ROCKINGHAM COUNTY CONVENTION
RESOLUTIONS
FISCAL YEAR 2027 (07/01/26-06/30/27)
June 17, 2026

RESOLUTION 1 – 2027

Be it resolved that the Rockingham County Convention accept the position listing as presented with the total number of authorized positions for Fiscal Year 2027 being 582 and that there will be no new positions created nor will there be any re-grading of positions or increase in the number of positions, other than those budgeted, without approval of the Executive Committee.

It is understood that the Executive Committee need not approve any personnel change proposed by the County that results in placing the authorized position in the same or lower grade. Further, the County must notify the Executive Committee at each quarterly meeting of any changes that may have been processed in order to provide an update to the accepted position listing.

In addition, it is understood that part-time employment pools are approved in the Nursing Home, Department of Corrections, Sheriff's Office, Facilities Operations, Human Resources, County Attorney's Office and Finance and that the pools be used for on-call coverage when necessary. In no case will any on-call employee be eligible for any benefit or permanent employment status. This does not preclude any department from obtaining temporary help from outside vendors to cover employment leave.

RESOLUTION 2 – 2027

Be it resolved that the Rockingham County Convention, upon the recommendation of the Executive Committee, recommends $536,139 for a 3.10 percent cost of living adjustment ("COLA") effective July 1, 2026 those employees who are on the pay plan.

In order for the County to remain competitive with its non-union pay plan, the maximum rates of pay for each pay grade shall be adjusted every July, based upon, at a minimum, the average of the last ten years' CPI-U (Consumer Price Index for All Urban Consumers) for the Northeast (Boston) region, as published by the Bureau of Labor Statistics (BLS) for January of the calendar year. Due to several factors including continued wage inflation, the maximum rates of pay for Fiscal Year 2027 non-union pay plan are to increase by approximately 3.1% percent effective July 1, 2026. There will be very slight variances from this percentage due to rounding for certain pay plan grades.

Furthermore, the mileage reimbursement rate continues to mirror the Federal rates for 2026 and 2027. The current mileage reimbursement rate through December 31, 2026 is $0.725 per mile.

RESOLUTION 3 – 2027

All of the policies of the County personnel system shall apply to the Rockingham Delegation employee(s) with the understanding that all references for necessary actions, approvals or exceptions in reference to Delegation employee(s) reside with the Officers of the Delegation in lieu of the Commissioners. Authorization requires the majority of the 5 officers. The officers include the Chairmen of the Delegation and Executive Committee, the Vice-Chairmen of the Delegation and Executive Committee and the Delegation Clerk.

It is further agreed that all references for any "O/DD" actions, approvals or exceptions resides with the Chairman of the Delegation and Chairman of the Executive Committee in lieu of the "O/DD". Finally, any policies deemed appropriate and not specified or covered under the personnel system may be adopted by the Officers of the Delegation. An appeal from the decision of the 5 officers may be made to the Executive Committee.

RESOLUTION 4 - 2027

I move that $79,903 be appropriated for salary payments for the Delegation Coordinator, which includes a 3.10 percent COLA (Cost of Living Adjustment) effective July 1, 2027 with flex hours and benefits based on 35 hours per week.

RESOLUTION– 4A - 2027

The Delegation Coordinator, as described in RSA 24:12-a, shall be paid a salary as described in Resolution 4-2027, and will not be required to participate in the County's Kronos time and attendance system. The schedule for the position is flexible, and the employee will work a schedule to be determined and monitored by the Chairmen of the Convention and the Executive Committee to fulfill the needs of the Officers, Executive Committee, Subcommittees, and legislative delegation. It is understood that not all duties performed for this position are accomplished within the confines of the County complex, and often requires work be completed before and after regular business hours.

RESOLUTION 5 - 2027

For purposes of transparency, overtime wages incurred by the following departments shall be reported to the Executive Committee on a quarterly basis at their budget review meetings:

1. Sheriff's Administration
2. Sheriff's Dispatch
3. Facilities Operations
4. Department of Corrections
5. Nursing Department

RESOLUTION 6 – 2027

Be it resolved that the Rockingham County Convention approve the following benefits as described below and approval of all benefits as outlined in the Fiscal Year 2027 summary of salary and benefits for those employees listed in the position listing, other than the union eligible. The Delegation Coordinator will receive benefits in accordance with personnel policies adopted for this position. There are two plans proposed in Fiscal Year 2027: two High Deductible Health Plans (HDHP's) with different deductibles and out-of-pocket maximums. This will be the tenth year that the County has had a High Deductible Health Plan. It provides for a County funded annual Health Savings Account (HSA) contribution of $1,750 for a single plan and $3,500 for a 2-Person or Family plan.

COUNTY CONTRIBUTION % (FULL-TIME EMPLOYEES)
Health Benefits (Self Insured)

Membership	County Share of Cost on All Plans
Single	80%
2-Person	80%
Family	80%

Part-time employees contribute on a pro-rated basis.

Dental Benefits

Full-Time - 75% of premium
Part-Time - Pro-rated basis

Workers Compensation and Unemployment

Workers' Compensation is funded at 75% of the assigned risk rate per the recommendation of the Executive Committee, as substantial reserves exist in the Workers' Compensation Fund. Unemployment funding is recommended at $40.00 per position in 2027.

Short-Term Disability

Short-Term Disability, a benefit adopted in 2000, is an accident and illness benefit, and is funded for a 26-week duration (25-week maximum paid benefit).

Full-Time – 100%
Part-Time – Pro-rated basis

Resolution 6-2027 (continued)

Longevity

The Longevity benefit is as follows:

Years	Payments
5 – 9	$150
10 – 14	$300
15 – 19	$450
20 – 24	$750
25 – 29	$1,000
30 – 39	$1,250
40 and greater	$1,500

Dependent Care Flexible Spending Account

The Dependent Care flexible spending account is a benefit adopted in 2000 that will save the County employer Social Security and Medicare tax expenses, if applicable, for every salary dollar that the employee puts into the account. The 2027 plan year limit is $7,500.

Health Care Flexible Spending Account

Health Care Flexible Spending Account is an employee-funded benefit that will save the County employer Social Security and Medicare tax expenses, if applicable, for every salary dollar that the employee puts into the account. The 2027 plan year limit is $3,400.

RESOLUTION 7 – 2027

Whereas: The County Convention has the power to raise county taxes and to make appropriations for the use of the county; and

Whereas: The County Commissioners are responsible for the day-to-day operation of the county; and

Whereas: The Executive Committee of the County has the authority to review the expenditures of the county after the adoption of the County budget; and

Whereas: From time to time it may be necessary to transfer funds appropriated for one purpose to augment appropriations for another; and

Whereas: The Commissioners and the Delegation are partners in oversight of the County budget;

Resolution 7-2027 (continued)

Therefore be it Resolved: That pursuant to RSA 24:13-c,VI, the County Convention, hereby authorize a line item budget that the County Commissioners obtain prior written approval from the Executive Committee before transferring to or from any line once the aggregate over-expenditure in any line item reaches $5,000. The County Commissioners are required to identify the line items whose appropriations will be reduced to cover the over-expenditure and obtain written approval from the Executive Committee before transferring to or from any line item. In any event, no department shall overspend their department's bottom line, nor shall they split expenditures among budget lines in order to avoid a line item transfer without the Executive Committee's approval.

RESOLUTION 8 – 2027

The Finance Office has the authority to make periodic transfers from appropriate budget lines to ensure that the health, buyout, and compensated absences benefit lines properly reflect the status of the accounts during the year.

RESOLUTION 9 – 2027

All amounts appropriated for the Non-County Specials and the Rockingham County Conservation District to be paid on a quarterly basis subject to the approval of the majority of the Board of County Commissioners. Such amounts shall be paid as appropriated unless changes are discussed and approved at Executive Committee Meetings.

Further, all agencies are required to submit a quarterly financial review describing activities for the prior quarter and their relationship to County funds distributed. These reports shall be submitted to the Rockingham County Finance Office prior to any distribution of subsequent quarterly payments.

RESOLUTION 10 – 2027

Be it resolved that County audits under RSA 24:13, 28:3-a, 24:14, and 24:26, shall not be conducted nor expenditure for such authorized without the prior approval of the Executive Committee.

RESOLUTION 11 – 2027

That the Rockingham County Convention, in accordance with RSA 24:13, authorize **$108,365,897** in appropriations for the use of the County during Fiscal Year 2027. That **$62,640,904** be raised in new county taxes; that $**35,201,072** be accepted as an estimate of revenues from other sources, and that $**10,523,921** is accepted as fund balance for a total of **$108,365,897** in resources.

RESOLUTION 12 - 2027

Be it resolved that the departmental budget requests be included with the Commissioners recommended budget proposals.

RESOLUTION 13 – 2027

As the appropriating authority of county government, the Rockingham County Convention must have the tools available to monitor the spending that it has approved. In accordance with RSA 28:3-a, 24:13, 24:14, and 24:26 ALL audits must be approved by the Executive Committee of the County Convention. The Convention must be represented at both the preliminary and final meetings with the auditor, and the Executive Committee must receive a sufficient number of copies of the final report.

RESOLUTION 14 - 2027

Submission deadline for all requests for approval for the Rockingham County Convention and/or Executive Committee must be submitted to the Delegation Coordinator at least 5 business days before the meeting.

RESOLUTION 15 - 2027

No bill may be paid from the Delegation budget by the Treasurer that is not authorized by the Delegation Chairman or his/her designee.

RESOLUTION 16 - 2027

The Finance Office has the authority to make one fourth quarter transfer between two Categorical Assistance budget lines, Intermediate Nursing Care and Home and Community Based Care, to insure that the lines properly reflect the status of the accounts at the end of the year. If a transfer is needed to both of these Categorical Assistance budget lines, then the process referred to in Resolution 7-2027 and pursuant to RSA 24:13-c, VI, shall be followed.

RESOLUTION 17 - 2027

If one of the health plans proposed for the 2028 Fiscal Year (ending June 30, 2028) includes a High Deductible Health Plan (HDHP), County-funded Health Savings Account (HSA) contributions equal to or less than those approved for Fiscal Year 2027 will be permitted to be made on behalf of HDHP participants in July 2027. This will assist benefit eligible employees with their benefit selections during annual open enrollment.

RESOLUTION 18 - 2027

The County Commissioners may apply for, receive and expend federal and/or state grants that become available during the course of Fiscal Year 2027. Fully contingent grants are to be recorded, in accordance with Governmental Generally Accepted Accounting Principles, in the County's Contingent Grants Special Revenue Fund. A detailed Statement of Revenues, Expenditures and Changes in Fund Balance for the fund shall be provided and reviewed at quarterly Executive Committee meetings. Any County match portion of a grant, for which there is no offsetting revenue, shall be recorded in the General Fund grant expense line (10200000-57201). If the County match portion of a grant would result in over-expenditure of the General Fund grant expense line by $5,000 or more, a line item transfer must be approved pursuant to RSA 24:13-c, VI, prior to applying for the respective grant.

RESOLUTION 19 - 2027

By the action of approving this budget, the County Convention hereby appropriates the monies shown line by line item of the Fiscal Year 2027 budget, which includes a Contingency line in the Delegation budget that will require approval from the Executive Committee prior to any expenditure or transfer made from the Contingency line item.

These resolutions are supporting and backup information to the Fiscal Year 2027 Rockingham County Budget and are an integral part of said budget for the 07/01/26 to 06/30/27 fiscal period.