

STATE OF NEW HAMPSHIRE

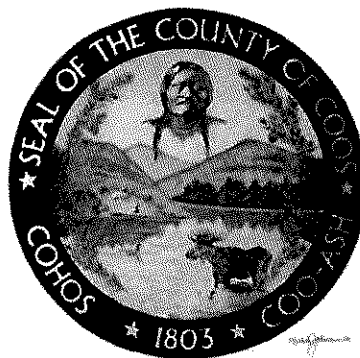
ANNUAL REPORT

OF

COÖS COUNTY

FOR THE YEAR ENDING

DECEMBER 31, 2014



COÖS COUNTY REPORT

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COUNTY OFFICERS

(Current)

COUNTY COMMISSIONERS

Thomas M. Brady - Chairman, Jefferson

Paul R. Grenier - Vice-Chair, Berlin

Richard J. Samson - Clerk, Stewartstown

COUNTY ATTORNEY

John McCormick, Lancaster

COUNTY SHERIFF

Gerald P. Marcou, Jr., Gorham

COUNTY TREASURER

Frederick W. King, Colebrook

REGISTER OF DEEDS

Tanya Batchelder, Lancaster

COUNTY ADMINISTRATOR

Jennifer A. Fish

DIRECTOR OF FINANCE

Carrie Klebe

NURSING HOME ADMINISTRATOR, Berlin

Louise J. Belanger

NURSING HOSPITAL ADMINISTRATOR, West Stewartstown

Laura A. Mills

SUPERINTENDENT OF CORRECTIONS

Craig A. Hamelin

REPRESENTATIVES TO THE GENERAL COURT

DISTRICT NO. 1:	John Fothergill, Colebrook Larry Rappaport, Colebrook
DISTRICT NO. 2:	Wayne Moynihan, Dummer
DISTRICT NO. 3:	Alethea Lincoln Froburg, Berlin Robert Théberge, Berlin Yvonne Thomas, Berlin
DISTRICT NO. 4:	Herbert Richardson, Lancaster
DISTRICT NO. 5:	John Tholl, Jr., Whitefield
DISTRICT NO. 6:	William Hatch, Gorham
DISTRICT NO. 7:	Leon Rideout, Lancaster

DELEGATION OFFICERS

Robert Théberge, Co-Chair
John Tholl, Jr., Co-Chair
Yvonne Thomas, Clerk

COÖS COUNTY COMMISSIONERS' REPORT - 2014

We are pleased to present the following reports and financial statements for the period of January 1, 2014 – December 31, 2014.

Financially, the County finished 2014 in sound financial shape. Total Revenues came in over budgeted projections by \$839,815. The total revenue received was \$34,979,822. The Expenses were below budget estimates by \$3,698,888. The total expended was \$30,441,119 with \$14,339,928 raised by taxes.

Many tax payers don't know what the county portion of their property tax pays for. There are services that are mandated by the State Constitution, there are costs that are required by NH state statute and then there are programs that the county has traditionally funded.

The State Constitution requires certain county elected officials to oversee certain government functions. These include the Registrar of Deeds, the County Attorney, Medical Referees, a County Sheriff, a County Treasurer and County Commissioners.

NH State Statute requires counties to have a Department of Correction. In our Department of Corrections, we are determined to ensure public safety by providing a safe and secure facility where inmates learn the value of work and respect in preparation for re-entry into our communities.

NH State Statute also requires counties to fund 50% of the cost of all services to any citizens who qualify for nursing home level of care and Medicaid regardless of where they live – be it in a county nursing home, a private nursing home anywhere in New Hampshire, a skilled nursing facility, a residential care or assisted living facility or even in their own homes. The guiding principle at the NH Department of Health & Human Services is to provide a continuum of care for our needy elderly citizens with a goal of keeping folks in their homes as long as it is practically and financially possible. The two programs included in the State-County relationship are Home & Community Based Care and Intermediate Nursing Care.

In delivering traditional services to our citizens, we have not lost sight of the essentials. In our two Nursing Homes, we will continue an unwavering commitment to quality care that makes life worth living for each long term care resident. Currently, both Coös County Nursing Home and Coös County Nursing Hospital have achieved the coveted CMS (Centers for Medicare and Medicaid) 5-Star rating, an achievement made possible by enlightened leadership and dedicated employees.

We would like to congratulate Coös County Nursing Home's Administrator, Louise Belanger, in being named by her peers the New Hampshire County Association's Nursing Home Administrator of the Year.

On behalf of Coös County government, we thank our employees for their loyalty and dedication, we thank members of the Coös County Delegation for their financial support and understanding of county issues and we thank tax payers who support our work with your property taxes. We appreciate the support and are determined to earn it every day.

It is an honor for each of us to serve as your County Commissioners and we look forward to a positive future for all of Coös County.

Respectfully submitted,
Thomas M. Brady, Chairman
Paul R. Grenier, Vice-Chairman
Rick Samson, Clerk
Coös County Commissioners

REPORT OF THE COUNTY ATTORNEY

The Coös County Attorney respectfully submits the following report of felony cases initiated in 2014:

1. Violent Crimes - Total number of indictments: 140
 - a. Assaults: 58
 - b. Sexual Assaults: 45
 - c. Felon in Possession of a Deadly Weapon: 9
 - d. Criminal Threatening: 4
 - e. Robbery: 7
 - f. Other: 17
2. Theft Related Crimes - Total number of indictments: 107
 - a. Burglary: 52
 - b. Theft: 29
 - c. Forgery: 5
 - d. Receiving Stolen Property: 14
 - e. Public Welfare/Prohibited Act: 3
 - f. Issuing Bad Checks: 3
 - g. Credit Card Fraud: 1
3. Drug Related - Total number of indictments: 95
 - a. Possession of Controlled Drug: 65
 - b. Possession with Intent to Sell/Distribute: 7
 - c. Delivery of Articles to Prisoner: 21
 - d. Prescription Fraud: 2
4. Other - Total number of indictments: 23
 - a. Habitual Offender: 10
 - b. Bail Jumping/Escape: 2
 - c. Aggravated DWI: 3
 - d. Possession of Child Pornography: 6
 - e. Falsifying Physical Evidence: 2

The following is a breakdown of how cases were disposed of during 2014:

Felonies: 365

Misdemeanors: 39

Miscellaneous:

Probation Violation Hearings: 29

Motions Hearings: 76

Violation of Court Order Hearings: 32

Sentencing Hearings: 76

Competency to Stand Trial Hearings: 2

Review Hearings: 17

Bail Hearings: 12

Involuntary Admission: 1

TOTAL MISCELLANEOUS CASES DISPOSED OF: 245

GRAND TOTAL OF CASES DISPOSED OF: 649

The Coös Grand Jury met 12 times in 2014.

Thank you to the Coös County Delegation and the Coös County Commissioners for the financial support necessary to conduct the business of the Office of the Coös County Attorney.

I am particularly indebted to the members of my staff: Susan Corrow, Jessica Riendeau, Jennifer Chardon, Assistant County Attorney Stephen Murray and Assistant County Attorney Felix Tarango. I thank them all for their hard work and dedication in 2014; a year in which the assistant county attorney and I tried 22 jury trials. The office was also forced to undergo a transition with the resignation of Attorney Murray, who relocated out of state.

I would also like to thank the entire local, state and federal law enforcement community for their support and for the hard work that they do daily for the citizens of Coös County. I continue to be impressed by the competence and dedication demonstrated by members of law enforcement here in Coös County. The number of criminal cases increased in every major category except for those deemed "violent crimes," where there was a large decrease in the sub-heading of sexual assaults only - due almost entirely to the fact that in 2012 one defendant was charged with 59 counts of aggravated felonious sexual assault. Even so, physical assault cases saw an increase of 10 in 2013 over the 2012 numbers. Theft-related crimes were up by 33 over 2012 thefts, and drug-related crimes saw an increase of 31 over the 2012 drug charges. The two-attorney office tried 8 jury trials to completion in Superior Court, a number that is significant when considering the fact that Coös Superior Court is not a full-time court and that the criminal docket is by far the largest docket managed by the court. Overall, the Office of the Coös County Attorney disposed of 479 cases, an increase of 37 over the number of cases disposed of in 2012. This number is also telling in that just one of those cases, a jury trial spanning three weeks in October, required considerable resources, both human and financial, from the county and office.

John McCormick
Coös County Attorney

REPORT OF THE COÖS COUNTY SHERIFF

The Coös County Sheriff's Office has once again been very busy in 2014, serving civil process, transporting prisoners and assisting other police departments in the county.

As part of their regular duties, Sheriff's deputies transported prisoners for the Superior and 1st Circuit Courts to and from the Northern New Hampshire Correctional Facility, New Hampshire State Prison in Concord, Goffstown Women's State Prison and all county jails throughout the state. Deputies also worked with the Coös County Department of Corrections to transport their inmates to and from doctor and dental appointments and guarding these inmates while they are in a hospital setting.

Because Coös County does not have a facility to incarcerate women prisoners, the county contracts with the Grafton County jail in Haverhill, and on occasion when space is not available some female prisoners may also be held at other county jails throughout the state. Sheriff's deputies are responsible for transporting female prisoners to and from these facilities.

Sheriff's deputies are also responsible for transporting juvenile offenders who have entered the New Hampshire court system, and it is not uncommon to transport these juveniles to and from as far away as Newport, Manchester, Hillsboro, Bradford and Plymouth, New Hampshire.

The opening of the new federal prison in Berlin has created many changes in Coös County. There have also been many changes to the procedures of business conducted by deputies at the new federal prison. Now that FCI Berlin is in full operation, the Sheriff's office is very actively involved in the service of civil process as well as preparing for the transportation of federal inmates to and from New Hampshire state courts and jails. Dealing with a federal agency was a learning curve for all involved but now that protocols are understood, things are progressing smoothly.

During the past year, the Sheriff's Office also conducted involuntary emergency transfers to hospitals around the state and assisted local departments in transporting their prisoners to and from the county jail for court appearances. The Sheriff's Office is also required by law to extradite all fugitives from justice who are to be returned to Coös County to face charges. During the past year, we completed five extraditions.

Annual training is important to maintaining each deputy's proficiencies and maintaining law enforcement certifications. During the course of the year, eight members of the Sheriff's Office attended annual in-service training. Deputies traveled to New Mexico for Prevention and Response to Suicide Bombing Incidents training, and Incident Response to Terrorist Bombings training. One deputy attended training in Nevada to be certified as a WMD RAD/NUC Hazmat Technician and two deputies went to Alabama for Field Force Extrication Tactics training. These valuable training sessions are provided to first responders and provide a thorough and informative education to assist law enforcement officers in how to prepare and respond to any terrorist or critical incidents or threats that may occur anywhere in the county. All travel, lodging and other training expenses was provided by the Department of Homeland Security at no cost to the County of Coös.

This year the Sheriff's Office started OHRV patrols in the county. Coös County has over 1,000 miles of trails on private, state, town and county owned property. Some of the trails are shared with street and highway traffic. NH Fish & Game supplied training to the Coös County Sheriff's Office Deputies regarding OHRV laws and common complaints. A proactive approach from our office has assisted area

law enforcement officers in the county to teach and enforce the public about the laws and rules of operating OHRVs. The deputies issued 128 verbal warnings, 64 written warnings, 41 summonses and affected 1 arrest.

The following statistics are from the Sheriff's Office Reporting System which outlines the past year's activity:

Total # of individuals transported:	1,074
Civil process served:	1,421
Criminal & civil warrants cleared:	148
Involuntary Emergency Admissions:	94

Sheriff's deputies traveled approximately 205,896 miles in the performance of their daily job responsibilities.

This past year the Sheriff's Office continued to be successful in keeping budget requests to a bare minimum, acknowledging the continued financial hardship Coös County faces in this very difficult economy. The Sheriff's Office also returned a significant amount of revenue to the county which helps offset operating expenses. Those revenues are generated from work completed by deputies that is able to be invoiced by the Sheriff's Office. These revenues help to keep the county tax rate lower.

2014 Revenues Billed:

Civil Process:	\$ 85,488.39
Court Security:	110,565.67
Extraditions:	3,122.96
Forestry & Campground Patrols:	20,450.00
Juvenile Transports:	15,556.86
Operation Stonegarden Patrols:	39,993.69
OHRV Patrol:	1,160.00
Special Details:	51,925.00
Vehicle sale:	<u>5,000.00</u>

2014 TOTAL REVENUES INVOICED: \$333,262.57

In closing, I would like to thank County Administrator Jennifer Fish and County Commissioners Paul Grenier, Thomas Brady and Richard Samson and other elected representatives past and present for their support. Most importantly I would like to extend my deep appreciation and respect to the Coös County taxpayers for their continued support of our department.

Respectfully Submitted,
Sheriff Gerald P. Marcou
Coös County, New Hampshire

REPORT OF THE REGISTER OF DEEDS

Another year has quickly passed. I am very thankful to the voters of Coos County for their continued support and for allowing me the opportunity to serve another term as Register of Deeds.

It has been a year of ups and downs. The early months of 2014 were some of the slowest months we have seen. Thankfully by May activity started picking up and each month showed a slight increase, ending the year with a very good December (which is typically a poor month for recording). I am happy to say that we were able to make our revenue commitment for the year. The total revenue given to the County this year was \$253,695.64. We were able to do this even though our document count was down by 448 documents compared to 2013.

In March, Fidlar Technologies upgraded our computer software to Windows 7 at no additional charge to the County. In the ever-changing computer world, such upgrades become mandatory as old software becomes obsolete. We are so very lucky to be associated with Fidlar, whose customer support far exceeds expectations. Some time ago we teamed up with them to provide a notification service called **Property Fraud Alert**, which notifies a property owner when there is a record filed here under their name. We all know what identity theft is so it is very important to protect your most valuable investment. According to the FBI property and mortgage fraud is the fastest growing white-collar crime. I urge every property owner to subscribe free of charge at www.propertyfraudalert.com/coosnh or for further details contact Property Fraud Alert at 1-800-728-3858.

Be Informed...Be Alert....Be Notified.

Consumers should also be aware of mailings being sent to property owners throughout the state from companies not associated with the Register of Deeds office. The mailings appear to be official government notices recommending that homeowners obtain a copy of their current grant deed and further indicate that, for a fee from \$83 to \$87, these companies will provide the property owner with a copy of their Grant Deed and a Property Profile. With deeds so easily and inexpensively attainable, the existence of these companies depends greatly on the public's unfamiliarity with the county registers of deeds offices. We are the Official Public Record; therefore, if you would like a copy of your deed, you can obtain it yourself for nominal cost (\$2 per page), or contact our office and we would be glad to assist you. Our telephone number is 603-788-2392.

In July we added a very useful tool on our website (www.nhdeeds.com) called Tapestry Pay As You Go. This new program enables anyone anywhere to search and print from our nhdeeds website using their credit card. We decided to make Tapestry available to Coos County searchers because of its incredible convenience for the occasional and one-time user. With Tapestry, interested parties have immediate online access to print and view documents from the Coos County Official Public Record and no account or sign-up is required. In addition, searchers can utilize Tapestry's credit card payment option, adding an extra layer of convenience.

We completed indexing and proofreading all records from 1978. They were added to our online and in-house indexes on October 20. We have started work on 1977 and will continue that throughout 2015. It can take more than a year to complete one full year of records.

In November, we purchased a new plan file cabinet to house recorded plans. We currently have over 10,000 original plans stored here and most have been scanned and added to the in-house index. This past year we recorded 82 plans.

I am happy that all the "Grafton" and "Burnt" books have been scanned into our system and sent out to be treated/repared and rebound in leather with canvas covers. We send out twelve volumes each year to A.E.L. Restorations in St. Albans, Vermont and they do a wonderful job.

I would like to thank the staff at the Registry: Sally Pelletier, Deputy Register; Colleen Truland, Assistant Deputy Register; and Wanda Kenison, Recording Clerk. They are all very knowledgeable and efficient and work so well together. I would also like to thank the County Commissioners, Delegation members and the County Administrator and staff for all their help and support.

Respectfully submitted,
Tanya J. Batchelder
Coo's County Register of Deeds

**COÖS COUNTY NURSING HOME
ADMINISTRATOR'S REPORT - 2014
Berlin**

The start of 2014 was difficult for the employees of our Nursing Home; we experienced the loss of a long-term employee. Lucie Gagnon passed away on February 1, 2014 in a tragic snowmobile accident. Lucie worked in the Business Office completing the weekly payroll as her primary responsibility but that was only a small fraction of the work she accomplished. She began her employment with Coös County Nursing Home in February of 1997. Lucie's 17 years of service touched all employees of our home, greeting them weekly when handing out the paychecks. Her smile and dedication to her job and our home will not be forgotten.

The following are the highlights for each month this past year:

January

- We started the year with a census of 91 residents. This was low for our home, but we were proactive in attempting to acquire admissions.
- Wi-Fi for residents, families, and visitors became available for use. One of our residents received an iPad from her family after hearing about our wireless access.
- The January 1 Medicaid room rate was set at \$156.01; this was a \$9.88 increase.
- We continued with a 5-Star rating from the Centers of Medicare and Medicaid Services. Our dedicated, caring staff are significant factors in our achieving a 5-Star rating.
- Two agency nurses were needed for 12 week assignments due to a shortage in staff.
- The front entrance project began. HEB Engineers, Inc. was contracted to handle professional engineering services in connection with the new entrance canopy and parking lot addition. Construction and bidding documents were developed for the public bidding process which began in late January.
- January 21 to January 24, the facility had its annual Medicaid Recertification Survey. Our employees do an excellent job which was evident in our deficiency free Quality of Care Survey for the third year in a row. Coös County Nursing Home is extremely fortunate to have such a great team focusing on providing the best care for our residents.
- On January 27, a break occurred in the underground wires connecting the home with the PSNH power grid. The location of the break, which was near the front entrance to the home, was identified by PSNH on January 28. The area was excavated and repaired. The facility generator provided us with electricity for 40.1 hours. The PSNH crew did an excellent job handling the situation and insuring that the home had a backup generator available should ours fail. A phase failure relay switch burnt as a result of the break in the underground wires. The switch will be replaced or updated when a decision is made as to the best approach to deal with this issue.

February

- We increased our focus on obtaining admissions due to our census of 90 residents. Brochures with applications were mailed out to hospitals throughout New Hampshire as well as local home health agencies. Our Social Services Department has reached out to hospitals within Coös County weekly to discuss possible referrals to our home.

March

- Danielle Rioux was hired for the Computer System Clerk/Payroll position and began her orientation on March 6.
- The new entrance canopy and parking improvement project was awarded to the low bidder, Gordon T. Burke and Sons, Inc., as recommended by HEB Engineers, Inc. The Commissioners awarded the bid subject to the appropriation from the Delegation.
- We hosted an Outreach and Enrollment Activity for the Affordable Care Act. Staff from Coös County Family Health Services and Service Link were at the facility to assist community members in the enrollment process.

April

- The Nursing Home has 4 indirect water heater tanks in the boiler room which vary in age from 12 to 16 years; one of the tanks started leaking and 119 gallon tank was purchased to replace the leaking tank. This larger tank help prevent a drop in water temperatures which was an issue at times.
- Magdalana Grace Siegel, Educational Speaker, was at the home for two days to speak with families, staff and residents. Magdalana's lecture series was designed to support the emotional wellbeing and the enhancement of dignity for elders living in a residential setting. The families were educated on supportive tools for stress reduction and managing emotions (such as guilt, grief, worries) while maintaining a sense of humor. Staff was informed on healthy boundaries and ethics relating to their relationships with residents. The residents enjoyed an elder lecture on "Removing Thorns/Weeding the Garden".

May

- The Nursing Home hosted an MNA class (Medication Nursing Assistant) provided by Clinical Career Training. All 4 students were employees of the Nursing Home.
- Another indirect water heater tank needed to be replaced due to a leak.
- Time Warner Cable sent a team to replace all of the interior cables prior to upgrading the exterior cables during the front entrance construction. The interior project involved running new cable throughout the home.
- 1 of the 2 circulator pumps in the Nursing Home's heating system had to be rebuilt. It was malfunctioning causing a loss in heat.
- I attended the Primex³ Conference which focused on Managing Risk and Workforce Development-Future Trends. The conference was well attended and informational.

June

- The June 1 Medicaid room rate was set at \$154.92; this was a decrease of \$1.09.
- The Nursing Home participated in the New Hampshire Interlocal Trust, 2nd Annual Walk NH Challenge. Participating employees were provided pedometers from the NH Interlocal Trust along with tracking materials. Prizes were awarded to participants in August.
- Construction began on the new entrance canopy and parking lot project.

July

- Census continued to be in the low 90's despite efforts. Social Services continued to reach out to hospitals throughout New Hampshire. The Activity Department increased its exposure through the local newspapers with resident activities.
- The home received a new Ford Flex to replace the Crown Victoria. Residents and employees were very pleased with the vehicle.

- An Intergenerational Program was started with the children from the White Mountains Community College Childcare Center. The weekly visits took place in July and August. The children and residents enjoyed the visits.
- Angela Brown, therapeutic music student finished her internship hours at the Nursing Home in July and went on to become a Certified Music Practitioner. Angela continues to perform for the residents. Her music therapy is unique in the ways that it affects the residents, calming and relaxing them.

August

- Census began to improve with a total of 95 residents in August.
- Clinical Career Training held another MNA class (Medication Nursing Assistant) at the Nursing Home. 3 of the 4 students were employees of the Nursing Home.
- The additional parking lot was completed and the canopy construction began.
- On August 28, the residents were invited to meet Governor Maggie Hassan at the gazebo on Pleasant Street. Four residents responded to the invitation. The residents enjoyed speaking with the Governor, Senator Jeff Woodburn and several Delegation members.

September

- The changes brought on by Medicaid Managed Care and the unanswered questions were concerning for all County Homes. A request to delay Phase II, which is the enrollment and participation of nursing home residents, was brought to the attention of County Commissioners and the County Delegations by the Nursing Home Administrators throughout New Hampshire. The concerns were heard and Phase II has been delayed.

October

- An agency nurse was needed for a 12 week assignment due to an ongoing FMLA and Military Leave.
- Construction on the new entrance canopy was almost complete. Wendy Smigelski, Life Safety Code Specialist for the State of New Hampshire, visited the Nursing Home to inspect the new front entrance and no issues were found.
- The Annual Harassment workshop was presented by Primex³ for all employees.
- I was honored to receive the County Nursing Home Administrator of the Year Award at the New Hampshire Association of Counties Annual Conference.

November

- Many employees and residents experienced the gastrointestinal illness that was widespread in the home at the end of October into the beginning of November.

December

- The census at the end of year was 95 residents.
- The January 1, 2015 Medicaid room rate was not set as of January 16.
- Mr. Normand Labonville, a local professional photographer, was at the Nursing Home on December 5 to photograph residents and their families. Employees were also given the opportunity to have photos taken with their families. The photos were taken in the sunroom, in front of the Christmas tree. The event was enjoyed by all participants.
- The interior and exterior doors at the front entrance were replaced. We have received many compliments on the entire front entrance project.

- Our disaster exercise took place in December. The exercise was based on an armed intruder looking for narcotics. The staff did an excellent job responding to different situations that they encountered. The disaster exercise led to changes in our Intruder Alert policy and procedure.
- The Marine Corps Reserve's "Toys for Tots" collection box was placed in the employee dining room for those interested in giving a toy. A large number of toys and several gift cards were donated.
- We ended the year with our Risk Management Benchmarks in good standing. We went over only one of our goals and only by two incidents. Our Safety Committee has been very proactive in reducing risks, therefore reducing incidents of injuries.

Another busy year has come to an end and I look forward to the challenges that 2015 will bring. I want to express my appreciation to the County Commissioners, the County Delegation and Jennifer Fish, County Administrator for all their support and guidance over the past year. In closing, I want to acknowledge all the employees of Coös County Nursing Home for their continued excellence in the care they provide to the residents of our "Five Star" home.

Respectfully submitted,
Louise J. Belanger, RN, BS
Nursing Home Administrator

**COÖS COUNTY NURSING HOSPITAL
ADMINISTRATOR'S REPORT - 2014
West Stewartstown**

Through 2014 we continued to learn more about our electronic medical record. We continue to work with staff on utilizing more and more functions of the system. We also transitioned our maintenance work orders to an electronic system and have begun the same process with our MSDS sheets. We finally were able to get to some of the renovations around the building including a tub room and new wall covering on third floor. Life is never dull at CCNH!

Highlights for the year included:

- ❖ The Resident Wi-Fi was installed in January.
- ❖ After concerns voiced by the Town of Stewartstown, we installed grease traps for the kitchen.
- ❖ Two surveyors returned to the building on January 14 because of an issue we had reported to them as required by law. We received two deficiencies. Our Plan of Correction was accepted on February 18. We returned to compliance on February 28.
- ❖ Our new Maintenance Worker, Dennis Bouvier, began working as a Plumber Apprentice under our Plant Manager, Ron Crawford, who is a Master Plumber. This is the first step in the process for earning his Journeyman Plumber License.
- ❖ Our MNA, Luanne Young, who applied for a tuition loan was accepted into an LPN program. We are very proud of her!
- ❖ The first half of the new kitchen steamer was installed at the end of February but failed. After some back and forth with the company, replacement parts were installed to get it running smoothly.
- ❖ In May an off-site complaint investigation was conducted over incidents we reported caused by an aggressive resident. It was concluded on May 27. No deficiencies were identified.
- ❖ We received our preliminary Medicaid rate for July 1. It was expected to be \$159.10, an increase of .31 from our January 1 rate of \$158.79. We then received our final Medicaid rate for July 1. It was actually determined to be \$158.66, a decrease of .13.
- ❖ Renovation of the third floor tub room was completed the first week of June.
- ❖ The annual family picnic was held on Sunday, July 20. Our theme this year was Mexican Fiesta. Once again we had a beautiful day and a fantastic turn out.
- ❖ Our LNA Class graduated six (6) students on July 3.
- ❖ The state did not hold the LNA of the Year Award this year. We had 3 LNAs voted "Quality Person of the Quarter" through the year. We recognized them by sending them to the Morrison on September 9 for the LNA Day of Discussion presented by the NHHCA in place of the LNA of the Year celebration. The three LNAs recognized were Liane Kenney, Christine Muhlhauser, and Becky Masters.
- ❖ A representative from the NH Medicaid office in Berlin began traveling to the nursing home two days per month to be available to residents of the nursing home and residents of the local community. It is working out very well.
- ❖ The new tilt griddle was installed to go with the new kitchen steamer installed in February.
- ❖ The Nursing Home Administrators from the NH county homes have many concerns over how Medicaid Managed Care will affect our homes. We decided as a group to approach our Boards of Commissioners and request that they approach our County Delegations with a request to urge the governor to delay the implementation of Phase II until all of our questions and

concerns can be addressed. Although the details still have not been worked out and questions have not been answered, the state does plan on moving forward. They gave us a date of July 2015 for enrollment and September 2015 for "Go Live".

- ❖ The lack of a graduating class from White Mountain Community College this year really affected the nursing pool in our area. The fact that there will not be a class next year either is definitely a cause for concern!
- ❖ We were surveyed from November 18-20. Survey went well. We received the deficiency statement from the survey on December 8. We received a total of four (4) minor deficiencies and much praise from the surveyors for having happy residents and a great staff! We submitted a plan of correction that was accepted and we were returned to compliance on December 31, 2014.
- ❖ We changed pharmacies from Omnicare to PharMerica on January 1. We expect to see better pricing and more services!
- ❖ The Coös County Farm Water System was audited for our annual Sanitary Survey on December 19. We received a significant deficiency for our storage tank being subject to contamination. Although all of our water samples have been acceptable this year, the potential is there for problems. We will need to move forward with a corrective action plan over the next few months.
- ❖ The new security cameras arrived on December 19. Ron Crawford and David Leveille worked diligently to get them up and running.
- ❖ On December 24 we received a preliminary Medicaid Rate for January 1, 2015 of \$152.18, a decrease of \$6.48 from our current rate of \$158.66. Then on December 31 we received a "corrected" rate of \$151.88, a further decrease of .30. On January 15th we received a second "corrected" rate of \$152.62. This is a better rate but still significantly below what we had been receiving. All nursing homes in the state have decided to work together to appeal this new rate.
- ❖ CCNH-WS maintained our 5-Star Rating on Nursing Home Compare for 2014.

As always, I thank the Coös County Commissioners, the Coös County Delegation, County Administrator Jennifer Fish and all of the residents and staff at CCNH for their support. The year 2015 promises more things to learn and new challenges ahead!

Respectfully Submitted,
Laura Mills RN-BC, BSN, NHA
Nursing Home Administrator

**COÖS COUNTY DEPARTMENT OF CORRECTIONS
REPORT OF THE SUPERINTENDENT**

Our daily population increased significantly mid-year, resulting in a daily headcount above 50 inmates for much of the final quarter. Total inmate days served in 2014 were 17,023. 14,494 of those were served in the facility, resulting in an average daily male population of 40 in the building. This is an increase of 3 inmates per day compared to 2013. Housing both sentenced and pretrial inmates, the facility averaged a 60/40 housing ratio, respectively, for 2014. Female incarcerations in Coös County were up 21% compared to 2013, resulting in a much higher expenditure for female prisoners than what was projected. Detained mainly at Grafton County Department of Corrections, female inmates served 2,529 inmate days in 2014. Federal detainee holds increased from 2 admissions in 2013, to 7 in 2014.

2014 Offense Totals

SIMPLE ASSAULT	94	SEX OFFENDER REGISTRATION	3
FAILURE TO APPEAR	41	UNLAWFUL POSSESSION AND INTOXICATION	3
VIOLATION OF PROBATION OR PAROLE	36	BAIL JUMPING	2
ACTS PROHIBITED	35	CONSPIRACY	2
THEFT BY UNAUTHORIZED TAKING	31	DELIVERY OF CONTRABAND TO PRISONERS	2
CONTEMPT OF COURT	31	DELIVERY OF ARTICLES PROHIBITED	2
DRIVING AFTER REVOCATION OR SUSPENSION	30	DRIVING WHILE UNDER INFLUENCE OF DRUGS	2
VIOLATION OF PROTECTIVE ORDER	29	ENDANGERING WELFARE OF CHILD	2
BURGLARY	27	FAILURE TO MAKE RESTITUTION	2
CRIMINAL MISCHIEF	25	FALSE IMPRISONMENT	2
CRIMINAL TRESPASSING	25	INTERFERENCE WITH CUSTODY	2
CRIMINAL THREATENING	24	ISSUING BAD CHECKS	2
2 ND DEGREE ASSAULT	22	OHRV OPERATION AND LICENSE	2
CONTROLLED DRUG ACT	22	PENALTIES FOR INTOXICATION OR UNDER INFLUENCE	2
BREACH OF BAIL CONDITIONS	19	POSSESSION OF BURGLARY TOOLS	2
RESISTING ARREST OR DETENTION	14	TAKING WITHOUT OWNERS CONSENT	2
AGGRAVATED FELONIOUS SEXUAL ASSAULT	13	THEFT OF SERVICES	2
OPERATING UNDER INFLUENCE OF LIQUOR	12	MANUFACTURE OF METHAMPHETAMINE	2
WILLFUL CONCEALMENT	11	ABUSE OF CORPSE	1
RECEIVING STOLEN PROPERTY	9	ACTS UNLAWFUL/CONSUMER PROTECTION	1
RESISTING ARREST	9	ARMED ROBBERY	1
STALKING	9	ARSON	1
FUGITIVE FROM JUSTICE	9	BLACK BEAR MANAGEMENT PROGRAM	1
1 ST DEGREE ASSAULT	7	DEFRAUDING AN INNKEEPER	1
DISORDERLY CONDUCT	7	DISTRIBUTION OF DRUG PARAPHERNALIA	1
POSSESSION OF CONTROLLED DRUG	7	FAILURE TO REPORT KILL OF BLACK BEAR	1
ILLEGAL ALIEN	7	FALSIFYING PHYSICAL EVIDENCE	1
DUI - AGGRAVATED	6	FELON IN POSSESSION OF DANGEROUS WEAPON	1
CHILD PORNOGRAPHY	6	FELONIOUS SEXUAL ASSAULT	1
CONDUCT AFTER ACCIDENT	5	FRAUDULENT USE OF CREDIT CARD	1
KIDNAPPING	5	HARASSMENT	1
SEXUAL ASSAULT	5	HINDERING APPREHENSION	1
WILLFUL CONCEALMENT	5	IDENTITY FRAUD	1
WITNESS TAMPERING	5	INDECENT EXPOSURE/LEWDNESS	1
ESCAPE	5	LOITERING OR PROWLING	1
FALSE REPORT	4	MANSLAUGHTER	1
HABITUAL OFFENDERS PENALTY	4	MISUSE OF 911 SYSTEM	1
INTERFERING WITH CEMETERY	4	NEGLIGENT HOMICIDE	1
PROHIBITED ACTS (WELFARE FRAUD)	4	OBSTRUCTING GOVERNMENT ADMINISTRATION	1
ROBBERY	4	POSSESSION OF PRESCRIPTION DRUGS	1
ASSAULTS BY PRISONERS	3	PROHIBITED SALES	1
DISOBEYING A POLICE OFFICER	3	RECKLESS CONDUCT	1
FORGERY	3	RULES FOR TAKING WILD BLACK BEAR	1
FRAUD ON CREDITORS	3	THEFT BY DECEPTION	1
HABITUAL OFFENDER	3	TRANSPORTATION OF ALCOHOLIC BEVERAGES	1
MANUFACTURE OF CONTROLLED DRUG	3	TRANSPORTING DRUGS	1
POSSESSION/TRANSPORTATION OF DRUGS	3		

We continue to maintain excellent cooperative relationship with the New Hampshire State Prison system, as well as other county correctional facilities, which allows for the administrative exchange and transfer of inmates as necessary. Throughout the year we may transfer inmates to other facilities based on a number of

individual factors, and we review and honor requests from other facilities that may need alternate placement for their inmates.

Inmate work programs continue to be an essential element of our rehabilitative efforts. In a typical week, sentenced inmates assigned to the Recycling Center, as well on grounds, building and assigned work projects, can provide approximately 400 hours of labor. This does not include internal work details such as food preparation/delivery, cleaning and painting. Inmates who work may earn up to \$7 per week, which equates to a substantial cost savings to taxpayers as well. The average weekly payroll for inmate labor in 2014 was \$105.

The Coös County Recycling Center continues to demonstrate its value, not only as a labor intensive work program, but for the 7 communities that are members of the recycling operation. Supervised by Community Programs Corporal Scott Grassetto, the processing center provided inmates with a work program which totaled approximately 12,500 hours of labor during the year. Sale of commodities recycled by residents of the member towns surpassed projected figures, bringing in some \$68,000 of revenue, while removing hundreds of tons of solid waste from landfills. Revenue from commodity sales is applied to the program's successive annual operating budget, which substantially reduces the cost of the program for taxpayers of the member towns and Coös County.

Outside and grounds work crews continue to provide a rehabilitative element to the work program. Mowing, painting, rubbish removal, sweeping, shoveling, vehicle and building repair are just a few of the details that are completed by work crews supervised by Corporal Richard Dube. An extensive timber cutting project was completed by inmate work crews along County Farm Road, which greatly improved the condition and appearance of the roadside, and improved the view for Nursing Hospital residents.

Corrections staff supervised 191 video court hearings in 2014. With the State of New Hampshire's initiative to save costs by utilizing video conferencing systems in the corrections facilities, the number of video hearings and arraignments held in the facility remained nearly the same in 2014. Video court hearings keep offenders in a secure location and decrease the time and expense of transportation, a goal of improving video connectivity of the courts. However, with this comes the consequence of increased inmate and staff management required to facilitate hearings in the facility.

As we continue to improve upon employee professional development, a positive addition to our training department took place in 2014. To maintain certification, our correctional staff members are required to attain a minimum of 30 hours of approved training, annually. To better manage this requirement and to strive to maintain a safe and professional facility, training is now organized and managed through the Relias Learning Management System. The Relias Learning Management System allows our Training Coordinator and instructors to effectively manage online and in-house training programs, policies, certificates and reports. In addition to providing our instructors with a complete training management database, we can now assign courses and curriculum plans to staff electronically from a library with hundreds of hours of accredited corrections, healthcare, and supervisory training courses. Each staff member now uses an individual training portal which provides personalized course management and gives access to the same expansive library of continuing education courses. Between in-house training provided by our own certified instructors, learning through the Relias Learning database, as well as off-site training events, employees topped 1,100 hours of training in 2014.

I would like to thank the Coös County Delegation and Commissioners for their continued support. I would also like to thank the administrative and office staff, as well as the Coös County Sheriff's Department for their assistance throughout the year. Finally, I would especially like to thank the corrections, medical and programs staff for their hard work and unwavering dedication this year in serving the public. Without this group of professionals, we would not realize all the success that continues to be evident throughout our operations.

Respectfully submitted,
Craig A. Hamelin, Superintendent

**UNINCORPORATED PLACES
2014 COMBINED BALANCE SHEET**

	ASSETS				LIABILITIES & FUND BALANCE				
	Cash	Taxes & Other Receivables	Due From General Fund	Total Assets	Accounts Payable	Due To General Fund	Reserved Special Purposes	Fund Balance	Total Liabilities & Fund Equity
Atkinson & Gilmanton Academy	\$2,915		\$192,512	\$195,427		\$0	\$2,908	\$192,519	\$195,427
Bean's Grant	\$0		\$1,732	\$1,732		\$0	\$0	\$1,732	\$1,732
Bean's Purchase	\$169		\$31,984	\$32,153		\$0	\$168	\$31,985	\$32,153
Cambridge	\$16,179		\$394,539	\$410,718		\$0	\$16,144	\$394,574	\$410,718
Chandler's Purchase	\$0		\$719	\$719		\$0	\$0	\$719	\$719
Crawford's Purchase	\$68		\$32,135	\$32,203	\$15,524	\$0	\$68	\$16,612	\$32,203
Cutt's Grant	\$0		\$0	\$0		\$20	\$0	-\$20	\$0
Dix's Grant	\$3,455		\$200,674	\$204,130		\$0	\$3,447	\$200,683	\$204,130
Dixville	\$35,690		\$40,323	\$76,013		\$0	\$35,644	\$40,369	\$76,013
Erving's Grant	\$1,679		\$64,177	\$65,856		\$0	\$1,675	\$64,181	\$65,856
Green's Grant	\$766	\$28,725	\$0	\$29,491		\$428	\$764	\$28,299	\$29,491
Hadley's Purchase	\$0		\$0	\$0		\$20	\$0	-\$20	\$0
Kilkenny	\$515		\$4,905	\$5,420		\$0	\$514	\$4,907	\$5,420
Low & Burbank Grant	\$635		\$20,564	\$21,199		\$0	\$633	\$20,566	\$21,199
Martin's Location	\$71		\$23,902	\$23,973		\$0	\$71	\$23,902	\$23,973
Millsfield	\$11,448	\$113,116	\$0	\$124,564		\$84,112	\$11,430	\$29,022	\$124,564
Odell	\$3,352	\$6,984	\$6,343	\$16,679		\$0	\$3,344	\$13,335	\$16,679
Pinkham's Grant	\$0	\$8,456	\$43,299	\$51,755		\$0	\$0	\$51,755	\$51,755
Sargent's Purchase	\$0		\$185,283	\$185,283		\$0	\$0	\$185,283	\$185,283
Second College Grant	\$1,525		\$179,118	\$180,643		\$0	\$1,521	\$179,122	\$180,643
Success	\$9,020	\$40,313	\$0	\$49,333		\$6,638	\$8,998	\$33,697	\$49,333
Thompson & Meserve's Purchase	\$0	\$10,953	\$0	\$10,953		\$4,488	\$0	\$6,465	\$10,953
Wentworth Location	\$2,349	\$32,111	\$21,241	\$55,701		\$0	\$2,343	\$53,358	\$55,701
Totals	\$89,836	\$240,658	\$1,443,453	\$1,773,947	\$15,524	\$95,705	\$89,671	\$1,573,047	\$1,773,947

**COOS COUNTY UNINCORPORATED PLACES
TAX COLLECTOR'S REPORT**

Summary of Tax Accounts
Fiscal Year Ended December 31, 2014

DR.

	<u>2014</u>	Levies of <u>2013</u>
Uncollected Taxes - Beginning of Fiscal Year:		
Property Taxes	0.00	125,459.07
Penalties/Other Taxes	0.00	200.00
Taxes Committed to Collector:		
Property Taxes	329,964.00	0.00
Yield Taxes	345,716.00	0.00
Other Charges	500.00	19.00
Abatements Made:		
Property Taxes	0.00	0.00
Interest	0.00	0.00
Interest & Fees Collected on Delinquent Taxes:	5.29	125.68
Penalties/Costs before Lien:	<u>0.00</u>	<u>112.50</u>
Total Debits	<u>\$676,185.29</u>	<u>\$125,916.25</u>

CR.

Remitted to Treasurer during Fiscal Year:		
Property Taxes	97,391.00	123,674.42
Yield Taxes	345,716.00	0.00
Interest	5.29	125.68
Conversion to Lien	0.00	1,178.15
Penalties/Costs/Other Charges	0.00	169.00
Abatements Made:		
Property Taxes	0.00	769.00
Uncollected Taxes End of Fiscal Year:		
Property Taxes	232,573.00	0.00
Penalties/Other Charges	<u>500.00</u>	<u>0.00</u>
Total Credits	<u>\$676,185.29</u>	<u>\$125,916.25</u>

**COOS COUNTY UNINCORPORATED PLACES
TAX COLLECTOR'S REPORT**

Summary of Tax Accounts
Fiscal Year Ended December 31, 2014

	DR.		
	<u>2013</u>	Levies of <u>2012</u>	<u>2011</u>
Unredeemed Taxes Balances at Beginning of Fiscal Year	0.00	1,580.93	0.00
Liens Executed During Fiscal Year	1,214.55	0.00	0.00
Interest & Costs Collected After Lien Execution	<u>52.36</u>	<u>127.13</u>	<u>0.00</u>
Total Debits	<u>\$1,266.91</u>	<u>\$1,708.06</u>	<u>\$0.00</u>

	CR.		
	<u>2013</u>	Levies of <u>2012</u>	<u>2011</u>
Remitted to Treasurer during Fiscal Year:			
Redemptions	39.21	772.87	0.00
Interest & Costs (After Lien Execution)	52.36	127.13	0.00
Liens Deeded to Municipality	0.00	0.00	0.00
Unredeemed Taxes End of Year	<u>1,175.34</u>	<u>808.06</u>	<u>0.00</u>
Total Credits	<u>\$1,266.91</u>	<u>\$1,708.06</u>	<u>\$0.00</u>

STATEMENT OF LONG-TERM NOTES
December 31, 2014

2007 Building Addition -
West Stewartstown Nursing Hospital

Original Amount		\$971,500
Paid to Date:	\$971,500	
Notes Outstanding:		\$0

Frederick W. King
Treasurer

SCHEDULE OF COUNTY PROPERTY
December 31, 2014

<u>Description</u>	Estimated Sound Insurance <u>Appraisal</u>
<u>WEST STEWARTSTOWN</u> (including contents)	
Nursing Hospital & 2008 Addition	\$9,614,820
Jail and House of Correction	4,101,645
Hay and Cow Barn	588,632
Recycling Center & Recycling Storage Building	286,515
Frame Garage	88,776
Machinery Shed	13,608
County Administrator's House/Garage	313,792
Water Reservoir Building/Pump House	303,537
Transfer Station	5,000
 <u>BERLIN</u> (including contents)	
Nursing Home & 2008 Sunroom	9,684,077
Garage/Generator Building	<u>199,290</u>
	<u><u>\$25,199,692</u></u>

NH Department of Revenue Administration
Municipal Services Division
P. O. Box 487, Concord, NH 03302-0487
(603) 271-3397

STATEMENT OF COUNTY APPROPRIATIONS AND REVENUE AS VOTED

For County of : Coös County

DATE OF CONVENTION: March 31, 2014 Fiscal Year Ending: 2014

Mailing Address: PO Box 10 W. Stewartstown, NH 03597

Phone #: 603-246-3321 Fax #: 603-246-8117 E-Mail: linda.harris@cooscountynh.us

Prepared by: Linda Harris

This form is used to report the voted appropriations, as required under RSA 24:24, to the Secretary of State and to the Commissioner of the Dept. of Revenue Admin. It is due by September 1 per RSA 21-J:34.

CERTIFICATE OF VOTE

This is to certify that the appropriations entered on this form are those voted by the county convention.

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.


Chairperson


Clerk of County Convention

FOR DRA USE ONLY

1	2	3	4
Acct.#	APPROPRIATIONS	Appropriations as Voted	DRA USE
GENERAL GOVERNMENT			
4110	County Convention Costs	25,000	
4120	Judicial	0	
4122	Jury Costs	0	
4123	County Attorney's Office	304,050	
4124	Victim Witness Advocacy Program	87,500	
4130	Executive	196,780	
4150	Financial Administration	102,850	
4151	Treasurer	8,220	
4153	Other Legal Costs	0	
4155	Personnel Administration	0	
4191	Planning and Zoning for Uninc.Places	0	
4192	Medical Examiner	15,000	
4193	Register of Deeds	314,600	
4194	Maintenance of Government Bldg.	0	
4196	Insurance, Not Otherwise Allocated	0	
4198	Contingency	0	
4199	Other (Land Management)	16,600	
PUBLIC SAFETY			
4211	Sheriff's Department	934,700	
4212	Custody of Prisoners	0	
4214	Sheriff's Support Services	0	
4219	Other Public Safety - Transfer Station	26,975	
4219	Other Public Safety - Recycling Center	93,700	
CORRECTIONS			
4230	Corrections	2,279,150	
4235	Adult Probation and Parole	0	
COUNTY FARM			
4301	Administration	0	
4302	Operating Expenditures	0	
4309	Other County Farm Expenditures	0	
COUNTY NURSING HOME			
4411	Administration	1,149,036	
4412	Operating Expense	19,199,223	
4439	Other Health	0	
HUMAN SERVICES			
4441	Administration	0	
4442	Direct Assistance	6,395,700	

1	2	3	4
Acct.#	APPROPRIATIONS	Appropriations as Voted	DRA USE
HUMAN SERVICES (continued)			
4443	Board and Care of Children	0	
4446	Diversion Program	0	
4447	Special Outside Services	183,200	
	Other (Specify)	0	
COOPERATIVE EXTENSION			
4611	Administration	187,410	
4619	Other Conservation	41,100	
ECONOMIC DEVELOPMENT			
4651	Administration	0	
4652	Economic Development	0	
4659	Other Economic Development	1,469,863	
DEBT SERVICE			
4711	Principal Long-Term Bonds/Notes	386,700	
4721	Interest Long-Term Bonds/Notes	0	
	Other (Interest Short-term Notes)	30,000	
INTERGOVERNMENTAL TRANSFERS			
4800	Intergovernmental Transfers	0	
CAPITAL OUTLAY			
----	W. Stewartstown Nursing Hospital	428,300	
----	Berlin Nursing Home	264,350	
----	Dept. of Corrections	0	
----	County Attorney	0	
INTERFUND OPERATING TRANSFERS			
4912	To Special Revenue Fund	0	
4913	To Capital Projects Fund	0	
4914	To Proprietary Funds	0	
4915	To Capital Reserve Funds	0	
4916	To Trust and Fiduciary Funds	0	
TOTAL APPROPRIATIONS		34,140,007	

1	2	3
Acct.#	SOURCES OF REVENUES	Estimated Revenue Ensuing Fiscal Year
ASSESSMENTS/TAXES		
3110	Property Taxes Levied for Unincorporated Places	0
3120	Land Use Change Taxes for Unincorporated Places	0
3180	Resident Taxes for Unincorporated Places	0
3185	Yield Taxes for Unincorporated Places	0
3186	Payments in Lieu of Taxes for Unincorporated Places	0
3187	Payments in Lieu of Taxes	0
3189	Other Taxes	0
3191	Penalties on Delinquent Municipal Assessments	0
3200	Licenses, Permits, and Fees	0
3319	REVENUE FROM THE FEDERAL GOVERNMENT	225,000
REVENUE FROM THE STATE OF NH		
3351	Shared Revenue for Unincorporated Places	0
3352	Incentive Funds	0
3354	Water Pollution Grants	0
3355	Housing and Community Development	1,469,863
3356	State & Fed. Forest Land Reim. in Unincorporated Places	0
3359	Other (Victim/Witness Grant)	31,500
	Other (Prosecutor's Grant)	10,000
	Other (Medicaid ProShare)	1,130,000
	Other (Sheriff's Dept.)	50,250
	Other (Justice Grant)	0
3379	INTERGOVERNMENTAL REVENUES	0
REVENUES FROM CHARGES FOR SERVICES		
3401	Sheriff's Department	229,400
3402	Register of Deeds	250,000
3403	County Corrections	19,500
3404	County Nursing Homes	12,054,769
3405	County Farm	0
3406	Cooperative Extension Service	0
---	Other (Transfer Station)	26,000
---	Other (Recycling Center)	93,700
---	Other (Land Management)	15,425
REVENUE FROM MISCELLANEOUS SOURCES		
3501	Sale of County Property	0
3502	Interest on Investments	1,950
---	53rd Payroll - 2014	40,000
---	Refunds - Prior Year Expenses	10,000
---	Other (Miscellaneous)	15,000

Budget - County of Coös FY 2014

1	2	3
Acct.#	SOURCES OF REVENUES	Estimated Revenue Ensuing Fiscal Year
OTHER FINANCIAL SOURCES		
3912	Transfer from Special Revenue Funds	0
3913	Transfer from Capital Projects Funds	0
3914	Transfer from Proprietary Funds	0
3915	Transfer from Capital Reserve Funds	0
3916	Transfer from Trust and Agency Funds	0
3934	Proceeds from Long-Term Notes/Bonds	0
ESTIMATED REVENUE SUBTOTAL		15,672,357
FUND BALANCE TO REDUCE TAX RATE		4,127,722
TOTAL ESTIMATED REVENUES		19,800,079

BUDGET SUMMARY

Total Voted Appropriations	34,140,007
Total Revenues	19,800,079
Amount Certified to be Raised by Taxes	14,339,928

2014 COUNTY TAX APPORTIONMENT

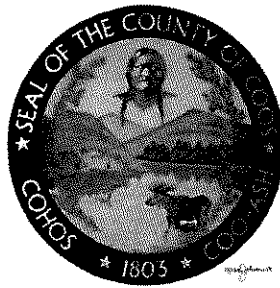
COÖS COUNTY	% PROPORTION TO COUNTY TAX	APPORTIONMENT OF COUNTY BUDGET
Atkinson/Gilmanton Academy Grant	0.0224%	3,205
Bean's Grant	0.0000%	0
Bean's Purchase	0.0000%	0
Berlin	11.7800%	1,689,241
Cambridge	0.2783%	39,911
Carroll	10.7209%	1,537,372
Chandler's Purchase	0.0013%	188
Clarksville	1.4615%	209,574
Colebrook	5.9870%	858,539
Columbia	2.5706%	368,619
Crawford's Purchase	0.0061%	873
Cutt's Grant	0.0000%	0
Dalton	2.7264%	390,965
Dix Grant	0.0253%	3,631
Dixville	1.0518%	150,831
Dummer	1.6782%	240,654
Errol	2.7812%	398,818
Erving's Grant	0.0016%	231
Gorham	8.9334%	1,281,045
Green's Grant	0.1013%	14,527
Hadley's Purchase	0.0000%	0
Jefferson	3.9839%	571,289
Kilkenny	0.0004%	64
Lancaster	8.6567%	1,241,371
Low & Burbank's Grant	0.0000%	0
Martin's Location	0.0009%	134
Milan	3.8410%	550,793
Millsfield	3.1687%	454,392
Northumberland	3.2408%	464,724
Odell	0.0680%	9,756
Pinkham's Grant	0.1423%	20,409
Pittsburg	8.6635%	1,242,349
Randolph	2.1942%	314,648
Sargent's Purchase	0.0610%	8,746
Second College Grant	0.0360%	5,161
Shelburne	2.3386%	335,357
Stark	1.9656%	281,870
Stewartstown	2.8037%	402,053
Stratford	1.9183%	275,085
Success	0.3749%	53,756
Thompson & Meserve's Purchase	0.1738%	24,927
Wentworth Location	0.2332%	33,437
Whitefield	6.0071%	861,410
TOTALS	100.0000%	14,339,958

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 2014

	2014
ASSETS:	
Cash - County	\$7,803,558
Cash - Recycling Center	26,366
Accounts Receivable - Coös County Nursing Hospital	664,379
Accounts Receivable - Coös County Nursing Home	727,063
Accounts Receivable - County	62,178
Accounts Receivable - Recycling Center	1,738
Purchased Taxes - County	1,983
Tax Deeded Property - County	399
Agri-Mark Cooperative Investment	43,699
Inventories	135,788
Pre-Paid Expenses - Coös County Nursing Hospital	73,289
Pre-Paid Expenses - Coös County Nursing Home	97,259
Pre-Paid Expenses - County	23,454
TOTAL ASSETS	<u><u>\$9,661,154</u></u>
LIABILITIES:	
Accounts Payable - All Funds	\$1,638,978
Accrued Expense - Coös County Nursing Home	42,810
Payroll Deductions Payable - All Funds	66,884
TOTAL LIABILITIES	<u><u>\$1,748,672</u></u>
FUND EQUITY	
Reserve for Special Purpose	
a. Agri-Mark Cooperative Investment	43,699
b. Facility Fund	172,253
c. Sick Pay	317,344
d. Decommission Fund	253,225
e. Vehicle Reserve Fund	75,000
f. Recycling Center Equipment	26,296
g. Inventory Offset	135,788
h. DOC Electronic Monitoring Security Deposits	300
i. RSA 151 Unclaimed Funds	400
j. County Projects	306,500
k. General Fund - Due to Unincorporated Places	\$1,347,748
Undesignated/Unreserved	
a. Nursing Hospital, Nursing Home, County, Farm	5,062,700
b. Recycling Center	111,294
c. Transfer Station	59,935
TOTAL FUND EQUITY	<u><u>7,912,481</u></u>
TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$9,661,154</u></u>

BUDGET
OF
COÖS COUNTY, NEW HAMPSHIRE

JANUARY 1, 2014 TO DECEMBER 31, 2014

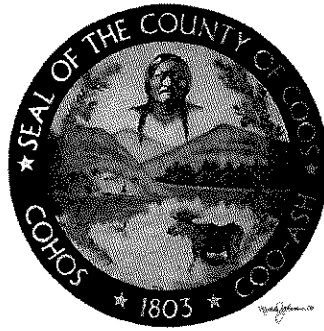


Thomas M. Brady, Chairman

Paul R. Grenier, Vice-Chair

Richard J. Samson, Clerk

BOARD OF COUNTY COMMISSIONERS



BUDGET PROPOSAL

APPROPRIATIONS

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
WEST STEWARTSTOWN NURSING HOSPITAL				
ADMINISTRATION				
01-05100-0100	Administrator's Salary	92,100	92,029	91,840
01-05100-0400	Accounting Staff Salaries	207,100	204,205	122,350
01-05100-0500	Computer Systems Administrator	26,200	25,975	0
01-05100-0800	In Lieu of Health Benefit	1,250	1,250	0
01-05100-0900	Longevity Pay	5,900	5,900	3,300
01-05100-1000	Social Security (FICA)	26,050	24,147	16,640
01-05100-1100	Life Insurance	150	97	80
01-05100-1200	Health Insurance	64,700	65,177	44,020
01-05100-1300	Retirement	36,700	35,058	23,860
01-05100-1400	Workers' Compensation	3,100	2,413	2,770
01-05100-1500	Unemployment Insurance	500	498	260
01-05100-1700	Education and Conferences	2,000	541	1,800
01-05100-1800	Employee Physicals	200	0	200
01-05100-1900	Employee Recognition	3,000	2,958	3,000
01-05100-2000	Legal Services	5,000	0	5,000
01-05100-2100	Audit Services	8,500	8,500	8,500
01-05100-2500	Accounts Payable/Accounting Allocation	0	0	35,040
01-05100-2600	Human Resources/Payroll Allocation	0	0	64,760
01-05100-2700	Information Tech Allocation	0	0	41,980
01-05100-3600	Office Supplies	15,000	15,561	15,000
01-05100-3700	Dues/Licenses/Subscriptions	5,000	4,689	4,700
01-05100-3800	Postage	7,000	5,043	7,000
01-05100-3900	Administration Supplies and Expenses	3,500	2,444	3,000
01-05100-6800	Communications	10,900	12,200	14,400
01-05100-7000	Travel	2,000	1,530	2,000
01-05100-7500	Bad Debts/Allowance & Recovery	100	10,000	100
01-05100-8200	Equipment Repair/Maintenance Contracts	21,650	19,583	18,050
01-05100-9300	Liability Insurance	27,500	27,533	30,250
01-05100-9700	New Equipment	2,650	2,311	0
01-05100-9900	Retiree Benefits	25,400	25,295	27,750
	TOTAL ADMINISTRATION	603,150	594,936	587,650
PROPERTY EXPENSE				
01-05110-9200	Interest on Notes	7,250	2,098	0
	TOTAL PROPERTY EXPENSE	7,250	2,098	0
ASSESSMENTS				
01-05120-3700	Provider Assessment	295,000	302,157	320,940
	TOTAL ASSESSMENTS	295,000	302,157	320,940
DIETARY DEPARTMENT				
01-05130-0100	Dietary Director's Salary	57,100	56,769	57,510
01-05130-0200	Cooks' Salaries	150,800	140,345	152,490
01-05130-0300	Dietary Aides' Salaries	430,200	423,549	434,240
01-05130-0400	Assistant Dietary Manager	22,800	22,679	30,640
01-05130-0800	In Lieu of Health Benefit	3,300	1,777	1,020
01-05130-0900	Longevity Pay	6,200	5,600	7,800
01-05130-1000	Social Security (FICA)	51,200	46,627	51,850
01-05130-1100	Life Insurance	200	144	150
01-05130-1200	Health Insurance	178,100	177,720	229,240

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
01-05130-1300	Retirement	43,100	40,680	43,960
01-05130-1400	Workers' Compensation	18,750	14,658	17,250
01-05130-1500	Unemployment Insurance	1,050	1,003	800
01-05130-1700	Education and Conferences	1,350	429	1,030
01-05130-1800	Employee Physicals	800	882	1,170
01-05130-2300	Registered Dietitian	17,600	3,938	17,600
01-05130-3800	Dishes and Glassware	1,950	992	1,500
01-05130-3900	Dietary Supplies and Expenses	39,300	35,434	40,300
01-05130-5000	Food	326,000	332,998	336,000
01-05130-7000	Travel	600	413	600
01-05130-8200	Equipment Repair/Maintenance Contracts	6,200	2,617	6,200
01-05130-9700	New Equipment	9,800	11,418	8,140
01-05130-9900	Retiree Benefits	36,850	36,881	40,630
TOTAL DIETARY DEPARTMENT		1,403,250	1,357,553	1,480,120
NURSING DEPARTMENT				
01-05140-0100	Director of Nursing Salary	84,400	84,296	118,030
01-05140-0200	Registered Nurses' Salaries	909,500	881,769	942,390
01-05140-0300	Licensed Practical Nurses' Salaries	243,700	274,137	243,640
01-05140-0400	Nursing Assistants' Salaries	1,883,500	1,865,738	1,869,890
01-05140-0500	Medication Nursing Assistant Salaries	156,600	161,253	155,890
01-05140-0600	Scheduling Coordinator	37,800	37,849	38,710
01-05140-0800	In Lieu of Health Benefit	5,400	4,875	6,380
01-05140-0900	Longevity Pay	39,150	33,305	41,100
01-05140-1000	Social Security (FICA)	257,100	239,604	248,520
01-05140-1100	Life Insurance	800	668	720
01-05140-1200	Health Insurance	983,600	917,142	1,140,170
01-05140-1300	Retirement	186,600	176,973	178,080
01-05140-1400	Workers' Compensation	94,200	73,617	86,110
01-05140-1500	Unemployment Insurance	5,050	5,035	3,960
01-05140-1700	Education and Conferences	12,000	7,582	4,000
01-05140-1800	Employee Physicals	2,500	1,008	2,500
01-05140-2300	Contract Nurses	0	30,691	6,000
01-05140-3100	Medical and Surgical Supplies	115,000	123,282	120,600
01-05140-3900	Nursing Supplies and Expenses	12,000	7,163	12,000
01-05140-7000	Travel	1,800	1,583	1,800
01-05140-8200	Equipment Repair/Maintenance Contracts	26,000	23,301	25,000
01-05140-8800	Equipment Rental	2,000	1,644	2,000
01-05140-9700	New Equipment	15,000	14,942	14,900
01-05140-9900	Retiree Benefits	92,750	91,873	102,650
TOTAL NURSING DEPARTMENT		5,166,450	5,059,331	5,365,040
HEALTH INFORMATION MANAGEMENT				
01-05141-0100	Health Information Manager	51,100	54,026	39,290
01-05141-0900	Longevity Pay	0	700	800
01-05141-1000	Social Security (FICA)	4,000	3,908	3,070
01-05141-1100	Life Insurance	50	14	10
01-05141-1200	Health Insurance	8,350	15,949	23,320
01-05141-1300	Retirement	4,450	4,246	4,400
01-05141-1400	Workers' Compensation	100	59	140
01-05141-1500	Unemployment Insurance	100	56	50

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
01-05141-1700	Education and Conferences	300	225	300
01-05141-3600	Office Supplies and Expense	1,500	1,516	2,150
01-05141-7000	Travel	200	16	200
01-05141-8200	Equipment Repair/Maintenance Contracts	750	37	750
01-05141-9700	New Equipment	850	332	250
	TOTAL HEALTH INFORMATION MGMT	71,750	81,085	74,730
	STAFF DEVELOPMENT			
01-05142-0100	Staff Development Director's Salary	64,600	64,528	64,270
01-05142-0800	In Lieu of Health Benefit	0	0	1,250
01-05142-1000	Social Security (FICA)	5,000	4,800	5,020
01-05142-1100	Life Insurance	50	17	20
01-05142-1200	Health Insurance	15,650	8,795	0
01-05142-1300	Retirement	6,950	6,950	7,190
01-05142-1400	Workers' Compensation	1,850	1,414	1,650
01-05142-1500	Unemployment Insurance	100	97	80
01-05142-1700	Education and Conferences	900	271	900
01-05142-1800	LNA/MNA Classes	1,000	(906)	1,000
01-05142-1900	In House Education	1,100	1,042	1,200
01-05142-3800	Employee Health Expense	2,800	1,853	0
01-05142-3900	Staff Development Supplies and Expenses	1,200	1,066	1,200
01-05142-7000	Travel	400	149	400
01-05142-8200	Equipment Repair/Maintenance Contracts	400	0	1,210
01-05142-9700	New Equipment	400	363	600
	TOTAL STAFF DEVELOPMENT	102,400	90,439	85,990
	QUALITY MANAGEMENT			
01-05143-0100	Quality Director's Salary	44,400	43,929	44,160
01-05143-1000	Social Security (FICA)	3,400	3,169	3,380
01-05143-1100	Life Insurance	50	12	20
01-05143-1200	Health Insurance	10,450	9,971	11,600
01-05143-1300	Retirement	4,800	4,731	4,850
01-05143-1400	Workers' Compensation	1,250	973	1,110
01-05143-1500	Unemployment Insurance	100	67	60
01-05143-1700	Education and Conferences	500	284	500
01-05143-3600	Office Supplies	2,000	1,871	1,500
01-05143-3700	Dues/Licenses/Subscriptions	500	419	500
01-05143-3800	Employee Health Expense	0		2,800
01-05143-7000	Travel	1,000	713	800
01-05143-8200	Equipment Repair/Maintenance Contracts	500	90	500
01-05143-9700	New Equipment	350	332	1,100
	TOTAL QUALITY MANAGEMENT	69,300	66,562	72,880
	PLANT OPERATIONS			
01-05150-0100	Plant Manager's Salary	58,900	55,733	58,700
01-05150-0200	Maintenance Salaries	65,550	62,965	69,700
01-05150-0900	Longevity Pay	700	700	800
01-05150-1000	Social Security (FICA)	9,600	8,452	9,890
01-05150-1100	Life Insurance	50	19	40
01-05150-1200	Health Insurance	42,600	34,548	49,840
01-05150-1300	Retirement	11,100	9,881	11,370
01-05150-1400	Workers' Compensation	3,550	2,740	3,250
01-05150-1500	Unemployment Insurance	200	188	150
01-05150-1700	Education and Conferences	1,000	100	2,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
01-05150-1800	Employee Physicals	200	126	200
01-05150-2900	Outside Services	36,500	40,080	39,200
01-05150-3900	Plant Supplies and Expenses	6,000	5,669	6,750
01-05150-6100	Electricity	70,000	68,944	77,200
01-05150-6200	Propane Gas	41,000	30,181	40,000
01-05150-6300	Water	7,300	3,660	7,300
01-05150-6400	Sewer	15,500	15,398	15,500
01-05150-6500	Fuel	90,000	96,434	100,000
01-05150-7000	Travel	700	1,492	1,200
01-05150-7900	Vehicle Supplies and Expenses	6,000	6,863	6,000
01-05150-8100	Building Repairs	30,000	26,557	30,000
01-05150-8200	Equipment Repair/Maintenance Contracts	3,600	2,947	3,500
01-05150-8300	Grounds Maintenance	2,250	2,399	2,250
01-05150-8400	Snow Removal	8,000	7,286	8,000
01-05150-9300	Property Insurance	7,200	7,510	8,450
01-05150-9700	New Equipment	1,200	2,005	2,700
01-05150-9900	Retiree Benefits	10,550	11,289	12,770
	TOTAL PLANT OPERATIONS	529,250	504,167	566,760
	LAUNDRY DEPARTMENT			
01-05160-0100	Laundry Director's Salary	20,500	20,227	21,360
01-05160-0200	Laundry Aides' Salaries	138,200	135,822	160,640
01-05160-0300	Laundry Porters' Salaries	51,400	50,136	51,260
01-05160-0800	In Lieu of Health Benefit	1,250	1,250	630
01-05160-0900	Longevity Pay	5,200	4,613	5,650
01-05160-1000	Social Security (FICA)	16,600	15,530	18,340
01-05160-1100	Life Insurance	100	54	60
01-05160-1200	Health Insurance	49,800	40,741	50,940
01-05160-1300	Retirement	20,100	18,840	22,270
01-05160-1400	Workers' Compensation	6,100	4,743	6,030
01-05160-1500	Unemployment Insurance	350	324	280
01-05160-1700	Education and Conferences	150	138	750
01-05160-1800	Employee Physicals	300	0	300
01-05160-3700	Linens	17,550	16,075	15,550
01-05160-3900	Laundry Supplies and Expenses	16,600	17,072	16,600
01-05160-7000	Travel	300	188	300
01-05160-8200	Equipment Repair/Maintenance Contracts	6,650	2,479	5,120
01-05160-9700	New Equipment	300	278	3,050
01-05160-9900	Retiree Benefits	13,200	12,611	14,130
	TOTAL LAUNDRY DEPARTMENT	364,650	341,120	393,260
	HOUSEKEEPING DEPARTMENT			
01-05170-0100	Executive Housekeeper's Salary	20,500	20,227	21,360
01-05170-0200	Porter Salary	35,700	34,796	35,020
01-05170-0300	Housekeeping Aides' Salaries	221,800	220,208	237,800
01-05170-0800	In Lieu of Health Benefit	2,500	2,500	2,500
01-05170-0900	Longevity Pay	3,500	3,500	4,550
01-05170-1000	Social Security (FICA)	21,800	19,815	23,050
01-05170-1100	Life Insurance	100	77	90
01-05170-1200	Health Insurance	99,700	92,876	95,260
01-05170-1300	Retirement	29,100	28,517	31,480
01-05170-1400	Workers' Compensation	8,000	6,220	7,580
01-05170-1500	Unemployment Insurance	450	426	350
01-05170-1700	Education and Conferences	1,200	1,098	400

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
01-05170-1800	Employee Physicals	300	0	300
01-05170-2900	Outside Services	10,800	9,630	7,500
01-05170-3900	Housekeeping Supplies and Expenses	36,600	31,479	36,600
01-05170-7000	Travel	350	93	350
01-05170-8200	Equipment Repair/Maintenance Contracts	300	326	600
01-05170-9700	New Equipment	6,500	6,455	3,200
01-05170-9800	Furnishings	9,800	8,647	11,350
01-05170-9900	Retiree Benefits	17,700	17,101	19,090
TOTAL HOUSEKEEPING DEPARTMENT		526,700	503,992	538,430
PHYSICIANS & CONSULTANTS				
01-05180-1700	Physician Education and Conferences	500	500	500
01-05180-2200	Physician Services	7,000	7,000	9,000
01-05180-2300	Pharmacist Services	6,900	5,908	6,200
01-05180-2400	Dentist Services	9,600	9,600	9,600
01-05180-3400	Mental Health Social Worker	7,200	7,085	7,200
01-05180-3600	Psychiatrist Services	14,400	9,900	14,400
TOTAL PHYSICIANS & CONSULTANTS		45,600	39,993	46,900
ACTIVITIES DEPARTMENT				
01-05191-0100	Activity Director Salary	44,700	44,105	45,100
01-05191-0200	Activity Aides' Salaries	227,700	226,311	235,600
01-05191-0800	In Lieu of Health Benefit	1,100	1,063	1,070
01-05191-0900	Longevity Pay	4,100	3,980	4,900
01-05191-1000	Social Security (FICA)	21,250	19,310	21,930
01-05191-1100	Life Insurance	100	72	80
01-05191-1200	Health Insurance	96,600	93,682	99,690
01-05191-1300	Retirement	17,000	16,593	17,510
01-05191-1400	Workers' Compensation	7,800	6,080	7,280
01-05191-1500	Unemployment Insurance	450	416	340
01-05191-1700	Education and Conferences	1,400	482	800
01-05191-1800	Employee Physicals	300	126	300
01-05191-2900	Chaplain Services	1,050	1,060	2,560
01-05191-3600	Beauty Shop Supplies	750	745	750
01-05191-3900	Activities Supplies and Expenses	13,250	13,591	13,250
01-05191-6700	Advertising	300	300	300
01-05191-7000	Travel	1,200	876	800
01-05191-8200	Equipment Repair/Maintenance Contracts	650	0	650
01-05191-9700	New Equipment	2,100	2,075	3,260
01-05191-9900	Retiree Benefits	0	205	430
TOTAL ACTIVITIES DEPARTMENT		441,800	431,070	456,600
SOCIAL SERVICES				
01-05192-0100	Social Services Director's Salary	48,500	47,796	48,960
01-05192-0800	In Lieu of Health Benefit	1,250	1,250	1,250
01-05192-0900	Longevity Pay	0	0	400
01-05192-1000	Social Security (FICA)	3,850	3,752	3,880
01-05192-1100	Life Insurance	50	18	20
01-05192-1300	Retirement	5,400	5,148	5,560
01-05192-1400	Workers' Compensation	1,400	1,089	1,280
01-05192-1500	Unemployment Insurance	100	75	60
01-05192-1700	Education and Conferences	300	30	300

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
01-05192-3900	Social Services Supplies and Expenses	800	401	800
01-05192-7000	Travel	700	127	700
01-05192-9700	New Equipment	700	700	1,600
01-05192-9900	Retiree Benefits	3,500	3,400	4,090
	TOTAL SOCIAL SERVICES	66,550	63,785	68,900
	PHYSICAL THERAPY			
01-05193-0100	Restorative Aides' Salaries	74,700	70,408	90,080
01-05193-0200	Restorative Nurse	11,200	9,899	11,220
01-05193-0900	Longevity Pay	1,800	1,780	1,900
01-05193-1000	Social Security (FICA)	6,800	5,832	7,900
01-05193-1100	Life Insurance	50	20	20
01-05193-1200	Health Insurance	27,050	25,782	29,990
01-05193-1300	Retirement	8,800	8,392	10,610
01-05193-1400	Workers' Compensation	2,500	1,923	2,600
01-05193-1500	Unemployment Insurance	150	131	120
01-05193-1700	Education and Conferences	600	0	600
01-05193-2300	Consultant Services	32,000	20,643	32,000
01-05193-3900	Physical Therapy Supplies and Expenses	500	129	500
01-05193-7000	Travel	500	0	500
01-05193-9700	Physical Therapy Equipment	800	700	300
	TOTAL PHYSICAL THERAPY	167,450	145,638	188,340
	OCCUPATIONAL & SPEECH THERAPY			
01-05194-3900	OT Supplies and Expenses	1,000	523	1,000
01-05194-4000	Speech Supplies and Expenses	250	29	250
	TOTAL OCCUPATIONAL & SPEECH THER	1,250	552	1,250
	TOTAL WS NURSING HOSPITAL	9,861,800	9,584,477	10,247,790
NURSING HOSPITAL SPECIALS				
01-09256-9708	Thin Client Kiosks (5)	8,650	7,910	0
01-09256-9709	Steamer & Kettle	9,800	8,404	0
01-09256-9726	Electric Beds	12,900	11,174	8,600
01-09256-9727	Computer Server	5,550	5,339	0
01-09256-9738	Speed Queen 120 Lb Dryer	8,400	8,214	0
01-09256-9750	Air Conditioning 2N Sun porch, SCU, HIM/QA	0	0	0
01-09256-9752	Tub	18,000	17,264	0
01-09256-9753	Secure Care for Elevator	0	0	0
01-09256-9755	SmartLinx Time & Attendance Module	0	0	0
01-09256-9756	Water System Upgrade	340,000	0	0
01-09256-9757	Handicap Lift & Parking Lot Project	20,000	0	120,000
01-09256-9758	Sewer Project	5,000	330	0
01-09256-9759	Fire Suppression for Phone Room	0	0	5,680
	TOTAL WSNH SPECIALS	428,300	58,634	134,280
	TOTAL WS NURSING HOSPITAL & SPECIALS	10,290,100	9,643,112	10,382,070

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
BERLIN NURSING HOME				
ADMINISTRATION				
02-05600-0100	Administrator's Salary	86,850	87,646	91,740
02-05600-0200	Office Manager's Salary	49,202	49,083	51,140
02-05600-0300	Office Staff Salaries	132,000	123,925	105,830
02-05600-0400	Computer Systems Administrator	26,275	25,975	0
02-05600-0900	Longevity Pay	4,175	4,270	4,200
02-05600-1000	Social Security (FICA)	23,170	21,174	19,350
02-05600-1100	Life Insurance	175	98	90
02-05600-1200	Health Insurance	72,350	62,579	68,920
02-05600-1300	Retirement	27,882	28,174	26,100
02-05600-1400	Workers' Compensation	2,792	2,170	2,750
02-05600-1500	Unemployment Insurance	400	369	300
02-05600-1700	Education and Conferences	1,250	774	1,250
02-05600-1900	Employee Recognition	3,400	3,165	3,690
02-05600-2000	Legal Services	5,000	466	5,000
02-05600-2100	Audit Services	8,500	8,500	8,500
02-05600-2300	Consultant Services	2,000	0	2,000
02-05600-2500	Accounts Payable/Accounting Allocation	0	0	5,840
02-05600-2700	Information Tech Allocation	0	0	41,980
02-05600-3500	Dues and Licenses	4,300	4,048	4,000
02-05600-3600	Office Supplies	13,000	11,168	12,000
02-05600-3700	Subscriptions and Periodicals	1,100	705	1,100
02-05600-3800	Postage	3,200	3,215	3,000
02-05600-3900	Administration Supplies and Expenses	1,500	1,521	1,500
02-05600-6700	Advertising	700	324	700
02-05600-6800	Communications	14,100	10,252	15,000
02-05600-7000	Travel	3,000	3,268	3,000
02-05600-7500	Bad Debts/Allowance & Recovery	100	0	0
02-05600-8200	Equipment Repair/Maintenance Contracts	16,765	15,083	18,500
02-05600-9300	Liability Insurance	29,150	30,236	33,060
02-05600-9700	New Equipment	6,200	730	4,300
02-05600-9900	Retiree Benefits	7,350	7,207	7,870
TOTAL ADMINISTRATION		545,886	506,124	542,710
ASSESSMENTS				
02-05620-3700	Provider Assessment	391,000	380,632	419,740
TOTAL ASSESSMENTS		391,000	380,632	419,740
DIETARY DEPARTMENT				
02-05630-0100	Dietary Supervisor's Salary	53,150	52,479	54,440
02-05630-0200	Cooks' Salaries	137,050	124,184	141,440
02-05630-0300	Dietary Aides' Salaries	334,500	327,262	325,930
02-05630-0400	Assistant Dietary Supervisor's Salary	41,950	40,007	42,400
02-05630-0800	In Lieu of Health Benefit	925	930	930
02-05630-0900	Longevity Pay	11,900	10,065	12,100
02-05630-1000	Social Security (FICA)	44,350	39,788	44,160
02-05630-1100	Life Insurance	150	126	140
02-05630-1200	Health Insurance	162,200	150,703	164,650
02-05630-1300	Retirement	42,150	42,994	46,080
02-05630-1400	Workers' Compensation	15,979	12,493	15,010

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
02-05630-1500	Unemployment Insurance	875	868	670
02-05630-1700	Education and Conferences	600	140	550
02-05630-1800	Employee Physicals	750	352	750
02-05630-2300	Registered Dietitian	18,675	17,083	18,300
02-05630-3800	Dishes and Glassware	1,300	858	1,300
02-05630-3900	Dietary Supplies and Expenses	35,600	31,888	35,500
02-05630-5000	Food	268,000	268,384	278,000
02-05630-6200	Cooking Gas	6,400	5,909	6,400
02-05630-7000	Travel	800	439	700
02-05630-8200	Equipment Repair/Maintenance Contracts	5,000	4,679	5,000
02-05630-9700	New Equipment	1,425	7,446	3,500
02-05630-9900	Retiree Benefits	9,550	9,866	9,460
TOTAL DIETARY DEPARTMENT		1,193,279	1,148,944	1,207,410
NURSING DEPARTMENT				
02-05640-0100	Director of Nursing Salary	76,650	75,997	77,590
02-05640-0200	Registered Nurses' Salaries	1,316,200	1,189,958	1,247,300
02-05640-0300	Licensed Practical Nurses' Salaries	312,150	354,352	295,100
02-05640-0400	Nursing Assistants' Salaries	2,056,700	2,046,289	2,106,030
02-05640-0500	Medication Nursing Assistant Salaries	130,200	110,435	130,200
02-05640-0800	In Lieu of Health Benefit	8,000	9,088	10,400
02-05640-0900	Longevity Pay	49,800	38,593	45,150
02-05640-1000	Social Security (FICA)	308,000	279,471	299,250
02-05640-1100	Life Insurance	819	702	750
02-05640-1200	Health Insurance	1,003,300	804,770	1,061,590
02-05640-1300	Retirement	113,200	93,435	124,670
02-05640-1400	Workers' Compensation	108,914	85,141	101,720
02-05640-1500	Unemployment Insurance	5,850	5,918	4,520
02-05640-1700	Education and Conferences	9,500	6,038	12,800
02-05640-1800	Employee Physicals	3,000	1,731	2,700
02-05640-2300	Contract Nurses-LPN	19,200	61,520	40,200
02-05640-3100	Medical and Surgical Supplies	140,000	144,390	142,000
02-05640-3900	Nursing Supplies and Expenses	14,000	13,274	14,000
02-05640-7000	Travel	2,800	3,059	2,800
02-05640-8200	Equipment Repair/Maintenance Contracts	32,200	34,705	38,000
02-05640-8800	Equipment Rental	9,000	8,221	9,000
02-05640-9700	New Equipment	21,500	24,708	16,000
02-05640-9900	Retiree Benefits	18,250	14,929	16,300
TOTAL NURSING DEPARTMENT		5,759,233	5,406,722	5,798,070
HEALTH INFORMATION MANAGEMENT				
02-05641-0100	Health Information Management Director	39,000	38,977	38,840
02-05641-0200	Health Information Clerks	88,550	85,009	89,550
02-05641-0900	Longevity Pay	4,000	3,367	4,000
02-05641-1000	Social Security (FICA)	10,100	8,719	10,130
02-05641-1100	Life Insurance	50	36	40
02-05641-1200	Health Insurance	61,650	56,401	56,800
02-05641-1300	Retirement	4,350	4,316	4,660
02-05641-1400	Workers' Compensation	287	224	300
02-05641-1500	Unemployment Insurance	200	197	160
02-05641-1700	Education and Conferences	500	159	3,970
02-05641-1800	Employee Physicals	225	17	200

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
02-05641-3600	Office Supplies	900	899	1,030
02-05641-7000	Travel	400	55	300
02-05641-8200	Equipment Repair/Maintenance Contracts	1,300	1,405	1,300
02-05641-9700	New Equipment	0	0	270
	TOTAL HEALTH INFORMATION MGMT	211,512	199,780	211,550
	STAFF DEVELOPMENT			
02-05642-0100	Staff Development Director's Salary	32,800	32,265	32,960
02-05642-0900	Longevity Pay	650	650	650
02-05642-1000	Social Security (FICA)	2,550	2,384	2,570
02-05642-1100	Life Insurance	50	18	20
02-05642-1200	Health Insurance	7,650	7,441	8,480
02-05642-1300	Retirement	3,600	3,657	3,920
02-05642-1400	Workers' Compensation	922	723	880
02-05642-1500	Unemployment Insurance	50	50	40
02-05642-1700	In House Education	800	512	900
02-05642-2300	Consultant Services	1,500	598	1,500
02-05642-3800	Infection Control Expense	500	287	450
02-05642-3900	Staff Development Supplies and Expenses	1,600	1,930	1,600
02-05642-7000	Travel	600	638	600
02-05642-8200	Equipment Repair/Maintenance Contracts	200	0	200
02-05642-9700	New Equipment	400	201	2,780
02-05642-9900	Retiree Benefits	4,100	3,658	3,940
	TOTAL STAFF DEVELOPMENT	57,972	55,013	61,490
	QUALITY MANAGEMENT			
02-05643-0100	Quality Director's Salary	38,800	36,898	39,500
02-05643-0900	Longevity Pay	650	650	650
02-05643-1000	Social Security (FICA)	3,000	2,719	3,080
02-05643-1200	Health Insurance	7,650	7,441	8,480
02-05643-1300	Retirement	4,250	3,657	4,680
02-05643-1400	Workers' Compensation	1,088	851	1,050
02-05643-1500	Unemployment Insurance	75	59	50
02-05643-1700	Education and Conferences	400	286	400
02-05643-2300	Consultant Services	500	0	300
02-05643-3900	Quality Mgmt Supplies and Expenses	200	110	200
02-05643-7000	Travel	400	475	400
02-05643-9900	Retiree Benefits	4,100	3,658	3,940
	TOTAL QUALITY MANAGEMENT	61,113	56,803	62,730
	PLANT OPERATIONS			
02-05650-0100	Plant Manager's Salary	50,800	48,902	51,490
02-05650-0200	Maintenance Salaries	14,030	13,265	14,370
02-05650-0900	Longevity Pay	2,400	1,200	1,200
02-05650-1000	Social Security (FICA)	9,500	4,459	5,130
02-05650-1100	Life Insurance	50	27	10
02-05650-1200	Health Insurance	28,700	27,998	22,900
02-05650-1300	Retirement	11,840	11,790	6,140
02-05650-1400	Workers' Compensation	3,420	2,675	1,750
02-05650-1500	Unemployment Insurance	170	186	80
02-05650-1700	Education and Conferences	1,000	190	0
02-05650-1800	Employee Physicals	100	98	100
02-05650-2800	Bio Hazardous Waste Disposal	1,000	1,130	1,000
02-05650-2900	Outside Services	18,250	11,626	15,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
02-05650-3900	Plant Supplies and Expenses	16,500	16,788	15,000
02-05650-6100	Electricity	75,000	77,256	82,000
02-05650-6300	Water	40,000	35,617	40,000
02-05650-6400	Sewer	46,000	42,810	45,000
02-05650-6500	Fuel	116,200	79,052	100,000
02-05650-7000	Travel	900	478	700
02-05650-7900	Vehicle Supplies and Expenses	5,100	4,883	5,100
02-05650-8100	Building Repairs	17,800	14,067	17,800
02-05650-8200	Equipment Repair/Maintenance Contracts	18,000	22,023	24,350
02-05650-8400	Snow Removal	11,000	5,955	11,000
02-05650-9300	Property Insurance	7,050	6,741	6,800
02-05650-9700	New Equipment	9,350	11,705	10,600
	TOTAL PLANT OPERATIONS	504,160	440,921	477,520
LAUNDRY DEPARTMENT				
02-05660-0100	Laundry Supervisor's Salary	0	0	0
02-05660-0200	Laundry Aides' Salaries	201,450	202,364	200,960
02-05660-0900	Longevity Pay	4,200	4,168	4,600
02-05660-1000	Social Security (FICA)	15,750	14,887	15,730
02-05660-1100	Life Insurance	50	36	40
02-05660-1200	Health Insurance	46,800	49,317	59,870
02-05660-1300	Retirement	7,300	6,858	7,690
02-05660-1400	Workers' Compensation	5,671	4,431	5,350
02-05660-1500	Unemployment Insurance	375	308	240
02-05660-1700	Education and Conferences	600	0	600
02-05660-1800	Employee Physicals	800	34	800
02-05660-3700	Linens	18,700	15,788	18,000
02-05660-3900	Laundry Supplies and Expenses	16,500	11,254	16,500
02-05660-6200	Gas for Dryers	30,000	23,119	29,000
02-05660-7000	Travel	400	0	400
02-05660-8200	Equipment Repair/Maintenance Contracts	8,800	6,851	8,800
02-05660-9700	New Equipment	2,500	1,847	1,500
02-05660-9900	Retiree Benefits	3,950	3,604	4,080
	TOTAL LAUNDRY DEPARTMENT	363,846	344,866	374,160
HOUSEKEEPING DEPARTMENT				
02-05670-0100	Environmental Services Manager	56,800	56,993	58,950
02-05670-0200	Porter Salaries	211,500	204,437	212,940
02-05670-0300	Housekeeping Aides' Salaries	214,525	212,465	203,940
02-05670-0800	In Lieu of Health Benefit	0	0	800
02-05670-0900	Longevity Pay	10,700	8,600	11,100
02-05670-1000	Social Security (FICA)	33,450	35,032	37,310
02-05670-1100	Life Insurance	100	85	90
02-05670-1200	Health Insurance	99,500	93,704	126,500
02-05670-1300	Retirement	11,300	11,885	19,160
02-05670-1400	Workers' Compensation	11,797	9,220	12,690
02-05670-1500	Unemployment Insurance	675	641	560
02-05670-1700	Education and Conferences	400	0	400
02-05670-1800	Employee Physicals	950	107	950
02-05670-3900	Housekeeping Supplies and Expenses	39,000	39,537	31,000
02-05670-7000	Travel	500	0	500

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
02-05670-8200	Equipment Repair/Maintenance Contracts	500	943	500
02-05670-9700	New Equipment	6,360	5,694	3,000
02-05670-9800	Furnishings	12,600	10,803	6,000
02-05670-9900	Retiree Benefits	3,800	3,604	4,030
	TOTAL HOUSEKEEPING DEPARTMENT	714,457	693,750	730,420
	PHYSICIANS & CONSULTANTS			
02-05680-2200	Physician Services	300	0	300
02-05680-2300	Pharmacy Consultant	7,350	7,122	7,350
02-05680-2400	Medical Director	9,000	7,803	9,450
02-05680-2500	Dentist Services	12,900	11,700	12,900
02-05680-2600	Mental Health Services for Residents	13,300	11,040	13,300
02-05680-2700	Mental Health Consultant	700	69	700
	TOTAL PHYSICIANS & CONSULTANTS	43,550	37,734	44,000
	ACTIVITIES DEPARTMENT			
02-05691-0100	Activity Director's Salary	49,460	49,469	49,250
02-05691-0200	Activity Aides' Salaries	174,700	163,268	177,880
02-05691-0900	Longevity Pay	5,000	4,900	5,700
02-05691-1000	Social Security (FICA)	17,500	15,391	17,810
02-05691-1100	Life Insurance	100	54	50
02-05691-1200	Health Insurance	69,050	69,436	76,820
02-05691-1300	Retirement	20,700	19,861	22,430
02-05691-1400	Workers' Compensation	6,195	4,842	6,060
02-05691-1500	Unemployment Insurance	325	337	270
02-05691-1700	Education and Conferences	1,590	1,035	990
02-05691-1800	Employee Physicals	250	43	250
02-05691-2300	Consultant Services	500	750	2,900
02-05691-2900	Chaplain Services	1,000	1,000	1,000
02-05691-3900	Activities Supplies and Expenses	12,400	10,139	13,380
02-05691-7000	Travel	1,000	599	1,000
02-05691-8200	Equipment Repair/Maintenance Contracts	900	150	900
02-05691-9700	New Equipment	3,250	3,035	1,700
02-05691-9900	Retiree Benefits	7,300	7,207	7,830
	TOTAL ACTIVITIES DEPARTMENT	371,220	351,514	386,220
	SOCIAL SERVICES			
02-05692-0100	Social Services Salaries	78,000	74,466	79,290
02-05692-0800	In Lieu of Health Benefit	1,250	1,250	1,250
02-05692-0900	Longevity Pay	1,500	1,364	1,500
02-05692-1000	Social Security (FICA)	6,100	5,897	6,280
02-05692-1100	Life Insurance	50	18	20
02-05692-1300	Retirement	5,630	5,494	6,060
02-05692-1400	Workers' Compensation	2,227	1,740	2,140
02-05692-1500	Unemployment Insurance	125	121	100
02-05692-1700	Education and Conferences	750	326	750
02-05692-1800	Employee Physicals	200	0	200
02-05692-3900	Social Services Supplies and Expenses	800	867	900
02-05692-7000	Travel	800	578	800
02-05692-9700	New Equipment	1,000	950	1,300
	TOTAL SOCIAL SERVICES	98,432	93,070	100,590

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
PHYSICAL THERAPY				
02-05693-0100	Restorative Aides' Salaries	76,700	77,729	76,470
02-05693-0200	Restorative Nurse	38,800	39,083	38,620
02-05693-0800	In Lieu of Health Benefit	1,000	1,000	1,000
02-05693-0900	Longevity Pay	3,300	3,425	3,300
02-05693-1000	Social Security (FICA)	9,200	8,809	9,140
02-05693-1100	Life Insurance	50	18	30
02-05693-1200	Health Insurance	26,900	23,144	21,420
02-05693-1300	Retirement	7,925	7,755	8,520
02-05693-1400	Workers' Compensation	3,304	2,580	3,110
02-05693-1500	Unemployment Insurance	200	180	140
02-05693-2300	Physical Therapy Consultant	500	0	500
02-05693-3900	Physical Therapy Supplies and Expenses	800	804	800
02-05693-8200	Equipment Repair/Maintenance Contracts	200	0	200
02-05693-9700	New Equipment	70	71	0
	TOTAL PHYSICAL THERAPY	168,949	164,598	163,250
OCCUPATIONAL THERAPY				
02-05694-2300	Consultant Services	500	0	500
02-05694-3900	OT Supplies and Expenses	750	683	750
02-05694-8200	Equipment Repair/Maintenance Contracts	100	0	100
	TOTAL OCCUPATIONAL THERAPY	1,350	683	1,350
SPEECH CONSULTANT				
02-05698-2300	Speech Contracted Services	500	0	500
	TOTAL SPEECH CONSULTANT	500	0	500
	TOTAL BERLIN NURSING HOME	10,486,459	9,881,153	10,581,710
NURSING HOME SPECIALS				
02-09258-9714	Electric Beds	20,800	20,504	14,970
02-09258-9741	120V Electrical Panel	0	174,584	0
02-09258-9742	Air Conditioner Units	0	0	0
02-09258-9743	SmartLinx Time & Attendance Module	0	0	0
02-09258-9744	Front Entrance	175,000	0	0
02-09258-9745	Steamer	20,700	19,218	0
02-09258-9746	Car	30,000	26,336	0
02-09258-9747	Thin Clients wall mounts for PCC	10,350	10,018	0
02-09258-9748	Bladder Scanner	7,500	8,292	0
02-09258-9749	Hot Pellet Plate Warmer	0	0	6,000
02-09258-9750	Code Alert Dome Lights/Software/Server	0	0	42,000
	Auto Scrubber Floor Machine & Brush	0	0	0
	TOTAL CCNH SPECIALS	264,350	258,952	62,970
	TOTAL BERLIN NURSING HOME & SPECIALS	10,750,809	10,140,106	10,644,680

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
COUNTY				
COUNTY ADMINISTRATION				
03-04100-0100	Commissioners' Salaries	18,300	18,275	20,830
03-04100-0200	Administrative Assistant	22,500	22,016	20,640
03-04100-0300	County Administrator	50,750	51,463	75,250
03-04100-0400	Computer Systems Administrator	12,750	12,988	68,200
03-04100-0500	Human Resource/Payroll Coordinator	0	0	46,740
03-04100-0900	Longevity Pay	650	650	2,240
03-04100-1000	Social Security (FICA)	8,050	7,701	17,670
03-04100-1100	Life Insurance	150	40	170
03-04100-1200	Health Insurance	25,100	16,080	48,890
03-04100-1300	Retirement	9,350	9,310	23,270
03-04100-1400	Workers' Compensation	300	202	370
03-04100-1500	Unemployment Insurance	150	130	260
03-04100-1700	Education & Conferences	0	0	500
03-04100-2000	Outside Legal Service	10,000	2,760	3,000
03-04100-2600	Human Resources/Payroll Allocation	0	0	(64,760)
03-04100-2700	Information Tech Allocation	0	0	(83,960)
03-04100-2800	Energy Audit	0	0	0
03-04100-3600	Office Supplies	2,500	4,001	2,000
03-04100-3900	Administrative Supplies & Expenses	2,650	5,757	5,500
03-04100-6700	Advertising	1,500	1,523	1,000
03-04100-6800	Communications	400	112	500
03-04100-7000	Employees' Travel and Expense	4,000	4,277	2,500
03-04100-7100	Commissioners' Travel and Expense	15,000	15,798	20,000
03-04100-8100	Building Expense	5,000	7,493	8,000
03-04100-9300	Liability Insurance	700	704	800
03-04100-9700	New Equipment	2,500	1,683	1,300
TOTAL COUNTY ADMINISTRATION		192,300	182,964	220,910
COUNTY TREASURER				
03-04101-0100	Treasurer's Salary	3,000	3,000	4,000
03-04101-0200	Deputy Treasurer's Salary	300	0	300
03-04101-1000	Social Security (FICA)	250	230	330
03-04101-1400	Workers' Compensation	50	9	10
03-04101-3900	Treasurer Supplies and Expenses	4,600	2,109	3,800
03-04101-9400	Fidelity Bonds	20	17	20
TOTAL COUNTY TREASURER		8,220	5,365	8,460
COUNTY FINANCE				
03-04102-0100	Finance Officer	65,550	65,470	67,200
03-04102-0200	Accounting Staff	0	0	46,740
03-04102-0800	In Lieu of Health Benefit	0	0	1,250
03-04102-0900	Longevity Pay	0	0	1,300
03-04102-1000	Social Security (FICA)	5,050	4,721	8,910
03-04102-1100	Life Insurance	50	45	60
03-04102-1200	Health Insurance	15,700	14,883	17,850
03-04102-1300	Retirement	7,050	7,051	12,560
03-04102-1400	Workers' Compensation	250	126	180
03-04102-1500	Unemployment Insurance	100	98	140
03-04102-1700	Education and Conferences	1,500	209	1,500
03-04102-2100	Audit Services	5,300	5,300	5,100
03-04102-2200	Actuarial Attestation - OPEB	0	0	5,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
03-04102-2500	Accounts Payable/Accounting Allocation	0	0	(40,880)
03-04102-3600	Office Supplies & Expense	1,000	1,198	2,000
03-04102-7000	Employee Travel & Expense	1,000	261	1,000
03-04102-8200	Equipment Repair/Maintenance Contracts	0	0	3,000
03-04102-9300	Liability Insurance	300	299	350
	TOTAL COUNTY FINANCE	102,850	99,660	133,260
COUNTY REPORT				
03-04103-6700	Printing Expense	4,480	3,257	3,260
	TOTAL COUNTY REPORT	4,480	3,257	3,260
COUNTY ATTORNEY				
03-04110-0100	Attorney's Salary	71,500	70,000	76,000
03-04110-0200	Deputy Attorney Salary	62,100	60,457	55,000
03-04110-0200	Assistant Attorney Salary	0	0	23,000
03-04110-0300	Legal Secretary/Assistant Salaries	43,800	41,852	45,000
03-04110-0800	In Lieu of Health Benefit	1,250	1,250	1,250
03-04110-0900	Longevity Pay	1,100	1,100	1,100
03-04110-1000	Social Security (FICA)	13,600	12,884	15,290
03-04110-1100	Life Insurance	50	9	50
03-04110-1200	Health Insurance	29,450	27,298	45,130
03-04110-1300	Retirement	18,600	18,261	21,150
03-04110-1400	Workers' Compensation	530	317	400
03-04110-1500	Unemployment Insurance	370	153	180
03-04110-1700	Education and Conferences	6,000	4,200	6,000
03-04110-2300	Contracted Services	15,000	292	10,000
03-04110-3600	Office Supplies	3,500	3,854	4,000
03-04110-3700	Dues and Subscriptions	1,500	1,190	1,500
03-04110-3800	Postage	1,000	627	1,000
03-04110-3900	Attorney Supplies and Expenses	2,300	822	2,300
03-04110-6800	Communications	5,500	4,251	5,500
03-04110-7000	Travel	6,000	2,461	6,000
03-04110-8200	Equipment Repair/Maintenance Contracts	2,500	1,487	2,500
03-04110-8800	Office Rent	15,200	15,216	15,650
03-04110-9300	Property Liability Insurance	900	908	1,000
03-04110-9700	New Equipment	800	256	900
03-04110-9800	Law Library	1,500	3,127	2,500
	TOTAL COUNTY ATTORNEY	304,050	272,272	342,400
VICTIM/WITNESS ADVOCACY PROGRAM				
03-04111-0100	Program Coordinator's Salary	50,500	50,647	50,300
03-04111-0200	Clerk Salary	11,300	11,494	11,700
03-04111-0800	In Lieu of Health Benefit	1,250	1,250	1,250
03-04111-0900	Longevity Pay	600	600	700
03-04111-1000	Social Security (FICA)	4,900	4,896	4,900
03-04111-1100	Life Insurance	50	9	10
03-04111-1300	Retirement	5,500	5,519	5,600
03-04111-1400	Workers' Compensation	150	114	120
03-04111-1500	Unemployment Insurance	150	95	80
03-04111-1700	Education and Conferences	2,000	1,000	2,000
03-04111-3600	Office Supplies	1,000	247	1,000
03-04111-3700	Dues/Licenses/Subscriptions	50	0	50
03-04111-3800	Postage	900	923	1,050
03-04111-6800	Communications	2,500	1,798	2,500

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
03-04111-7000	Travel	3,000	2,004	3,000
03-04111-8200	Equipment Rental and Repair	100	0	100
03-04111-8800	Office Rent	3,250	3,219	3,310
03-04111-9300	Property Liability Insurance	300	319	360
	TOTAL VICTIM/WITNESS ADVOCACY	87,500	84,134	88,030
REGISTER OF DEEDS				
03-04120-0100	Register's Salary	40,000	40,000	45,000
03-04120-0200	Clerks' Salaries	60,000	57,411	60,750
03-04120-0300	Deputy Register's Salary	39,250	39,366	39,100
03-04120-0800	In Lieu of Health Benefit	1,250	1,250	1,250
03-04120-0900	Longevity Pay	2,500	2,400	2,500
03-04120-1000	Social Security (FICA)	10,850	10,135	10,450
03-04120-1100	Life Insurance	50	27	30
03-04120-1200	Health Insurance	36,450	32,903	40,300
03-04120-1300	Retirement	14,600	14,416	16,200
03-04120-1400	Workers' Compensation	550	274	320
03-04120-1500	Unemployment Insurance	200	151	120
03-04120-1700	Education and Conferences	1,000	730	1,000
03-04120-3500	Record Books	200	120	200
03-04120-3600	Office Supplies and Expenses	2,900	2,547	2,900
03-04120-3800	Postage	2,400	2,400	2,400
03-04120-6800	Communications	1,700	1,341	2,000
03-04120-6900	Internet On-Line Service	8,400	8,400	8,400
03-04120-7000	Travel	2,000	673	2,000
03-04120-8200	Book Repair and Reproduction	11,100	8,366	11,100
03-04120-8700	Office Rent	21,500	21,486	22,080
03-04120-8800	Equipment Maintenance and Lease	21,700	19,695	21,700
03-04120-9300	Property Liability Insurance	900	849	900
03-04120-9600	Optical Disk Conversion	1,000	925	200
03-04120-9700	New Equipment	3,000	2,769	0
03-04120-9800	Index Processing	31,100	29,004	31,100
	TOTAL REGISTER OF DEEDS	314,600	297,640	322,000
SHERIFF'S DEPARTMENT				
03-04140-0100	Sheriff's Salary	50,000	50,000	56,000
03-04140-0200	Clerk's Salary	39,600	39,185	38,250
03-04140-0300	Deputy Special Details	20,300	25,575	30,000
03-04140-0400	Deputy Transportation Salaries	117,450	66,839	97,450
03-04140-0401	Deputy Full Time	142,550	143,636	142,200
03-04140-0402	Deputy Overtime	12,200	7,890	12,200
03-04140-0405	Deputy Stonegarden Salaries	17,100	17,038	20,000
03-04140-0600	Deputy Court Attendance Salaries	103,900	71,593	103,900
03-04140-0700	Deputy Civil Process/On-Call	0	16,810	20,000
03-04140-0701	Deputy OHRV Patrols	7,700	5,414	7,700
03-04140-0800	Deputy Forest Patrol Salaries	18,200	9,217	10,000
03-04140-0900	Longevity Pay	4,100	4,100	4,200
03-04140-1000	Social Security (FICA)	16,200	19,991	9,000
03-04140-1100	Life Insurance	50	36	50
03-04140-1200	Health Insurance	84,300	77,378	86,600
03-04140-1300	Retirement	46,050	50,377	46,050
03-04140-1400	Workers' Compensation	13,000	9,608	11,600
03-04140-1500	Unemployment Insurance	1,150	698	560
03-04140-1700	Officer Training Materials	3,000	2,940	3,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
03-04140-2900	Other Services: Extradition	4,000	1,476	4,000
03-04140-3500	Dues and Fees	1,750	2,880	3,750
03-04140-3600	Office Supplies	3,000	3,550	3,000
03-04140-3700	Gasoline	55,000	39,155	55,000
03-04140-3800	Postage	1,200	1,098	1,200
03-04140-3900	Other Supplies and Expenses	1,000	1,053	1,000
03-04140-4200	Prisoner Transportation Expenses	1,500	303	1,500
03-04140-4300	Deputy Training Expenses	2,500	526	2,500
03-04140-4500	Deputy Court Attendance Expenses	24,000	22,381	24,000
03-04140-4800	Deputy OHRV Expenses	7,700	5,315	7,700
03-04140-5200	Uniforms	5,000	3,448	5,000
03-04140-6800	Communications	9,000	7,423	11,000
03-04140-7000	Travel	1,000	425	1,000
03-04140-8100	Vehicle Purchase	54,600	54,343	57,230
03-04140-8200	Vehicle Repair	20,000	15,523	20,000
03-04140-8300	Equipment Repair/Maintenance Contracts	750	870	750
03-04140-8700	Rent	12,400	12,429	12,780
03-04140-9300	Property Liability Insurance	2,350	2,389	2,600
03-04140-9700	New Equipment	14,650	12,056	14,650
	TOTAL SHERIFF'S DEPARTMENT	918,250	804,969	927,420
	SHERIFF'S GRANTS			
03-04141-5300	Grants	15,350	15,323	50,000
03-04141-5301	Fish and Game Grant OHRV	1,100	0	0
	TOTAL SHERIFF'S GRANTS	16,450	15,323	50,000
	MEDICAL REFEREES			
03-04150-2400	Medical Referees' Services	15,000	12,520	15,000
	TOTAL MEDICAL REFEREES	15,000	12,520	15,000
	STATE ASSISTANCE PROGRAMS			
03-04193-5200	Home and Community Based Care	1,259,500	1,313,674	1,317,150
03-04193-5600	Intermediate Nursing Care	5,136,200	4,451,732	5,268,600
	TOTAL STATE ASSISTANCE PROGRAMS	6,395,700	5,765,406	6,585,750
	CORRECTIONS DEPARTMENT			
03-06100-0100	Superintendent's Salary	77,300	77,257	77,750
03-06100-0300	Sergeants' Salaries	210,900	191,871	181,600
03-06100-0400	Correctional Officers' Salaries	398,000	364,207	400,250
03-06100-0500	Corporals' Salaries	217,900	216,510	222,400
03-06100-0600	Training Salaries	8,700	5,888	3,500
03-06100-0700	Medical Services Nurses	120,500	137,322	127,700
03-06100-0800	In Lieu of Health Benefit	4,800	3,313	2,450
03-06100-0900	Longevity Pay	9,600	8,432	9,500
03-06100-1000	Social Security (FICA)	22,200	22,114	22,810
03-06100-1100	Life Insurance	300	213	240
03-06100-1200	Health Insurance	254,050	223,595	283,500
03-06100-1300	Retirement	234,300	227,017	239,000
03-06100-1400	Workers' Compensation	24,750	19,337	22,630
03-06100-1500	Unemployment Insurance	1,800	1,554	1,220
03-06100-1600	Employee Meals	16,000	15,255	16,000
03-06100-1700	Education and Conferences	1,500	295	1,000
03-06100-1800	Employee Physicals	500	126	450
03-06100-1900	Training Supplies and Expenses	7,000	9,397	7,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

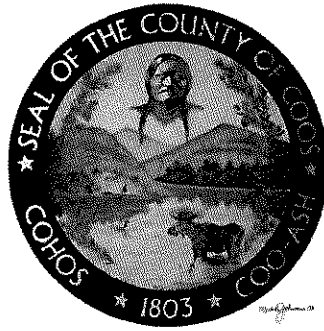
ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
03-06100-2000	Legal Services/Costs	1,000	388	4,000
03-06100-2300	Physician Services	21,000	20,000	22,000
03-06100-2400	Nursing Services	2,600	253	1,400
03-06100-2500	Medical Services	52,500	46,512	50,000
03-06100-2600	Psych/Rehab/Anger Programs	37,100	30,918	40,000
03-06100-2700	Dental Services	1,500	1,071	1,500
03-06100-2800	Electronic Monitoring Service	3,000	680	1,500
03-06100-2900	Hospitalization	10,000	5,678	8,000
03-06100-3600	Administrative Supplies	21,000	17,721	20,000
03-06100-3700	Publications	300	48	200
03-06100-3800	Inmate Clothing/Bedding	5,700	5,464	5,000
03-06100-3900	Corrections Supplies and Expenses	52,500	51,068	51,000
03-06100-4100	Inmate Pay	5,500	5,455	5,200
03-06100-5000	Food/Meals	225,500	236,993	230,000
03-06100-5200	Uniforms	7,400	7,447	7,000
03-06100-5600	Prisoners: Other Institutions	75,000	113,250	122,000
03-06100-6100	Electricity	20,000	17,185	20,000
03-06100-6400	Sewer	4,000	3,850	4,000
03-06100-6500	Fuel	29,000	27,003	29,000
03-06100-6800	Communications	3,800	5,194	5,000
03-06100-7000	Travel	2,500	2,828	2,500
03-06100-7900	Vehicle Supplies and Expenses	6,500	4,889	5,400
03-06100-8100	Building Repairs/Maintenance	20,000	23,110	20,000
03-06100-8200	Equipment Repair/Maintenance Contracts	6,500	5,292	6,000
03-06100-9300	Property Liability Insurance	7,900	8,175	9,000
03-06100-9700	New Equipment	28,350	6,025	19,325
03-06100-9900	Retiree Benefits	18,900	20,439	21,600
TOTAL CORRECTIONS DEPARTMENT		2,279,150	2,190,640	2,329,625
LAND MANAGEMENT				
03-07100-2000	Legal Fees & Services	500	68	500
03-07100-8000	Other Expense	0	0	100
03-07100-8100	Building Repairs/Maintenance	5,000	3,212	2,500
03-07100-8300	Land Maintenance	0	0	2,500
03-07100-8500	Real Estate Taxes	6,000	4,394	6,000
03-07100-9300	Property Liability Insurance	450	448	510
03-07100-9900	Retiree Benefits	4,650	4,616	5,200
TOTAL LAND MANAGEMENT		16,600	12,738	17,310
COOPERATIVE EXTENSION				
03-08360-0200	Clerical Salaries	57,350	52,732	47,750
03-08360-0900	Longevity Pay	1,200	1,200	1,300
03-08360-1000	Social Security (FICA)	4,500	3,898	3,760
03-08360-1100	Life Insurance	50	13	20
03-08360-1200	Health Insurance	29,500	15,756	8,560
03-08360-1300	Retirement	3,850	3,985	3,950
03-08360-1400	Workers' Compensation	210	160	220
03-08360-1500	Unemployment Insurance	100	88	60
03-08360-1700	Education and Conferences	900	0	900
03-08360-2300	Contracted Services	89,750	89,729	121,362
03-08360-8100	Operations Expense	0	0	0
TOTAL COOPERATIVE EXTENSION		187,410	167,560	187,882

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
COÖS COUNTY CONSERVATION DISTRICT				
03-08400-0100	District Administrator Salary	27,350	27,241	28,080
03-08400-0800	In Lieu of Health Benefit	0	0	0
03-08400-1000	Social Security (FICA)	2,100	1,976	2,150
03-08400-1100	Life Insurance	50	9	20
03-08400-1200	Health Insurance	8,400	7,906	8,950
03-08400-1300	Retirement	2,950	2,934	3,080
03-08400-1400	Workers' Compensation	150	52	50
03-08400-1500	Unemployment Insurance	100	41	40
	TOTAL CONSERVATION DISTRICT	41,100	40,160	42,370
DEBT SERVICE				
03-09150-9200	Interest: Short-Term Notes	30,000	18,268	20,000
03-09160-9000	Principal: Long-Term Notes	386,700	386,578	0
	TOTAL DEBT SERVICE	416,700	404,846	20,000
COUNTY DELEGATION				
03-09300-7400	Delegation Expenses	10,000	8,894	10,000
03-09300-7500	Contingency Fund	15,000	13,914	15,000
	TOTAL COUNTY DELEGATION	25,000	22,808	25,000
OTHER SPECIAL APPROPRIATIONS				
03-09401-5300	Senior Meals	18,200	18,200	18,200
03-09402-5300	Retired Senior Volunteer Program	16,000	16,000	16,000
03-09403-5300	Child Advocacy Center of Coos County	5,000	5,000	5,000
03-09405-5300	Response Program	6,000	6,000	6,000
03-09407-5300	North Country Transit	27,000	27,000	27,000
03-09407-5301	Long Distance Medical Transportation	6,000	6,000	6,000
03-09409-5300	Coös Economic Development Corp	50,000	50,000	50,000
03-09409-5302	Utility Valuation Defense Fund	40,000	25,267	40,000
03-09410-5300	Food Pantry Program	10,000	8,000	10,000
03-09411-5300	Funerals: County Assisted Person	5,000	0	5,000
03-09412-5300	TCCAP Div. of Alcohol & other Drug Services	0	0	10,000
03-09413-5300	45th Parallel EMS/Helping Hands	0	0	35,000
	TOTAL OTHER SPECIAL APPROP	183,200	161,467	228,200
	TOTAL COUNTY	11,508,560	10,543,727	11,546,877
FEDERAL FUNDS				
05-08100-3700	CDBG: Public Facilities	500,000	0	500,000
05-08100-3800	CDBG: Housing-Brookside Apartments	469,863	0	469,863
05-08100-3900	CDBG: Housing-Bartlett School	500,000	134	500,000
	TOTAL FEDERAL FUNDS	1,469,863	134	1,469,863

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
COÖS COUNTY RECYCLING CENTER				
07-09100-0100	Supervisor Salary	29,300	29,116	30,300
07-09100-0900	Longevity Pay	250	240	300
07-09100-1000	Social Security (FICA)	450	390	450
07-09100-1200	Health Insurance	9,200	9,344	10,850
07-09100-1300	Retirement	7,500	7,355	7,940
07-09100-1400	Workers' Compensation	1,300	736	1,400
07-09100-1500	Unemployment Insurance	50	44	60
07-09100-3700	Gasoline/Diesel	12,500	10,113	12,000
07-09100-3900	Recycling Supplies and Expenses	5,000	4,320	5,000
07-09100-6100	Electricity	3,000	3,558	3,500
07-09100-6500	Fuel	3,300	4,042	3,300
07-09100-6800	Communications	400	483	500
07-09100-7900	Equipment Repairs and Expenses	12,000	11,403	11,000
07-09100-8100	Building/Grounds Maintenance	9,000	7,162	6,000
07-09100-9300	Property Liability Insurance	450	452	550
07-09100-9700	New Equipment	0	0	0
07-09100-9703	Pole Barn	0	0	0
TOTAL RECYCLING CENTER		93,700	88,756	93,150
TRANSFER STATION				
08-09200-0100	Operator's Salary	21,400	19,976	21,770
08-09200-0900	Longevity Pay	400	177	500
08-09200-1000	Social Security (FICA)	1,675	1,542	1,710
08-09200-1400	Workers' Compensation	1,100	540	730
08-09200-1500	Unemployment Insurance	50	33	30
08-09200-3900	Transfer Station Supplies and Expenses	250	1,146	250
08-09200-6100	Electricity	800	773	800
08-09200-6500	Fuel	600	525	600
08-09200-6800	Communications	575	481	500
08-09200-9300	Property Liability Insurance	125	114	130
TOTAL TRANSFER STATION		26,975	25,306	27,020
TOTAL APPROPRIATIONS		34,140,007	30,441,141	34,163,660



BUDGET PROPOSAL

REVENUES

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	12/31/2014 ACTUAL	PROPOSED 2015 BUDGET
WEST STEWARTSTOWN NURSING HOSPITAL				
	SERVICES TO RESIDENTS			
01-05021-0000	Medicaid New Hampshire	3,015,200	3,192,040	3,185,100
01-05022-0000	Private Pay	722,700	877,836	803,000
01-05023-0000	Medicaid Other States	558,300	491,581	579,100
01-05029-0000	Respite Care: Medicaid	1,500	800	0
01-05030-0000	Respite Care: Private	0	0	0
	TOTAL SERVICES TO RESIDENTS	4,297,700	4,562,257	4,567,200
	SERVICES TO OTHERS			
01-05040-0000	Sale of Meals: Employees	8,100	8,719	8,100
01-05041-0000	Sale of Meals: Guests	1,700	2,396	1,700
01-05042-0000	Sale of Meals: Inmates	222,500	236,968	230,000
01-05043-0000	Sale of Meals: DOC Staff	16,000	15,255	16,000
01-05044-0000	Laundry Services: DOC	21,700	20,551	21,700
01-05045-0000	Maintenance Services: DOC	7,100	6,905	7,100
01-05046-0000	Administrative Services: DOC	12,800	12,065	8,670
01-05047-0000	Nursing Services: DOC	2,600	253	1,400
01-05048-0000	Utilities: Unincorporated Places	2,500	2,500	2,500
01-05049-0000	Miscellaneous Income	0	(326)	0
	TOTAL SERVICES TO OTHERS	295,000	305,286	297,170
	QUALITY INCENTIVE PROGRAM			
01-05050-0000	NH Quality Incentive Payment	600,000	975,407	700,000
	TOTAL QUALITY INCENTIVE PROGRAM	600,000	975,407	700,000
	2014 53rd PAYROLL			
01-05060-0000	2014 - 53rd Payroll	110,000	110,000	0
	TOTAL 2014 53rd PAYROLL	110,000	110,000	0
	Water Project Grant			
01-0000-05063	Water Project	170,000	0	0
	TOTAL Water Project	170,000	0	0
	Revenue from Reserve Funds			
03-09096-0000	Transfer funds from Facility Fund	0	0	100,000
03-09096-1000	Transfer funds from Sick Leave Trust 1	0	0	45,000
	TOTAL Reserve Funds Transfer	0	0	145,000
	TOTAL WS NURSING HOSPITAL	5,472,700	5,952,950	5,709,370

BERLIN NURSING HOME

	SERVICES TO RESIDENTS			
02-05521-0000	Medicaid New Hampshire	4,907,069	4,349,258	4,844,162
02-05522-0000	Private Pay	401,500	1,141,870	685,000
	TOTAL SERVICES TO RESIDENTS	5,308,569	5,491,128	5,529,162

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	12/31/2014 ACTUAL	PROPOSED 2015 BUDGET
SERVICES TO OTHERS				
02-05524-0000	Sale of Meals: Guests	1,300	1,938	1,200
02-05525-0000	Sale of Meals: Employees	7,200	7,973	7,200
02-05528-0000	Medical Eligibility Determination	0	0	0
	TOTAL SERVICES TO OTHERS	8,500	9,910	8,400
QUALITY INCENTIVE PROGRAM				
02-05550-0000	NH Quality Incentive Payment	1,150,000	1,318,408	1,150,000
	TOTAL QUALITY INCENTIVE PROGRAM	1,150,000	1,318,408	1,150,000
2014 53rd PAYROLL				
02-05560-0000	2014 - 53rd Payroll	115,000	115,000	0
	TOTAL 2014 53rd PAYROLL	115,000	115,000	0
	TOTAL BERLIN NURSING HOME	6,582,069	6,934,446	6,687,562

COUNTY GOVERNMENT

TAXES AND SERVICES				
03-04000-0001	Medicaid Proportional Payment	1,130,000	2,360,082	1,550,000
03-04001-0000	County Tax	14,339,928	14,339,958	15,692,719
	TOTAL TAXES AND SERVICES	15,469,928	16,700,040	17,242,719
REGISTER OF DEEDS				
03-04011-0000	Register of Deeds Fees	240,000	243,640	225,000
03-04011-0001	Deeds: Surcharge Account	10,000	10,000	10,000
	TOTAL REGISTER OF DEEDS	250,000	253,640	235,000
SHERIFF'S DEPARTMENT				
03-04010-0000	Sheriff: Court Security	110,400	110,566	110,400
03-04012-0100	Sheriff: Forest Service Contracts	18,000	14,825	18,000
03-04012-0300	Sheriff: Special Details	20,000	55,550	50,000
03-04014-0000	Sheriff: Juvenile Transports	10,000	15,557	10,000
03-04015-0000	Sheriff: Civil Process Fees	70,000	80,546	70,000
03-04017-0000	Sheriff: Sale of Equipment	0	5,000	0
03-04018-0000	Sheriff: IEA Refunds	1,000	0	1,000
03-04020-0000	Sheriff: Grants	50,250	41,992	70,000
03-04022-0000	Sheriff: OHRV Fines/Tickets	0	1,160	1,000
03-09096-2000	Revenue from Vehicle Reserve Fund	0	0	57,230
	TOTAL SHERIFF'S DEPARTMENT	279,650	325,196	387,630
VICTIM/WITNESS ADVOCACY PROGRAM				
03-04013-0100	Victim/Witness Advocacy Program	31,500	32,561	30,000
	TOTAL VICTIM/WITNESS ADVOCACY	31,500	32,561	30,000
COUNTY ATTORNEY				
03-04013-0200	Prosecutor's Grant	10,000	7,558	10,000
03-04013-0300	Byrne Justice Grant	0	0	0
	TOTAL COUNTY ATTORNEY	10,000	7,558	10,000

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	12/31/2014 ACTUAL	PROPOSED 2015 BUDGET
CORRECTIONS DEPARTMENT				
03-06040-0000	Corrections: Board and Room	1,000	560	1,000
03-06041-0000	Corrections: Electronic Monitoring Fees	5,500	1,879	4,900
03-06090-0000	Corrections: Miscellaneous Income	13,000	13,567	13,000
	TOTAL CORRECTIONS DEPARTMENT	19,500	16,006	18,900
LAND MANAGEMENT				
03-07050-0000	Agrimark Equity	10,925	10,925	10,930
03-07051-0000	Land Rental	2,500	2,447	2,500
03-07052-0000	Building Rental	2,000	1	2,000
03-07053-0000	Sale of Timber	0	5,225	3,000
03-07059-0000	Miscellaneous Revenue	0	251	0
	TOTAL LAND MANAGEMENT	15,425	18,849	18,430
INVESTMENTS				
03-09061-0000	Interest: Savings and CD's	1,750	3,633	3,500
03-09062-0000	Interest: Delinquent Taxes	200	179	200
	TOTAL INVESTMENTS	1,950	3,812	3,700
OTHER REVENUES				
03-09093-0000	Federal Lands: PILT	225,000	259,824	206,336
03-09097-0000	Refunds: Prior Year Expense	10,000	83,743	10,000
03-09098-0000	Miscellaneous Income	15,000	36,386	15,000
03-09099-0000	Surplus to Reduce Taxes	4,127,722	4,127,722	2,000,000
03-09099-0100	2014 53rd Payroll	40,000	40,000	0
	TOTAL OTHER REVENUES	4,417,722	4,547,676	2,231,336
	TOTAL COUNTY GOVERNMENT	20,495,675	21,905,336	20,177,715
FEDERAL FUNDS				
05-08009-0000	CDBG: Housing Grant Deanbrook	0	0	0
05-08010-0000	CDBG: Public Facilities	500,000	0	500,000
05-08011-0000	CDBG: Housing-Brookside Apts	469,863	0	469,863
05-08012-0000	CDBG: Housing-Bartlett School	500,000	134	500,000
	TOTAL FEDERAL FUNDS	1,469,863	134	1,469,863

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	FY 2014 APPROVED BUDGET	12/31/2014 ACTUAL	PROPOSED 2015 BUDGET
COÖS COUNTY RECYCLING CENTER				
07-09051-0000	Interest on Equipment Fund	0	63	0
07-09052-0000	Municipal Reimbursements	24,700	24,701	24,700
07-09053-0000	Transfer from Savings	0	0	0
07-09054-0000	Sale of Equipment	0	0	0
07-09055-0000	Sale of Cardboard	0	20,358	0
07-09055-0001	Sale of Newspaper	0	1,464	0
07-09055-0003	Sale of Mixed Paper	0	1,651	0
07-09056-0000	Sale of Aluminum/Steel	0	12,629	0
07-09057-0000	Sale of Plastics	0	16,946	0
07-09058-0000	Sale of Returnables	0	13,558	0
07-09058-0001	Sale of Vegetable Oil	0	585	0
07-09059-0000	Surplus to Reduce Municipal (Commodities)	69,000	69,000	68,450
TOTAL RECYCLING CENTER		93,700	160,955	93,150
TRANSFER STATION				
08-09080-0000	Town Reimbursements	26,000	26,000	26,000
TOTAL TRANSFER STATION		26,000	26,000	26,000
TOTAL REVENUES		34,140,007	34,979,822	34,163,660

COÖS COUNTY
QUARTERLY DELEGATION MEETING
Monday, February 10, 2014 - 10:00 a.m.
North Country Resource Center - Lancaster, NH

Present: Representatives Robert Th  berge-Chair; Larry Rappaport-Vice Chair; Yvonne Thomas-Clerk; Larry Enman, William Hatch (*arrived at 10:15*), Wayne Moynihan, Leon Rideout and Herb Richardson. Also present: County Administrator Jennifer Fish; Director of Finance Carrie Klebe; Superintendent Craig Hamelin; Nursing Home Administrator Louise Belanger; Nursing Hospital Administrator Laura Mills; Administrative Assistant Kara Sweatt; County Treasurer Fred King; and members of the press.

Chairman Th  berge called the meeting to order at 10:05 a.m. and requested all to stand for the Pledge of Allegiance. The roll was called by the clerk, Representative Yvonne Thomas. There were 7 members present at the time of roll call; with Representative Hatch's arrival there were 8 for the remainder of the meeting.

Hearing of the Public:

County Treasurer Fred King asked to speak regarding his concerns about HB1574, sponsored by Neil Kurk. This bill will reverse action taken back in 2008-2009 whereby it stopped the County from supporting programs such as APTD, OAA, HCBC and other child service programs. He explained that a formula would produce a weighted average growth rate based on a three-year rolling average of the total cost of nursing home services, aid to the permanently and totally disabled (APTD), old age assistance (OAA), home and community-based care (HCBC) and children's services. This will fall back onto the county taxpayers to support these programs. The bill does keep the CAP on nursing home costs, but in the past when the State doesn't have money to meet the CAPs, they have used budget neutrality, shifting millions of dollars back to the county taxpayers.

Chairman Th  berge inquired if this bill was in front of Municipal/County, which it should be if it involves taxes, and Treasurer King explained that it was actually Health and Human Services/Elderly Affairs. It was clarified that it was a two-committee bill, Finance and Health and Human Services. Chairman Th  berge asked what the financial note was, and Representative Rideout read from the bill itself, obtained online: "...this bill, as introduced, will increase state expenditures and decrease county expenditures by \$1,290,000 in FY2015. The Department states this bill will have an indeterminable fiscal impact on state and county expenditures in FY2016 and in each year thereafter."

Treasurer King explained that he has seen more and more things get shifted from the state to the local and county governments, which end up on the property tax bill. He went on to state that the fiscal note would apply if the CAP process were to be carried out, rather than using budget neutrality. Treasurer King emphatically stated that it would make no sense for the counties to be involved in old age assistance or in children's programs since there is no administrative oversight at the local level. He urged the Delegation to keep an eye on this bill.

Representative Rideout informed the group that there was also a note on the bill stating, "The Association of Counties states the bill establishes a calculation for determining the annual cap on the counties' liability for the Medicaid cost of individuals receiving nursing home and home and community-based care services. The Association does not have access to the expenditure data for the services for which the counties are not currently liable and cannot estimate the fiscal impact on county expenditures. The Association assumes, because the cap in future years will never be lower than the cap for FY2014, county expenditures will increase."

Chairman Th  berge thanked Representative Rideout for providing the information and Treasurer King for bringing it to the Delegation, and that he would follow this bill especially if it has a negative impact on the county.

Representative Moynihan asked Treasurer King, with the Chair's permission, why he felt this will have a negative impact on the county costs, when the fiscal impact according to the legislative budget office says that it will not. Treasurer King responded that in 2008-2009 when the counties were no longer financially responsible for these programs, the CAP process came in for nursing homes and also an obligation of the state to match that. Representative Moynihan confirmed that the "CAP" meant the amount they had to pay. Treasurer King continued his explanation that the state comes into the nursing homes goes through and sets a reimbursable cost.

Representative Moynihan asked if the state applies a formula to obtain the reimbursable cost. Treasurer King explained that they develop a cost per day. In the case of the Berlin Nursing Home, in 2010, the daily cost the state established for that nursing home was \$249.06 per day; however, they only paid \$198.66 because of budget neutrality. He further explained that budget neutrality simply means that when the state budget is passed and every line item in the budget is given a certain amount of money, if the state doesn't have the money to pay the nursing homes that the regulations require, they simply don't pay it. This cost Berlin \$63.95 per day and \$66.10 in West Stewartstown in 2010 because the state didn't have the money to meet its obligation. The state, over the years, has not been a very reliable partner. There was a time when the county taxpayers, paid OAA, APTD, children's programs. That was changed and we concentrated on the nursing homes and a fair distribution of costs between the state and the counties and now they want to go back to the way it was. Treasurer King gave his opinion that that was the wrong thing to do and, again, asked the members of the Delegation to look into it.

Representative Moynihan asked Treasurer King if his conclusion was that this bill would hurt the counties, even though the legislative budget office says it will not. Treasurer King affirmed this. Representative Moynihan also questioned where this bill adds the costs of children's programs back onto the counties. Treasurer King directed him to page 3 of HB1574; (A) specifies long-term care services and (B) specifies children's services under provisions RSA 169-B.

Representative Moynihan explained that he was asking Treasurer King these questions because of his vast knowledge; whereas he was trying to understand it all. Chairman Th  berge thanked everyone for their input and stated that he was having lunch with Representative Kurk this week, and he will ask what his rationale was in sponsoring this bill.

Representative Rideout pointed out that the Fiscal Impact on this bill states in one area that both Department of Health and Human Services and Association of Counties state that expenditures are indeterminable and the last line states "there will be no fiscal impact on state, county or local revenue, or local expenditures" which is completely opposite of what the rest of the note says.

Treasurer King also informed the Delegation that Betsey Miller, Executive Director of Association of Counties is very ill and has not had much time on this.

Chairman Th  berge asked for any other comments on this bill, stating he had other legislation to discuss later. Hearing no other public comments, he moved to item four on the agenda.

Review & Approval of Minutes:

Chairman Th  berge asked if any changes or corrections needed to be made to the minutes of the December 9, 2013 meeting. A motion was made by Representative Rideout, seconded by Representative Rappaport to approve the minutes of the December 9, 2013 meeting. The minutes were unanimously approved by a voice vote.

Representative Moynihan inquired as to the subject matter of the December 9th meeting. County Administrator Jennifer Fish stated that it was the public budget hearing, held in Berlin.

Review & Approval of the Fourth Quarter Financial Statements:

The Co  s County expenditures for the fourth quarter were reviewed as follows: Chairman Th  berge began with the West Stewartstown Nursing Hospital expenditures. There was no discussion.

He continued on to the Berlin Nursing Home. Representative Richardson asked what had not been expended on the specials since there was almost \$100,000 not used. Director of Finance Carrie Klebe responded that it was the front entrance project, which will be worked on this year. Representative Richardson confirmed that the money had been encumbered.

Next reviewed was County Government. There was no discussion.

Chairman Th  berge moved to Federal Funds. Representative Moynihan asked for details as to why the numbers are so out of sync, with only 7.72% being expended. Carrie explained that a CDBG project had not begun. County

Administrator Jennifer Fish expanded, stating that the Brookside Apartment Building project is ongoing and has not been funded yet so it will go onto the next year's budget. Representative Moynihan verified that the County had authorized this project and further questioned whether the grant was for an indeterminable period of time or if it was limited and needed to be expended by a certain date. Jennifer explained that it is for 18 months and the deadline for this project is September 2014 in order to qualify for receiving the CDBG funds. Representative Moynihan asked if this would be accomplished. Jennifer responded in the affirmative. Chairman Th  berge added that there are guidelines that have to be met and this was provided for in the budget this last March, but will need to be done again this year. Representative Richardson stated that there are also extensions that can be obtained. For example, the trailer park grant took almost 3 years to complete.

With no more discussion on Federal Funds, Chairman Th  berge moved on to the Recycling Center, which brought no discussion.

Next reviewed was Transfer Station. Representative Richardson asked why, when comparing the revenues to the expenses, there was \$449 more expended as this is supposed to be at no cost to the taxpayers of the county. Chairman Th  berge concurred that there was a discrepancy between the revenues and the expenditures. Corrections Superintendent Craig Hamelin spoke to this. He explained that there is a 3-year \$26,000 contract with the towns that are members; however, that does not take into account any employee costs such as health insurance or other benefits that may change unexpectedly during that contract. The towns were charged only the \$26,000.

Representative Richardson also asked about the variance between the revenues and expenditures of the recycling center, asking if the funds remaining (approximately \$74,000) will go to reduce taxes? Craig explained that because the recycling center brings in some revenue in addition to the municipalities that pay into the system, those revenues will go on to reduce the next year's budget and decrease what the towns have to pay.

Before moving on to the revenues, Representative Moynihan pointed out that the title of the expenditure page states "4th Quarter", but the revenue page references "3rd Quarter". Carrie stated that it is in fact 4th Quarter revenues. It was an error and will be corrected. (*Corrected Financial Statement attached*).

The Co  s County revenues for the fourth quarter were then reviewed as follows: Chairman Th  berge began with the West Stewartstown Nursing Hospital revenues. There was no discussion.

He continued on to the Berlin Nursing Home. Representative Moynihan asked if the gain in receipts was the result of more residents, where the residents steady, or did they decrease and the money came in some other way? Nursing Home Administrator Louise Belanger explained that the room rate the state uses is sometimes higher than what was expected and budgeted for, and also there may be more private pay residents which is at a higher rate. Representative Moynihan asked again if the number of residents increased, decreased or stayed the same. Louise reported that the numbers fluctuate - right now the number is low at 90 residents, where usually the average is 98-100, but the room rate is much higher than it has been in a while. Representative Moynihan asked who determines the room rate. Louise stated the room rate is set by the state depending on what is happening in the nursing homes throughout the state, as well as the acuity level within individual nursing homes. Representative Moynihan questioned whether this room rate ties in at all with what Treasurer King reported on earlier. In other words, is there a link between what is happening in this bill and how these rates are determined? Louise responded that it probably does not currently, but possibly in the future.

Chairman Th  berge reminded members of the Delegation that they are provided with the minutes of the Commissioners' meetings during which each department reports the status of everything happening in those departments. The information is there regarding the nursing homes, corrections, etc.

Chairman Th  berge moved on to County Government. There was no discussion.

Next reviewed was Federal Funds. There was no discussion.

Recycling Center was then reviewed. There was no discussion.

Transfer Station was reviewed, beginning with a question from Chairman Th  berge. He asked Craig if the contract with the surrounding municipalities was negotiated every year and he responded that it is a 3-year contract. Representative Richardson asked if the surplus to reduce taxes was this year's or last year's. Jennifer stated that it was last year's. He then asked if there was anything held aside for major expenses in the future, such as a new roof. Jennifer stated there is a facility fund that does have some money in it, but none has been added to it in quite a while.

Treasurer King stated that traditionally when there is a year with an extra payroll period, the money for that is reserved out of the surplus for this year. That will be happening this year and he recommended that money be set aside for the 53rd payroll. Jennifer commented that had been done last year.

Barbara Tetreault, *The Berlin Daily Sun*, asked the Delegation to confirm that with a \$3 million surplus in expenses and a \$1.8 million surplus in revenues that the County ended the budget year with a \$4.8 million surplus. Chairman Th  berge confirmed that to be true.

Representative Richardson commented that he would like to see some held over for major expenses, and Chairman Th  berge agreed, stating that he has always advocated for a contingency fund. Representative Thomas stated that there is the option to encumber funds as well. Representative Rideout stated that in order to be encumbered, it has to be an expense that has already been identified and put in the budget. Chairman Th  berge added that it is for an expense that you know you will have, but have not yet received the invoice.

Representative Richardson inquired if the County has a 5- or 10-year plan. He commented that he had been on the Delegation for 12 years and does not recall any expenses for a roof, nor does he know what shape they are in, or any of the facilities. Based on his work with the schools, he questioned whether there are major expenses like that coming up in the near future, and maybe there should be some funds kept to the side. Chairman Th  berge clarified that he was referring to a capital reserve fund, and it was something to discuss.

Having no further questions or discussion, Chairman Th  berge moved on to review the expenditures of the Unincorporated Places. He brought to the members attention that Millsfield was at 721%. He informed the members that there have been several discussions with Mr. Urso. He is under the impression that the monies coming from the committal of taxes is going to the County, and it has been explained to him the process in which it does goes to Millsfield, but because they are not incorporated, the County has to handle it.

Representative Richardson noted that under the Received Revenues, Millsfield received \$427, 504 so that shows what Mr. Urso is saying about the money going to the County is not actually true. Chairman Th  berge agreed, and reiterated that it has been explained to him, and added that all 25 residents have protested, thinking they are not getting the money.

Representative Moynihan asked someone to speak to the situation in Millsfield that led to the percent expended being so high. Treasurer King explained that state reassessed the wind park and when they did, they raised it dramatically. County tax went up because of the increased value of Millsfield. Because of the good revenue the County received from the wind park in the past, Millsfield had a pretty substantial fund balance, so individual taxes in Millsfield did not go up because they had sufficient savings. There was also a real estate transfer tax that took place because the land on where those towers sit changed the category of use, and a tax that had to be paid by the developer which added to the fund balance. This year, the fund balance won't be there, and taxes will need to be paid by the landowners.

Representative Moynihan clarified that on 12/31/13 the reserves of Millsfield and Dixville had been tapped to pay the full amount and asked what was left in those reserves after that payment. Jennifer stated that Millsfield has \$0 and Dixville has around \$2,000. Representative Moynihan questioned if there was anything else to drive those numbers up other than the dispute over the assessments. Treasurer King stated that the legislature has the way to deal with this, referring to Chairman Th  berge's bill, which will be discussed later.

Chairman Théberge moved on to the Revenues. Treasurer King noted that a very substantial portion of that surplus (\$1.6 M) was increased nursing home revenue from ProShare. He explained that is a program where the federal government tries to make up for some deficits by creating a correlation between Medicare and Medicaid costs; basically a balancing issue in the federal legislation. It was very good this year, but warned not to anticipate it next year, at least to that extent.

Representative Richardson commented that it still cost about \$7 million to operate both nursing homes. Chairman Théberge pointed out that Coös County has two nursing homes to operate and consists of 1/5 of the geographical area, which has a big impact on the budget. Representative Richardson added that it would be nice if the legislation would make Coös County equal with the other counties, it would be easier on the budget. Representative Moynihan questioned this comment, asking how Coös County was different than other counties. It was confirmed that Coös County is treated the same way as any other counties with regard to figuring formulas. Representative Hatch suggested that it was meant proportionately; other counties have one nursing home, Coös County has two and so should get more funding. He added that Coös County is not that bad compared to other counties regarding losses. Considering the logistical challenges, the demographics and other factors, the nursing homes do okay.

Representative Moynihan asked if Coös County pays more (or less) per year per resident to some significant degree than other counties pay for their residents. Treasurer King answered, stating that the same formula is used and that the deficits are the about the same in each county. Coös County has a much higher percentage of elderly population. Representative Moynihan asked if Coös County pays more to maintain its nursing homes than other counties because its population is elderly. Treasurer King responded that if looking at cost per capita in Hillsborough County as opposed to Coös County there would be a big difference because there are so many more people living there. Representative Thomas added that percentage-wise, we do spend more per capita. The tax burden here is higher because of the population and taxpayers here contribute more to help the elderly population and people who need assistance than any other county. Representative Richardson recognized that it has been proven the elderly also get better care in Coös County. Representative Moynihan summarized that it is the same cost but spread out over a lot more people in Hillsborough than it is in Coös, so it is more burdensome on taxpayers here.

Chairman Théberge asked for a motion to approve the 4th Quarter financial statements for the County and Unincorporated Places, revenues and expenditures, all funds totaling \$35,062,921 and \$30,897,282, respectively. A motion was made by Representative Hatch, seconded by Representative Rideout to approve the 4th Quarter 2013 financial statements of Coös County and Unincorporated Places. The financial statements were approved by a roll call vote 8-0.

Old Business:

- a. PILT: Chairman Théberge offered a legislative update, explaining that many members of the Science & Technology Committee, as well as the Chairman, have never dealt with Unincorporated Places and were confused as to why this bill went to them. Because of that confusion, there was a joint meeting between Municipal & County and Science & Tech Committees. As a result, two things happened. They worked together for an amendment which stipulates that DRA has to acknowledge the agreement made between the County and the wind farm regarding the PILT until it expires. They cannot do the reval when there is a PILT payment in place, and that is only for the Unincorporated Places. As a result of a number of issues, there are also 4 other issues throughout the state, the Municipal & County Committee will be looking at all the PILTs together and recommending one large bill combining them, including his which will not change. There are problems with non-profit organizations, schools, etc., so they will be combining all of them moving forward. Chairman Théberge expressed his appreciation that the County Administrator as well as the Chair of the Commissioners, and the attorney were there to help with questions.

At this point, Chairman Théberge turned the floor over to Representative Rappaport, who emphasized that this bill has to go through the 2 committees, the senate and be signed by the Governor prior to the first of April for it to work because on that day, DRA does assessments. He urged anyone with pull to speak up. Chairman Théberge added that worst case scenario and the bill that comes out of Municipal is not looked upon as being

favorable, it can be subdivided. Coös County can be pulled and treated separately from the rest of the bill. There is a process involved and it will be watched to see how it develops.

Representative Hatch confirmed that this would need to be divided on the floor, in which case it would be incumbent to have a campaign to make our peers understand what is going on, and make them aware of it because it is very difficult to take substantive action to change a bill from the floor. Chairman Thérberge added that he has been having conversations with various legislators and bringing them up to speed. Part of the problem is that they do not understand how an unincorporated place works. So far they have been very supportive, and he is in hopes that others are having similar conversations with other legislators.

Representative Rappaport also emphasized that people have to realize that taxes are not a punishment; they are payment for services and too many people are saying that they do not believe anyone should be free of taxes. However, if a community doesn't have any services, then their payments are going to be less. Representative Moynihan understood that argument but felt it may alienate some people. By saying that taxes are a payment for services would imply that every person who does not have a child in school should not have to pay anything toward the education tax. Our taxes are a duty that we have as members of a community, of a state and of a county to support each other in this compact that we have created. The notion that taxes should be tied to services is a bad argument.

Chairman Thérberge stated that he has been informing the committees that the PILT is usually a payment given by an organization, such as a non-profit entity, which is not obligated to pay taxes, but is a gift to the municipalities knowing that there are services that are provided. He does not like regarding what is called a payment in lieu of taxes for the wind farm because they do have to pay taxes. It is more of a negotiated alternative tax which to him is illegal because taxes are to be fair and equitable for all throughout.

Representative Hatch responded that he was not getting entirely positive feedback. People are not that concerned about the owners of the entities payment in lieu of taxes, what they are concerned about is how that money is utilized and question why that should benefit the whole as to the few. There is definitely a lack of understanding of what an unincorporated area is, how it works and what happens, but even with that, there is still a pretty strong undertow against this.

Representative Rappaport addressed this by stating that what has been missed is the granularity of the issue. The granularity is the town, the organization, not the individual. Even though one person may not have a child in school, he still needs to pay school tax because the town has a school.

Representative Hatch clarified that it is not his lack of understanding regarding the issue, he was simply stating what he has been hearing, and that there are things that will need to be done to get broader support.

Representative Rideout stated he has had people question the same thing and he has responded to them that if their town had a source of revenue that took care of its expenses without collecting property taxes, they wouldn't object. That is the case in Millsfield – they have a source of revenue that usually covers their expenses. When it is explained like that, it seems to gain more attraction.

Treasurer King explained that the unincorporated places are geographic areas where very few people live. The services that towns provide are for the people, and so these are areas where there are very few people living, services are very few, and therefore their taxes are small. What has happened is all of a sudden some new facility is put there at the state's recommended value and the state people change the value of when they did that, it drove up the value of the community which drove up the county tax and that is where the people are being hurt. The people in Millsfield will pay more county tax than the people in Colebrook if this is not corrected. The other thing that is unique about Millsfield is the severance tax for timber. That is a substantial source of their normal revenue.

Chairman Thérberge added that several representatives have had discussions with Mr. Urso, and told him that if he doesn't like the situation, then they can incorporate.

Representative Rappaport asked for an update on the Supreme Court. Jennifer responded that there are oral arguments on February 20. Treasurer King added that there was an extensive presentation to the court from the people in Millsfield. They have intervened in the court, unsure if they have counsel. Representative Moynihan asked if there was a source to go to view the presentations. Once the court has it, it becomes public record. Although briefs at the Supreme Court level are not put on the internet, someone could go to look at the physical document. He believes they should have filed copies with whatever they provided to the Supreme Court with the County's counsel. He also suggested having everything the County has on file (brief to the Supreme Court as well as any of the opponents brief) on this issue put up on the County website so citizens could view it. Treasurer King stated he had read the 3-page document and felt it contained a lot of misstatements. Jennifer stated she could contact Attorney Frizzell and ask if he has been made aware of this. Chairman Théberge stated it would be nice to have some transparency and provide it to the media as well. It was his understanding that the briefs from Coös County and DRA are available online. Representative Moynihan corrected him stating that only NH Courts put their briefs online, not the Supreme Court.

A motion was made by Representative Moynihan, seconded by Representative Hatch, that the briefs of the County and the briefs of the opponent and any other information that has been filed with the Supreme Court be published on the Coös County website, subject to attorney approval. Chairman Théberge commented that the briefs are very voluminous yet he would welcome posting the summaries found at the beginning of each. Representative Moynihan stated that he did not want them reproduced in any physical form, only posted on the internet, subject to counsel approval. Jennifer clarified that she had been referring to the Millsfield issue, and this was the first she had heard about the Millsfield presentation. She is not sure if Attorney Frizzell has a copy of it but she can ask. Representative Moynihan stated that the attorney needs to know if he does not yet. Chairman Théberge commented that each brief's summary should be provided to the media, in an effort to be transparent, and if there is a 3-page document from Mr. Urso or Millsfield, it needs to be provided. If it is anything like the emails received from Millsfield, then the information is incorrect. Representative Moynihan added that if proper procedures were not followed when it was filed, then the court will not accept it.

Representative Moynihan repeated his motion which had been seconded by Representative Hatch: that the briefs of the County and the briefs of the opponent and any other information that has been filed with the Supreme Court be published on the Coös County website, electronically only, subject to attorney approval. The motion passed unanimously by voice vote. Chairman Théberge asked Jennifer to contact Attorney Frizzell on this matter.

New Business:

Chairman Théberge reported an attempt had been made by an individual to repeal the Timber Tax. This would have a detrimental effect on the entire county. Fortunately, the bill has been killed. The basic premise was that if we can do away with taxes, then we should.

Representative Thomas added that even the Society of Forests spoke against it. There was no one in favor of that bill, except Representative Lambert who came in to present it.

Subcommittee Reports:

Chairman Théberge stated that his intention is to send out an email to everyone in an effort to get the delegation members together with subcommittees in hopes of streamlining the budget process. He spoke with Mr. Lyons from Department of Corrections, and touched base with Warden Riley who welcomes tours of the State Prison in Berlin. He had suggested next Monday, but that may be too soon. Chairman Théberge suggested the following agenda: tour the state prison, have lunch at the nursing home, tour the nursing home and finally have a couple of updates on subcommittee reports. At the next meeting, he hopes to finalize subcommittees, tour the correctional facility in West Stewartstown, followed by lunch and a tour of the nursing hospital. Several Delegates have never been to the State Prison, the Nursing Home or the Nursing Hospital. Chairman Théberge will organize that after seeing what is amenable to most everyone. Representative Hatch requested doing it on a Friday as opposed to Monday based on his schedule.

Barbara Tetreault, *The Berlin Daily Sun*, asked if these tours would be posted, as the Commissioners did when they toured the Forest, so the press will know about it. Chairman Théberge stated he could post it; however, he needs to provide names of individuals touring the prison.

Chairman Théberge stated the date for the final budget meeting will be Monday, March 17 at the Nursing Hospital in West Stewartstown. He explained that he no longer wanted meetings on weekends.

Representative Rideout reported that there was another bill that is important to the County and County businesses. It is HB1366, which is a modification to the seasonal weight restrictions, of which he is the prime sponsor. He attended the hearing and the committee meetings. The committee was very favorable to the maple producers, not so much to the trash haulers. The issue is route 16 and the condition of the road. He also attended the executive session with the committee and talked to the Transport Association, which gave him permission to pull the commercial hauling part of it out and center on the maple sugar producers to get it out of the committee. He has an amendment that will do that, but when he got to the hearing he found out that the Commissioners of Agriculture and DOT had been trying to work it out but had not connected yet. Representative Rideout asked all the reps from the County to get behind the bill and get it out of the House.

Chairman Théberge clarified that this came about due to one maple sugar producer. Representative Rideout responded, stating that it did center around Fuller Sugar House because he was the one that DOT engineer tagged and was told not to haul sap over the roads. That would have ended half his production, but there are other maple producers in the state and in the county that would be affected. Chairman Théberge also reported that he had been told by DOT that Mr. Fuller had been given a 1 year exemption in which time he had to look at alternative means and he did not do that, so who is at fault? Representative Rideout explained that that was a misnomer – Mr. Fuller had been given the exemption and told to look at alternative means. The alternative means were to close down that sugar bush and lose half of his production, or move his production to Vermont. He has to go over a state road to get to that orchard.

Representative Richardson suggested that another alternative would be to exempt him for those 4 miles. Before the exemption he traveled on 2 miles of state road but with the exemption, he has to travel 4 miles of state road.

Representative Moynihan asked if the issue was the weight of his load. Representative Richardson responded yes. It is the size of a tanker or an oil truck which travels on that road on a regular basis. This is about Lost Nation Road which is in terrible condition and has been for the last 30 years. It is not Mr. Fuller's fault as he travels approximately 15 miles an hour. And, he was the only one there testifying for the sugar. Acworth has the largest maple syrup producer in the State of NH, and he was unaware of this because the state turns their head.

Representative Hatch asked for an explanation of "turning their head", to which Representative Rideout explained that the DOT engineer in the district of Acworth had been letting him transport, just as district one engineers, prior history, had let our producers transport when they needed to. We now have a new district engineer, and he called him on it. The response was that they were an agricultural product. The district engineer said, rightfully so, that it is not within the RSA, which states heating oil and milk. He is applying the letter of the law where other district engineers would allow it.

Chairman Théberge asked how the new bill was worded. Representative Rideout, stated "perishable agricultural products" which is broad, but it may be restricted to maple sugar products only. Representative Richardson stated that "perishable agricultural products" also contains pine, which was how the loggers got involved with it. The loggers have been watching it, and they've actually been told to back off so the bill can move forward. Representative Rideout stated he has looked up the definition and it states "3-5 days" for an item to be considered perishable.

Chairman Théberge stated that he will keep an eye on this bill. Representative Moynihan asked where the bill was currently. Representative Rideout answered that it is with the Transportation Committee. Representative Hatch asked if it was going to Agriculture, a second committee, and Representative Rideout stated it should not.

Treasurer King suggested that there should be some way to allow district engineers to make special exceptions. Representative Enman stated that right now because there are two exits in Errol, in order to go to Mt. Carberry on Route 16, they are required to take their loads to Colebrook to Groveton, over Route 110 into Berlin and then cross the river to Mt. Carberry, which costs a lot of money per trip.

Chairman Théberge asked if this bill was being studied, and Representative Rideout responded that it had been held off on the Executive Session, and with the weather may be pushed off to next week. They wanted to give the Department of Agriculture and DOT Commissioners time to work it out.

Chairman Théberge spoke with Chairman and she is not looking favorably on this bill. Representative Richardson stated that Representative Rhodes, Nashua, is working on this, as well and there appeared to be good bi-partisan support during the committee hearing. Representative Hatch asked if this would be going to a second committee and Representative Rideout stated that it has no fiscal impact. Representative Hatch responded that that was not the only reason to go before a second committee.

Representative Richardson stated that if this bill comes out unfavorable in that committee, it will be fought on the floor and if it is restricted to maple syrup it can be beat. It is only 10 jobs in Coös County, but it's over 50 jobs down in Acworth.

Chairman Théberge asked for a motion to adjourn. A motion was made by Representative Hatch, seconded by Representative Richardson, to adjourn the meeting at 11:23 a.m. All approved by voice vote.

Respectfully submitted,
Representative Yvonne Thomas, Clerk

COÖS COUNTY DELEGATION
March 12, 2014
Legislative Office Building / Room 203, Concord, NH

Present: Representatives Coulombe, Hammon, Moynihan, Rappaport, Richardson, Rideout and Théberge.

The meeting was called to order at 1:12 p.m.

The discussion began with updates from subcommittee chairs. Representative Richardson noted that during a recent commissioners meeting the budget requests were address.

A confusing debate followed concerning the surplus fund balance. For clarification, the Chairman placed a call to the County Administrator who unfortunately was attending a meeting in Berlin.

A discussion followed when Representative Théberge asked for details concerning the water project involving Canaan, VT, West Stewartstown, and the Nursing Home. None of the members present had information and were somewhat concerned that the issue was never discussed with the delegation, yet, the commissioners appropriated funds for the project.

Due to time constraint, the meeting adjourned at 1:57 p.m.

Respectfully submitted,
Representative Robert Théberge, Chair

COÖS COUNTY DELEGATION
2014 ANNUAL BUDGET MEETING
Monday, March 17, 2014 - 10:00 a.m.
Coös County Nursing Hospital - W. Stewartstown, NH

Present: Representatives Robert Th  berge -Chair; Larry Rappaport-Vice Chair; Leon Rideout- Acting Clerk; Gary Coulombe, Larry Enman, Marcia Hammon, William Hatch, Wayne Moynihan and Herb Richardson. Also present: County Commissioners Thomas Brady, Paul Grenier and Rick Samson; County Administrator Jennifer Fish; Director of Finance Carrie Klebe; Superintendent Craig Hamelin; Nursing Home Administrator Louise Belanger; Nursing Hospital Administrator Laura Mills; County Attorney John McCormick; Sheriff Gerry Marcou; Chief Deputy Keith Roberge; Registrar of Deeds Tanya Batchelder; County Treasurer Fred King; Larry Barker, UNH/Cooperative Extension; Administrative Assistant Linda Harris; representatives of agencies supported by the County, members of the press and the public.

Chairman Th  berge called the meeting to order at 10:14 a.m. He asked everyone to rise for the Pledge of Allegiance.

The roll was called by the Acting Clerk, Representative Leon Rideout. There were 9 members present. Representative Thomas was excused.

Review & Approval of Minutes:

A motion was made by Representative Richardson, seconded by Representative Rappaport to approve the minutes of the February 10, 2014 meeting. The minutes were unanimously approved by a voice vote.

Subcommittee Reports:

Chairman Th  berge reported that he had visited with several of the County's departments prior to the budget meeting.

Representative Richardson reported that he would be recommending to the Delegation that the court security pay for the bailiffs be increased from \$40/half day to \$50/half day and \$80/full day to \$100/full day. Representative Richardson also spoke with the Commissioners on upgrading the security system.

Representative Rappaport stated that he would recommend an appropriation of \$50,000 for Co  s Economic Development Corporation. He added that economic development in the County is very important. In his opinion, CEDC has done good things over the past year. The group is currently trying to hire an executive director.

Representative Moynihan reported that he would be presenting a motion pertaining to the County Attorney's budget.

Jennifer reported that the notification of the National Forest Reserve Funds had not been received from the Department of Education.

Chairman Th  berge reported that the Delegation must be in compliance with RSA 24:21-a III which states that *No county convention shall vote appropriations for the ensuing budget period until 28 days shall have elapsed from the mailing of such recommendations.* The revised budgets were mailed on March 3, 2014. Chairman Th  berge stated that based on the RSA, the budget will be conditionally approved and the final approval will be on March 31, 2014 in Lancaster at 10:00 a.m.

Representative Hatch stated that the DRA has been known to intercede in town budgets according to the RSA. He did not know to what extent the DRA reviews the County's budget. Chairman Th  berge noted that had received an anonymous call and the individual stated that if the Delegation did not follow the RSA; he would challenge the County's budget in court. Representative Richardson disagreed that the county was in violation but would support the motion. He asked that the individual identify themselves. In his opinion, if there is no name, it's not worth answering. Holding another meeting will cost money to the taxpayers and Co  s County is a poor county. He asked that Jennifer provide him with a cost of another meeting. He will support the motion as it is the Delegation's budget. Representative Rideout stated that litigation could cost more in the long run.

Chairman Th  berge noted that encumbrances are expenses in one budget year that are brought forward in the next year.

County Administrator Jennifer Fish presented the Commissioners' recommended revisions to the budget since the December Public Hearing.

The new recommendations for the Nursing Hospital totaled \$401,300. The line items with changes were:

- Health insurance premium increase;
- Workers' Comp;
- Unemployment insurance;
- Coös County Complex Water System Upgrade/CDBG \$340,000;
- Upgrade grease trap for sewer system \$5,000; and
- Handicap Parking/Lift \$20,000.

Not included in the recommendations was an increase to the Consultant Services line item in the amount of \$8,000 for a total of \$32,000. These consulting services are provided by Androscoggin Valley Hospital Physical Therapy professionals.

Commissioner Brady explained that the Nursing Hospital does not have a handicap accessible entrance for an individual driving an automobile. The handicap lift would be placed in the area of the ambulance entrance where a car could park alongside and the lift would drop the individual down for access to the Nursing Hospital.

Commissioner Grenier explained that AVH provides Rehabilitation Services to the Nursing Hospital. Mileage and travel time are not reimbursable costs by Medicaid. An interim agreement was reached for one year.

The recommendations for the Berlin Nursing Home totaled \$197,065. The line items with changes were:

- Long-term employee accidental death earned time and sick leave payment \$28,500;
- Health insurance premium increase;
- Workers' Comp;
- Unemployment insurance; and
- Front Entrance \$110,000 (\$90,000 will be encumbered from the 2013 budget)
The bids for the construction of the front entrance at the Nursing Home were opened on February 26. The Commissioners recommended an additional \$65,000 for the front entrance line item as the total bid for the project is \$244,755. The bid will be awarded to Gordon T Burke & Sons if the funds are appropriated. The amount of \$65,000 was not included in the recommendations.

The recommendations for County Government totaled \$834,310. The line items with changes were:

- Health insurance premium increase;
- Workers' Comp;
- Unemployment insurance;
- Pay off of the Long term note on the West Stewartstown Addition of \$386,700;
- CDBG Housing project Bartlett School of \$500,000 with an offsetting revenue amount of \$500,000.

Based on a recommendation from Representative Richardson, the Commissioners are requesting \$10,000 for an upgrade to the security system at the Department of Corrections. This amount was not included in the recommendations.

Representative Richardson asked what the cost savings will be with paying off the long-term note. Carrie Klebe replied \$16,350 in interest.

Representative Richardson asked what percentage employees paid towards their health insurance. Jennifer replied that 15% on a single plan and 20% on a 2-person and family plan.

Representative Moynihan inquired about the state assistance programs. Commissioner Grenier stated that the amounts are set by the State and the County has no input. The State provides the County with a bill.

Representative Moynihan inquired about the Prisoners Other Institutions line item. Superintendent Hamelin replied that it is the line item for female prisoners held in Grafton County.

Jennifer continued with the revenue revisions:

Nursing Hospital	CDBG Grant Funds-Water System (50% of the grant)	+ 170,000
Nursing Home	Medicaid rate increase	+ 160,036
Sheriff	Stone Garden Grant	+ 9,150
Registry of Deed	Decrease in fees	- 6,000
County Attorney	Prosecutor's Grant	+ 6,000
Federal Funds	CDBG Bartlett School	+ 500,000
Surplus to Reduce Taxes	From December budget amount of \$3,024,222 to revised amount of \$3,959,222	+ 935,000
County Tax	From \$14,612,679 to \$14,339,928 A .68% decrease from the 2013 County Tax	- 272,751

Jennifer reviewed the reserves and encumbrances:

WSNH - Steamer/Kettle Combination	\$19,500.00
WSNH - Building Repairs - Tub Room	\$10,000.00
CCNH - Front Entrance	\$90,917.25
Utility Valuation Defense Fund	\$40,000.00
Registry of Deeds - Book Repair & Restoration	\$7,080.00
Delegation Contingency Fund to finish Wi-Fi	\$103.18
Primex ³ Refund	\$36,000.00
DOC - Sick Leave Trust	\$25,000.00
Tax Relief Reserve	\$650,000.00

Commissioner Grenier stated that the County has been fortunate that the Medicaid Proportional Payment has been higher than budgeted over the last few years. However, the County needs to be prudent in case the pro-share comes in below the budgeted amount. He continued that the Board agrees on the tax stabilization fund; however, if any changes are made to the budget which would entail an increase, he asked that funds are removed from the tax stabilization fund. The County taxpayers cannot afford a tax increase.

Representative Moynihan asked if the undesignated funds of \$53,430.91 were available to be spent. Commissioner Grenier stated that the County should carry 10% of its budget in undesignated funds. Representative Rideout stated that the amount of the undesignated funds was too small for a \$35 million budget. There is no room for any type of emergency.

Jennifer continued with the revisions to the Unincorporated Places budget. She explained that each of the Unincorporated Places budgets were affected by minor adjustments to the Workers' Compensation, Unemployment Insurance, Tax Map Maintenance and the State Education Tax line items based on the actual warrants received from the NH Department of Revenue Administration in December. There were specific Unincorporated Places' appropriation budget changes based on the following:

Dixville:

- The General Government Contracted Services line item increased \$684 due to estimates of pickups from the assessors.
- An increase of \$500 in the dispatch services.
- A reduction of \$2,785 in ambulance service.

Millsfield:

- The elementary and secondary tuition line items were reduced by \$90,900 due to the notification that National Forest Reserve Funds will be received. These funds will be paid directly to the school districts where the students attend school.
- The Colebrook Dispatch Services increased by \$500.

Representative Hatch asked about the National Forest Reserve Fund payment. The NFR funds pay for the tuition of students in Millsfield and the remainder is distributed to the school districts in the County. Jennifer replied that it is based on acreage and is paid directly to the school districts by the Department of Education.

Wentworth Location:

- The Colebrook Dispatch Services increased by \$500.
- The \$10,500 principal & interest payment for the bank erosion stabilization project was added to the budget.

Chairman Th  berge thanked Commissioner Samson for taking the initiative of setting up a meeting with DES. Commissioner Brady also thanked Commissioner Samson for taking the lead on the rip rap project. Commissioner Samson thanked the Board, County Treasurer King and the Delegation for their assistance. The project is in process. Representative Moynihan asked if the permit provided by DES had restrictions. Commissioner Samson stated that the contractor anticipated the restrictions. The conditions mirrored those of the federal government.

Jennifer concluded that the associated Municipal Tax, Local School Tax, and State Education Tax line items in the Dixville, Millsfield and Wentworth Location were all adjusted to reflect the changes in appropriations.

A motion was made by Representative Hatch, seconded by Representative Richardson to conditionally approve the changes to the budget. The final approval of the budget will be March 31, 2014. The motion was approved by a roll call vote 9-0.

Budget Review:

Chairman Th  berge began the review of the Nursing Hospital budget by department.

Rep. Rappaport noted that the health insurance line items had increased in all departments. He asked the rationale behind the increase. Jennifer replied that a 10% increase had been budgeted when preparing the December budget; however, the not to exceed rate provided to the Commissioners' last month was higher. Rep. Moynihan asked if there was an average figure of how much the County pays per individual employee for health insurance. Jennifer replied on average \$15,000 per employee. Jennifer also added that the figure was a rough estimate.

The revised total Nursing Hospital appropriations including the increase to the physical therapy consultant services were \$9,861,800.

While reviewing the Nursing Hospital Specials, Chairman Th  berge questioned the upgrade to the water system. Will it be a shared contract with the Town of Stewartstown and Canaan, VT? Commissioner Grenier replied that the project has yet to be determined. The figure is a placeholder for the project. Further information will be brought to Delegation. Rep. Rideout noted that the Delegation members were not aware of any issue and read about it in the newspaper. Chairman Th  berge asked that in the future the Delegation be notified of decisions and/or issues following Commissioners' meetings. The Board agreed to discuss the matter further and put something into place. Commissioner Samson noted that he has been speaking with the Town of Stewartstown. The Board has a report from the Town of Stewartstown Water Precinct Commissioner. He will ask Jennifer to provide copies to the Delegation. DES has suggested that the Town work with the County. The options are: hook up to the Canaan, VT Water System; use existing wells; buy the County's water system; or dig new wells and ask the County to purchase the water. The County also has the opportunity to apply for an emergency CDBG to help fund the project.

The total revised Nursing Hospital appropriations and specials was \$10,290,100.

Chairman Th  berge continued with the Berlin Nursing Home budget. While reviewing the specials, Chairman Th  berge inquired on the replacement of the Crown Victoria. Louise explained that the car was 11 years old with high mileage. The vehicle that was presented to the Commissioners was an MV1. Louise reviewed the car's options and explained that it would facilitate getting residents in and out of this particular vehicle. Representative Rideout asked the Commissioners' reasoning for not approving the vehicle. Commissioner Brady stated that the census has dropped in Berlin and there may not be the extra revenue. The elderly who still reside in the community cannot afford an increase in taxes. He continued that the West Stewartstown Nursing Hospital uses a Ford Flex and it works well. Commissioner Grenier stated that the purchasing policy of the County needs to be followed and shop locally. The Board's opinion was that \$43,000 was excessive for a car. Representative Richardson agreed that the County should shop locally. Chairman Th  berge stated that the Delegation could still appropriate the \$43,000 but it does not need to be used. Representative Rideout stated that the Commissioners' reasoning was not to increase taxes. When a line item is increased there is an increase in taxes. If the funds are appropriated and the intent is not to use the funds; then the funds should not be appropriated. A set price amount should be used. Chairman Th  berge stated that there was a surplus and the Delegation could appropriate the funds at a set price and whatever is not used will be carried over into next year. It will be up to the Commissioners' discretion as to what vehicle is purchased. Representative Rideout suggested that a capital reserve fund for vehicles be started for future vehicle purchases. Commissioner Grenier stated that currently the Sheriff's Department is the only department on a rotation system. The purchase of vehicles in other County departments is infrequent. He suggested an amount of \$50,000 per year absent of the Sheriff's vehicles. He also added that the Commissioners have tried in the past to set funds aside for the 53rd payroll and the line item was cut. Commissioner Brady agreed with the capital reserve fund. He suggested that the Delegation keep the \$30,000 appropriation for the car and if needed, additional funds could be drawn from the capital reserve fund.

The revised Berlin Nursing Home appropriations including specials were \$10,750,809.

The Delegation recessed for lunch at 12:30 p.m. and returned at 1:15 p.m.

Chairman Th  berge continued with the budget review.

Prior to the review of the County Attorney's budget, Representative Moynihan reported that he had met with the County Attorney prior to the meeting. There was a discussion regarding the County Attorney's request to hire a part-time assistant county attorney and the Commissioners' concern on whether the funds were needed at this time. There are still ongoing discussions on the judiciary level.

Representative Moynihan continued that because Co  s County is the site of a NH State Prison the County Attorney's office handles all criminal cases from the State Prison. Co  s County is the only county with a 2-person staff. All cases must be input into the computer system. There is a need to develop the County Attorney's benefits package in order that others may want the job. He presented a request to increase the legal secretary line item by \$4,000 to hire a part-time secretarial assistant to manage the paper trail associated with the cases.

Representative Moynihan presented the second request and explained that once Attorney McCormick became the County Attorney he was no longer eligible for a federal program that reimburses attorneys who work in rural areas for their law school debts. Representative Moynihan requested that a new line item for law school reimbursement program in the amount of \$4,000 be added to the budget.

A motion was made by Representative Moynihan, seconded by Representative Hatch that:

Because RSA 24:15 states that no County Commissioner or elected or appointed official shall pay, or agree to pay, or incur any liability for the payment of any sum of money for which the County Convention has made no appropriation;

I move that we, the County Convention, authorize the County to spend the amount of \$4,000 in the budget year 2014, for the payment of additional secretarial services and/or legal secretarial services, as deemed by the Coös County Attorney; and

Furthermore, that we, the County Convention, authorize the County to spend the amount of \$4,000 in budget year 2014, in the form of a student loan reimbursement payment, and not as salary or other income, to any individual who is currently serving, elected or appointed to act as the Coös County Attorney; and who also has demonstrated to the satisfaction of the County Commissioners that he/she has an outstanding law student loan debt, incurred by attendance at an accredited law school, and that he/she is obligated to pay;

For a total additional appropriation to the County Attorney's 2014 budget of \$8,000.

Representative Rideout stated that there were two very different expenditures in one motion and asked if the motions could be separated for clarity of discussion. Representative Hatch withdrew his second and Representative Moynihan withdrew his motion.

A motion was made by Representative Moynihan, seconded by Representative Hatch that we, the County Convention, authorize the County to spend the amount of \$4,000 in budget year 2014, in the form of a student loan reimbursement payment, and not as salary or other income, to any individual who is currently serving, elected or appointed to act as the Coös County Attorney; and who also has demonstrated to the satisfaction of the County Commissioners that he/she has an outstanding law student loan debt, incurred by attendance at an accredited law school, and that he/she is obligated to pay.

Chairman Théberge suggested that the request could be placed in the education and conferences line item. The motion to increase the education and conferences line item by \$4,000 was approved by roll call vote 9-0.

A motion was made by Representative Moynihan, seconded by Representative Hatch that we, the County Convention, authorize the County to spend the amount of \$4,000 in the budget year 2014, for the payment of additional secretarial services and/or legal secretarial services, as deemed by the Coös County Attorney.

Representative Rideout stated that \$4,000 was not much as far as wages go. County Attorney McCormick explained that the County Attorney's office has an input base system. The individual would do data entry and input 30-50 cases for each grand jury that must be closed out when done. The individual would help to catch up on closing of the files. He asked for 8-hours which will help with the back log. He has spoken with his staff and eventually an additional person will be needed to help the assistant county attorney. Representative Moynihan stated that a quarter of the year has passed and suggested starting with one day per week. Chairman Théberge suggested 16 hours. Representative Rideout suggested a friendly compromise of \$6,500.

A motion was made by Representative Rideout, seconded by Representative Moynihan to amend the legal secretarial services amount to \$6,500. Chairman Théberge did not support the amended motion. Representative Hatch suggested starting with the eight hours per week for the data entry clerk as the County Attorney is starting at ground zero with the position. To expand does not make fiscal sense. Representative Rappaport agreed with Representative Hatch. The County Attorney agrees with one day. If the hours need to be changed, a budget transfer could be done. The motion to increase the legal secretary salary line item amount to \$6,500 passed by roll a call vote 7-2.

Commissioner Grenier noted that the position is a County position and the County Attorney will need to contact the Commissioners in regards to salary structure.

The revised County Attorney budget appropriations were \$304,050.

The roll call vote on the motion as amended was 7-2.

Prior to the revision of the Sheriff's budget, a motion was made by Representative Richardson, seconded by Representative Hatch to increase the Deputy Court Attendance Salaries line item by \$20,000 for a total of \$106,400.

Representative Rideout asked for Sheriff Marcou's opinion on the request. Sheriff Marcou stated that the increase was not his idea but will not argue with Representative Richardson's request. County Attorney McCormick stated that he interacts with deputies and bailiffs and they are all very professional. He and his staff are in good hands and they keep everyone safe. The deputies deserve the increase.

Commissioner Grenier noted that for the record, the request was not brought formally to the Commissioners. Representative Rideout asked for the Board's opinion on the request. Commissioner Grenier, on behalf of the Board, stated that the Board was not against the increase to the line item. However, the Board did not want to set precedence with side stepping of following the normal budget process. The Commissioners review all departmental requests. Chairman Théberge noted that in the future that the Commissioners will be notified of changes. Representative Richardson stated that he has spoken about the issue for over a year. Representative Rideout added that the increase has been mentioned; however there has been no formal proposal. Representative Richardson noted that Representative Moynihan's motions were not formally presented to the Commissioners. Representative Rideout stated that the Commissioners should receive formal proposals. Sheriff Marcou stated that he did not present the request to the Commissioners as his department's budget had already been submitted to the Commissioners.

The revised Sheriff's Department budget appropriations were \$918,250. The motion was approved by a roll call vote 9-0.

Chairman Théberge continued with the Department of Corrections budget and noted that some of the Delegation members took a tour of the facility and were very impressed. A motion was made by Representative Richardson, seconded by Representative Hatch to place \$10,000 in the new equipment line item for a security system upgrade.

The revised Department of Corrections budget appropriations were \$2,279,150. The motion was approved by a roll call vote 9-0.

A motion was made by Chairman Théberge, seconded by Representative Rappaport to increase the County Delegation contingency line item by \$5,000. The motion was approved by a roll call vote 7-2.

While reviewing the line items under Other Special Appropriations, a motion was made by Representative Rappaport, seconded by Representative Hammon to increase the Coös Economic Development Corp line item to \$50,000.

Representative Rappaport stated that he has been to all of the meetings except one. In his opinion, Coös County is in a really bad situation economically and CEDC is trying to fix that pretty effectively. There is a new president and CEDC is currently in the process of conducting interviews for an executive director.

Representative Richardson stated that CEDC originally requested \$35,000 and questioned the additional \$15,000. In the past, CEDC was a lender of last resort and asked if this was still true. Representative Rappaport stated that CEDC is typically a lender of last resorts. CEDC has also started providing grants.

Representative Moynihan asked who the new president was and Representative Rappaport replied Chris Diego. Representative Moynihan continued that the website does not have any minutes and it is unclear as to what is CEDC's function. Representative Rappaport replied that each grantor must account for the money spent. The new website will have minutes available. Commissioner Brady stated that Commissioner Samson is now the Commissioners' representative on CEDC. It has been policy to obtain quarterly reports and the Board has not seen any reports. The quarterly reports have been policy since the County has begun funding CEDC. He has also heard rumors that making of grants by CEDC may violate their charter. Representative Rappaport stated that CEDC is a corporation with by-laws. The preliminary by-laws were presented at the last meeting and should be approved at the April meeting.

Representative Coulombe asked why the Commissioners cut the funding in the first place. Commissioner Grenier stated that the Board cut the funding because no quarterly reports have been received indicating how the funds have been spent. CEDC should be a lender of last resort and well help small businesses acquire loans. The funds should not be given as grants to clubs. Representative Moynihan supported the Commissioners' view on the issue but also agreed that the County should support economic development. Representative Hatch stated that originally CEDC was a body to help small businesses obtain loans which were administered by North Country Council. Then a few years ago, there was a strong dissatisfaction from the Delegation and the Commissioners with the activity of the personnel at CEDC. The Delegation withdrew appropriations to fund the administrative position at CEDC. Currently, CEDC is not capable to do loans as there is no full-time administrative staff and the best way to serve the economic development is to administer grants. Representative Rappaport suggested that the funding be provided with no strings attached. Representative Rideout stated he strongly supports economic development in Coös County but he could not support the County Commissioners not receiving the quarterly reports as requested. If the Delegation funds CEDC, he has the caveat that quarterly payments will be made only if quarterly reports are submitted to the Commissioners. Representative Richardson suggested that for next budget cycle the County should look into having its own economic development and the County would have control of the funds. If the County funds \$50,000, the County should hire its own professional to do the function for the County. Chairman Théberge noted that the Commissioners and Delegation do not have the time to do that function. County Treasurer King asked if it was the County's function to administer the economic development. It is not the County's function to be part of economic development.

Commissioner Samson commented that he had received a report from CEDC of its last meeting last week but he has not seen a quarterly report. He has attended some meetings and is pleased with the change direction of the new leadership. Personally, if County tax dollars are spent, it may be better served to form its own economic committee with administration to distribute the funds and make up the rules and regulations. The County would be responsible to the taxpayers. In response to County Treasurer King's question, Representative Rappaport stated that last year it was decided that the County was not in the business of economic development. Giving the money to CEDC is a win-win situation.

Chairman Théberge repeated the motion made by Representative Rappaport, seconded by Representative Hammon to increase the Coös Economic Development Corp line item to \$50,000. The motion failed by roll call vote 4-5.

A motion was made by Representative Rappaport, seconded by Representative Hatch to increase the Coös Economic Development Corp line item to \$50,000 with the stipulation that quarterly payments will be made when quarterly reports are received. The motion passed by a roll call vote 5-4.

Chairman Théberge inquired if the Board had received further explanations from Tri-CAP in regards to the 2013 appropriation. Jennifer replied that an email was received stating that funds were used to pay the previous quarter's expenses. Chairman Théberge asked Jennifer to follow up for additional information. The revised other special appropriations was \$183,200.

The revised County Government appropriations based on changes were \$11,508,560.

The revised total appropriations for the entire budget were \$34,140,007. An increase of \$168,500 over the Commissioners' recommended budget.

Chairman Théberge continued with the review of the revenues.

Jennifer noted that the surplus to reduce taxes line item would need to be increased by \$168,500 to reflect the changes in appropriations. The revised surplus to reduce taxes line item figure was \$4,127,722.

A motion was made by Representative Rideout, seconded by Representative Rappaport to increase the revenues by \$168,500 to reflect the changes in appropriations. The motion was approved by a roll call vote 8-1.

A motion was made by Representative Moynihan, seconded by Representative Hatch to increase the appropriations by \$168,500 based on the recommendations made during the meeting.

Representative Richardson noted that there was an increase in appropriations over the 2013 budget.

Representative Rideout noted that there were two CDBG's included in the budget. The departments may ask for what they feel they may need; but do not spend the funds if you do not need to. Commissioner Grenier stated that the 53rd payroll, the water system CDBG, the payoff of the Nursing Hospital bond and the Nursing Home front entrance account for a great amount of the increase of the budget.

The motion was approved by roll call vote 8-1.

A motion was made by Representative Hatch, seconded by Representative Moynihan to conditionally approve the total budget of \$34,140,007. The motion was approved by roll call vote 8-1.

Representative Hatch left the meeting at 3:30 p.m.

Unincorporated Places:

Chairman Théberge reported that he had recently spoken with Commissioner Rose of the NH Department of Resources and Economic Development and Brad Simpkins of the Division of Forests and Lands whereas an increase of \$5,000 was requested for a total appropriation request of \$75,000.

A motion was made by Representative Théberge, seconded by Representative Rappaport to increase the Division of Forest and Lands appropriation to \$75,000.

Commissioner Grenier noted that the Commissioners were not aware of the request. The request received in December was \$70,000. Representative Moynihan asked for justification of the increase since the local staff was not aware of the request. Captain Acardi stated that he had not initiated the request for the increase. The work has increased substantially not just from the timber tax assessments, but also recreational vehicle use. Ride the Wilds is great economically but there is a cost to the enforcement of the trails and DRED is involved. The increase is greatly appreciated.

Chairman Théberge apologized for not informing the Board of the request. Commissioner Brady reiterated the Delegation's earlier request of communication. Commissioner Samson reported that he had spent time with Captain Acardi and Forest Ranger Jason Huter out in the field. It opened his eyes as to what their job consists of. He also agreed that there is a lack of communication between the Commissioners and the Delegation. County Treasurer King noted that \$75,000 was a reasonable request.

The motion was approved by a roll call vote 6-2.

A motion was made by Representative Rideout, seconded by Representative Hammon to conditionally approve the revised Unincorporated Places appropriations in the amount of \$2,171,908. The motion was approved by a roll call vote 7-1.

A motion was made by Representative Moynihan, seconded by Representative Enman to increase the Unincorporated Places revenues based on the increase in appropriations.

Representative Moynihan affirmed that the Millsfield surplus had been used to pay the 2013 property taxes and there is no surplus for 2014. He asked if the 2014 Millsfield and Dixville budgets were based on having taxes in 2014. Jennifer replied that was correct.

Chairman Théberge stated that Senator Woodburn has proposed a roll back date of 4/1 to reflect the beginning of the tax year. County Treasurer King congratulated Chairman Théberge's committee on the work that was done.

The motion was approved by a roll call vote 7-1.

Chairman Th  berge reiterated that the final approval of the 2014 budget will be on March 31, 2014 at the North Country Resource Center in Lancaster at 10 a.m.

Other Business:

A motion was made by Representative Rideout, seconded by Representative Richardson to start a capital reserve fund for vehicle replacement in the amount of \$75,000. The set amounts to be expended at the discretion of the Delegation.

Representative Richardson asked how many cars did the County own. Jennifer replied seven not including the Sheriff's Department. Representative Rideout would like the Sheriff's Department to have access to the fund.

Sheriff Marcou stated that he will continue to budget for two cars each year according to the rotation system; however, if an accident were to occur, capital reserve funds would be available.

The motion was approved by roll call vote 8-0.

A motion was made by Representative Richardson, seconded by Representative Rideout to approve the interest on sick trusts 2013 in the amount of \$815.99. The motion was approved by roll call vote 8-0.

A motion was made by Representative Moynihan, seconded by Representative Richardson to approve the interest on facility fund 2013 in the amount of \$92.85. All approved 8-0.

A motion was made by Representative Richardson, seconded by Representative Enman to approve the interest on the decommission fund 2013 in the amount of \$15. The motion was approved by a roll call vote 8-0.

A motion was made by Representative Rideout, seconded by Representative Richardson to encumber \$19,500 of the 2013 surplus for the West Stewartstown Nursing Hospital Steamer/Kettle Combination. The motion was approved by a roll call vote 8-0.

A motion was made by Representative Richardson, seconded by Representative Rappaport to encumber \$10,000 of the 2013 surplus for the West Stewartstown Nursing Hospital for building repairs to the tub room. The motion was approved by a roll call vote 8-0.

A motion was made by Representative Richardson, seconded by Representative Rideout to encumber \$90,917.25 of the 2013 surplus for the Berlin Nursing Home Front Entrance. The motion was approved by a roll call vote 8-0. A motion was made by Representative Hammon, seconded by Representative Enman to encumber \$40,000 of the 2013 surplus for the Utility Valuation Defense Fund. The motion was approved by a roll call vote 8-0.

A motion was made by Representative Th  berge, seconded by Representative Coulombe to encumber \$7,080 of the 2013 surplus for the Registry of Deeds book repair and restoration. The motion was approved by roll call vote 8-0.

A motion was made by Representative Coulombe, seconded by Representative Hammon to encumber \$103.18 of the 2013 surplus for the Delegation Contingency Fund to complete the Wi-Fi. The motion was approved by roll call vote 7-1.

A motion was made by Representative Richardson, seconded by Representative Coulombe to encumber \$36,000 of the 2013 surplus for the Primex³ refund. The motion was approved by roll call vote 8-0.

A motion was made by Representative Coulombe, seconded by Representative Hammon to encumber \$25,000 of the 2013 surplus for the Department of Corrections Sick Leave Trust.

Representative Moynihan asked why there was such a large amount being budgeted for only the Department of Corrections. Superintendent Hamelin explained that the department has several long-term employees. There could be an abundance of retirements in the future and he is planning ahead. These employees have significant

amounts of sick and personal leave on the books. Representative Moynihan asked if the County had funds set aside for future retirements. Louise Belanger replied that normally one will ask employees when they plan on retiring and it is included in the budget. Representative Moynihan asked according to accounting practices shouldn't the County have in a trust the money owed to employees. It seems it is a long term liability for the County. He suggested that the Commissioners discuss the issue further.

Representative Richardson asked how many hours employees are allowed to accrue of sick time. Jennifer replied employees hired prior to January 1, 2012 are allowed to accrue 720 hours. Employees hired after that date 480 hours. There is no cap on the accrual of personal time. Representative Rideout stated that may need to be addressed. He would hate to cut back on benefits but when an employee retires and the County needs to pay \$25,000, \$50,000 or even \$70,000 that is a lot of money. Commissioner Brady replied that a cap on personal time has been discussed in the past.

The motion was approved by roll call vote 7-1.

A motion was made by Representative Richardson, seconded by Representative Rideout to create a Capital Reserve Fund for Building Maintenance in the amount of \$406,000 to be expended with approval of the County Commissioners and Coös County Delegation.

Representative Richardson stated that the amount would do away with the request of tax relief reserve for the year 2013. There is currently a balance of \$400,000 in the Tax Relief Reserve.

Commissioner Brady stated that the Board was not against the fund but requested an amount smaller than \$406,000. The Board asked that funds still be appropriated to the Tax Relief Reserve. The greater need may come to reduce County taxes in the future. Representative Rideout noted that a facility fund is needed but also agreed with the Commissioners. In order to establish the fund, he proposed an amendment of \$100,000 for this year. Representative Richardson stated that \$100,000 is not much for the two nursing homes if a major expense is warranted. Jennifer pointed out that a Facility Fund with an amount of \$72,144 already existed. The amounts for the funds are located in the County Report. Representative Moynihan asked if the funds from the Tax Relief Fund could be used for anything else like building repairs. Commissioner Brady stated that the funds were to be used only to offset increases in the County tax with approval from the Delegation. Representative Richardson and Representative Rideout withdrew their motion.

A motion was made by Representative Rideout, seconded by Representative Coulombe to add \$100,000 to the Facility Fund. The motion was approved by roll call vote 8-0.

A motion was made by Representative Coulombe, seconded by Representative Richardson to encumber \$306,500 of the 2013 surplus for the Tax Relief Reserve. The motion was approved by roll call vote 8-0.

A motion was made by Representative Coulombe, seconded Representative Rideout to approve the surplus amount of \$4,127,723. The motion was approved by roll call vote 8-0.

Chairman Théberge reminded the Delegation that the elected officials' salaries will need to be set in May.

The meeting was adjourned at 5:15 p.m. by Chairman Théberge.

Respectfully submitted,
Representative Leon Rideout, Acting Clerk

COÖS COUNTY DELEGATION
SPECIAL MEETING
Monday, March 31, 2014
North Country Resource Center - Lancaster, NH

Present: Representatives Robert Théberge -Chair; Larry Rappaport-Vice Chair; Yvonne Thomas-Clerk; Gary Coulombe, Marcia Hammon, William Hatch, Wayne Moynihan, Herb Richardson and Leon Rideout. Also present: County Commissioners Thomas Brady and Rick Samson; County Administrator Jennifer Fish; Director of Finance Carrie Klebe; Superintendent Craig Hamelin; Nursing Home Administrator Louise Belanger; Nursing Hospital Administrator Laura Mills; County Treasurer Fred King; Sheriff Gerry Marcou; Larry Barker, UNH/Cooperative Extension; Administrative Assistant Linda Harris and a member of the press.

Chairman Théberge called the meeting to order at 10:03 a.m. He asked everyone to rise for the Pledge of Allegiance.

The roll was called by the Clerk, Representative Yvonne Rideout. There were 9 members present. Representative Enman was absent.

Review & Approval of Minutes:

A motion was made by Representative Rappaport, seconded by Representative Rideout to approve the minutes of the March 12 & March 17, 2014 meetings. The minutes were unanimously approved by a voice vote.

Approval of the 2014 Coös County Budget and 2014 Unincorporated Places Budget:

Chairman Théberge noted that the budget was conditionally approved on March 17. He reviewed the bottom line of each budget.

A motion was made by Representative Hatch, seconded by Representative Coulombe to approve the total appropriations for all funds in the amount of \$36,311,915. The motion was approved by roll call vote 8-1.

A motion was made by Representative Hatch, seconded by Representative Coulombe to approve the total revenues for all funds in the amount of \$36,311,915. The motion was approved by roll call vote 9-0.

A motion was made by Representative Rideout, seconded by Representative Richardson to approve the total Unincorporated Places appropriations in the amount of \$2,171,908. The motion was approved by roll call vote 9-0.

A motion was made by Representative Richardson, seconded by Representative Rappaport to approve the total Unincorporated Places revenues in the amount of \$2,171,908. The motion was approved by roll call vote 9-0.

Budget Resolutions:

Chairman Théberge read the following resolutions:

RESOLUTION #1

Be it resolved by the Coös County Delegation duly convened on this thirty-first day of March, 2014, that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 2014, shall be \$34,140,007 for the County budget not including the Unincorporated Places.

A motion was made by Representative Rideout, seconded by Representative Hammon to approve Resolution #1. The motion passed by a roll call vote 8-1.

RESOLUTION #2

Be it resolved by the Coös County Delegation that the sum of \$15,672,357 is hereby adopted as the estimated income from sources indicated for the fiscal year ending December 31, 2014.

A motion was made by Representative Hatch, seconded by Representative Richardson to approve Resolution #2. The motion passed by a roll call vote 9-0.

RESOLUTION #3

Be it further resolved that the total appropriation being in excess of the total estimated income in the amount of \$14,339,928 the Treasurer shall issue his warrant to the Towns and City in the County for this amount.

A motion was made by Representative Richardson, seconded by Representative Rappaport to approve Resolution #3. The motion passed by a roll call vote 9-0.

RESOLUTION #4

Be it resolved that \$4,127,722 of the operating surplus for the year 2013 be appropriated in the 2014 Budget for the purpose of reducing taxes for 2014.

A motion was made by Representative Richardson, seconded by Representative Rideout to approve Resolution #4. The motion passed by a roll call vote 9-0.

RESOLUTION #5

Be it resolved by the Coös County Delegation duly convened on this thirty-first day of March 2014 that in order to comply with Department of Revenue Administration instruction, the Delegation separately approves an appropriation of \$2,171,908 and revenues of \$2,171,908 for Coös County's Unincorporated Places for calendar year 2014. The Unincorporated Places Budget for 2014 is adopted separately from the Coös County Budget.

A motion was made by Representative Hatch, seconded by Representative Coulombe to approve Resolution #5. The motion passed by a roll call vote 9-0.

Old Business:

Representative Hatch asked for clarification on the practice of the tax anticipation notes for the County. Jennifer Fish replied that the Delegation approved the Tax Anticipation Note up to \$10 million at the December 9, 2013 meeting. The bid was awarded to Passumpsic Bank in the form of a line of credit. The County draws down only as needed.

A motion was made by Representative Rappaport to instruct the County Administrator to make one payment to the CEDC instead of four. Representative Rideout seconded the motion.

Representative Rappaport noted that at the March 17 meeting Commissioner Grenier stated that the CEDC could not make grants based on its charter. Representative Rappaport stated that the issue was researched and CEDC has bylaws. Also, there is no record of a formal request for quarterly reports on file. The secretary will send future CEDC minutes to all of the Commissioners and Delegation members. In the past, the Commissioner who has held the CEDC seat has not attended the meetings. Chairman Thérberge added that he recently emailed the last set of minutes to the Delegation members. Several Delegates stated that they had not received the email.

Representative Richardson stated that there may not have been a written request for quarterly reports; however, the request was discussed at several meetings. He suggested that a letter requesting the quarterly reports be sent to the CEDC. He also noted that the motion made by Representative Rappaport goes above the jurisdiction of the Delegation. The Delegation is the Budget Committee and the Commissioners are the governing body and may spend the money as they so choose. Chairman Thérberge stated that he had no objection to sending a letter to CEDC from the Delegation requesting the quarterly report.

Representative Rideout stated that he had made the motion requesting the quarterly payments and the Commissioners agreed with the motion. If the Delegation thinks that the Board has the capability of a one-time payment, the Delegation should vote to support the request.

Representative Coulombe asked for clarification as to why the request of \$35,000 was increased to \$50,000 without a direct request from CEDC.

Representative Hatch did not have issue with one-time payment.

Representative Moynihan reiterated that he supported Representative Richardson's statement. He, too, opposed the CEDC funding at the March 17 meeting. There has been a lack of communication from the CEDC to the Delegation and Commissioners. The CEDC is receiving a lot of money and the County does not know what is going on.

Representative Hammon stated that she supported Representative Rappaport's motion.

Commissioner Brady stated that for a number of years at the December and March Delegation meetings the subject of the CEDC's quarterly reports have been discussed and have been requested. He added that he has been the Commissioners' representative on the CEDC Board. He attended some of the meetings but became frustrated with CEDC. Commissioner Samson has agreed to take the CEDC seat and will attend future meetings. The quarterly reports should be a public document so that the taxpayers of the County may see how the money is spent.

Representative Richardson stated that the CEDC money should be spent wisely. He also questioned the increase from \$35,000 to \$50,000. He added that the County should look into setting up its own economic development.

Chairman Th  berge asked what type of report the Commissioners wanted. Commissioner Brady replied a quarterly report of activities indicating how the County's money was spent. The report should be sent to the County and "cc" to the Commissioners and Delegation. It will become a public record.

Representative Rappaport stated that the CEDC has a new website and the minutes will be available on the website. He has asked Commissioner Grenier what type of report would be required and he has not replied. The CEDC is willing to provide a quarterly report but needs to know what the County would like included in the report. Representative Rappaport highlighted activities that obtained funds from the CEDC. Per the Commissioners' instructions money was provided to Ride the Wilds. Commissioner Brady stated that the Board of Commissioners did not instruct to fund Ride the Wilds. Representative Rappaport replied the Board did not but Commissioner Grenier did. Commissioner Brady replied that anything that the Commissioners do has to be conducted in a meeting. If something is done outside of a meeting, the individuals are not acting as Commissioners.

Representative Rappaport stated that he is willing to discuss CEDC activities with any one. CEDC doing very well under current structure and Chris Diego as president of the CEDC knows what he is doing.

Representative Hatch stated that economic development in Co  s County is vitally important. The current model is not the most effective but it's what Co  s County has at the moment. He agreed that the quarterly report should list the activities of CEDC. He also understood that information pertaining to loans could not be disclosed.

Referring to the Ride the Wilds funding, Representative Coulombe noted that the CEDC appropriation was increased in 2013 with the contingency that funds would be provided to Ride the Wilds.

Representative Rideout stated that the amount has already been approved. The motion is a one-time payment and the Delegation cannot force the Commissioners to make that payment. If the Commissioners are satisfied with the information received, they may make the one-time payment.

Representative Richardson asked to move the question.

Commissioner Samson noted that an appropriation of \$50,000 out of a \$34 million budget was being discussed. He is now the representative on CEDC and took some of the responsibility for the lack of communication. The County needs economic development especially this side of the county. Berlin has done well. He requested that the Delegation support the motion; however, the Commissioners will make the decision. He will attend the CEDC meetings and report to the Commissioners.

Commissioner Brady agreed with Commissioner Samson and if the Delegation voted to provide the Commissioners with the option of a one-time payment, he was agreeable to that. The report should indicate how the CEDC is spending the County's funds. The taxpayers need to know how the funds are spent.

County Treasurer King noted that the CEDC is spending taxpayer dollars. Many of the towns in the County have their own economic development. He suggested that the agencies who receive funds from the County prepare a report to be included in the annual county report.

Chairman Th  berge asked Tri-CAP for an annual report and did not receive it. Representative Coulombe noted that the Tri-CAP annual report is not yet available as the audit is not yet completed.

Representative Rappaport pointed out that the CEDC has been treated like an external group. The County supports the Planning Board and UNH Cooperative Extension and has not spoken of bringing the two in-house. There is a legal requirement to have economic development. It is known as RDC (Rural Development Corporation) which is required under NH State Law.

Chairman Th  berge asked that any future correspondence from the Commissioners come from Commissioner Brady.

Commissioner Brady stated that at the next Commissioners' meeting he will propose that a letter from the County Administrator be sent to CEDC requesting the quarterly reports.

Chairman Th  berge asked Representative Rappaport if he would withdraw his motion and allow the Commissioners to submit the letter. The Commissioners will determine how the payment will be made. Representative Rappaport withdrew the motion and Representative Rideout withdrew the second on the motion. Commissioner Brady noted that the Commissioners act officially as a Board during its monthly meetings. He requested that any future communications to the Board should be directed to the County Administrator in between meetings. The NHAC will be having a session on Friday, April 4 on the roles of the Commissioners. The session will help individuals understand their roles and what to do outside of meetings.

County Treasurer King noted that HB1590 is out of the House and on to the Senate. He thanked the Delegation for their hard work. He added that the Balsams project will not move forward without HB1590. Chairman Th  berge noted that he would be meeting with Senator Woodburn on April 1.

Chairman Th  berge reminded everyone that a future meeting to discuss the house and barn will be held.

New Business:

Chairman Th  berge announced that the Cooperative Extension would be celebrating its centennial on May 7 at the State House.

Representative Rideout announced that a "welcome home" for Vietnam Veterans will be held at the White Mountains Regional High School on Saturday, April 5.

Representative Hammon noted that she was disappointed that the CTE project did not get approved at school meeting. Representative Richardson stated that he respected the voters' wishes. He also thanked the people in Concord for their assistance.

With no other business to discuss, a motion was made by Representative Hatch, seconded by Representative Rideout to adjourn the meeting at 11:20 a.m.

Respectfully submitted,
Representative Yvonne Thomas, Clerk

COÖS COUNTY
QUARTERLY DELEGATION MEETING
Monday, May 12, 2014 - 10:00 a.m.
North Country Resource Center - Lancaster, NH

Present: Representatives Robert Th  berge-Chair; Larry Rappaport-Vice Chair; Leon Rideout -Acting Clerk; Larry Enman, Wayne Moynihan and Herb Richardson. Also present: Commissioner Tom Brady; Commissioner Rick Samson; County Administrator Jennifer Fish; Director of Finance Carrie Klebe; Superintendent Craig Hamelin; Nursing Home Administrator Louise Belanger; Nursing Hospital Administrator Laura Mills; Administrative Assistant Linda Harris; County Treasurer Fred King; County Attorney John McCormick and members of the press and public.

Chairman Th  berge called the meeting to order at 10:05 a.m. and requested all to stand for the Pledge of Allegiance. The roll was called by the acting clerk, Representative Leon Rideout. There were 6 members present at the time of roll call; Representatives Coulombe, Hammon, Hatch and Thomas were not in attendance.

Hearing of the Public:

Sonny Martin, Martin's Agway in Lancaster, asked that the Delegation submit a letter to the NH Fish & Game asking to reconsider the new hunting rules in regards to the use of attractants. Representative Rideout questioned the Fish & Game's definition of a "traditional hunter".

A motion was made by Representative Richardson, seconded by Representative Moynihan that the Chairman, on behalf of the Delegation, send a letter to the NH Fish & Game addressing attractants by Friday, May 16. Chairman Th  berge stated that he would also email Representative Lovejoy. The motion passed by roll call vote 6-0.

Review & Approval of Minutes:

Chairman Th  berge asked if any changes or corrections needed to be made to the minutes of the March 31, 2014 meeting. A motion was made by Representative Rappaport, seconded by Representative Richardson to approve the minutes of the March 31, 2014 meeting. The minutes were approved by roll call vote 6-0.

Review & Approval of the First Quarter Financial Statements:

The Co  s County expenditures and revenues for the first quarter were reviewed.

There were no questions pertaining to the first quarter expenditures.

Representative Moynihan asked why the revenues for the Recycling Center were low. Superintendent Hamelin replied that the cooperating towns are typically billed in July.

Chairman Th  berge continued with the review of the Unincorporated Places expenditures and revenues.

There were no questions pertaining to the first quarter expenditures.

Representative Moynihan inquired about the revenue received in Dixville and Millsfield. Carrie Klebe replied that the Granite Reliable Payment in Lieu of Tax was received in January.

Representative Rappaport asked how the County will pay the DRA assessment if HB1590 does not pass. Commissioner Brady replied that the amount would be passed on in the form of property taxes. He expressed the importance of HB1590. Representative Moynihan added that in 2013 the Dixville and Millsfield property taxes were paid using the fund balances, PILT and land use change taxes. Jennifer replied that was correct.

A motion was made by Representative Richardson, seconded by Representative Rappaport to approve the first quarter financials. The motion was approved by roll call vote 6-0.

Old Business:

- a. Chairman Th  berge provided an update on HB1590. The Senate subcommittee voted 4-1 to concur. HB1590 will go before the Senate this week. He continued that several people did not understand unincorporated

places and how it works. It was made clear to the Governor, the Senate and the House the negative impact this could create on the future of The Balsams and the possibility of 1,000 jobs over time if HB1590 did not pass. Representative Rappaport asked if there was any indication that the Governor would sign the bill. Chairman Th  berge replied that the Governor has indicated she has no reservations on signing the bill.

Commissioner Brady, on behalf of the Board of Commissioners, expressed gratitude on the work done by the entire Delegation on HB1590.

- b. HDR Report: County Treasurer Fred King reported that the Economic Impact Survey had been completed. He found an error on page 4-17. The word "million" should be added after 4.6. Overall it is a good plan with a lot of research. In his opinion, if the federal government continues to purchase land in Co  s County, the county is in trouble. The report indicates that tourism is down in Co  s County. Mr. King received correspondence from an individual in Virginia requesting a copy of the study. He requested permission to send a copy. Mr. King added that the federal government not fulfilling their obligations is nationwide. One significant factor in the report indicates that tourism in the country is increasing; however it is going down in Co  s County.

Edith Tucker, *The Co  s County Democrat*, asked how much of the County tax dollars went into the report and if funds were received from outside agencies to offset the cost, as previously discussed. Jennifer Fish replied that the total cost of the study was \$44,650 from the Unincorporated Places budget and no funds have been received.

Barbara Tetreault, *The Berlin Daily Sun*, asked if any members of the Delegation had read the report. Some representatives had and others had not. Representative Moynihan has read it quickly but not studied it. He asked if the Delegation and Commissioners would meet as a group to discuss the report. Chairman Th  berge agreed that a meeting should be held on a Wednesday in July. Commissioner Brady suggested an early evening meeting. Representative Moynihan also asked if a representative from HDR would be available to attend the meeting in order to answer questions. Commissioner Brady suggested that the Delegates submit their questions on the report to Jennifer which she could forward to HDR prior to the meeting. Jennifer will contact HDR to inquire on the availability of attending the meeting and inquire on a cost. Commissioner Brady noted that a copy of the report will be sent to each town in Co  s County.

It was also suggested that the Congressional Delegation be invited to the joint meeting.

- c. Update on Chapel Hill Road, Wentworth Location: Representative Richardson asked for a status update on the repair of the riverbank in Wentworth Location. Commissioner Samson reported that 350 feet has been completed. Currently the project is at a standstill due to high water. The contractor is hoping to get back to work by the end of the week. Commissioner Brady thanked Commissioner Samson for taking the lead on the project.

New Business:

- a. Appointment of Delegation Member to Co  s County Planning Board: Chairman Th  berge stated that Representative Rappaport has been extremely busy and unable to attend the meetings. Chairman Th  berge appointed Representative Rideout to replace Representative Rappaport on the Co  s County Planning Board.
- b. National Forest Reserve Funds: Ms. Fish explained that state law (RSA 227-H:23) requires that the Delegation vote on the distribution of National Forest Reserve Funds to independent school districts. The total will be \$114,210.75 which is a decrease of \$9,454.73 from last year. The Commissioners recommended past practice where the funds are distributed to the independent school districts for the education of the children in the Unincorporated Places. Currently, students from Millsfield attend the Errol and Colebrook Districts at a cost of \$78,221.72. The balance of \$35,989.03 will be equally shared by the school districts in Co  s County that maintain schools for books and education materials. A motion was made by Representative Rideout, seconded by Representative Rappaport to approve the distribution of the National Forest Reserve Funds. The motion was approved by a roll call vote 6-0.

- c. Valuation Defense Fund Disbursement: Chairman Théberge reported that the Commissioners had approved the disbursement of funds to the following:

• City of Berlin	\$15,000
• Town of Gorham	\$10,000
• Town of Lancaster	\$15,000

Commissioner Brady noted that a letter will be sent to each town in Coös County to make them aware of the Utility Defense Fund. He questioned if the remaining \$40,000 would suffice. Chairman Théberge added that if more money is needed the Delegation may need to hold a supplemental budget meeting. He asked County Attorney McCormick if he would provide assistance with the utility lawsuits. County Attorney McCormick agreed to help in any way possible. Representative Rideout stated that currently there is one lawyer representing 30 towns throughout the state.

- d. Salaries of Elected Officials 2014-2016: Chairman Théberge explained that the salaries of elected officials are set every two years. In preparing the proposals, he used the salaries from Carroll and Grafton Counties for comparison. He expressed that Coös County salaries need to be competitive.

Chairman Théberge proposed increasing the County Treasurer salary from \$3,000 to a range of \$5,000 to \$5,500. A motion was made by Representative Moynihan, seconded by Representative Enman to increase the County Treasurer's salary from \$3,000 to \$5,000. Representative Rideout reminded everyone that salary increases were given to all of the employees while several citizens have not had increases. People are still struggling economically. Representative Richardson offered \$3,500 and Representative Rappaport stated he would support \$4,000. Representative Moynihan and Representative Enman both amended their motion to \$4,000. A motion was made by Representative Moynihan, seconded by Representative Enman to increase the County Treasurer's salary from \$3,000 to \$4,000. The motion passed by roll call vote 4-2.

Chairman Théberge proposed increasing the Register of Deeds salary from \$40,000 to \$45,000. A motion was made by Representative Richardson, seconded by Representative Rappaport to increase the Register of Deeds salary to \$45,000. The motion passed by roll call vote 6-0.

Chairman Théberge proposed increasing the County Attorney's salary from \$70,000 to \$76,000. Representative Moynihan stated that he had encouraged the County Attorney to attend the meeting to discuss his salary; however the County Attorney did not solicit an increase. County Attorney McCormick noted that Sullivan County is closer in comparison to Coös County. Sullivan's County Attorney salary is \$76,700. He continued that \$76,000 was a fair salary. Representative Rideout stated that the County Attorney is doing an excellent job but reminded the Delegation that an education benefit line item in the amount of \$4,000 was added to the budget to help cover the cost of the County Attorney's student loans. Representative Moynihan was in favor of the increase. He explained that once Attorney McCormick was elected he was no longer eligible for a federal program that compensated lawyers who work in rural areas for their law school debt. Coös County has a state prison and cases stemming from the state prison add to the work load. He argued that the County should offer a competitive salary to attract and maintain a qualified attorney for the position. The education benefit line item may be revisited at any budget cycle. The motion passed by roll call vote 5-1.

Chairman Théberge proposed an increase to the Sheriff's Salary from \$50,000 to \$56,000. Chairman Théberge reported that Sheriff Marcou requested no increase. A motion was made by Representative Richardson, seconded by Representative Moynihan to increase the Sheriff's salary from \$50,000 to \$56,000. Representative Richardson stated that setting the salary, the Delegation should consider the size of the county and huge responsibility of the Sheriff. Representative Rappaport voiced that the Sheriff's department should take on a greater role in law enforcement. Chairman Théberge stated that the department is overseen by the Commissioners. Commissioner Samson stated that the department has been doing more law enforcement. Representative Rappaport asked if the Sheriff's Department would assist in Stewartstown. Commissioner Samson replied that discussions have occurred concerning the matter. The motion passed by roll call vote 5-1.

Chairman Théberge proposed increasing the Commissioners' salaries from \$7,000 to \$9,000 with the chairman continuing to receive an additional \$500 per year. Chairman Théberge also disclosed that he is considering running for the position in the future.

Commissioner Brady stated that this would be the first salary increase in his 12 years as a Commissioner. Commissioner Samson stated that he had not requested an increase but appreciated the consideration by the delegation.

A motion was made by Representative Rideout, seconded by Representative Rappaport to increase the Commissioners' salaries to \$8,000 with an additional \$500 for the Chair. The motion passed by roll call vote 4-2.

Subcommittee Reports:

Representative Rideout reported that the farm/house subcommittee report was not quite ready. He did state that the committee's direction was to lease the house and barn as a whole to be operated as a farm. The subcommittee is looking to set up a County Farm Commission that will oversee the county farm. It is hoped that the advisory board will alleviate some of the Commissioners decisions. The committee would be comprised of: a business person, a farm person and a resident from each of the three districts. Chairman Théberge noted that some type of solution will need to be presented to the Commissioners during the summer prior to the beginning of the budget season. Representative Rideout replied the report is almost ready.

Commissioner Samson reported that there is no longer a lease on the barn and land. The Commissioners are suggesting a one year lease. This will give the Commissioners one year to work with the Delegation's recommendation. The individual will be selected through an application process.

Chairman Théberge reported that the Cooperative Extension's Centennial Celebration was well attended.

Chairman Théberge also reported that he has been speaking with Jay Phinizy regarding a USDA grant to help feed kids during the summer. Funds could be used to upgrade kitchens at the nursing homes and kids would get the chance to work with the elderly.

Representative Richardson reported that two cruisers in the Sheriff's department do not have cameras.

Any Other Business:

Bob Ellwell, Lancaster, thanked the Delegation for the work that is done by them. He especially appreciated the Delegation members who used restraint to vote no on the proposed salary increases.

Commissioner Samson expressed concern on the lack of attendance by the Delegation and thanked the members that always attend.

Jennifer asked for clarification on the former county administrator's house and asked if the house was part of the farm proposal. Chairman Théberge replied yes. Representative Moynihan noted that previously there had been discussions of using the structure for County Administration offices. The subcommittee never received the presentation. Representative Richardson added that he would like to see the proposal as he firmly believes that Jennifer and staff do not belong in the Nursing Hospital.

A motion was made by Representative Rideout, seconded by Representative Rappaport to adjourn the meeting at 12:50 p.m.

The motion was approved unanimously by voice vote.

Respectfully submitted,
Representative Leon Rideout, Acting Clerk

COÖS COUNTY
QUARTERLY DELEGATION MEETING
Tuesday, August 12, 2014 - 10:00 a.m.
Coös County Nursing Hospital - W. Stewartstown, NH

Present: Representatives Robert Thériberge-Chair; Larry Rappaport-Vice Chair; Leon Rideout -Acting Clerk; Larry Enman, Wayne Moynihan and Herb Richardson. Also present: Commissioner Rick Samson; County Administrator Jennifer Fish; Director of Finance Carrie Klebe; Superintendent Craig Hamelin; Nursing Hospital Administrator Laura Mills; Administrative Assistant Linda Harris; County Treasurer Fred King; and a member of the press.

Chairman Thériberge called the meeting to order at 10:05 a.m. and requested all to stand for the Pledge of Allegiance. The roll was called by the acting clerk, Representative Leon Rideout. There were 6 members present at the time of roll call; Representatives Coulombe, Hatch and Thomas were excused and Representative Hammon was absent.

Hearing of the Public: There were no public comments.

Review & Approval of Minutes:

Chairman Thériberge asked if any changes or corrections needed to be made to the minutes of the May 12, 2014 meeting. A motion was made by Representative Richardson, seconded by Representative Moynihan to approve the minutes of the May 12, 2014 meeting. The minutes were approved by roll call vote 6-0.

Review & Approval of the Second Quarter Financial Statements:

The Coös County expenditures and revenues for the second quarter were reviewed.

Representative Moynihan asked why the percent expended in the Federal Funds line item was only .01%. Jennifer Fish, County Administrator, explained that the line item pertains to the Community Development Block Grants. Funds have not been received or expended for the two grants: Brookside Apartments and Bartlett School in Berlin. Jennifer also reported that the County's CDBG application for the water system was denied.

There were no other questions pertaining to the second quarter expenditures.

Chairman Thériberge continued with the second quarter revenues. Representative Rideout noted that the largest revenue, the County Tax, will not be received until December.

Representative Moynihan asked why the Medicaid Proportional Payment received was greater than anticipated. Carrie Klebe, Director of Finance, explained that an estimated amount is used to prepare the budget. The County does not know the actual amount until it is received from the State.

Chairman Thériberge continued with the review of the Unincorporated Places expenditures and revenues.

Representative Richardson asked for an update of the riverbank repair in Wentworth Location. Commissioner Samson replied that the project has been completed and \$88,000 was paid to the contractor. The contractor also paid \$5,631.07 out of pocket for engineering fees. The Board discussed the payment of the additional fees at the last meeting.

Representative Moynihan noted that the percent expended in Dixville and Millsfield was very low and asked if the numbers would be changing due to the passage of HB1590. Jennifer replied that the County's appeal to DRA for the 2013 equalization values was withdrawn because of the new law. Jennifer has requested the revised figures and has received no responses to her requests. Chairman Thériberge stated that he had spoken with Mr. Hamilton about the revised values. He did not understand the reason why it was taking so long but the values are being worked on.

Representative Moynihan also asked if the reserves used to offset the 2013 taxes for Dixville and Millsfield will be reimbursed. Jennifer replied that the funds are gone and will not be reimbursed.

A motion was made by Representative Richardson, seconded by Representative Rideout to approve the Coös County and Unincorporated Places second quarter financials. The motion was approved by roll call vote 6-0.

Old Business:

Update of the Utility Valuation Defense Fund Disbursements: Jennifer provided a breakdown which showed the amounts disbursed to the towns who have requested assistance. Jennifer stated the current balance of the fund was \$14,733.43 and there were no further requests at this time. Representative Richardson asked if other towns would be submitting requests. Jennifer replied that a letter was sent to each town in Coös County.

5/14/2014	City of Berlin	\$15,000.00
5/14/2014	Town of Gorham	\$10,000.00
5/14/2014	Town of Lancaster	\$15,000.00
6/11/2014	Town of Dalton	\$5,000.00
6/11/2014	Town of Stark	\$1,920.57
6/11/2014	Town of Stratford	\$2,346.00
6/11/2014	Town of Whitefield	\$7,000.00
6/11/2014	Town of Colebrook	\$5,000.00
6/11/2014	Town of Pittsburg	\$3,000.00
7/30/2014	Town of Dummer	\$1,000.00

Representative Moynihan noted that some towns received 100% of the requested amount and other towns did not. He asked if a formula was used to determine the amount. Commissioner Samson replied there was no formula. The amount spent on legal fees and the tax base of each individual town was taken into consideration. No town was reimbursed the total amount it has spent on legal fees.

New Business:

A motion was made by Representative Richardson, seconded by Representative Rappaport to enter into nonpublic session per RSA 91-A:3 II (c) at 10:40 a.m. The motion was approved by roll call vote 6-0.

A motion was made by Representative Richardson, seconded by Representative Rappaport to come out of nonpublic session 10:50 a.m. The motion was approved by roll call vote 6-0.

A motion was made by Representative Richardson, seconded by Representative Enman to seal the minutes. The motion was approved by roll call vote 6-0.

a. *Approval of Planning Board Reappointments: Edwin Mellett & Rick Tillotson (Current Members):*

A motion was made by Representative Richardson, seconded by Representative Rappaport to approve the Planning Board Reappointments of Edwin Mellett and Rick Tillotson per the Coös County Commissioners' recommendation. The motion was approved by roll call vote 6-0.

b. *Approval of Planning Board Alternate: Luc Cote (Vacant Seat):*

A motion was made by Representative Rappaport, seconded by Representative Richardson to not approve the Board's recommendation of Luc Cote as Planning Board Alternate.

Representative Moynihan stated that he did not have any information on Mr. Cote. Chairman Théberge stated typically the Planning Board Chair, John Scarinza, will present nominations to the Board of Commissioners for consideration. Jennifer explained that an ad was placed in the local newspapers by the Commissioners in order to fill the vacancy. Mr. Cote was selected by the Board of Commissioners.

The motion was approved by roll call vote 6-0.

c. *Invitation to tour Northern Pass sites:*

Chairman Th  berge reported that he had met with a PSNH CEO and discussed the possibility of the Commissioners and Delegation touring the Northern Pass sites. A meeting would also be held to obtain clarification from the Northern Pass on certain issues.

Representative Moynihan stated that a presentation should be held in a public session at the nursing home.

Representative Rideout agreed to a tour. He disagreed with a presentation. He added that it would be the same presentation that has been given throughout the County. A frank discussion on where the power lines will cross is needed. The Northern Pass people need to listen to the Delegation and Commissioners.

Chairman Th  berge noted that it would not be a typical presentation. The tour will be for the County's benefit.

Representative Richardson, Representative Rappaport and Representative Enman also agreed to a tour. Chairman Th  berge will contact the Northern Pass representative to express the Delegation's concerns and set a date.

d. *Briefing on USDA/Cooperative Extension "Healthy Kids Program" / summer of 2015:*

Chairman Th  berge reported that this is a new program that has not been tried in Co  s County. The federal government likes the idea of combining this program with the nursing homes. He continued that the Board of Commissioners have expressed that children will be running around the nursing homes. Chairman Th  berge stated that this program will have children interacting with the elderly. It will be educational. He is also negotiating to obtain funds for upgrading kitchens and playgrounds. Chairman Th  berge requested that a USDA presentation be added to the Board of Commissioners September agenda. There are questions on whether there will be a cost associated to the County. The presentation will determine whether the County participates or not.

Subcommittee Reports:

Report of the Farm Subcommittee: Representative Rideout and Representative Moynihan presented its report and recommendation as to the sale or use of the County House and Barn.

The recommendation read as follows:

It is the recommendation of the subcommittee that, based on the information obtained in public hearings or otherwise received and reviewed by the subcommittee, the Delegation should support the County continuing to own and control the properties referred to as the "County House and Barn"; and that the Delegation should presently oppose any request to put said properties on the market for sale.

The new short-term lease of the farm land is a positive development.

The subcommittee urged the Delegation and Commissioners support a proposed county barn/lands committee. Chairman Th  berge asked if the committee would tell the people who lease the land what they can and cannot do. Representative Rideout replied it would not tell the lessees what they can and cannot do but it would serve as guidance for the Commissioners and Delegation. By having individuals with business and farming experience on the committee the mistakes that were made which led to the closing of the dairy farm will not happen again. Representative Rideout believed that one of the reasons the dairy farm was closed because the people who ran it did not know how to run a farm. Representative Moynihan added that such a subcommittee has been proposed to the Commissioners. Grafton County has this type of subcommittee to handle the farm and land. County Treasurer King wanted it noted that the former farm manager was an expert in his field and did a great job.

Commissioner Samson added that the proposed committee would include:

- Two people currently or formerly successful farmers.
- One person with knowledge of farm and business experience.
- One person from each district with a desire to contribute to the success of the farm & land.
- One Commissioner to coordinate and oversee the advisory board.

- One member of the Delegation as their representative on the board.

The advisory committee would report to the Commissioners and Delegation. The County Administrator and the Board of Commissioners would still make final decisions.

Commissioner Samson added that the current lessees have a short-term lease but are looking for a long-term lease.

Representative Rideout noted that the original house proposal was to lease the house with the farm. The County Administrator has presented a proposal to the Delegation which would use the house for administrative offices. Representative Moynihan noted that the use of the house was not focused upon but the consensus was the house should not be sold. It should be used. Ultimately, it is a jurisdictional thing and it is up to the Commissioners on how the properties should be used.

Chairman Th  berge noted that he was in favor of the administrative offices moving to the house and the use of the basement by the Department of Corrections for training purposes. There will be costs associated with the move and renovations and he asked that Jennifer gather the costs involve and present them to the Delegation at the Third Quarter meeting in October at which time a decision will be made. A decision will need to be presented to the Commissioners prior to the budget season.

Representative Richardson has been in favor of the move for a long time. In his opinion, administrative staff should not be in the Nursing Hospital.

Representative Rideout noted that the Delegation wants to retain the barn and house but does not want additional costs to the taxpayers.

Representative Moynihan noted that there was a dollar figure included with Jennifer's proposal. Representative Richardson added that fire safety and handicap accessibility were not addressed in the proposal.

Any Other Business:

Chairman Th  berge announced that a date was set for the Delegation's Organizational Meeting on December 8, 2014 in Lancaster and the Public Hearing on the 2015 Budget will be on December 12, 2014 in West Stewartstown.

Representative Richardson reported that there will be a special session on HB1244 on September 17.

Representative Richardson also reported that he has been contacted by the Whitefield Selectboard in regards to the lack of ATV activity. Chairman Th  berge suggested that the town contact the Trails Bureau. Both Representative Richardson and Representative Rideout will work on this issue.

There was a discussion of the need to upgrade the Co  s Loop and Phase 3 power by PSNH in Co  s County.

A motion was made by Representative Rideout, seconded by Representative Rappaport to adjourn the meeting at 11:44 a.m.

The motion was approved unanimously by voice vote.

Respectfully submitted,
Representative Leon Rideout, Acting Clerk

CO  S COUNTY
QUARTERLY DELEGATION MEETING
Friday, October 24, 2014 - 10:00 a.m.
Co  s County Nursing Home - Berlin, NH

Present: Representatives Robert Théberge-Chair; Larry Rappaport-Vice Chair; Yvonne Thomas-Clerk; Marcia Hammon, Herb Richardson and Leon Rideout. Also present: County Administrator Jennifer Fish; Director of Finance Carrie Klebe; Superintendent Craig Hamelin; Nursing Hospital Administrator Laura Mills; Nursing Home Administrator Louise Belanger; Executive Assistant Linda Harris; a member of the press and public.

Chairman Théberge called the meeting to order at 10:32 a.m. and requested all to stand for the Pledge of Allegiance. The roll was called by the clerk, Representative Yvonne Thomas. There were 6 members present at the time of roll call; Representatives Coulombe, Enman and Moynihan were excused and Representative Hatch was absent.

Hearing of the Public: There were no public comments.

Review & Approval of Minutes:

Chairman Théberge asked if any changes or corrections needed to be made to the minutes of the August 12, 2014 meeting. A motion was made by Representative Richardson, seconded by Representative Rideout to approve the minutes of the August 12, 2014 meeting. The minutes were approved unanimously by voice vote.

Review & Approval of the Third Quarter Financial Statements:

The Coös County expenditures and revenues for the third quarter were reviewed. There were no questions pertaining to the third quarter expenditures.

Representative Richardson noted that Grafton County had donated and delivered potatoes to the local food pantries, at no cost to Coös County. He suggested that a letter of thanks be sent to Grafton County. Chairman Théberge asked Jennifer to do so. Representative Richardson also noted that Jennifer had mailed letters to the food pantries which stated that a letter of request for funds should be sent to the County Commissioners. Representative Hammon asked if the Town of Whitefield could also contact Jennifer for further information. Chairman Théberge replied in the affirmative.

Chairman Théberge continued with the third quarter revenues. Representative Richardson noted that the largest revenue, the County Tax, will not be received until December.

A motion was made by Representative Rappaport, seconded by Representative Rideout to combine both the County and Unincorporated Places totals and approve in one vote. The motion was approved by voice vote.

Chairman Théberge continued with the review of the Unincorporated Places expenditures and revenues.

Representative Richardson asked if the funds for the repair of the riverbank in Wentworth Location were part of the budget. Chairman Théberge replied in the affirmative. Chairman Théberge thanked Commissioner Samson for his assistance with the project.

A motion was made by Representative Rappaport, seconded by Representative Rideout to accept the expenses and revenues for Coös County and the Unincorporated Places. The motion was approved by roll call vote 6-0.

Approval of the Transfer of Funds for the CCNH-Berlin exterior doors:

Chairman Théberge reported that he had discussed with the Board of Commissioners at their September 10 meeting on transferring \$6,080 from the Delegation's Contingency Fund. He noted however that the replacement of the interior doors was not discussed. There have been issues with the interior doors and the doors should be replaced. He proposed increasing the amount of the proposed transfer to \$12,000.

Louise reported that two different companies will be involved. The vendor who will be replacing the exterior doors does not replace interior doors. The Environmental Services Supervisor was in the process of obtaining quotes.

Jennifer Fish, County Administrator noted that the Commissioners had voted to transfer the funds from the Facility Fund.

A motion was made by Representative Richardson, seconded by Representative Thomas to transfer the amount, not to exceed, \$12,000 from the Delegation's Contingency Fund to the Facility Fund. The motion was approved by roll call vote 6-0.

Laptops, computers, iPads, etc.:

Chairman Th  berge asked the Delegation members' feedback on the continuing practice on the purchase of laptops/ipads for new Delegation members.

Representative Rideout replied that it has allowed him flexibility, kept him in contact with constituents. It is a great benefit that should not be denied to new members. Chairman Th  berge agreed with Representative Rideout's comments.

Representative Hammon has not used her device to its fullest capabilities because her devices were not synchronized. However, she said the benefit should be offered to new members.

Representative Richardson stated that the benefit should be made available to new members.

Edith Tucker, Co  s County Democrat, asked how much was allocated per representative. Chairman Th  berge replied \$1,000.

Subcommittee Reports:

Chairman Th  berge reported that the Cooperative Extension is looking to hire a new dean. He has also proposed that a Cooperative Extension Day should be held each even year.

Representative Richardson did not have anything to report on the Department of Corrections and Sheriff's Department at this time but did note that there will be budget requests forthcoming.

Representative Rappaport provided an update on the Co  s Economic Development Corporation (CEDC) as Mr. DeAngelis was unable to attend. *A copy of the report is on file.* Chairman Th  berge asked that the quarterly report be provided to all of the Delegation members.

Representative Rappaport stated that the single best move by the CEDC was to hire Mr. DeAngelis. Representative Richardson agreed that he is doing a magnificent job. He added that there is still a balance of \$41,000 as of November 1 and the funds should not be spent just to be spent.

Any Other Business:

Chairman Th  berge noted that the date for the Delegation's Organizational Meeting is December 8, 2014 in Lancaster and the Public Hearing on the 2015 Budget will be on December 12, 2014 in West Stewartstown.

Chairman Th  berge thanked Representatives Hammon, Coulombe and Enman for serving on the Delegation. He also thanked Eric Catman for attending the meeting.

A motion was made by Representative Rappaport, seconded by Representative Thomas to adjourn the meeting at 11:32 a.m.

The motion was approved unanimously by voice vote.

Respectfully submitted,
Representative Yvonne Thomas, Clerk

CO  S COUNTY DELEGATION
ORGANIZATIONAL MEETING
Monday, December 8, 2014 - 10:00 a.m. (*Amended 12/12/14*)
North Country Resource Center - Lancaster, NH

Present: Representatives: John Fothergill, William Hatch, Alethea Lincoln Froburg, Wayne Moynihan, Larry Rappaport, Herb Richardson, Leon Rideout, Robert Th  berge, John Tholl and Yvonne Thomas.

Representative Th  berge called the meeting to order at 10:05 a.m. and requested all to stand for the Pledge of Allegiance. Representative Hatch also requested a moment of silence in observance of Pearl Harbor Day.

The roll was called by the clerk, Representative Yvonne Thomas. All ten members of the Delegation were present.

Election of Officers:

Prior to the nominations of Chair, Representative Hatch suggested that the Delegation discuss the setup of Chair and Vice Chair. The Delegation consists of five Democrats and five Republicans. Several discussions have been held amongst members prior to the meeting. One suggestion was the possibility of co-chairs or alternate years of chair in recognition of the even split amongst the two parties.

Representative Th  berge suggested that a vote first to see where everyone stands. He was in favor of doing away with the vice chair and have co-chairs. He has worked closely with Representative Rappaport on several issues and has been always available for discussions. One issue he foresees would be subcommittee assignments. The co-chairs would alternate meetings. For example, one would run the December meeting and the other would run the January, so forth. If an issue arises, the members of the Delegation could vote on the issue.

Representative Tholl stated that it was his idea of alternating years. Both sides would get equal representation. The one problem he foresees with co-chairs would be what happens when one chair wants a meeting in Concord and the other wants a meeting in Co  s County. It would cause a division. He personally does not believe that Delegation meetings should be held in Concord. The public cannot attend the meetings. Meetings should be held in Co  s County. In his opinion, there should be a chair and vice chair and flop them in the second year.

Representative Fothergill inquired about the responsibilities of the Chair. Representative Th  berge replied that the Chair nominates Chairs for subcommittees, sets the dates and times of all meetings.

Representative Rappaport stated that he was for meetings being held in Concord. Everyone is there attending meetings. The public may attend if they want to travel. This option should be kept open. Representative Richardson disagreed. The meetings should be held in the North Country. The people that are represented by the Delegation reside in the North Country. The press cannot attend. Staff would waste a day's pay to travel to Concord for a short meeting. The Delegation does not meet in Concord on Mondays and Fridays and meetings should be held on those days.

Representative Tholl noted to the new members that meetings are held quarterly and there are two budget meetings to attend; one in December and one in March. Representative Rideout agreed that meetings held in Concord should be kept at a minimum. He added that meetings held in Concord last year were held on session days. If meetings are held in Concord in the future it should be in emergency situations.

Representative Richardson nominated Representative John Tholl as Chair, seconded by Representative Fothergill. A second nomination of Representative Robert Th  berge as Chair was made by Representative Thomas, seconded by Representative Moynihan.

Representative Th  berge noted that a minimum of six votes would be required to become Chair. Representative Fothergill asked if by casting votes for Chair it would eliminate the nominations of co-chairs. Representative Th  berge replied that all options were still on the table. A secret ballot was cast with Representative Th  berge receiving seven votes and Representative Tholl receiving three votes.

Chairman Th  berge proposed with the approval of the Delegation to do away with the Vice Chair and elect Co-Chairs. Meetings would be alternated and if the Co-Chairs disagree, the members of the Delegation would vote on the issue. A motion was made by Representative Hatch, seconded by Representative Richardson to have Co-Chairs. If the Co-Chairs cannot come to an agreement on an issue, they must turn to the Delegation for a majority vote for those in attendance.

Representative Richardson stated that he disagreed on Co-Chairs. There should be a Chair each year.

Representative Moynihan stated that he wished he would have known of the motion prior to the vote. He did not think the Chair's term could be limited. If the term was to be limited it should have been discussed prior to the vote. In his opinion, the Delegation elected a Chair and it was time to nominate a Vice Chair.

Representative Fothergill stated that he raised the question and he was told that all options would be on the table after the vote. Representative Rideout agreed with Representative Fothergill. Representative Hatch also agreed. If it is not possible to have co-chairs, he asked that the vote of Chair be reconsidered.

Representative Rappaport stated that the Delegation is making more of the situation than it is. The purpose of the Chair is to call meetings. The Delegation votes on issues. At this point, Representative Th  berge stated that he would support to have a Chair and a Vice Chair. He and Representative Rappaport have worked well and would continue to do so. Representative Hatch stated that the Chair was using a specific individual for Vice Chair prior to nominations. If the Delegation cannot bring forth the understanding that was discussed, the Delegation should go back to ground zero.

The motion was approved 7-3 (*Representatives Fothergill, Rappaport, Th  berge*) by roll call vote for Co-Chairs.

Representative Hatch nominated Representative John Tholl as Co-Chair, seconded by Representative Richardson. A second nomination of Representative Leon Rideout for Vice -Chair was made by Representative Rappaport. There was no second.

A motion was made by Representative Moynihan, seconded by Representative Hatch that since there was only one nominee for Co-Chair that the Chair enter one ballot in favor of the nominee and make vote of Co-Chair unanimous. The motion was approved unanimously by voice vote.

A motion was made by Co-Chair Tholl, seconded by Representative Moynihan to nominate Representative Thomas as Clerk. The motion was approved unanimously by voice vote.

Subcommittee Chair assignments:

- Nursing Homes - Representative Fothergill and Representative Thomas;
- Department of Corrections/Sheriff's Department - Representative Richardson and Representative Tholl;
- County Attorney - Representative Moynihan;
- Budget Transfers - Representative Th  berge, Representative Tholl and Representative Thomas;
- Elected Officials - Representative Hatch and Representative Tholl;
- Unincorporated Places - Representative Moynihan and Representative Hatch;
- Capital Improvements, Revenue & Surplus - Representative Hatch and Representative Rappaport;
- Performance Audit - Representative Hatch;
- Economic Development - Representative Hatch and Representative Rappaport;
- Registry of Deeds - Representative Lincoln Froburg;
- Planning Board - Representative Rideout and Representative Moynihan (alternate);
- Farm/House - Representative Rideout

Representative Moynihan stated that recommendations were made by the Farm and House subcommittee to the Commissioners. The Delegation has the power to sell the house and barn which was not recommended. The use of the buildings is up to the Commissioners. Representative Rideout noted that the subcommittee's first recommendation was to lease the house with the farm. Representative Richardson added that the current lessees do not need the house. Representative Moynihan reiterated that the decision falls with the Commissioners. Chairman Th  berge asked if a proposal to reconfigure the house into offices was included in the budget. Commissioner Brady replied that due to the budget shortfall a house proposal was not included in the budget.

The Delegation reviewed the LSRs sponsored by some members of the Delegation.

Chairman Th  berge informed the new members that \$1,000 was available in the 2014 for the purchase of some type of tablet. After the purchase, the receipt should be sent to the County Administrator for reimbursement.

A motion was made by Representative Hatch, seconded by Co-Chair Tholl to adjourn the meeting at 11:55 a.m.

The motion was approved unanimously by voice vote.

Respectfully submitted,

Representative Yvonne Thomas, Clerk

CO  S COUNTY
DELEGATION MEETING &
PUBLIC HEARING on the
2015 PROPOSED BUDGET
Friday, December 12, 2014 - 10:00 a.m.
Co  s County Nursing Hospital - W. Stewartstown, NH

Present: Representatives Robert Th  berge-Co-Chair; John Tholl-Co-Chair; Yvonne Thomas-Clerk; William Hatch, Alethea Lincoln Froburg, Wayne Moynihan, Larry, Rappaport, Herb Richardson and Leon Rideout. Also present: County Commissioners Tom Brady, Paul Grenier and Rick Samson; County Administrator Jennifer Fish; Superintendent Craig Hamelin; Nursing Home Administrator Louise Belanger; Nursing Hospital Administrator Laura Mills; Sheriff Gerald Marcou; Chief Deputy Keith Roberge; Administrative Assistant Linda Harris; Deputy Registrar Sally Pelletier; County Attorney John McCormick; County Treasurer Fred King; representatives of outside agencies; members of the press and the public.

DELEGATION MEETING

Representative Th  berge requested all to stand for the Pledge of Allegiance. The meeting was called to order at 10:05 a.m. The roll was called by the clerk, Representative Yvonne Thomas. There were 10 members present.

Review & Approval of Minutes: Representative Th  berge asked if any changes or corrections needed to be made to the minutes of the October 24 and December 8, 2014 meetings. A motion was made by Representative Richardson, seconded by Representative Tholl to approve the minutes of the October 24 and December 8, 2014 meetings. Representative Moynihan requested that the roll call votes be written in the minutes when the vote is not unanimous. The minutes, as amended, were unanimously approved by a voice vote.

Other Business:

- Representative Th  berge announced that the Fourth Quarter Delegation Meeting will be held on January 30, 2015 in Lancaster, NH at the North Country Resource Center.
- Representative Th  berge also announced that Representative Tholl was named as Chair of the Criminal Justice Safety Committee and Representative Richardson was named Vice Chair of the Science and Technology Committee.
- A motion was made by Representative Richardson, seconded by Representative Tholl, to authorize the expenditure up to \$5,000 for the purchase of video surveillance equipment for both nursing homes.

Representative Moynihan asked if an incident had occurred or was the purchase of the equipment for preventative purposes. Representative Th  berge replied that the purchase was for preventative measures. Representative Richardson noted that the purchase was a good investment. The motion was approved by roll call vote 9-1 (Representative Rappaport).

Emile Croteau, Millsfield camp owner, spoke on behalf of several camp owners. He noted that initially the camp owners supported the wind turbines as it was in the best interest of the North Country. They were also

told by Granite Reliable representatives that there would be no property taxes in the future. In his opinion all property owners in Millsfield, not just the ones who raised concerns, should have been part of the deal with Granite Reliable Power in receiving \$2,500 to offset property taxes. Mr. Croteau added that the Bayroot leases which are currently \$2,300 may go up because of the property taxes.

Representative Th  berge stated that the Delegation members worked very hard to protect the taxpayers in Millsfield with the passage of HB 1590. The bill has helped the Balsams project move forward. He also added that the discussion of the deal with Granite Reliable should be discussed amongst the Millsfield landowners.

Commissioner Grenier stated that the agreement between a small group of landowners in Millsfield and Granite Reliable Power was a private issue.

County Treasurer King stated that people require services which are typically covered by timber taxes. Some of the expenses incurred were due to legal fees. He suggested rescheduling the discussion to another date. Commissioner Samson stated that he has been researching the issue and asked the members of the public to attend the Commissioners' meeting on December 17.

Representative Th  berge continued with the meeting and read Resolution #1 which called for approval from the Delegation to authorize the County Treasurer to borrow in anticipation of the 2015 taxes and Resolution #2, which called for authorization for Co  s County to pay 2015 expenses for the first quarter.

Representative Th  berge read Resolution #1 as follows:

Resolution #1

Be it resolved by the Co  s County Delegation duly convened on this twelfth day of December, 2014, that since the monies in the treasury of the County of Co  s are insufficient to meet the demands upon the same and the sum of Ten Million Dollars (\$10,000,000) being the projected amount necessary for the purpose of operating the county for the Fiscal Year 2015, the Co  s County Treasurer is hereby authorized to borrow up to \$10,000,000 upon order of the County Commissioners pursuant to RSA 29:8.

A motion was made by Representative Tholl, seconded by Representative Rideout to approve Resolution #1. The resolution passed by roll call vote 10-0.

Representative Th  berge read Resolution #2 as follows:

Resolution #2

Authorization for Co  s County to Pay 2015 Expenses (RSA 24:15)

Due to timing differences, the County operates without an approved operating budget during the months of January, February and part of March. Historical figures demonstrate that the January through March expenses will total approximately \$7,452,600.

RSA 24:15 states that no County Commissioner or elected or appointed official shall pay, or agree to pay, or incur any liability for the payment of any sum of money for which the County Convention has made no appropriation.

I move that we, the County Convention authorize the County to spend up to \$7,452,600 for 2015 expenses during the months of January, February, and March in anticipation of the subsequent approval of the 2015 budget. Further that the \$7,452,600 be allocated proportionately to the line items based on the 2014 approved net appropriations to fund like operating and personnel expenses in existence as of 12/31/14.

A motion was made by Representative Tholl, seconded by Representative Rappaport to approve Resolution #2. The resolution passed by roll call vote 10-0.

Representative Th  berge closed the Delegation meeting at 10:47 a.m.

PUBLIC HEARING

Representative Tholl opened the public hearing at 10:47 a.m. and asked Jennifer Fish, County Administrator, to begin her presentation.

Jennifer Fish, County Administrator welcomed everyone to the public hearing on the county budget being recommended by the three County Commissioners - Tom Brady, Paul Grenier and Rick Samson.

Jennifer welcomed newly elected State Representatives to the Co  s County Delegation: the Honorable John Fothergill; the Honorable Alethea Lincoln Froburg; and the Honorable John Tholl. She also thanked Representatives Enman, Hammon and Coulombe for many years of service.

Jennifer explained that the 2014 budget development process began in September. The Commissioners' reviewed the budget on two separate occasions. The proposed budget was mailed to the Delegation the week of November 17.

Representative Moynihan stated that when the budget was provided to the Delegation in last budget season there was a question as to the submission date and the date of the budget meeting was changed. Commissioner Grenier replied that December 12, 2014 is the date of submission of the 2015 Co  s County budget. He continued that the proposed budget is still a work in progress and the Commissioners will make further recommendations and changes to the budget.

Representative Hatch asked for the statistics of Vermont residents residing in the Co  s County Nursing Homes. In his opinion, the subsidizing of Vermont residents needs to be addressed. County Treasurer King noted that it is better to have Vermont residents than to have no one at all.

Jennifer reported that the State of New Hampshire recently announced new Medicaid rates as of January 1: Co  s County Nursing Hospital \$152.18 per day/a 4% rate reduction and Co  s County Nursing Home \$152.81 per day/a 1% reduction.

Representative Moynihan asked why the rates were different and Jennifer replied that rates are determined by acuity reporting. Representative Moynihan asked if the Medicaid rate was the amount paid for out of district placements. Jennifer replied no that it depended on the nursing home's daily rate. Commissioner Grenier noted that the State does not reimburse the actual rate. Representative Hatch noted that it is not just a county issue but a state-wide issue. The State does not pay its fair share because it does not have the money to do so. Jennifer highlighted appropriations affecting the 2015 budget:

- The proposed 2015 budget included a 1.5% Cost of Living Adjustment (COLA) for County employees. The proposed budget also includes step increases for those employees who have not reached the top step on the County's salary schedule. Increases in longevity and the additional payroll cost of employees reaching eligibility criteria for sick time payments on hours accrued over 720 are also included in the budget.
- NH Retirement System has presented rate increases for both Group I and Group II members.
- The guaranteed maximum rate increase on health insurance premiums for July 2015 was unknown when the budget was mailed out. Therefore a projected increase of 10% was included in the budget for July thru December. Jennifer reported that the County was informed that the not to exceed rate will be 9.6%.

The **total proposed 2015 appropriation budget** (without the unincorporated places) was \$34,163,660 compared to the 2014 approved budget of \$34,140,007; an increase of \$22,653 or .07%.

The Unincorporated Places Budget contains separate line items for each of the County's 23 Unincorporated Places. The total Unincorporated Places budget for 2015 was \$1,499,150 compared to the 2014 approved budget of \$2,171,908 which was a decrease of \$672,758.

Jennifer began the review of the 2015 proposed budget. She explained that she would be following the budget book by department and welcomed questions through the process.

While reviewing the Berlin Nursing Home's budget, Representative Moynihan questioned the retiree benefits line item. He also asked if the benefit is paid through current taxes or if a fund was established. Jennifer explained that health insurance and some life insurance policies are paid by the County for certain retirees. These benefits are paid with current taxes. Representative Richardson noted that these benefits were promised when these individuals were hired. The County is honoring the benefits.

County Attorney John McCormick announced that a new assistant county attorney was hired. A request for an increase in the salary line item may be forthcoming in 2015. There are sufficient funds in the 2014 budget.

While reviewing the Department of Corrections budget, Representative Moynihan inquired if the physician services are paid for by the Affordable Care Act or County taxes. Superintendent Hamelin replied county taxes pay for the services. If an inmate has health insurance it is used. Representative Richardson noted that if an individual has no income, they do not qualify for Affordable Care Act.

Representative Richardson noted the increase in Prisoners: Other institutions line item. Superintendent Hamelin stated that female inmates have spiked with long-term sentencing. The cost is \$50 per day at Grafton County.

Under Other Special Appropriations, Jennifer announced that the 45th Parallel had withdrawn its request of \$35,000 for a van.

Kristy Letendre, TriCAP Div. of Alcohol & other Drug Services, spoke of the program. She explained that it is not a new program. It has been in existence for 11 years and has had resources to provide services. Requests for funding have been sent to Grafton County, Carroll County and Coös County. The funds will be used to offset costs for low income residents. County Attorney McCormick encouraged the support of the program.

The public hearing recessed for lunch from 12:33 p.m. to 1:20 p.m.

Jennifer then reviewed the County's projected revenues.

While reviewing the Unincorporated Places budgets, Representative Fothergill asked if the County pays for all of the expenses generated in the Unincorporated Places. Jennifer replied yes. Historically, timber taxes are used to help offset expenses. Commissioner Grenier explained that the Commissioners are the Board of Selectmen and the Delegation is the town meeting.

On a motion by Representative Richardson, seconded by Representative Théberge, the public hearing adjourned at 1:49 p.m.

Respectfully submitted,
Representative Yvonne Thomas, Clerk

REPORT OF COÖS COUNTY GROSS WAGES FOR 2014

On March 8, 2008, the Delegation supported a resolution to provide the public with gross wages of all non-elected Coös County employees. The wages listed below include base pay, overtime, shift differential, weekend premiums, longevity steps, trainer pay, attendance bonus, pay in lieu of health insurance and sick pay in excess of 720 hours. Employees designated with a check mark have also received payment of accrued personal and sick time at the time of resignation from County employment.

Employee Name	Position	Gross Wages
Adams, Jessica L	Licensed Nursing Assistant	29,622.31
Adams, Kathleen D	Dietary Aide	3,459.28
Albert, Jill D	Registered Nurse	30,964.64
Alger, Ariel L	Licensed Practical Nurse	17,688.82
Alimandi, Amy L	Cook	28,886.64
Alimandi, Ann M	Restorative Aide/Medication Nursing Assistant	36,881.79
Alonzo, Marisa A	Registered Nurse	1,076.45
Amey, Cayenne E	Dietary Aide	31,627.21
Annis, Catrina G	Registered Nurse	6,705.60
Arsenault, Jamie L	Registered Nurse	36,358.27
√Atwood, Sabrina R	Licensed Nursing Assistant	25,058.44
Aubut, Jacqueline L	Porter	21,171.29
Bailey, Jacqueline A	Licensed Nursing Assistant	399.87
Baillargeon, Gail L	Licensed Nursing Assistant/Medication Nursing Assistant	35,352.89
Baillargeon, Kara B	Licensed Nursing Assistant	28,776.67
√Baillargeon, Shauna C	Licensed Nursing Assistant	11,194.15
Baker, Jessica L	Licensed Nursing Assistant/Medication Nursing Assistant	33,640.78
Beauchemin, Tanika R	Licensed Nursing Assistant/Unit Aide	5,051.01
Beaudry, Susan	Licensed Nursing Assistant	8,779.59
Beaulieu, Jason L	Dietary Aide	33,431.09
Beede, Lynn M	Director of Nursing	75,996.51
Belanger, Denise T	Laundry Aide	28,769.93
Belanger, Louise J	Administrator	88,746.23
Bellows, Colette M	Licensed Nursing Assistant	30,400.32
Bergeron, Elaine M	Licensed Nursing Assistant/Medication Nursing Assistant	31,167.16
Bergeron, Kimberly R	Licensed Nursing Assistant	1,502.11
Bergletzt, Katherine I	Licensed Nursing Assistant	23,574.80
Bernard, Briana L	Licensed Nursing Assistant	22,500.48
√Berry, Dencie P	Licensed Nursing Assistant	43,168.36
Berthiaume, Kathryn M	Licensed Practical Nurse	5,255.52
Bertholdt, Sharon	Licensed Nursing Assistant	25,782.30
Berube, Karen	Registered Nurse Supervisor	46,905.53
Biggart, Sarah T	Licensed Nursing Assistant	13,983.98
Bilodeau, Nicole L	Registered Nurse	434.75
Biron, Richard A	Corrections Corporal	53,072.78
Bisson, Gary R	Porter	27,718.18
√Bisson, Krysten L	Licensed Nursing Assistant	17,350.90
Bisson, Susan M	Licensed Nursing Assistant/Medication Nursing Assistant	37,597.32
Blair, Jacqueline D	Unit Aide	27,782.19
Blakely, Jacqueline M	Unit Aide/Licensed Nursing Assistant/Restorative Aide	13,874.97
Blanchard, Erin L	Nurse Manager	78,430.70
√Bloom, Lynda M	Cooperative Extension Office Staff	15,076.36
Bolens, Kelly M	Licensed Nursing Assistant	27,719.60
Bolton, Julie K	Health Information Manager	38,227.68

REPORT OF COÖS COUNTY GROSS WAGES FOR 2014

Employee Name	Position	Gross Wages
Booth, Diane A	Activity Director	50,507.83
Bouvier, Jr, Dennis R	Maintenance Worker II	38,632.11
Brauch, Bella J	Restorative Aide	34,247.17
Briggs, Charlene	Activity Aide	20,018.07
Brigham, Cassandra	Registered Nurse	6,532.47
vBrigham, Jessica N	Licensed Nursing Assistant/Dietary Aide	9,313.21
Brochu, Christina S	Licensed Nursing Assistant	28,969.64
Brochu, Darci S	Licensed Practical Nurse	51,177.12
Brooks, Micheline A	Laundry Aide/Housekeeping Aide	25,802.69
Brooks, Robin M	Licensed Nursing Assistant	3,854.40
Broomhall, Celia L	Registered Nurse	1,016.77
Brosnan, Asa	Registered Nurse/Clinical Coordinator	63,839.61
Brouillette, Dana P	Temporary Deputy	1,753.75
Brousseau, Jasmine E	Licensed Nursing Assistant	1,217.05
Brown, Shelly J	Staff Development Director	64,533.04
Brunault, Julie J	Accounting Assistant	47,607.01
Bryant, Angel A	Licensed Nursing Assistant	16,564.35
Buckovitch, Alan J	Porter	30,377.89
Bunnell, Janet A	Registered Nurse	56,505.00
Bunnell, Krystal M	Licensed Nursing Assistant	5,037.51
Bunnell, Nicole C	Housekeeping Aide	26,833.94
vBunnell, Richard N	Dietary Aide	6,989.87
Buteau, Francoise M	Director of Nursing Clerk	28,279.02
Buteau, Irene G	Licensed Nursing Assistant	25,558.55
Campbell, Claire M	Activity Aide	31,198.08
Carbajal, Dianna	Licensed Nursing Assistant	27,578.30
Caron, Brittany M	Licensed Nursing Assistant	31,755.97
Champagne, Benjamin H	Corrections Sergeant	53,235.17
Chapman, Krystal L	Licensed Nursing Assistant	28,207.30
Chardon, Jennifer B	Victim Witness Clerk/Sheriff's Clerk/County Attorney Clerk	18,990.15
Charest, Debra L	Licensed Nursing Assistant	9,531.01
Charest, Julie P	Licensed Nursing Assistant	27,078.44
Chorette, Cynthia M	Licensed Nursing Assistant	28,107.48
Chouinard, Kendra A	Licensed Nursing Assistant	9,508.80
Chouinard, Miranda L	Dietary Aide	2,282.17
Cintron, Audrey M	Registered Nurse	62,384.29
Cintron, Wilfred J	Porter	28,963.96
Clark, Rebecca I	Dietary Aide	614.21
Cloutier, Jennifer J	Registered Nurse	4,324.91
Cogswell, Stephanie L	Licensed Nursing Assistant/Medication Nursing Assistant	26,751.57
Collins, Aline S	Licensed Nursing Assistant	21,261.83
Collins, Dakota M	Dietary Aide	7,910.39
Collins, Virginia L	Dietary Aide	31,431.91
Corbeil, Susan D	Licensed Nursing Assistant	9,375.33
vCorcoran, Kelley M	Registered Nurse Supervisor	40,274.63
vCormier, Brianna M	Licensed Nursing Assistant	18,295.60
Cornish, Amanda L	Licensed Nursing Assistant	14,272.07
Cornish, Faye R	Licensed Nursing Assistant	6,329.59
Corriveau, Laurie L	Scheduling Coordinator/Licensed Nursing Assistant	38,248.63
Corrow, Susan A	Legal Secretary	40,345.05

REPORT OF COÖS COUNTY GROSS WAGES FOR 2014

Employee Name	Position	Gross Wages
Cote, Kelley A	Registered Nurse Supervisor	61,155.21
Cote, Nicholas D	Dietary Aide	2,580.65
Cote, Stephen M	Dietary Aide	14,136.92
Cotnoir, Krista D	Licensed Nursing Assistant	14,820.12
Couture, Helen C	Administrative Assistant	50,183.34
Couture, Keith R	Dietary Manager	52,479.03
Couture, Lindsey M	Licensed Nursing Assistant	6,719.97
Covell, Kathleen M	Laundry Porter/Laundry Aide	14,657.64
Covey, Scott E	Corrections Corporal	53,178.92
Covill, Deborah M	Licensed Nursing Assistant/Restorative Aide	27,161.39
Covill, Zacharie R	Corrections Officer	40,419.64
Coy, Tinika K	Dietary Aide	579.05
Crawford, Ronald A	Plant Manager	56,432.52
Cross, Brian T	Corrections Corporal	46,990.88
Cross, Rachel M	Licensed Nursing Assistant	15,706.58
Croteau, Brooke A	Licensed Nursing Assistant	5,676.52
Croteau, Constance	Quality Management/Staff Development Director	70,462.16
Croteau, Daniel P	Dietary Aide	221.01
Croteau, Diane R	Laundry Aide	12,352.98
Croteau, Kristen E	Licensed Practical Nurse	1,952.49
Croteau, Martha L	Unit Aide	16,093.21
Croteau, Rachel	Licensed Nursing Assistant/Medication Nursing Assistant	39,629.84
Crowell, Jessica M	Dietary Aide	4,296.30
Cunningham, Jenny D	Licensed Practical Nurse/Medical Services Nurse	36,391.07
Cunningham, Tasha J	Bath Aide/Licensed Nursing Asst/Medication Nursing Asst	34,754.21
Cusson, Jasmine M	Licensed Nursing Assistant	12,362.66
Cyr, Jr, Paul S	Temporary Deputy	3,748.00
Dagesse, Bethany A	Licensed Nursing Assistant	16,705.51
Daniels, Brianna M	Licensed Nursing Assistant	126.78
Daudelin, Helen M	Laundry Aide/Laundry Porter	33,510.62
Davis, Sonia M	Licensed Nursing Assistant	30,809.52
Day, Betty J	Restorative Aide	35,685.93
Day, Dawn M	Licensed Nursing Assistant	38,257.49
vDay, James A	Maintenance Worker I	15,602.08
Day, Sandra L	Licensed Nursing Assistant/Medication Nursing Assistant	36,137.99
Delafontaine, Kayla M	Dietary Aide	41.24
Delisle, Chantal E	Licensed Nursing Assistant	1,539.76
Demers, Nicole C	Licensed Nursing Assistant	6,782.12
vDesmarais, Melissa J	Registered Nurse	52,048.67
Deveau, Marcel L	Temporary Deputy	21,813.75
Devlin, Meaghan A	Registered Nurse Supervisor	35,300.17
vDillon, Mark B	Corrections Sergeant	17,922.21
Dion, Louise C	Licensed Nursing Assistant/Medication Nursing Assistant	41,091.82
Doherty, Gail A	Unit Aide	18,978.81
Domitrovich, Karol E	Licensed Nursing Assistant	16,199.28
Doolan, Mitchell W	Deputy	56,062.86
Doucette, Kady R	Licensed Nursing Assistant	20,118.18
Drouin, Doris	Licensed Nursing Assistant	28,832.25
Dube II, Richard N	Outside Corrections Corporal	48,961.69
Dube, Lise G	Dietary Aide	719.19

REPORT OF COÖS COUNTY GROSS WAGES FOR 2014

Employee Name	Position	Gross Wages
Dubord, Kimberly L	Registered Nurse	2,385.98
Duchano, Denise E	Licensed Nursing Assistant	24,532.44
Duguay, Elaine L	Laundry Aide	27,098.01
Duguay, Gertrude	Dietary Aide	14,593.01
Dumesnil, Kimberly A	Licensed Nursing Assistant/Medication Nursing Assistant	24,803.53
Dumont, Sherry O	Licensed Nursing Assistant	34,620.28
Duplessie, Janice M	Laundry Aide	1,570.17
Dupont, Amanda K	Licensed Nursing Assistant	24,100.57
Dupont, Andrea L	Licensed Nursing Assistant	1,636.22
Dupuis, Denise	Licensed Nursing Assistant/Medication Nursing Assistant	32,323.84
Earley, Evelyn P	Corrections Medical Services Coordinator	56,371.18
Eastman, Cheryl A	Licensed Practical Nurse	48,904.81
Edwards, Ashley L	Licensed Nursing Assistant	1,325.55
Edwards, Lorna S	Laundry Aide/Housekeeping Aide	10,562.56
Edwards, Maria	Licensed Nursing Assistant	21,660.22
vEich, Cecile C	Registered Nurse	9,736.11
Emerson, Iris E	Sheriff's Secretary	37,015.75
Emerson, Tammy L	Licensed Nursing Assistant	8,011.05
Enman, Keith D	Temporary Deputy	13,951.00
Ernst, Julie	Licensed Nursing Assistant/Medication Nursing Assistant	33,323.45
Everette, Melody J	Licensed Nursing Assistant/Dietary Aide/Cook	19,416.43
Ewalt, Joshua C	Registered Nurse	21,789.91
Ewalt, Trisha M	Licensed Nursing Assistant	611.97
Faucher, Rachel	Housekeeping Aide	20,615.10
Faucher, Russell C	Porter	35,816.76
Favreau, Paul A	Licensed Nursing Assistant	35,108.96
Filteau, Heather L	Licensed Nursing Assistant/Medication Nursing Assistant	22,109.98
Fish, Jennifer A	County Administrator/Unincorporated Places Administrator	102,926.30
Fissette, Sheila M	Activity Aide	21,833.49
Flagg, Lynn M	Licensed Nursing Assistant	35,214.45
Flint, Karen A	Registered Nurse	7,694.72
Fodor, Tina L	Activity Aide	30,701.10
Fontaine, Patsy L	Housekeeping Aide	27,640.52
Fortier, Deborah	Housekeeping Aide	26,065.63
Fortier, Diane Y	Licensed Nursing Assistant	3,387.46
Fortier, Erin J	Licensed Nursing Assistant	21,001.56
vFortier, Lucy A	Licensed Nursing Assistant/Medication Nursing Assistant	16,001.61
Fortier, Trisha M	Licensed Nursing Assistant	26,199.72
Fortin, Helene	Registered Nurse	61,198.90
Fournier, Paula A	Licensed Nursing Assistant	113.16
Frechette, Normand R	Licensed Nursing Assistant	743.73
Frenette, Joan L	Dietary Aide	123.72
Fritschy, Brunilda V	Dietary Aide	22,749.91
Fritschy, Carissa	Housekeeping Aide	321.08
Gagne, Denise B	Housekeeping Aide	24,288.39
Gagne, Jennifer L	Licensed Practical Nurse	40,040.53
Gagnon, Kim M	Health Information Assistant	19,335.33
Gagnon, Laura L	Licensed Nursing Assistant	22,371.69
vGagnon, Lucie P	Computer Systems Clerk/Payroll	29,072.14
Gagnon, Lucille J	Licensed Nursing Assistant	25,852.66

REPORT OF COÖS COUNTY GROSS WAGES FOR 2014

Employee Name	Position	Gross Wages
Gagnon, Monique B	Laundry Aide	14,495.38
Gallant, Tammy A	Registered Nurse/Clinical Coordinator/Supervisor	54,732.85
Gebhard, Cynthia L	Activity Aide/Licensed Nursing Assistant	27,178.60
Gemmiti, Pauline	Unit Aide	14,962.76
vGendreau, Diana R	Director of Health Information	31,432.42
Gendron, Lynn Marie T	Licensed Nursing Assistant/Medication Nursing Assistant	29,456.23
Gentili, Michael F	Temporary Deputy	21,909.00
Gilbert, Diane D	Licensed Nursing Assistant	28,468.53
Gilbert, Donald W	Registered Nurse	6,496.80
Gilbert, Joanne L	Dietary Aide	32,170.69
Gilbert, Reno R	Corrections Officer/Corr Corporal/Community Prog Corporal	37,081.71
Gingues, Theresa M	Unit Aide	13,211.00
Godin, Timothy A	Temporary Deputy	1,307.00
Goerke, Gail E	Accounting Assistant	47,973.05
Gooch, Nancy W	Director Quality/Asst Dir Nursing Svcs/Infection Preventionist	65,894.16
Goodrum, Bonnie L	Licensed Nursing Assistant/Medication Nursing Assistant	29,323.65
Goodwin, Maria C	Licensed Nursing Assistant	27,400.35
Goudreau, Nicholas J	Corrections Officer	38,048.08
Grassette, Scott W	Corrections Corporal/Community Programs Corporal	44,095.89
Graves, Christine M	Registered Nurse	39,546.14
Gray, Betsy D	Licensed Nursing Assistant	27,623.87
Gray, Jessica L	Licensed Nursing Assistant	1,143.27
Gray, Kaylan E	Licensed Nursing Assistant	29,627.80
Gray, Lucie A	Laundry Aide	33,655.94
Gray, Melody K	Dietary Aide	31,175.79
Gray, Tammy L	Nurse Manager	73,272.52
Greer, Janet L	Licensed Nursing Assistant/Unit Aide	6,744.03
Gregory, Suzannette K	Dietary Aide	31,312.13
Grenier, Brenda	Dietary Aide	27,931.78
Grimes, Judy A	Registered Nurse	3,379.45
Grondin, Angela M	Restorative Nurse/Staff Registered Nurse	68,706.84
Guay, Heather L	Licensed Nursing Assistant	16,620.04
Guile, Larry A	Temporary Deputy	7,856.25
Hall, Allison S	Licensed Nursing Assistant	1,236.80
Hamelin, Craig A	Corrections Superintendent	78,745.14
Hand, Sandra L	Dietary Aide/Cook	26,132.41
vHanson, Hillary A	Dietary Aide	4,105.04
Harding, Tina L	Licensed Nursing Assistant/Dietary Aide	23,826.89
Harrigan, Nancee L	Licensed Nursing Assistant	29,402.91
Harrington, Sandra H	Clinical Coordinator	75,576.15
Harris, Linda A	Administrative Assistant	45,115.19
Hartlen, Cynthia M	Laundry Aide/Housekeeping Aide	8,276.52
Hartlen, Pamela J	Registered Nurse Supervisor	55,930.77
Haskins, Martha L	Registered Nurse/Clinical Coordinator/Supervisor	42,763.89
Havalotti, Anthony M	Corrections Officer	36,102.84
vHaynes, Ashley D	Licensed Nursing Assistant/Unit Aide	44,921.52
Haynes, Diane R	Licensed Nursing Assistant	9,818.28
Haynes, Roxanne S	Housekeeping Aide/Housekeeping Porter	30,188.49
Hebert, Rachel J	Laundry Aide	31,525.69
Herchenroder, Diane P	Registered Nurse	5,830.85

REPORT OF COÖS COUNTY GROSS WAGES FOR 2014

Employee Name	Position	Gross Wages
Hibbard, Susan L	Licensed Nursing Assistant/Medication Nursing Assistant	30,455.72
Hillsgrove, Charles R	Temporary Deputy	16,487.14
Hobart, Diane M	Director of Nursing Services	85,596.33
Holmes Jr, Robert B	Temporary Deputy	21,439.59
Holmes, Hayley	Licensed Nursing Assistant	860.77
vHolt, Erin L	Dietary Aide	9,497.06
Holt, Martha E	Licensed Nursing Assistant	273.72
Holt, Michael I	Environmental Services Manager	58,354.37
Horne, Donna L	Registered Nurse	13,025.44
Houle, Deborah A	Licensed Nursing Assistant	25,172.87
Houle, Jennifer L	Licensed Nursing Assistant	25,472.70
Howard, Susan M	Licensed Nursing Assistant	20,770.91
Howcroft, Tracy A	Cook/Dietary Aide	24,295.90
Howe, Laurie C	Dietary Aide	33,593.07
Hughes, Nancy J	Director of Social Services	49,045.95
Jacques, Erin D	Licensed Nursing Assistant	23,365.74
Jameson, Kristie	Dietary Aide	3,404.54
Jeffers, Sandra L	Licensed Nursing Assistant	29,802.87
Jeffers, Vincent M	Licensed Nursing Assistant	32,618.20
Jensen, Rolfe H	Temporary Deputy	8,120.67
Johns, Ariana G.	Licensed Nursing Assistant/Dietary Aide	12,113.73
Johnson, Elaina M	Registered Nurse	14,100.64
Johnson, Patricia	Licensed Nursing Assistant	28,135.98
Johnson, Rita M	Laundry Aide/Housekeeping Aide	5,998.09
Johnson-Laflamme, Susan I	Licensed Nursing Assistant	1,478.27
vJolin, Belinda A	Licensed Nursing Assistant	26,213.52
vJondro, Bertina S	Corrections Nurse/Registered Nurse	30,007.41
Joyce, Kimberly A	Licensed Nursing Assistant	32,925.84
Joyce, William L	Temporary Deputy	10,160.00
Keddy, Meagan L	Licensed Nursing Assistant	7,351.88
vKelley, Dennis E	Licensed Nursing Assistant	11,018.27
Kenison, Vivian M	Laundry Aide	13,206.72
Kenison, Wanda L	Deeds Office Staff	25,172.41
Kenney, Josie Z	Licensed Nursing Assistant	2,541.13
Kenney, Liane J	Bath Aide/Licensed Nursing Assistant	23,435.59
Kidder-Prehemo, Karen	Assistant Dietary Manager/Cook	29,181.87
Kilson, Samantha L	Registered Nurse/Asst MDS Coordinator/Restorative Nurse	58,425.26
Kimball, Terry M	Activity Aide/Licensed Nursing Assistant	15,079.20
King, Gemma J	Temporary Deputy	6,086.50
King, Rosalie R	Licensed Nursing Assistant	1,737.82
Klebe, Carrie A	Director of Finance	65,469.68
Labbe, Shauna M	Licensed Nursing Assistant/Medication Nursing Assistant	32,500.20
Labonville, Eric D	Licensed Nursing Assistant	7,548.10
Labrecque, Diane R	Dietary Aide	28,532.88
Lacasse, Lucille A	Housekeeping Aide	16,759.72
Ladd, Brenda J	Accounting Assistant	44,385.17
Laflamme, Britanie C	Dietary Aide	11,011.75
Laflamme, Diane	Activity Aide	37,560.67
Laflamme, Keith N	Licensed Nursing Assistant	13,637.40
Lam, Ann B	Health Information Director	40,076.95

REPORT OF COÖS COUNTY GROSS WAGES FOR 2014

Employee Name	Position	Gross Wages
Lam, Richard K	Cook	35,895.61
Lamarre, Brian R	Temporary Deputy	484.50
Lambert, Priscilla D	Accounting Assistant	30,039.05
Lamontagne, Sylvain	Transfer Station Operator	14,695.08
Landers, Sandra	Licensed Practical Nurse	40,811.95
Landry, Claire B	Dietary Aide	2,034.03
Langlois, Craig D	Registered Nurse	621.60
Lapierre, John F	Temporary Deputy	10,138.17
LaPlante, Patricia E	Registered Nurse	5,854.91
Lapoint, Richard E	Temporary Deputy	592.00
Lapointe, Andre C	Dietary Aide	17,563.95
Lapointe, Katie M	Licensed Nursing Assistant	16,093.30
Laro, Melinda M	Licensed Nursing Assistant	10,806.66
Larrabee, Julie A	Conservation District Administrator	27,241.24
Laughton, Annie M	Registered Nurse	63,148.10
Lavoie, Melissa	Housekeeping Aide	1,602.82
Lavoie, Nora V	Licensed Nursing Assistant	29,643.78
Leblanc, David J	Plant Manager	51,120.03
Leblanc, Jacqueline	Restorative Aide/Medication Nursing Assistant	36,491.79
Lee, Jane A	Licensed Nursing Assistant	3,123.21
Lefebvre, Kyanna J	Dietary Aide	6,078.13
Leigh, Alan S	Maintenance Worker I	8,730.86
Lemieux, Madeleine L	Licensed Nursing Assistant	27,440.56
Lemoine, Jennifer L	Temporary Deputy	843.75
Lemoine, Michelle	Registered Nurse	52,498.81
Lesperance, James B	Corrections Officer	41,167.66
Letarte, Linda	Housekeeping Aide	9,520.49
Leveille, David R	Computer Systems Administrator	65,438.04
Leveille, Tina	Assistant Dietary Manager	41,306.92
Lewis, Julie A	Licensed Nursing Assistant	22,214.55
Lord, Kathleen M	Registered Nurse	16,055.79
Lutz, Annamarie P	Porter	28,410.98
Lynch, Brendon M	Corrections Officer	30,472.81
Machos, Brenda B	Licensed Nursing Assistant	29,029.91
MacLeod, Kaylea A	Licensed Nursing Assistant	1,218.02
Madore, Janet Lee G	Housekeeping Aide	25,245.93
Madore, Jules A	Transfer Station Operator	5,457.86
Manfredi, Kayleen E	Licensed Nursing Assistant	81.23
Manuel, Rosanna J	Registered Nurse/Clinical Coordinator/Supervisor	55,612.58
Marchand, Marion F	Unit Aide/Licensed Nursing Asst/Hskping Aide/Laundry Aide	32,438.01
Marini Sr., Richard M	Temporary Deputy	290.00
Marquis, Annick M	Licensed Nursing Assistant	2,413.80
Marquis, Beth M	Licensed Nursing Assistant/Medication Nursing Assistant	30,344.87
Marquis, Jeremie A	Corrections Officer	38,882.02
Marquis, Kara S	Activity Aide/Licensed Nursing Assistant	24,501.44
Marquis, Louise L	Registered Nurse	5,124.15
Marsh, Collette A	Licensed Nursing Assistant	25,528.17
Marsh, Elizabeth A	Dietary Aide	3,898.56
Marshall, Rosa	Dietary Aide/Cook	16,175.41
Masters, Rebecca S	Licensed Nursing Assistant	30,826.97

REPORT OF COÖS COUNTY GROSS WAGES FOR 2014

Employee Name	Position	Gross Wages
Mathieu, Renald J	Licensed Nursing Assistant	11,222.54
Mathieu, Sylvie A	Dietary Aide	22,509.87
Maurais, Brenda M	Licensed Nursing Assistant/Unit Aide	5,483.41
McClure, Richard A	Temporary Deputy	185.00
McComiskey, Heidi J	Nurse Manager	61,850.25
McDonald, Alyce M	Registered Nurse	9,038.00
McGann, Mary L	Cook	40,201.82
McGee, Brittany R	Dietary Aide	26,009.65
McKeage, Brendon K	Corrections Sergeant	65,018.45
McKenzie, Jessica M	Licensed Nursing Assistant	11,017.69
McKinnon, Cindy J	Licensed Nursing Assistant	28,597.83
McKinnon, Terry A	Licensed Practical Nurse	52,693.77
McKnight, Marissa F	Licensed Nursing Assistant	21,869.23
McLain, Julie D	Licensed Nursing Assistant	1,384.62
McQuiston, Carolyn M	Cooperative Extension Office Staff	37,002.46
Meehan, SamanthaSuzanne S	Licensed Nursing Assistant	21,178.39
Melendy, Kurt A	Maintenance	12,085.72
Meunier, Dorothy A	Registered Nurse	15,157.66
Mills, Felicia M	Licensed Nursing Assistant/Housekeeping Aide/Laundry Aide	8,066.94
Mills, Laura A	Nursing Home Administrator	93,228.94
Mongeau, Ellen S	Licensed Nursing Assistant	441.09
Montelin, Maegan M	Licensed Nursing Assistant/Medication Nursing Assistant	33,321.83
Montminy, David L	Registered Nurse	9,084.76
Morabito, Samantha A	Bath Aide/Licensed Nursing Assistant	8,165.65
Morann, Brian D	Corrections Sergeant	60,520.13
Morel, Rita F	Licensed Nursing Assistant	27,954.13
Moren, Erica L	Activity Aide	13,391.04
Morency, Amber E	Licensed Nursing Assistant	11,890.29
vMorgan, Cheryl L	Licensed Practical Nurse	22,487.71
Morneau, Louise B	Social Services	24,818.14
Mortenson, Melinda J	Housekeeping Aide	15,060.87
vMozisek, Karen M	Health Information Clerk	17,202.43
Muhlhauser, Christine A	Licensed Nursing Assistant	38,073.21
vMundell, Savannah L	Corrections Nurse/Licensed Practical Nurse	10,265.10
Munzner, Diane M	Licensed Nursing Assistant	33,744.98
Murray, Stephen A	Assistant County Attorney	58,226.56
Nadeau, Gail A	Housekeeping Aide	33,386.57
Nadeau, Jessica P	Licensed Nursing Assistant	23,922.64
Nelson, Katie L	Licensed Nursing Assistant	15,351.95
Nelsson, Shawna L	Licensed Nursing Assistant	29,168.15
vNett, Pamela C	Licensed Nursing Assistant	6,867.07
Nickerson, Jamie C	Licensed Nursing Assistant	10,766.48
Nolet, Lucy R	Housekeeping Aide	17,110.78
vNovak, Katie J	Licensed Practical Nurse	14,863.77
Noyes, Mary M	Dietary Aide	24,015.65
Nugent, Gail D	Registered Nurse	50,423.08
Olendo, Helen A	Licensed Nursing Assistant/Medication Nursing Assistant	26,192.23
Olson, Bonnie D	Licensed Nursing Assistant	30,573.61
Olson, David A	Corrections Nurse/Licensed Practical Nurse	48,839.13
Olson, Jennifer L	Registered Nurse	15,821.04

REPORT OF COÖS COUNTY GROSS WAGES FOR 2014

Employee Name	Position	Gross Wages
Owen, Jennifer A	Transportation Aide/Licensed Nursing Assistant	34,918.70
Page, Amy B	Registered Nurse	28,936.91
Paige, Cathy A	Licensed Nursing Assistant	30,289.81
Paige, Robert W	Laundry Porter/Licensed Nursing Assistant	38,941.25
vPalmer, Michael A	Cook/Dietary Aide	23,846.83
Paquette, Fernande C	Housekeeping Aide	31,801.64
Parent, Joanne S	Cook	39,252.14
Parisi-Graves, Roxanne M	Registered Nurse	38,429.65
Parker, Katie S	Licensed Nursing Assistant	21,071.85
Parker, Marie M	Activity Aide/Licensed Nursing Assistant	40,930.96
Parkhurst, Ashlynn W	Licensed Nursing Assistant	5,998.86
Patrick, Ann M	Laundry Aide	32,786.33
Peabody, Barbara A	Registered Nurse Supervisor	57,195.80
Pelchat-King, Patricia L	Licensed Practical Nurse	40,266.93
Pelletier, Sally J	Deputy Registrar of Deeds	40,665.96
Peloquin, Debra A	Unit Aide	28,242.83
Pemberton, Jodie	Activity Aide	34,560.66
Perreault, Jessica R	Licensed Nursing Assistant	26,315.21
Perry, Chantal L	Registered Nurse/Clinical Coordinator	63,344.42
Perry, Linda M	Dietary Aide	31,481.98
Perry, Louise A	Licensed Nursing Assistant	28,766.42
Perry, Mindy L	Activity Aide/Licensed Nursing Assistant	31,104.02
Perry, Nicole L	Licensed Nursing Assistant	19,380.39
Perry, Tracy A	Laundry Aide	34,557.81
Peters, Kelsey V	Licensed Nursing Assistant	19,291.93
Peters, Naomie L	Licensed Nursing Assistant	27,723.56
Peterson, Tracey L	Licensed Nursing Assistant	29,738.96
Philibert, Pauline H	Licensed Nursing Assistant	36,916.34
Phillips, Lisa J	Licensed Practical Nurse	11,403.24
vPiper, Helene	Licensed Nursing Assistant	18,536.54
Plourde, Richard D	Temporary Deputy	157.50
Plumley, Kimberly F	Medication Nursing Assistant/Licensed Nursing Assistant	45,586.04
Pond, Elnora M	Unit Aide/Licensed Nursing Assistant	14,980.46
Presby, Bradley E	Temporary Deputy	4,406.75
vRamsay, Sharon L	Licensed Nursing Assistant	3,708.22
Record, Kathryn A	Licensed Nursing Assistant	3,068.89
Reichert, Danielle L	Registered Nurse	1,167.43
Reichert, Tobey L	Deputy	62,293.83
Reid, Brooke J	Licensed Nursing Assistant	7,658.38
vRella, Garrett M	Corrections Officer	37,090.94
Rella, Jason P	Corrections Officer	39,091.05
Rexford, Hannah C	Licensed Nursing Assistant	26,377.32
Rheault, Sandy	Licensed Nursing Assistant	346.88
Richard, Natalie A	Registered Nurse	35,094.32
Riel, Dyani	Licensed Practical Nurse	2,497.88
Riendeau, Bonnie	Health Information Clerk	38,769.28
Riendeau, Jessica L	Victim/Witness Advocate	52,497.03
Riendeau, Marie A	Licensed Nursing Assistant	29,171.31
Riley, Carmen M	Licensed Practical Nurse	43,738.89
Rincon, Patricia	Licensed Nursing Assistant	5,516.28

REPORT OF COÖS COUNTY GROSS WAGES FOR 2014

Employee Name	Position	Gross Wages
Rioux, Chantal L	Director of Dietary	56,768.67
Rioux, Danielle	Computer Systems Clerk/Payroll	29,097.50
Roberge, Jennifer L	Dietary Aide	31,673.63
Roberge, Keith L	Chief Deputy	65,003.46
Robinson, Lise S	Housekeeping Aide	28,115.97
Rodrigue, Guylaine J	Housekeeping Aide	29,561.74
Rowell, Brenda S	Cook	40,831.39
Roy, Ashleigh R	Licensed Nursing Assistant	22,065.32
Roy, Cheryl	Licensed Practical Nurse	42,573.93
Roy, Courtney L	Licensed Nursing Assistant	16,483.36
Roy, Donna	Licensed Nursing Assistant	34,330.06
Roy-Robinson, Celeste J	Licensed Nursing Assistant	28,458.83
vRussell, Mary Beth	Dietary Aide	2,994.75
Ryan, Jane	Patient Accounting/Receptionist	39,346.16
Samson III, Edward J	Temporary Deputy	101.25
Sandhammer, Christin M	Licensed Nursing Assistant	7,767.04
Sanschagrin, Andrea A	Licensed Nursing Assistant	19,120.58
Santos, Mark P	Temporary Deputy	663.75
Santy, Candice A	Director of Social Services	52,260.96
Schatz, Jennifer A	Licensed Nursing Assistant	18,691.86
Scott, Alyssa J	Activity Director	44,104.95
Seager, Marie E	Licensed Nursing Assistant	28,027.39
Secinore, Gayle D	Dietary Aide/Cook	40,857.76
Secinore, Lindsey M	Licensed Nursing Assistant/Medication Nursing Assistant	22,075.35
Severy-Rancourt, Angelica L	Dietary Aide	4,245.43
Sevigny, Nona R	Dietary Aide	11,739.73
Shannon, Matt L	Corrections Officer/Corrections Corporal	40,469.63
Sheldon, Charles S	Housekeeping Porter	34,939.73
Shepard, Lorraine	Dietary Aide	24,972.86
Shepard, Tracy A	Cooperative Extension Office Staff	1,852.99
Shotts, Caitlyn A	Licensed Nursing Assistant	21,202.72
Silloway, Laurie	Health Information Clerk	32,063.84
Silver, Linda C	Activity Aide/Licensed Nursing Assistant	35,794.35
Skaradosky, Mary M	Laundry Aide	18,653.88
Slack, Aaron J	Licensed Nursing Assistant	28,419.83
Slack, April D.	Licensed Nursing Assistant	17,199.25
Smith, Amy E	Registered Nurse	52,718.21
Smith, Annastacia D	Licensed Nursing Assistant	13,836.14
Smith, Melissa P	Licensed Nursing Assistant	9,126.49
Smith, Pamela Jean T	Licensed Nursing Assistant	28,149.21
Smith, Peggy S	Licensed Nursing Assistant	1,303.78
Smith, Vicky M	Dietary Aide	18,628.04
Soldano, Holly K	Laundry Aide	13,472.05
St. Amour, Carol L	Housekeeping Aide	29,016.95
St. Cyr, Chrystal A	Licensed Nursing Assistant	29,247.71
St. Cyr, Danielle R	Licensed Nursing Assistant	1,537.60
St. Onge, Donna L	Porter	40,709.01
Steele, Mikaila E	Licensed Nursing Assistant	14,019.08
Stepanian, Scott R	Temporary Deputy	40.00
Straw, Marjorie H	Unit Aide/Licensed Nursing Assistant	9,052.38

REPORT OF COÖS COUNTY GROSS WAGES FOR 2014

Employee Name	Position	Gross Wages
Swallow, Solange M	Registered Nurse	64,584.36
Sweatt, Kara L	Accounting Assistant	47,460.59
Tarango, Felix	Deputy/Assistant Attorney	2,230.40
Tardif, Chad J	Licensed Nursing Assistant	22,836.98
Tardif, Susan L	Licensed Nursing Assistant	29,947.87
Tardiff-Thomas, Lauralee	Registered Nurse Supervisor	50,811.81
Tessier, Amy S	Licensed Nursing Assistant	8,109.28
Thibault, Paul D	Dietary Aide	2,004.25
Thibeault, Louise M	Dietary Aide	2,273.02
Thibodeau, Ellen M	Licensed Nursing Assistant	35,505.69
Tholl Jr, John E	Temporary Deputy	15,039.25
Towle, Laura L	Dietary Aide	20,826.59
Tremblay, Gilles	Dietary Aide	2,191.47
Truland, Colleen E	Deeds Office Staff	34,588.81
Tupick, Kelly A	Laundry Aide	9,183.74
Turner, Lorraine E	Unincorporated Cemetery Maintenance	100.00
Vachon, Jean C	Licensed Nursing Assistant	25,202.27
Vachon, Michael L	Dietary Aide	14,999.03
vVaillancourt, Luella J	Registered Nurse	15,786.94
Valerino, Brian L	Temporary Deputy	570.00
vValerino, Patricia	Licensed Nursing Assistant	6,260.88
vValliere, Colleen B	Licensed Practical Nurse	27,638.11
Valliere, Louise H	Registered Nurse	17,547.37
Veinotte, Amber G	Licensed Nursing Assistant	14,310.83
Viens, Sharon L	Licensed Nursing Assistant/Medication Nursing Assistant	31,055.63
Villeneuve, Carol	Unit Aide	19,401.98
vVilleneuve, Kim M	Licensed Nursing Assistant	27,108.22
Villeneuve, Sandra	Assistant Director of Nursing	54,660.63
Villeneuve, Tara L	Licensed Nursing Assistant	18,696.55
Vinal, Cheri L	Licensed Nursing Assistant	6,960.04
Von Dohrmann, Albert S	Temporary Deputy	13,916.30
Walker, Cassandra A	Licensed Nursing Assistant	1,792.02
Warren, Lynn A	Registered Nurse	44,198.86
Washburn, Louise R	Licensed Nursing Assistant	2,464.49
Weir, Linda L	Medication Nursing Assistant/Licensed Nursing Assistant	21,150.80
Welch, Sheila A	Licensed Nursing Assistant	28,554.12
Wells, Deborah J	MDS Coordinator	65,858.64
Wells, Martha L	Dietary Aide/Activity Aide	2,009.19
Wheeler, Angela F	Housekeeping Aide	33,424.55
Whitaker, Tori L	Licensed Nursing Assistant	13,579.74
White, Joshua P	Temporary Deputy	1,220.63
Willard, Paula M	Licensed Nursing Assistant/Medication Nursing Assistant	28,350.98
Wyatt, Lucie I	Registered Nurse/Clinical Coordinator/Supervisor	52,710.83
Young, Allyson L	Dietary Aide/Licensed Nursing Assistant	8,336.64
Young, Lisa A	Director of Housekeeping and Laundry	40,854.50
Young, Luanne M	Medication Nursing Assistant/Licensed Nursing Assistant	41,682.80
Young, Tatyana N	Licensed Nursing Assistant	60.64
Yourison, Gail A	Licensed Practical Nurse	21,166.13

TOTAL GROSS WAGES 13,592,622.80