

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 Théberge -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 Théberge 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 Théberge 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 Coös 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 Théberge 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;
- Co  s 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 <sup>3</sup> 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 Théberge 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 Théberge 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 53<sup>rd</sup> 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 Théberge 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 Coös County is the site of a NH State Prison the County Attorney's office handles all criminal cases from the State Prison. Coös 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 Th  berge 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 Co  s 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 Th  berge 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 Th  berge 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 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 Th  berge 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 Th  berge 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 will 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 Th  berge repeated the motion made by Representative Rappaport, seconded by Representative Hammon to increase the Co  s 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 Co  s 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 Th  berge 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 Th  berge 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 Th  berge 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 53<sup>rd</sup> 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 Théberge 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 Primex<sup>3</sup> 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