

COÖS COUNTY DELEGATION
2015 ANNUAL BUDGET MEETING
Friday, March 20, 2015 - 10:00 a.m.
Coös County Nursing Home - Berlin, NH

Present: Representatives Robert Théberge-Co-Chair; John Tholl-Co-Chair; Yvonne Thomas-Clerk; John Fothergill, Alethea Lincoln Froburg, Wayne Moynihan, Larry Rappaport, Herb Richardson and Leon Rideout (*arrived at 10:15 a.m.*). 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; Director of Finance Carrie Klebe; Sheriff Gerald Marcou; Chief Deputy Keith Roberge; Administrative Assistant Linda Harris; Registrar Tanya Batchelder; County Attorney John McCormick; County Treasurer Fred King; representatives of outside agencies; members of the press and the public.

Representative Tholl 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 Thomas. There were 8 members present. Representative Hatch was excused.

Review & Approval of Minutes:

A motion was made by Representative Richardson, seconded by Representative Rappaport to approve the minutes of the January 30, 2015 meeting, as distributed. The minutes were unanimously approved by a voice vote.

Subcommittee Reports:

There were no subcommittee reports.

Opening Remarks:

County Administrator Jennifer Fish welcomed everyone to the 2015 Annual Budget Meeting.

When the preliminary 2015 budget was presented at the Public Hearing, the estimated amount to be raised by taxes was \$15,692,719. After all the recommended revisions to various revenue and appropriations line items were made the recommended amount to be raised by taxes is \$14,339,928. The Commissioners have recommended a net total of \$42,250 decrease to appropriations and a net total of \$1,309,541 changes to revenues.

The County ended the year with a \$4,466,089.45 surplus. The Commissioners have recommended encumbering \$385,262.62 of the surplus. The recommended surplus to reduce taxes is \$3,647,003.

Approval of the National Forest Reserve Funds:

Representative Théberge noted that at the joint meeting held on March 13, 2015, a brief discussion was held on possibly using some of the NFR funds to offset Wentworth Location's loan payment for the repair of the embankment.

Commissioner Grenier noted that in accordance with RSA 227-H:23, a written response indicating which school districts are designated to receive the funds must be submitted to the Department of Education. The funds must be used for education. A motion was made by Representative Théberge, seconded by Representative Moynihan to accept the Commissioners' recommendation of the National Forest

Reserve Funds as follows: \$60,500 for the tuition of students residing in Millsfield and the remainder of \$9,454.87 to be distributed amongst the school districts in Coös County. Representative Moynihan stated that he would support the recommendation this year but asked for a different allocation next year. The motion was approved by roll call vote 8-1 (*Representative Richardson*).

Budget Review:

Representative Tholl began the review of the Nursing Hospital budget by department.

During the review of the Nursing Hospital budget, it was noted that there were a few budgeted retirements which entailed a significant amount of money. Representative Rideout inquired if there was a maximum amount allowed for accrued sick time and personal time. Jennifer replied that individuals hired in 2012 to the present have a cap of 480 hours of sick time but there is no cap on personal time. Employees hired prior to 2012 may accrue 720 hours of sick time and there is no cap on personal time. Representative Rideout stated that a balance may need to be found between paying overtime and retirement. Commissioner Grenier stated that would mean forcing individuals to take time off. Representative Rideout stated that could be a possibility. Representative Fothergill stated that it may be a good idea to make employees take time off for health purposes. Representative Rideout noted that there is a difference between sick and vacation time. Sick time should not be treated as a benefit. Some employees may go to work sick in order to accrue sick time. Both Representative Tholl and Representative Thériège stated that the Commissioners are moving in the right direction by decreasing the total accrued sick time.

While reviewing the County Administration budget, Representative Richardson asked if the County car is used for traveling purposes. Commissioner Brady noted that the car is for Nursing Home business and not for County business. Commissioner Samson also noted that the Commissioners had voted at a previous meeting that the mileage reimbursement for employees would be paid at the IRS rate of 57.5 cents per mile and elected officials would remain at the rate of 55 cents per mile.

Upon review of the County Attorney's budget, County Attorney John McCormick reported that he had recently hired an Assistant County Attorney. He did not anticipate hiring a deputy county attorney during the upcoming year. He may however request a budget transfer in the future for the salary line item.

Representative Moynihan stated that he wanted to verify that the student loan payment would be processed in 2015. Commissioner Grenier explained that the appropriation was included in the budget. A motion was made by Representative Moynihan, seconded by Representative Lincoln Froburg to allow the appropriation for the County Attorney's student loan payment in 2015. The motion was approved by roll call vote 7-2 (*Representative Richardson, Representative Rideout*).

At the Delegation Expense line item, Representative Fothergill asked if the budgeted funds would be sufficient if there is an increase in the stipend. Representative Thériège explained that there was a bill currently in the house increasing the stipend from \$25 up to \$50. Representative Rideout added that it will need to be voted upon. Commissioner Grenier stated that if the bill passes funds could be transferred from the contingency line item.

Representative Fothergill left the meeting at 12:32 p.m. Representative Lincoln Froburg left the meeting at 12:40 p.m.

The Delegation recessed for lunch at 12:40 p.m. and returned at 1:23 p.m.

Approval of the 2015 Coös County Budget and 2015 Unincorporated Places Budget:

A motion was made by Representative Théberge, seconded by Representative Moynihan to approve the proposed 2015 budget expenditures in the amount of \$34,120,410. The motion passed by a roll call vote 6-1. *(Representative Richardson)*

A motion was made by Representative Théberge, seconded by Representative Rappaport to approve the total revenues of the proposed 2015 budget in the amount of \$20,414,697. The motion was approved by roll call vote 7-0.

A motion was made by Representative Rappaport, seconded by Representative Richardson to approve the total Unincorporated Places expenditures in the amount of \$1,499,190. The motion was approved by roll call vote 7-0.

A motion was made by Representative Théberge, seconded by Representative Rideout to approve the total Unincorporated Places revenues in the amount of \$1,499,190. The motion was approved by roll call vote 7-0.

Budget Resolutions:

Representative Tholl read the following budget resolutions:

RESOLUTION #1

Be it resolved by the Coös County Delegation duly convened on this twentieth day of March, 2015, that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 2015, shall be \$34,120,410 for the County budget not including the Unincorporated Places.

A motion was made by Representative Théberge, seconded by Representative Rappaport to approve Resolution #1. The motion passed by a roll call vote 6-1. *(Representative Richardson)*

RESOLUTION #2

Be it resolved by the Coös County Delegation that the sum of \$16,133,479 is hereby adopted as the estimated income from sources indicated for the fiscal year ending December 31, 2015.

A motion was made by Representative Rappaport, seconded by Representative Théberge to approve Resolution #2. The motion passed by a roll call vote 7-0.

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 Théberge, seconded by Representative Rappaport to approve Resolution #3. The motion passed by a roll call vote 7-0.

RESOLUTION #4

Be it resolved that \$3,647,003 of the operating surplus for the year 2014 be appropriated in the 2015 Budget for the purpose of reducing taxes for 2015.

A motion was made by Representative Th  berge, seconded by Representative Rappaport to approve Resolution #4. The motion passed by a roll call vote 7-0.

RESOLUTION #5

Be it resolved by the Co  s County Delegation duly convened on this twentieth day of March 2015 that in order to comply with Department of Revenue Administration instruction, the Delegation separately approves an appropriation of \$1,499,190 and revenues of \$1,499,190 for Co  s County's Unincorporated Places for calendar year 2015. The Unincorporated Places Budget for 2015 is adopted separately from the Co  s County Budget.

A motion was made by Representative Rideout, seconded by Representative Rappaport to approve Resolution #5. The motion passed by a roll call vote 7-0.

Jennifer continued with the review of the Proposed Reserves and Encumbrances:

1. Interest on Sick Trusts 2014	\$1,061.73
2. Interest on Facility Fund 2014	\$310.00
3. Interest on Decommission Fund 2014	\$173.35
4. Interest on Vehicle Reserve Fund 2014	\$17.54
5. Water System for WSNH & DOC	\$340,000.00
6. Deeds - Book Repair & Restoration	\$2,700.00
7. DOC - Sick Leave Trust	\$19,000.00
8. DOC - Security Upgrade	\$10,000.00
9. DOC - Purchase of Pickup truck	\$12,000.00
10. Surplus to reduce taxes	\$3,647,003.00
Subtotal Reserves and Encumbrances	\$4,032,265.62

The unaudited undesignated fund balance was \$326,711.66

Representative Rideout noted that he did not understand how the County has gotten away with no undesignated fund balance to this date.

A motion was made by Representative Richardson, seconded by Representative Rideout to approve the proposed reserves and encumbrances. The motion was approved by a roll call vote of 7-0.

Representative Th  berge thanked the Delegation, Commissioners and staff for the excellent work on the 2015 budget. This was the first time that no changes were made to a proposed budget since he has been a Representative.

A motion was made by Representative Rappaport, seconded by Representative Thomas to adjourn the meeting at 2:00 p.m. The motion was approved unanimously by voice vote.

Respectfully submitted,

Representative Yvonne Thomas, Clerk