

Coös County Delegation
Annual Meeting of the 2023 Proposed Budgets
March 20, 2023 @ 10:00 a.m.
North Country Resource Center - Lancaster, NH

Present: Representatives Troy Merner, Chair; Arnold Davis, Vice Chair; Corinne Cascadden, Clerk; Eamon Kelley; Seth King; Henry Noël; Mike Ouellet; and James Tierney. Also, Present: Commissioners Thomas Brady, Raymond Gorman, and Robert Théberge; County Administrator Jennifer Fish; Director of Finance Carrie Klebe; Sheriff Brian Valerino; Superintendent Ben Champagne; Nursing Hospital Administrator Laura Mills; Nursing Home Administrator Lynn Beede; Captain Keith Roberge; Register of Deeds Leon Rideout; Coös County Attorney John McCormick; County Treasurer Sue Collins; Heidi Barker, UNH Cooperative Extension; Director Patrick Hackley; Chief Steven Sherman, DNCR; Captain Adrian Reyes; Alex Ritchie (*zoom*); Attorney Greg Im (*zoom*); Ben Oglesby; David Eisenthal; Les Otten; Administrative Assistant Linda Harris; representatives of the various outside agencies and members of the press.

Chairman Merner called the meeting to order at 10:02 a.m. Chairman Kelley led the Pledge of Allegiance.

The roll was called by the Clerk, Representative Cascadden. There were eight members present. Representative Hatch was excused.

Review & Approval of the Minutes of the February 27, 2023, quarterly meeting, as distributed: A motion was made by Representative Tierney, seconded by Representative Davis to approve the minutes of the February 27, 202, quarterly meeting, as distributed. The motion was approved unanimously by voice vote.

Resolution of Coös County Convention approving the County Commissioners' adoption of resolutions creating the Balsams Resort Redevelopment District and Adopting the Financial Plan for the District: Rep. Kelley noted that the plan falls under RSA 33:20, which enables legislation that authorizes counties to establish redevelopment districts in the unincorporated places and authorizes the county to issue insurance bonds in the name of the county. A motion was made by Rep. Tierney, seconded by Rep. Noël to approve the resolutions as presented.

COÖS COUNTY, NEW HAMPSHIRE
COUNTY CONVENTION
RESOLUTION NO. 1

A RESOLUTION OF COÖS COUNTY CONVENTION APPROVING THE CREATION OF BALSAMS RESORT REDEVELOPMENT DISTRICT, THE ADOPTION OF THE FINANCING PLAN FOR THE DISTRICT, THE ISSUANCE OF BONDS FOR THE DISTRICT, THE IMPOSITION OF SPECIAL ASSESSMENTS WITHIN THE DISTRICT, AND ALL OTHER ACTIONS AND ACTIVITIES NECESSARY AND INCIDENTAL TO CARRY OUT THE FOREGOING

RECITALS

WHEREAS, in accordance with NH RSA 33:20 (the “**Enabling Legislation**”), the County Commissioners of Coös County, New Hampshire (the “**County**”), with approval of the County Convention, are authorized

to (i) authorize the issuance of bonds by the County, the source for repayment of which shall be limited to assessment revenues generated by redevelopment districts created under the Enabling Legislation, which shall not be a general obligation of the County and not included in net indebtedness as defined in NH RSA 33:1, III (the “**Bonds**”); (ii) establish redevelopment districts to ensure that assessment revenues generated under the Enabling Legislation from revitalization projects are sufficient to repay such bonds; and (iii) notwithstanding any provision of law to the contrary, including NH RSA 28:24, adopt a financing plan establishing the manner of sale and terms of any such bonds to be issued by the County, and the amount of the assessment, payment terms and method for collection (the “**Financing Plan**”); and

WHEREAS, pursuant to the Enabling Legislation, in order to establish a redevelopment district and adopt a Financing Plan, the County Commissioners must find that such actions will likely create, revive, or preserve employment opportunities or increase the social or economic prosperity of the County, any of which would be in the public interest (the “**Finding**”); and

WHEREAS, the County seeks to find a way to revive The Balsams resort area within the geographical limits of the County (the “**Resort**”), as an economic engine for the state of New Hampshire (the “**State**”) and the County, by creating new jobs and income for residents of the County and the State, generating additional economic development within the County and the State, generating additional tax revenues for the County, attracting tourism and other businesses to the County and the State, and providing recreational facilities and activities for the residents of the County and the State (collectively, the “**Public Benefits**”); and

WHEREAS, Balsams Resort Holdings, LLC, a Delaware limited liability company (the “**Developer**”), together with its affiliated entities, is in the process of redeveloping the Resort as a four season destination resort as described in the improvement plan presented to the County Commissioners and included in the Financing Plan at a total estimated cost of in excess of Two Hundred Seventy Million Dollars (\$270,000,000) (the “**Master Resort Redevelopment Project**”) and the County Commissioners have determined that the Master Resort Redevelopment Project will generate Public Benefits; and

WHEREAS, the County has determined that the Master Resort Redevelopment Project is necessary for (i) economic development and the enhancement and stimulation of business and commercial activity in the County and the State; (ii) the promotion of health and general welfare of the residents of the County and the State; and (iii) the creation of jobs, commerce, industry, and economic development for the County and its residents and finds that the Master Resort Redevelopment Project and the County’s creation of the Balsams Resort Redevelopment District, adoption of the Financing Plan will create, revive, or preserve employment opportunities or increase the social or economic prosperity of the County, all of which would be in the public interest; and

WHEREAS, (a) the County recognizes that economic development within the County for the benefit of its residents is one of the governmental burdens of the County, and that the Public Benefits generated from the Master Resort Redevelopment Project will help meet those governmental burdens; (b) the Master Resort Redevelopment Project will serve a public purpose and lessen the governmental burdens of the County by providing Public Benefits; and

WHEREAS, the Developer is only prepared to undertake the Master Resort Redevelopment Project if the County creates a redevelopment district encompassing the Resort area (the “**Redevelopment District**”), adopts a Financing Plan for the Redevelopment District, and issues the Bonds; and

WHEREAS, the County Commissioners have the legal authority pursuant to the Enabling Act to negotiate with the Developer to arrange for administration and development of the Redevelopment District, and following the establishment of the Redevelopment District, the County and the Developer expect to negotiate a Development Agreement by and between the County and the Developer providing for the administration and development of the Redevelopment District;

RESOLUTIONS

NOW, THEREFORE, IT IS RESOLVED, DETERMINED AND ORDERED by the County Convention of Coös County, New Hampshire, as follows:

Section 1. Recitals Incorporated. The foregoing recitals are incorporated in these resolutions as more fully set forth herein and the findings, conclusions and statements made therein constitute an integral part of these resolutions.

Section 2. Public Benefits. The creation of the Redevelopment District will generate Public Benefits, specifically, the Redevelopment District will create, revive, and/or preserve employment opportunities and/or increase the social or economic prosperity of the County, which is in the public interest.

Section 3. Creation of Redevelopment District. Subject to the County Commissioners making the Finding, the County Convention approves the creation, approval, and establishment of the Redevelopment District, as described herein and in the Financing plan, as the “Balsams Resort Redevelopment District” pursuant to the Enabling Legislation to be governed by and administered in accordance with the Financing Plan and the Enabling Legislation.

Section 4. District Boundaries. Subject to the County Commissioners making the Finding, the County Convention approves the establishment of the boundaries of the Redevelopment District as set forth in Exhibit A attached hereto and incorporated herein by reference (the “**District Boundaries**”), which are configured so that the area within the District Boundaries includes, but is not limited to, all of the property available to be developed, redeveloped, or revitalized through the issuance of the Bonds, or otherwise benefiting from the improvements financed, in whole or in part, with the proceeds of any such Bonds.

Section 5. Financing Plan. Subject to the County Commissioners making the Finding, the County Convention approves the Financing Plan attached hereto as Exhibit B as the Financing Plan for the Redevelopment District within the meaning of the Enabling Legislation.

Section 6. Bonds. Subject to the County Commissioners making the Finding, the County Convention approves the issuance of the Bonds by the County Commissioners.

Section 7. Assessments. The Redevelopment District through the County shall impose the assessments, and the County covenants to establish, maintain, apportion, revise and collect assessments in the manner, to the extent and as otherwise specified in the Financing Plan and the Rate and Method of Apportionment of Assessments included in the Financing Plan as an Exhibit to pay when due current expenses of administering and operating the Redevelopment District and to pay or provide for the payment of all principal, interest and other amounts due and owing under any Bonds and related agreements, documents, instruments and certificates in conjunction with the issuance of any Bonds, as and when due in accordance with the Financing Plan.

Section 8. Authorization. That the County Commissioners or any person(s) so designated by the County Commissions are authorized and empowered to take any and all actions on behalf of the County on all matters as the County Commissions or any person(s) so designated by the County Commissioners may deem necessary, taking into consideration the advice of the advisors to the County, or advisable to carry out the intent and purpose of the foregoing resolutions. The authority of the County Commissioners or any person(s) so designated by the County Commissioners to take such further action shall be conclusively evidenced by his or her taking thereof. All acts of the County Commissioners or any person(s) so designated by the County Commissioners be, and they hereby are, authorized, approved, confirmed and ratified in all respects. Furthermore, all actions heretofore taken by any of the County Commissioners with respect to, or in connection with the transactions contemplated by, the foregoing resolutions be, and the same hereby are, ratified, confirmed and approved in all respects.

Section 9. Effectiveness. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED following a public hearing by at least a 2/3 vote of the County Convention present and voting at a regular meeting of the County Convention of Coös County, New Hampshire on this 20th day of March, 2023, at which a majority of the whole County Convention was present.

The motion was approved by roll call 8-0.

Opening remarks: County Administrator Jennifer Fish welcomed everyone to the Annual Coös County Budget Meeting and highlighted some of the changes to the budget since the Public Hearing in December.

When the preliminary 2023 budget was presented at the Public Hearing, the estimated amount to be raised by taxes was \$17,991,982. After all the recommended revisions to various revenue and appropriations line items were made, the recommended amount to be raised by taxes is \$16,313,460. The Commissioners are proposing a level funded budget.

The County Administrator provided the following bulleted highlights:

- The budget includes COLA increases of three percent for all departments except for the Department of Corrections Union employees who have a two percent increase which is line with their collective bargaining agreement.
- Items requested for the County Nursing Home Infrastructure program are individually listed in the nursing home budgets.
- Increased expense for the renovation of the basement of the County Administrative building

The Unincorporated Places proposed budget for 2023 is \$1,663,717 compared to the 2022 approved budget of \$1,516,728. The Commissioners are requesting to add \$40,000 in appropriations to the budget for Geographic Information System and \$150,000 in revenue from the Local Assistance Tribal Council Fund.

The County Administrator began with the review of the Nursing Hospital budget by department. The total proposed expenditures were \$13,598,160 and the specials totaled \$2,453,100. The total proposed budget with specials was \$16,052,260.

The Berlin Nursing Home budget was reviewed. The total proposed expenditures were \$16,771,640 and the specials totaled \$1,293,290. The total proposed budget with specials was \$18,064,930.

Ms. Fish continued with the review of the County Government budgets with specials totaled \$13,959,300.

The total proposed appropriations for the Coös County budget were \$49,298,860.

The County Administrator continued with the review of the anticipated revenues which totaled \$49,298,860.

The County Administrator concluded with the revision of the Unincorporated Places Budgets. The total proposed appropriations and anticipated revenues totaled \$1,703,717.

The following resolutions were read by the County Administrator:

RESOLUTION #1

Be it resolved by the Coös County Delegation duly convened on this twentieth day of March 2023, that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 2023, shall be \$49,298,860 for the County budget not including the Unincorporated Places. A motion was made by Representative Ouellet, seconded by Representative Tierney to approve Resolution #1. The motion passed by roll call vote 8-0.

RESOLUTION #2

Be it resolved by the Coös County Delegation that the sum of \$27,191,990 is hereby adopted as the estimated income from sources indicated for the fiscal year ending December 31, 2023. A motion was made by Representative Ouellet, seconded by Representative Davis to approve Resolution #2. The motion passed by roll call vote 8-0.

RESOLUTION #3

Be it further resolved that the total appropriation being in excess of the total estimated income in the amount of \$16,313,460. The Treasurer shall issue her warrant to the Towns and City in the County for this amount. A motion was made by Representative Tierney, seconded by Representative Ouellet to approve Resolution #3. The motion passed by roll call vote 8-0.

RESOLUTION #4

Be it resolved that \$5,793,410 of the operating surplus for the year 2022 be appropriated in the 2023 Budget for the purpose of reducing taxes for 2023. A motion was made by Representative Tierney, seconded by Representative Davis to approve Resolution #4. The motion passed by roll call vote 8-0.

RESOLUTION #5

Be it resolved by the Coös County Delegation duly convened on this twentieth day of March 2023, that in order to comply with Department of Revenue Administration instruction, the Delegation separately approves total appropriations of \$1,703,717 and revenues of \$1,703,717 for the Coös County Unincorporated Places for calendar year 2023. The Unincorporated Places Budgets for 2023 are adopted separately from the Coös County Budget.

Atkinson & Gilmanton Academy Grant	17,345
Bean's Grant	2,385
Bean's Purchase	24,280
Cambridge	126,420
Chandler's Purchase	3,811
Crawford's Purchase	8,490
Cutt's Grant	2,077
Dix Grant	23,893
Dixville	234,900
Erving's Grant	1,547
Green's Grant	113,221
Hadley's Purchase	77
Kilkenny	990
Low & Burbank Grant	12,809
Martin's Location	24,941
Millsfield	487,632
Odell	46,486
Pinkham's Grant	100,969
Sargent's Purchase	45,192
Second College Grant	26,842
Success	164,488
Thompson & Meserve's Purchase	86,653
Wentworth Location	<u>148,269</u>
Total	\$1,703,717

A motion was made by Representative Tierney, seconded by Representative Noël to approve Resolution #5. The motion passed by roll call vote 8-0.

RESOLUTION #6

Be it resolved that \$18,108.41 of the 2022 Budget Surplus Balance be reserved and added to the following accounts for interest earned in 2022:

Interest on Sick Trusts 2022	\$4,358.89
Interest on Facility Fund 2022	\$4,303.32
Interest on Vehicle Reserve Fund 2022	\$ 871.66
Interest on ARPA Cash Account 2022	\$8,574.54

A motion was made by Representative Davis, seconded by Representative Ouellet to approve Resolution #6. The motion passed by roll call vote 8-0.

RESOLUTION #7

Be it resolved that \$5,594.42 of the 2022 Budget Surplus Balance be encumbered to the accounts: County: Renovation & Equipment for the County Office Generator. A motion was made by Representative Tierney, seconded by Representative Davis to approve Resolution #7. The motion passed by roll call vote 8-0.

RESOLUTION #8

Be it resolved that \$50,000 of the 2022 Budget Surplus Balance be reserved to the account for the 2026 53rd Payroll Fund. A motion was made by Representative Ouellet, seconded by Representative Tierney to approve Resolution #8. The motion passed by roll call vote 8-0.

RESOLUTION #9

Be it resolved that \$660,502.29 of the 2022 Budget Surplus Balance be reserved for the LATCF Funds Tranche 1 and of these funds \$360,500 to be moved to the 2023 Budgeted Revenues in the County Budget and \$150,000 to be moved to the 23 Unincorporated Places Budgeted Revenues. A motion was made by Representative Davis, seconded by Representative Tierney to approve Resolution #9. The motion passed by roll call vote 8-0.

RESOLUTION #10

Be it resolved that \$100,699.47 of the 2022 Budget Surplus Balance be reserved for the Opioid Abatement Fund and of these funds \$100,000 be moved to the 2023 Budgeted Revenues. A motion was made by Representative Davis, seconded by Representative Tierney to approve Resolution #10. The motion passed by roll call vote 8-0.

RESOLUTION #11

Be it resolved that \$2,501,292.09 of the 2022 ARPA Tranche 2 to be reserved and \$2,061,220 to be moved to the 2023 budget as revenues:

To Reserve

ARPA – Funds for Audits/Admin Fees	\$21,221.50
ARPA – HVAC Nursing Hospital	\$1,500,000.00
ARPA – Heating System DOC	\$300,000.00
ARPA – New Windows Nursing Home	\$298,500.00
ARPA – New Entrance Engineer -BNH	\$1,500.00
ARPA – Cybersecurity Software/Training	\$100,000.00
ARPA – Stipends	<u>\$ 280,070.59</u>
	\$2,501,292.09

To Move from Reserves to Budget

ARPA – HVAC Nursing Hospital	\$1,440,000
ARPA – BNH Windows	\$298,500
ARPA – BNH New Entrance	\$1,500
ARPA – DOC Heating System	\$300,000
ARPA – Audits/Admin Fees	<u>\$ 21,220</u>
	\$2,061,220

A motion was made by Representative Tierney, seconded by Representative Davis to approve Resolution #11. The motion passed by roll call vote 8-0.

RESOLUTION #12

Be it resolved that \$428,522 of the ARPA reserved funds be moved to the ARPA Unreserved Funds. This amount includes \$328,522 from ARPA Stipends and \$100,000 for ARPA Cybersecurity Software/Training. A motion was made by Representative Tierney, seconded by Representative Noël to approve Resolution #12. The motion passed by roll call vote 8-0.

RESOLUTION #13

Be it resolved that \$907,000 of the ARPA Unreserved Fund be moved to the 2023 Budgeted Revenues. A motion was made by Representative Ouellet, seconded by Representative Tierney to approve Resolution #13. The motion passed by roll call vote 8-0.

RESOLUTION #14

Be it resolved that \$8,794.57 of Capital Reserve Funds be moved to the Unencumbered Fund Balance.

This amount is comprised of:	2022 Car Reserve for BNH	\$2,905.00
	2022 Lancaster Cabling Project	\$2,124.02
	2022 Sheriff Guns	\$3,765.55

A motion was made by Representative Tierney, seconded by Representative Davis to approve Resolution #14. The motion passed by roll call vote 8-0.

Chairman Merner took a moment to thank the County Administrator Jennifer Fish for her 10 years of service as the Coös County Administrator.

Commissioner Brady thanked the Delegation for approving the budget.

The next Quarterly Delegation meeting is scheduled for Monday, May 1, 2023 at 10:00 a.m. at the North Country Resource Center.

A motion was made by Representative Tierney, seconded by Representative Cascadden to adjourn the meeting at 10:52 a.m.

Respectfully submitted,

Representative Corinne Cascadden, Clerk