

TABLE OF CONTENTS

DEDICATION PAGE

CARROLL COUNTY ELECTED OFFICIALS
& DELEGATION MEMBERS..... 1

CARROLL COUNTY COMMISSIONERS' REPORT..... 3

CARROLL COUNTY ADMINISTRATION REPORT 5

CARROLL COUNTY TREASURER'S REPORT 8

CARROLL COUNTY ATTORNEY'S REPORT 10

CARROLL COUNTY VICTIM/WITNESS ASSISTANCE REPORT 16

CARROLL COUNTY SHERIFF'S OFFICE REPORT 19

CARROLL COUNTY DEPARTMENT OF CORRECTIONS REPORT 23

MOUNTAIN VIEW NURSING HOME REPORT 31

CARROLL COUNTY HUMAN RESOURCES REPORT 36

CARROLL COUNTY REGISTRY OF DEEDS REPORT 38

CARROLL COUNTY FARM REPORT 42

UNH COOPERATIVE EXTENSION REPORT 44

CHILD ADVOCACY CENTER 46

CARROLL COUNTY DELEGATION MEETINGS 49

FINANCIAL REPORT 147

CARROLL COUNTY BUDGET 148

DEDICATION



Dedication for Carroll County Representative John David Knox

A kind, gentle and thoughtful gentleman passed away on January 15th, 2016. John David Knox or David as he preferred to be called served four terms in the New Hampshire House from 2004 to 2012 representing Wolfeboro, Tuftonboro and Moultonborough. He sat on the Environment and Agriculture committee. David loved serving as a Representative and particularly loved the process of governing.

David was a teacher by profession. He taught American Government and History at Kingswood High School for over thirty years. During that time he taught several generations and was loved and respected by all. David excelled at being a teacher and provided his pupils a love for America and the brilliance of our founders who established the foundations of our Republic. He encouraged his pupils to involve themselves in clubs such as Youth and Government, Model Congress and Close Up. He also facilitated visits from various candidates to Kingwood to get students more involved in the political process.

David was also something of a “Renaissance Man”. He had a fine singing voice and a passion for music. He was a member of the Wolfeboro All Saints Episcopal Church choir for over forty years and also sang with the Clear Lakes Chorale as well as the Kingwood H.S. production of the “Music Man”. He was indeed a well-rounded and giving man.

Lastly, as we all travel down life’s path, we ultimately come to the realization that the path in front of us is much shorter than the path behind. At this point it’s tempting to look over our shoulders and see if we have left enduring footprints during our journey. Have we lived a good life? I can say without question that David’s footprints will long endure and that his legacy will be remembered by all those fortunate enough to have been touched by his presence. “Rest Well My Friend”

Written by Steve Schmidt, Carroll County Representative,
and longtime friend of David Knox.

Carroll County Officers
2015

Commissioners (elected)

District 1: David Sorensen	(R - Eaton)
District 2: David Babson	(R - Ossipee)
District 3: Chris Ahlgren	(R - Wolfeboro)

Sheriff (elected)

Domenic Richardi	(R - Center Conway)
------------------	---------------------

County Attorney (elected)

Thomas Dewhurst	(R - Bartlett)
-----------------	----------------

Register of Deeds (elected)

Lisa Scott	(R – Sandwich)
------------	----------------

County Administrator

Ken Robichaud

Nursing Home Administrator

Howie Chandler

House of Corrections Superintendent

Jason Henry

Farm Manager

Will Dewitte

CARROLL COUNTY COMMISSIONERS' REPORT FOR 2015

Name of Representative	Address	Tel#	Email
Lino Avellani	PO Box 516	858-5196	lacooks3@aol.com
	Sanbornville, 03872		
Tom Buco	PO Box 3149	986-5629	tombuco@yahoo.com
	Conway, 03818		
Ed Butler	2 Morey Road	374-6131	EdoftheNotch@gmail.com
	Hart's Location, 03812		
Gene Chandler	PO Box 296	374-6603	gene.chandler@leg.state.nh.us
	Bartlett, 03812		
Ed Comeau	212 Stoneham Rd.	522-2275	ed@edcomeau.org
	Brookfield, 03872		
Glenn Cordelli	PO Box 209	515-0008	glenn.cordelli@leg.state.nh.us
	Tuftonboro, 03816		
Karel Crawford	PO Box 825	253-7857	kacdc@worldpath.net
	Cntr. Harbor, 03226		
Frank McCarthy	PO Box 876	356-9160	serendipity922@gmail.com
	North Conway, 03818		
Mark McConkey	10 Clover Road	520-8275	McConkey2@hotmail.com
	Freedom, 03836		
Bill Nelson	98 Lyford Road	522-5279	BillNelson2012@gmail.com
	Brookfield, 03872		
Harold Parker	PO Box 742	491-6807	hbpnh1@gmail.com
	Wolfeboro Falls, 03896		
Steve Schmidt	59 Spruce Road	569-0848	Jake04@metrocast.net
	Wolfeboro, 03894		
Susan Ticehurst	383 Pease Hill Road	323-8040	ticehurstnhhouse@gmail.com
	Tamworth, 03886		
Karen Umberger	PO Box 186	356-6881	karenumberger@gmail.com
	Kearsarge, 03847		
Ted Wright	160 Sodom Road	941-4899	TedWright4@yahoo.com
	Moultonborough, 03254		

**Carroll County Commissioners
2015 Annual Report**

The year 2015 began with great hope of a renewed ability that the Board of Commissioners could work together. Newly elected commissioner, Dennis Miller, joined the Board as well prepared as any new member ever had been, and extensively studying his responsibilities before being sworn in. He brought to the Board and the County a vast and diverse financial experience; a badly needed management component.

Unfortunately, it became obvious very quickly that there existed many financial problems which had worsened over the years and had never been disclosed or addressed. The 2015 county Mt. View Community revenue budget line item did not come close to being met, falling \$800,000 short of estimates.

During the final course of the year it became apparent that the County would need a supplementary budget in the amount of approximately \$2.6 million dollars. The fact that the county had a deficit caused the Department of Revenue Administration to send their fiscal team to investigate the County's financial situation. With help of Commissioner Miller, the Board was finally able to make some progress with the accounting firm which was hired to do audits for 2010 through 2014. The audits trickled in so we are now up to date.

During the summer the Delegation voted a resolution of no confidence in the commissioners 10-3. At the same June meeting the Delegation voted Deputy Treasurer Chip Albee to replace treasurer, Jack Widmer, who resigned in March of 2015 and Chris Alghren to replace Dennis Miller who resigned in late May. Mr. Widmer and Mr. Miller resigned because they felt that the Delegation was not listening to their advice.

During the year, the commissioners implemented several suggestions of the performance audit. Although the commissioners

felt the need was a chief financial officer the Delegation funded the county's first administrator, Ken Roubichaud, who had been the assistant administrator in Stratford County for several years. We also hired Chuck Stuart as our Finance Director.

Many county policies which were being practiced but were not in writing were recorded and disseminated. The performance audit pointed out many short comings in the operation of the county's day to day business. Although some of their suggestions were budgeted for 2015 by the commissioners, the Delegation chose to remove them. Fiber optics to network the entire complex was a casualty as was another employee for the Human Resource Dept. The request to fund a CFO was changed to a county administrator. Other financial problems unfolded as the year progressed. Each was dealt with and should not happen again. Specifically, the county did not submit the tax form on time which allows DRA to set town tax rates and, hence, made it impossible for the towns to send out their tax bills in a timely manner. The commissioners assured county towns that it would not happen again and has not. The form was submitted months ahead of time in 2015 making it possible for towns to send out their bills much earlier in the year.

As the year progressed, things got better. The Delegation passed a \$2.4 supplementary budget allowing our bank to unfreeze our TAN line of credit and for the county to continue its business. It is hoped that the county will finish 2015 with a slight surplus.

The board of commissioners would like to thank all our employees for the excellent job they do on a daily basis. Thank you, ever so much.

The Board of Commissioners.

County Administration

2015 was my first year as a County Administrator, and it was a trying one. I was hired in late July and came to Carroll County from neighboring Strafford County, where I had been an Assistant County Administrator for the past 14 years. Within my first week, (1) Commissioner had resigned, the news media was reporting that the County was going to file bankruptcy, and the bank put a freeze on our Tax Anticipation Note for spending.

As I began to navigate the waters of where Carroll County was to go from here, the delegation stated they were in no mood for a 2.6 million dollar supplemental budget as was recommended by the Commissioners. Along with this, the county was not going to make its revenue projections, and as a result the cash flow that is needed to keep the county going was becoming more and more restrictive. Working with the county department heads, who are all very talented, we were able to reduce some spending and gave the delegation back \$139,400.00 in savings to help with the budget.

In September the County Delegation passed a 2.4 million dollar supplemental budget that reduced the revenue projections 1.4 million. They also put aside 1 million for deficit spending in the nursing home, which allowed the bank to unfreeze our tax anticipation note, which stabilized our cash flow.

In October, we hired our new Finance Director, Chuck Stuart, who has several decades of experience as an SAU business manager, and has brought not only a wealth of experience in finance, but also many years of dealing with scenarios in the public sector. We also began work on our 2016 Commissioners proposed budget, and

with the help of our talented Finance Controller, Kathy Armstrong, we began a new chapter in the Carroll County Financial Management Team in creating a fiscally responsible budget that the Commissioners could present to the delegation, and that would keep the county at a fiscal level so that the County would remain in a positive financial position moving forward.

Another change that happened was to replace Jerry Gagne, who had moved south. Jerry was in charge of maintenance for the Administration Building; I replaced him with a part-time employee, Debbie Erikson, and promoted Nursing Home Maintenance Director, Bob Murray to county wide Maintenance Director, for a saving of \$5000.00. Also, replacing the Commissioners recording secretary, who resigned late last year, with my executive assistant Cheryl Laurent, that move created another big savings of \$5000.00.

Moving forward, the Commissioners and I have been going to all town selectmen meetings in the County to introduce myself, and to also have a conversation with the boards in answering questions that they may have with county operations, this has been a very successful venture and one that I will continue to do each year in the future. It helps bring the Commissioners and the public to a better understanding of County operations.

In continuing to move Carroll County forward, we will look at new programs for people incarcerated at the Department of Corrections who are addicted to opiates, so that they may lead productive lives in the community, with help from the delegation, the Board of Commissioners and the citizens of Carroll County, we will bring this addiction to the forefront and continue to fight this horrible disease. Also, continuing to bring the citizens of Carroll County well balanced budgets and services that they need and expect, and

continuing to keep the tax rate manageable for all. If citizens have any questions they may always reach out to me at the Carroll County Commissioners Office 603-539-2428.

It has been a pleasure serving the citizens of Carroll County in my first successful year at the helm of Carroll County. I want to thank the County Commissioners for putting their trust in me, and for the support of my very talented Department Heads, and all County Employees for their hard work and dedication to this organization, you are all truly gifted employees. Also, thank you to the Carroll County Delegation for the many hours that you serve the citizens of Carroll County.

Ken Robichaud
Carroll County Administrator

Treasurer's Report

In the year 2015, the Carroll County Treasurer's Office faced many challenges. The year started out with the county being in a deficit of over \$1.4 million, as reported by the County's auditor.

Over the previous 5 years \$6.7 million of the county's undesignated fund balance had been used to reduce taxes, the BEAS (Bureau of Elderly and Aged Services) payments to the State of New Hampshire had increased from \$2.8 million in 2010 to \$4.7 million in 2014, a reduction in earnings for contracted services at Mountain View Community of approximately \$1 million and the payments on the bond for Mountain View over 5 years of \$1.5 million per year.

The county had started this 5 year period with \$1.5 million in their fund balance and \$3.2 million left from the savings after building the new nursing home, and while added revenue from the new nursing home and underspent departmental budgets added to the fund balance over the 5 years starting in 2010, the use of the fund balance exceeded its revenues.

As the budget discussions for 2015 were proceeding, the then Treasurer Jack Widmer saw no meaningful effort being made to correct the county's deficit and he resigned his office in protest. While the Delegation members faulted Treasurer Widmer for making payments of 2014 bills with 2015 Tax Anticipation Note (TAN) monies it must be noted that the Treasurer's oath of office and State statute requires that the Treasurer's only area of concern is the full faith and credit of the county and the Treasurer must use any available resources to maintain that. Assistant Treasurer Chip Albee assumed the position of Treasurer for the remainder of the year.

The budget passed in March of 2015 attempted to remedy the county's fiscal issues by reducing the mandatory payment to the State for BEAS by \$200,000 and increasing the income expectations for the nursing home. During the days that followed the passage of the budget, the County Commissioners became increasingly frustrated, resulting in the resignation of Commissioner Miller.

In August a supplemental budget was debated. The New Hampshire Department of Revenue reported at that meeting that the county had begun the year in deficit and agreed with the County Treasurer, Chip Albee, that a supplemental budget of \$2.6 million was needed. Ultimately, members of the Delegation approved a \$ 2.4 million supplemental budget which served to satisfy the County's bankers and bring the budget back into balance.

Following the passage of the supplemental budget on September 9th, the Treasurer spent the remaining months of 2015 reviewing the accounts from 2010 to 2014 and implementing recommendations made by the Dept. of Revenue. Professional audits have been completed for all of these years. Systems have been put in place for cash management and requirements for complete billing and reimbursement documentation have been reinforced.

The Treasurers review found several instances of bond payments being made from the fund balance without delegation approval over the period of 2010 – 2014. But after a complete and extensive examination, there was no evidence that any of the County's revenues or expenses were unaccounted for.

Carroll County will end 2015 with a surplus balance of approximately \$1.32 million. It is the Treasurer's recommendation that the county continue its efforts in 2016 to rebuild the fund balance to a minimum of \$1.5 million, 5% of the county's operating budget.

While 2015 was a struggle at times, I am honored to serve the people of Carroll County as their Treasurer.

Chip Albee
Treasurer

OFFICE OF THE COUNTY ATTORNEY

Thomas E. Dewhurst III
Carroll County Attorney

ANNUAL REPORT 2015

I am honored and privileged to have been recently re-elected and served you this past year as your County Attorney. The County Attorney is the chief law enforcement officer of the county and is a constitutionally elected position responsible for the felony level prosecution of crime and handling of misdemeanor appeals. The County Attorney represents the interests of the State of New Hampshire in all felony level criminal cases with the exception of murder cases.

This office prosecutes the serious felony level offenses in the county including but not limited to Manslaughter, Attempted Murder, Negligent Homicide, sexual assaults, physical assaults and other crimes of violence, burglaries, thefts, identity fraud, child pornography, property damage, drug and alcohol offenses and negligent homicides. Additionally this office has been and is dedicated to working with the Child Advocacy Center to ensure professional interviews of child victims of sexual assault. The highly trained professionals from this agency continue to provide the best medium to protect both the victim and the accused and to promote justice in these difficult and sometimes complex cases.

The County Attorney's office hired 3 new attorneys to fill vacancies which arose during the year. Joseph A. Quinlan was hired and appointed to serve as Deputy County Attorney. Joe comes to us with over 28 years of experience as a prosecutor and most recently Assistant District Attorney from the Middle District (Worcester County) Attorney's office. Geoffrey Gallagher, a

municipal law attorney, was hired as an Assistant County Attorney last year and brings a wealth of knowledge and experience to the office. R. J. Meurin, an Assistant State's Attorney from Bismark, North Dakota, also was hired at the end of 2015 as Assistant County Attorney. We are fortunate to have his experience and knowledge, and now have all positions filled in our office.

Wanda Eckhoff, formerly the Assistant Victim Witness Advocate, assumed the Carroll County Victim Witness Director Position when Melissa Smith left the office earlier in the year. Wanda has done a great job this year and continues to provide support to the victims of crime while coordinating trial witnesses and assisting with case preparation. Wanda has been with our office for 9 ½ years. Michelle Mills was hired to replace the vacancy created, as a Legal Assistant and Assistant Victim Witness Advocate, performing two important functions for the office while maintaining organization and effective criminal case management. Her dedication and work performance to this office is greatly appreciated.

Betsy Rand, our Office Manager, has been with the office now for 13 years. The office has undergone much change this year with changes as to how cases are handled, prepared and processed. New policies and procedures were administered to address deficiencies in the system and case management. Betsy has been a very effective person in advancing the office technology component, while insuring necessary changes and compliance policies to improve our new case management system. Her hard work and dedication to the office and her duties is greatly appreciated.

This office continues to maintain and has held a close and cooperative relationship with our law enforcement departments in the past and will continue to do so in the future. We have listened to their concerns and have implemented better systems and procedures to improve our relationship. I regularly meet with local

and state chiefs and supervisors to review, assist and plan for more effective law enforcement and criminal prosecution.

The NH Attorney General's Office was gracious enough to assist us with staff and resources during a difficult time this year. Through their assistance and support we were able to provide better service to the community. Our mutual offices were able to pool our resources to combat and develop strategies to address the heroin and drug epidemic and crisis in our County and throughout the State. I have been very impressed with their professionalism and work product in serving this county and its residents and victims of crime.

In 2015 the Carroll County Attorney's Office, working through the Grand Jury system, docketed 281 new felony Indictments and 88 misdemeanor Informations on 104 defendants. Other charging documents were filed during the trial process.

In addition to felony trials, the office continues to represent the citizens of Carroll County at hearings including, but not limited to, violations of probation, misdemeanor appeals, annulments, deferred/suspended sentence motions, bail hearings and other issues that may surface post-conviction, such as parole hearings and motions for a new trial. Finally, the doors of the office are always open to assist local law enforcement with investigation, case preparation and district court trial matters.

2015 Carroll County Attorney Office Figures

	<u>CHARGES/CASES</u>	<u>DEFENDANTS</u>
Administratively Closed	62	40
Dismissed-Bench	11	6
Guilty-Plea	176	86
Guilty-Plea Lesser Offense	22	18
Guilty-Plea True	37	27
Guilty-Bench Trial	2	1

CARROLL COUNTY COMMISSIONERS' REPORT FOR 2015

Mistrial-Hung Jury	3	1
Mistrial-Other	3	1
Not Guilty-Bench	2	1
Not Guilty-Jury	6	4
Nolle Prossed/Neg. Disposition	213	56
Nolle Prossed/Def. Deceased	13	4
Nolle Prossed/Pled to Lesser Charge	18	11
Nolle Prossed/Witness Uncooperative	8	2
Nolle Prossed/Other	39	13
Nolle Prossed/Reindicted	9	1
Remanded	1	1
Sentence Imposed	1	1
Withdrawn	2	2
Dismissed	1	1
Declined-Amended to Misdemeanor	5	4
Declined-Def. Civilly Committed	1	1
Declined-Convicted Other Charges	2	2
District Court Plea	7	6
Def. Deceased	1	1
Deferred to Other Agency	6	5
Declined-Duplicate Charges	9	9
Declined-Further Inv. Needed	1	1
Declined-Insuff. Evidence	11	8
Declined-Not a Criminal Matter	3	3
Declined-Not a Felony	11	5
Declined-Victim Uncooperative	1	1
Sobriety Checkpoints	1	1

TOTAL: 688

324 (some defendants had multiple resolutions)

Moreover as required under RSA 7:38, I hereby provide full statistics (15 of 15 police departments reporting) regarding crimes and will include such recommendations as the public good requires:

CRIMES REPORTED FROM LAW ENFORCEMENT IN
CARROLL COUNTY DURING 2015

Alcohol Offenses	290
Arson/Att. Arson	19
Assaults	368
Bail Jumping	34
Bad Checks	49
Burglaries/Attempted Burg	186
Conduct After Accident	95
Crim. Liability/Conduct of Another	14
Criminal Mischief/Vandalism	374
Criminal Threatening/ Intimidation	232
Criminal Trespass	56
Cruelty to Animals	17
Disobeying an Officer	19
Disorderly Conduct	145
Drugs/Narcotics	542
DWI/DUI/2 nd /Agg	319
Embezzlement	16
Endangering Welfare	15
Escape	1
Extortion	1
False Imprisonment	6
False Pretenses	85
False Report	8
Falsifying Physical Evidence	14
Felon in Possession Firearms	6
Forgery	51
Fraud/Attempt /Identity Fraud	89
Fugitive from Justice	5
Habitual Offender	8
Harassment	47
Identity Fraud	10
Impersonation	28
Indecent Exposure	5
Interference w/Custody	10
Kidnapping	3
Obstructing Report of Crime	3
Operating After Suspension/Revocations	273

CARROLL COUNTY COMMISSIONERS' REPORT FOR 2015

Receiving Stolen Property	73
Reckless Conduct	11
Resisting Arrest	39
Robbery	6
Sex Assaults	109
Shoplifting/Willful Concealment	127
Stalking	10
Thefts/Att. Thefts	681
Thefts of MV	31
Trespass of Real Property	129
Unauthorized use of Vehicle	7
Violation of Protective Order	88
Weapons Violations	19
Witness Tampering	2
Total:	4,765

It should be noted that these statistics only cover reported crime and their accuracy depends on many factors, such as the methods used to record the data and the definitions of the crimes. As is true with all statistics, this data should be viewed with caution and common sense.

Respectfully submitted,

Thomas E. Dewhurst III
Carroll County Attorney

Carroll County Victim/Witness Program

ANNUAL REPORT 2015

In 2015, the Victim/Witness Assistance Program in the Carroll County Attorney's Office provided services to 389 victims of crime: 269 in open cases; 89 in post-conviction proceedings; 7 in District/Family Court cases and 24 in cases not yet referred for prosecution. For all crime victims served in 2015, 118 were victims of violent crimes. There were 29 children who were victims in cases this year. With a new reporting system implemented during the course of the year, these numbers should be viewed taking into account any discrepancies that might have occurred during the change in our reporting software.

The mission of the Victim/Witness Assistance Program in the Carroll County Attorney's Office focuses on providing the highest quality, most comprehensive and coordinated services for crime victims and witnesses through proper planning, management and education in accordance with the NH Victims' Bill of Rights. My role as the Victim/Witness Advocate is to inform, support and advocate for the victims of the crime, ensure that their individual needs are addressed, provide referrals to appropriate resources, and make certain that their voices are heard during the court process in accordance with New Hampshire law. I educate crime victims and witnesses about the Criminal Justice system and the court process, providing information and case updates specific to their situations. My work with victims in the post conviction scenario deals primarily with violations of Court Orders or Probation. I also attend Parole Hearings when requested. My role as the Director of the Victim/Witness Program is to see that the program is maintained and sustained according the NH Victim's Bill of Rights. This includes applying for and allocating grant monies,

presenting a budget to the Commissioners and Delegation annually and making sure the people of Carroll County are aware of the program and the services provided.

In 2015, there were some personnel changes to the Victim/Witness Assistance Program at the Carroll County Attorney's Office. Melissa Smith left her position as Director of the program to take a position as Victim Witness Advocate at the Conway Police Department. Melissa worked for the county for 12 years, taking over the Director's position in 2006. I would like to take this opportunity to thank her for her hard work, tireless efforts and dedication in serving the victims of Carroll County.

Having worked with Melissa in the Victim Witness program since 2006, I assumed the role of Director in March. County Attorney Thomas Dewhurst hired Michelle Mills in May of this year. Michelle works part time as an additional Victim/Witness Advocate. Michelle has been quick to learn the position and has become an incredible asset to the program and the office. Michelle is handling the majority of drug and other non-victim cases and has developed a wonderful working relationship with the New Hampshire Forensic Laboratory and law enforcement.

In June of this year, my application was approved to become a member of the New Hampshire Attorney General's Task Force on Child Abuse and Neglect. I look forward to serving on this incredible worthwhile committee.

The Carroll County Child Advocacy Center continues to be an enormous asset to the community and our office. I have continued as a member of the Child Protective Team, and as such, I have the opportunity to meet with victims and/or their families early on in the process.

In 2015, I attended the New Hampshire Attorney General's Conference on Domestic Violence and Child Abuse and also the annual End Violence Against Women conference in New Orleans, Louisiana. I will return to that Conference again in 2016 in pursuit of gaining more education and information to provide to victims.

This year has provided many challenges, and I would like to thank all our law enforcement agencies, other prosecutors and their offices, Starting Point and the Child Advocacy Center for all of their support throughout.

Respectfully submitted,

Wanda Eckhoff, Director
Victim/Witness Assistance Program

CARROLL COUNTY SHERIFF'S OFFICE REPORT 2015

Pursuant to RSA 30:1 and RSA 104:31-a, I hereby submit the annual report of activity conducted by the Carroll County Sheriff's Office and Carroll County Communications Center for the year 2015.

The Civil/Uniformed Division is responsible for the timely service of civil process throughout Carroll County. In all there were 1,822 requests for civil process to be served. This resulted in revenue in the amount of \$86,809.18, which acts to reduce the amount of taxation, required to pay for the annual budget. This division is also responsible for transports, civil and criminal arrest warrants, calls for service, and assisting other agencies throughout the County and State.

This was the first full year with K-9 "Charlie" and her handler Deputy Rowe. Charlie is certified in drug detection and trained in tracking persons and articles. The team has and will continue with PR relations and interaction with the public. During the year the team has had a total of 131 deployments. These deployments include building checks, demonstrations, searches, tracking, and reviews (free air sweeps) in cases of suspected drug possessions on motor vehicle stops. Charlie's most rewarding deployment was finding and elderly woman with Alzheimer's who was about to try and swim in frigid waters.

The Investigative Division is responsible for handling criminal investigations and assisting local, state, and federal agencies with investigations within the county and state. In 2015 this Office investigated and assisted other agencies with a number of violent and financial crimes, along with a number of drug related crimes.

Some of the statistics include:

Transports - Adult Prisoners 422, Involuntary Emergency Admissions 117, Juveniles 46

Arrests -386 – This includes Capiases, Electronic Bench Warrants, Civil, Criminal, Protective Custody and all other arrests.

Investigations – Felony Offenses 101, Misdemeanor offenses 300, Violation offenses 85, M/V Accidents 105

This year has unfortunately seen a rise to epidemic levels of heroin, fentanyl and opioid abuse and addiction around the country and this community. We are continuing with the fight against the sales and use of these and other illegal drugs. We will advocate prosecuting to the fullest extent any persons charged with the sales of these and other drugs in our community.

We are involved and support the communities push to help those that are addicted and in need of assistance. We will continue to do what we can to provide the outreach and inform those in need of the available resources to help them fight their addictions.

The Communications Center continues to provide professional and courteous service to the public safety agencies and you, the citizens. Communications Center is constantly evolving and integrating new technology. The Center is a significant part of Fire, Ambulance, EMS, and Law Enforcement services provided throughout Carroll County. They are also the primary communications for the NH Fish & Game patrols, US Forestry Officers and NH Forest and Lands patrols in the Carroll County area. This Center handles the vast majority of E911 calls in Carroll County. It is the communications center backup for the Towns of Conway, Moultonborough and Wolfeboro dispatch centers. The Center dispatches for 31 agencies and in 2015 had 60,597 calls for service into the Communications Center. This is an increase of about 5% from the year 2014. The number if it included the duplicated calls into the office is 83,225.

At the end of 2015, this Office applied and was successful in obtaining the NH Homeland Security Grant Project to improve and upgrade the Communications throughout Carroll County. This grant will allow us to complete the first phase of a three phase plan. The grant is for \$349,995.00 and is a 100% reimbursement grant. It will buy and install 4 new communications consoles to install into the 4 current stations. In 2016 this Office will be applying for a grant to complete the 2nd phase of the Communications improvements.

The Office continued to receive funding from the United States Federal Government to perform pro-active law enforcement patrol within areas of the White Mountain National Forest system. The deputy's time is emphasized on highway safety on the Kancamagus Highway and Route

302 in Harts Location. They also work with the campground hosts to keep the peace in the campgrounds areas.

Thank you to all the agencies that we work with for their assistance and support throughout the year. The assistance and collaboration of work is needed to keep the citizens and law enforcement communities in Carroll County safe.

The Office did have several individuals leave during 2015 for a number of reasons. We would like thank the following persons that dedicated themselves to the Sheriff's Office and the Carroll County Community for a number of years.

Dispatcher Herb Burroughs retired with over 7 years here due to a medical condition having been diagnosed with ALS. We wish him the best in his fight against the disease.

Dispatcher Jeffrey Roub had almost 6 years here. He left after accepting a full time position as a firefighter in Barrington, NH.

Dispatcher/Shift Leader Maureen Skeels-Lessard had about 9 years here. Maureen made a life decision to return back to her home State of New York.

Deputy Paul Bois after about 10 years here left after accepting a full time position at the Rockingham County Sheriff's Office.

Sergeant Timothy Thompson had over 17 years here and made a decision to retire to take an opportunity to work for the private sector.

We wish them all the best success and enjoyment in their future endeavors.

With departures brings new employees and during the year 2015 we added the following;

Dispatcher Jon Gustafson who accepted a full time position coming from the Cheshire County Sheriff's Office Communication Center with about 3 years experience.

Dispatcher Michael Mauro who accepted a full time position bringing years of experience after retiring from the Palm Beach County Sheriff's

Office, FL., and recently a member of the Madison & Tamworth Fire & Rescue Departments.

Deputy Mike Joy accepted a full time position here and bringing about 9 years experience from the New Durham Police and Wakefield Police Departments.

I feel that all the new employees have been a welcome addition and bring their own assets to this Office and hopefully they feel that their new jobs will allow them to remain here for years while they grow in their professions.

I want to thank all of the employees at the Carroll County Sheriff's Office for their dedication and hard work throughout the year. It has made my work easier by having a staff that is dedicated to performing their duties.

This is my second term as your Sheriff and I want to thank you, the citizens, for this honor and privilege I hope that I have served you proud and that you will allow me to continue serving you in the coming years. I will continue to strive to continue serving with commitment and professionalism throughout the Office.

Respectfully Submitted,

Domenic M. Richardi
Sheriff



**CARROLL COUNTY
DEPARTMENT OF CORRECTIONS**

P.O. Box 688
50 County Farm Road
Ossipee, New Hampshire 03864



**Carroll County Department of Corrections Report
Fiscal Year 2015
Operating Budget was approved for \$3,394,867**

Superintendents Report:

The Carroll County Department of Corrections is happy to report that we reduced staff turnover rate from 53% to 33% in the 2015 year. This is closer to the rate that other county jails are experiencing. With the lower turnover rate we were able to retain trained officers who provide stability with working with the inmates that allows us to continue our mission to offer an environment that promotes and fosters personal growth and models pro social behavior.

We offer several programs taught by staff and partners in the community. We work with Northern Human Services who provides mental health counseling. Some of the other programs are: HiSet/GED, Thinking for a change, Alcohol Anonymous, Narcotics Anonymous, Religious services, Anger management, Women to Women, community work projects, electronic monitoring, work release, read a book program and a partnership with the farm to give inmates the opportunity to work.

Our staff works with a team on the New Hope program that involves the court, county attorney, public defender's office, and probation. New Hope is a program for high risk individual with substance abuse concerns. The individual works with the team

while they are in the community to keep them on a positive path with a goal of not returning to incarceration.

We remain vigilant identifying programs and opportunities for our inmates to help them better themselves. We want them to transition back into the community with tools that will allow them to be successful. Over this past year we have worked on enrolling most inmates in the Medicaid Expansion program before they leave to ensure that there is no lapse in their needed medications after their release from incarceration.

Staff continues to better themselves with in house and external training. We have partnered with several agencies sharing resources to make all of our organizations better. In 2015 our staff was in the 90% of all agencies who subscribe to Relias online training. This is a program we purchased for staff to utilize to keep up with their annual trainings. As a Superintendent I believe very strongly in having a well-educated staff. It is not easy to work in this environment and it takes a special person to be a correctional officer.

Stats:

Charges

1st Degree Assault

2nd Degree Assault

Abandoning a Vehicle

Acts Prohibited

Aggravated Felonious Sexual Assault

Aggravated Driving while Intoxicated

Alcohol Ignition Interlock Circumvention

Armed Robbery
Arrest Warrant
Arson
Assaults
Assaults by Prisoners
Bail Jumping
Breach of Bail Cond.
Burglary
Carrying/Selling Weapon
Child Pornography
Civil Contempt
Commitment/Default of Recognizance
Conduct After Accident
Conspiracy
Control Premises/Vehicle C/Drug Kept
Controlled Drug Act
Counterfeit Unauthorized or Forged MV Documents
Crimes Committed while out on Bail
Criminal Contempt
Criminal Liability for Conduct of Another
Criminal Mischief
Criminal Threatening
Criminal Trespassing
Criminal Restraint

Cruelty to Animals
Delivering Articles Prohibited
Detention Hold
DWI
DWI/w personal injury
Disobeying a Police Officer
Disorderly Conduct
Domestic Violence Offense
Driving after Revocation or Suspension
Driving Under the Influence of Drugs or Liquor
Driving Under the Influence of Drugs or Liquor (Commercial)
Driving under the influence of drugs or liquor (boating)
Driving without giving proof
Duty of Parent: Pupil compulsory Attendance
EBW
Endangered Welfare of a Child
Escape
Failure to Appear
Failure to Register as a Sex Offender
Failure to Comply with order
False Imprisonment
False Information
False Personation
False Report

False Reporting of Accidents
Falsifying Physical Evidence
Felon in possession Dangerous Weapon
Felonious Sexual Assault
Forgery
Fraud
Fraudulent use of credit cards
Fugitive from Justice Duty of Governor
Habitual Offender
Habitual Offender Penalty
Harassment
Identity Fraud
Inchoate Crimes
Interference with Custody
Involuntary Emergency Admission
Issuing Bad Checks
Loitering or Prowling
Manufacture Sale and Possession of False ID
Misuse or Failure to Display Plates
Motorcycle License
Non Support
OHRV Operation and License
Obstruct Government Administration
Obstructing Report of Crime or Injury

Official Oppression
Open Container
Operation after Suspension or Revocation (Boating)
Penalties for Intoxication or under influence of drug Off.
Possession of C/Drugs
Possession of Drug Paraphilia
Possession Intent to sell
Possession of Hypodermic Needle
Possession/Transportation of Drugs
Probation Hold
Prohibitions (Driver's License)
Protective Custody
Receiving Stolen Property
Reckless Conduct
Reckless Operation
Reckless Operation resulting in Death
Registration Required
Resisting Arrest
Armed Robbery
Robbery
Sale of C/Drug
Sexual Assault
Shop Lifting
Simple Assault

Speeding Fines
Stalking
Suspension of Registration of Vehicle
Taking without Owners Consent
Tampering with Public or Private Records
Theft by Deception
Theft by unauthorized taking
Theft of Services
Transporting Alcoholic Beverages
Transportation of Alcoholic Beverages by a Minor
Transporting Drugs
Trespassing Stock
Unauthorized use Propelled Vehicle/animal
Uninspected Vehicle
Unlawful Activities
Unsworn Falsification
Unlawful Possession and Intoxication
Violation of Probation
Violation of Protective Order
Violation of Sentence Conditions
Willful Concealment
Witness Tampering

In 2015 the jail booked in 778 males and 244 females totaling 1022 and released 995.

The jail brought in \$93,805.00 of revenue to the general fund for fiscal year 2015.

I would like to thank the continued support of the Commissioners, Delegation, County Administrator, County Department heads, local law enforcement, and the general public for all of their support. I would lastly like to thank the dedicated volunteers and the staff for their professionalism and commitment they have shown over the year.

Respectfully,

Superintendent Henry

Mountain View Community
2015 Annual Report Ver. 1.1

This past year has been a very busy and a very productive one at Mountain View Community.

Our overall Resident Census for 2015 was a remarkable 97.6% a representing a favorable change of 1.3% from the previous year..

In 2015 we welcomed 62 new Residents, down by 2 from 2014.

This past fall our Director of Facilities Robert Murray was recognized by the New Hampshire Association of Counties as '*County Employee of the Year*'. Congratulations to Bob for a well-deserved award!

This past year we welcomed our new Medical Director, Dr. Craig Markert who brings with him a wealth of experience working in both long-term care and in rehabilitation and transitional care centers. As Medical Director Dr. Markert coordinates most of our rehabilitation based new Resident admissions as well being an essential part of our Quality Improvement team.

With special thanks to our Director of Nursing Services Lori Tetreault, all of our Staff are to be congratulated for making possible this year's truly excellent State Licensure Survey. Each year a 5 person team from the State Department of Health and Human Services conducts an on-site review of every aspect of what we do and how we do it. A great survey does not happen by accident. It is the result of all Staff committing to quality in everything that we do. A great Survey only happens with a great Staff and ours is the best!

Financially this has been a very challenging year. Our approved budgeted expenses for 2015 were \$79,597 less than what was budgeted for 2014. Our 2015 budgeted expenses were only \$27,553 more than what had be budgeted for expenses in 2013. When expenses that we do not have direct control over such as health insurance are considered we found ourselves constantly having to find ways to do more with less. Not only does Mountain View Community provide great Resident care --- but with special thanks to all our Supervisors and Managers --- we do so in the most financially responsible manner possible.

In addition to managing with a budget that has been reduced from previous years we continue to look to ways to enhance our revenues by increasing the number of admissions of Residents who require rehabilitative care along with those who are able to pay privately. We are proud to be able to do this without compromising our core Mission of being able to take care of all Residents without regard to their ability to pay.

Our Monthly newsletter is available on the County website and new information and photographs are added almost daily to our Facebook page. We invite you to see for yourself the many things that we have going on at Mountain View Community.

While traditional long-term care remains the core service that we provide, we are very proud to also offer the best in short-term rehabilitation and transitional care along with maintaining our ongoing commitment to hospice care. We are also very proud of our four Memory Support/Alzheimer's Care Resident Neighborhoods. All 103 of our accommodations are single occupancy private rooms with their own private lavatories and showers providing enhanced privacy and dignity for all Residents whether they are here for just a few weeks recovering from knee

surgery or for those who have chosen Mountain View to be their new home.

In our efforts to serve a broader group of Carroll County Residents as well as to enhance and diversify our payor sources we have made a concerted effort to provide more rehabilitative and transitional care. The typical rehab Resident comes to us following a hospitalization for a joint replacement or other orthopedic procedure. After a few weeks of therapy they are ready to head back to their own home. We know that when someone is in the hospital that he/she can choose where they want to receive follow-up rehabilitation care and we are proud that Mountain View Community is the rehabilitation/skilled nursing center of choice.

Although Hospice care very often can be provided in one's own home there are times when care can be better provided in a nursing supervised setting. We are proud to be able to serve the County by providing such a service here at Mountain View Community working collaboratively with the hospice agency of the Resident's choosing.

Mountain View Community works very closely with all the other County agencies and departments with special thanks due to the County Business Office, the County Human Resources Department, the Farm, the House of Corrections and the Sherriff's Department. We could not do it alone and their assistance is very much appreciated. The Board of Commissioners continue a strong tradition of being a presence at Mountain View joining Residents and Staff each month at the breakfast buffet as well as always being ready and willing to assist in honoring and recognizing Staff Members for their accomplishments. We also appreciate the commitment of the Legislative Delegation Sub-

Committee who are willing to spend the time needed to meet with us to review our budget requests.

We remain indebted to The Friends of Mountain View who as an independent not-for-profit organization not only conducts fund-raising events, but also sponsors wonderful Communitywide social and cultural events such as *'Just Desserts'*, *'An Evening of Irish Music and Dance'*, and the *'Classic Car Show'*. We also have been the beneficiary of many other gifts from groups that include the Ossipee Garden Club, the Wolfeboro Garden Club, the Mirror Lake Community Church, The Home Depot of North Conway and the Ossipee Rotary Club. We also receive gifts of money and equipment from a great many individual donors. These gifts are very much appreciated and allow us to do what we do best --- to care for our Residents who are your family members, friends and neighbors.

We also receive many gifts of time and talent which form the basis for our Volunteer Program. We are always looking for new recruits, no experience needed, just a big heart and about an hour or so a week! Our hidden resource of volunteers continues to be the many Family Members who are always ready and willing to help whenever needed! Thank You All!

The *'Heart'* of Mountain View is our wonderful Staff who day in, day out, are always there to be that *'Special Angel'* to our Residents. Whether it is a Holiday or a Blizzard, our Staff is always there to care for our Residents. Great care does not happen by accident – it happens when a talented, caring and hardworking group of people come together putting the needs of others ahead of their own. We have great care because we have a great Staff!

Mountain View Community serves a broad spectrum of Carroll County Residents including those who need short-term

rehabilitation following a hospitalization, those who need hospice care and want to stay close to home as well as those who require special care for memory loss and for those in need of long-term care. We are especially proud to be able to provide care for those County Residents who are least able to afford the care that they require. Mountain View Community is a wonderful community resource --- not only for the Residents who presently live here --- but for the entire County who can know that should they or a loved one need the best possible care --- that it is available right here in Carroll County.

Respectfully Submitted,

Howard Chandler, NHA
Administrator

DEPARTMENT OF HUMAN RESOURCES (2015)

CARROLL COUNTY

The Mission of the Carroll County Department of Human Resources is to provide exceptional service to constituents throughout the County with efforts focused on the County's most valuable asset, its employees. Through strategic partnerships and collaboration with departments of the County, Human Resources strive to be a resource of professional services to each facility throughout the complex.

2015 has yet again been a very busy year with the hiring 94 employees including our first County Administrator! We welcomed Ken Robichaud in July along with a new Finance Director, Charles (Chuck) Stuart early in September. With the addition of two key positions in the County, we are progressing in an excellent forward direction. We have continued to experience an unattractive turnover rate in some departments as we had 78 terminations throughout the year. Human Resources will continue to work with departments to decrease the turnover by utilizing better interviewing techniques, improved on-boarding, training and departmental orientation.

Another area in which Human Resources assists is by providing guidance with the Joint Loss Management Committee and Wellness. The JLMC meets every other month in order to review and implement better and more effective controls with hopes of reducing injuries and incidents in all departments. Our goal for 2016 will be to successfully achieve the designation as PRIME3 through our property and liability / workers compensation carrier,

Primex. This program will assist the County in taking the necessary steps to ensure that all of the top ten best risk management practices are adopted and working effectively, ultimately reducing costs.

Wellness challenges and “Healthier Choices” are encouraged by HR throughout all departments as programs and information is distributed to employees and their families to not only create a healthier workplace, but to also encourage healthy lifestyles at home.

We thank the employees for their hard work and dedication throughout the year and appreciate their dedication in all they do for Carroll County.

Please visit the website for information which is updated regularly at www.carrollcountynh.net.

Sincerely,

Wynette DeGroot and Debbie Newlin

CARROLL COUNTY REGISTRY OF DEEDS

Lisa Scott, Register of Deeds

I am honored to serve the citizens of Carroll County as your Register of Deeds and I would like to thank the residents for their confidence and support in electing me. The Registry of Deeds is the office that processes documents that relate to the selling and buying of real property. As your Register, I am committed to ensuring real estate documents are recorded in a timely manner, accurately indexed and safely archived. The office is open to anyone interested in researching property records. In addition to deeds, mortgages, liens and attachments, there are many other types of documents pertaining to land records filed with the Registry. For example, survey plans, covenants for developments, and by-laws for condominium associations. The permanent and official records maintained at this location are dated from 1840 to present. There is much information available in the early volumes, and anyone interested in local history or genealogy may find it useful to research the records.

Over this past year office operations have run smoothly, and we have been busy moving forward with plans to modernize the Carroll County Registry of Deeds. Sensitive personal data i.e., Social Security numbers, bank account numbers, and credit card numbers have been redacted from

the Registry records to be viewed over the Internet. We anticipate Internet access will be available from the Registry website, nhdeeds.com, in March or April 2016. Documents recorded in Registry books from 1840 to date will be available for public viewing from the convenience of home or office 24 hours a day, 7 days a week. Internet account holders will have the ability to charge and print clean copies of recorded documents for an annual fee. To date, 132 Internet accounts have been opened. Revenue from these internet account holders is projected to pay for the ongoing cost of providing Internet access. For those citizens who prefer to do business in person, the office is open daily and the official records are available for viewing in paper form or through public viewing computer stations.

Three Carroll County employees received statewide recognition with awards at the New Hampshire Association of Counties Convention. I am pleased to report that Pam Berlind, Deputy Register of Deeds, and a twenty-year veteran at the Registry, was honored and awarded New Hampshire Registry of Deeds Employee of the Year.

In addition, copies are now available via email and billing is transmitted via email, the vault has been re-organized to make room for additional shelving, and existing shelving has been rearranged

to accommodate additional books. Survey plans have been returned to the vault and into the protection of the Halon fire suppression system. Moving forward, the Registry will upgrade and modernize the computer systems, adding scanning and accounting controls to the recording process.

We strive to implement procedures to increase access and efficiencies and to continue financial responsibility in the budgeting and administration of the office. We welcome you to visit the Registry of Deeds in person at 95 Water Village Road, Ossipee, New Hampshire. Hours are 8:00 AM – 4:00 PM, Monday through Friday.

The Registry of Deeds experienced an overall decrease in document recording volume, from the prior year, of two percent (2%) for a total of 13,046 filings, and an increase in revenue of twelve percent (12%), for a total contribution to the County of \$820,938.23.

Recorded volume of deeds increased four percent (>4%)

Recorded volume of mortgages increased ten percent (>10%)

Recorded volume of foreclosures decreased twenty-eight percent (<28%)

Recorded volume of liens decreased thirteen percent (<13%)

Recorded volume of plans decreased fifteen percent (<15%)

The following chart shows transactions in each municipality in Carroll County:

ALBANY	164	FREEDOM	532	SANDWICH	344
BARTLETT	1249	HALE'S LOCATION	35	TAMWORTH	559
BROOKFIELD	143	HART'S LOCATION	11	TUFTONBOROUGH	543
CHATHAM	45	JACKSON	323	WAKEFIELD	1052
CONWAY	1990	MADISON	623	WOLFEBORO	1584
EATON	85	MOULTONBOROUGH	1488		
EFFINGHAM	247	OSSIPEE	1036		

2015 Revenue Collected by Register of Deeds:

	Gross Tax Receipts	County Revenue
State Transfer Tax (RETT)	\$ 7,632,487.00	
4% RETT County commission		\$ 305,299.72
State LCHIP tax	\$ 221,475.00	
4% LCHIP County commission		\$ 8,859.00
Copies/Faxes		\$ 136,295.94
Recording Fees, Postage, Refunds, Misc. Deposits & Interest		\$ 345,307.57
Total Revenue to County not including Deed Equipment Account		\$ 795,762.23
Deeds Equipment Account - (RSA 478:17-j)		<u>\$ 25,176.00</u>
Total Revenue to County of Carroll		\$ 820,938.23

At year end, the Registry of Deeds closed with a \$95,938.23 surplus over our anticipated revenue goal of \$725,000.00. These funds were deposited to the County general fund to help offset the tax burden of our citizens.

Lastly, I would like to commend the Registry of Deeds staff for their exceptional teamwork and dedication to fulfilling the duties of this office, and I thank the Carroll County Commissioners and the Carroll County Delegation for their support and help during my first year of service.

CARROLL COUNTY FARM/PUBLIC WORKS REPORT 2015

The farm products that were produced this year were sold to the Mountain View Nursing Home, roadside stands and the public. The value of the products includes \$7,923 for produce, \$25,205 for hay, and \$50,974 for firewood.

The campfire wood program had a slow year this year, selling only about 6,600 bags. The biggest reason for this was that the wood inventory was not sufficiently replaced in the past. Focus on replacement of inventory for next year became a top priority. A wood cut on the property took place in the late fall. This provided some revenue and logs for the campfire wood program. The wood barn did not get approval for a small addition to improve the efficiency but has been modified to do the best we can.

The county jail again has been extremely helpful in providing as many inmates as possible to complete all the tasks that the farm is given. This year the jail also started a program for freezing vegetables from the garden for the nursing home. This has preserved many vegetables for future use. The hoop house that was constructed last year was used primarily by the UNH Cooperative Extension. They did an experiment on tomatoes and the results will be shared with local farmers to help grow the best varieties. The hoop house also got a paint job and a few finishing touches to make it look very sharp!

The Public Works personnel also do maintenance of County buildings and vehicles, care of grounds; including lawn mowing, plowing, and shoveling sidewalks. They are responsible for the complex water department, including water testing, treatments, monitoring, state requirement reports, reading of the

meters, and customer service of 40 customers in the Ossipee village.

The complex sewer department is also the responsibility of the Public Works personnel. Those responsibilities include monitoring the treatment plant, testing required by the state, septic pumping of both sewage and grease tanks, and the monitoring of the leach fields. The State of N.H. requires that these employees be licensed for both the wastewater and the drinking water departments. Educational programs need to be attended in order to keep their certifications valid.

The Public Works personnel are on call in case of generator failure, roof leaks, and any other unexpected emergencies that may take place. William DeWitte, Wayne MacBrien, Mark Ayers, and Joe Duchesne make up the Public Works personnel.

Respectfully Submitted,
William DeWitte, Public Works Director



UNH Cooperative Extension Carroll County Highlights 2015

Community and Economic Development

This past year, 20 Extension-trained economic development leaders in Wolfeboro engaged 93 local businesses to identify ways to improve the town's business climate. Projects included a coordinated marketing strategy between the Chamber of Commerce and the town, year-round events, and plans to increase the local business community's online presence and widen the audience for Wolfeboro's services and amenities.

Food and Agriculture

Foodservice employees, farmers and citizens in the county learned about food safety, cold climate vegetable and fruit production, integrated pest management, marketing and distribution, and state regulations affecting businesses. As a result, the food and agriculture industries are thriving and contributing jobs and tax revenue to the local economy. Prime farmland is preserved for future generations.

Natural Resources

Since 2010, county residents have benefited from public timber sales totaling \$17,000 and firewood sales equaling \$27,648. In 2015, 9,940 acres of land were improved when landowners and communities adopted best management practices provided by UNH Cooperative Extension. These efforts and many others support healthy and sustainable lands, waters, and wildlife critical to the county's economy and its residents' quality of life.

Youth and Family

County families are supported through 4-H youth development, STEM education, nutrition resources, and professional educator training. In 2015, the county's 4-H membership grew 13 percent, military-family members attended camps and yellow ribbon events, 102 youth pursued science and technology skills through the Sea Perch Underwater Robotics Program, and over 580 low-income kids participated in innovative healthy living programs, including afterschool cooking and gardening projects.

Respectfully submitted

A handwritten signature in cursive script that reads "Ann Hamilton".

Ann Hamilton
County Office Administrator

Child Advocacy Center 2015 Year In Review

The Child Advocacy Center of Carroll County (CACCC) provides services to child victims of crime and works to ensure that the holistic needs of the child are being met, while aiding the police and prosecutors to ensure that offenders against children are held accountable.

Since opening its doors in 2006, the CACCC has successfully provided forensic interviewing services for children from all of the nineteen towns in Carroll County. The CACCC regularly coordinates with all of the fifteen law enforcement agencies in Carroll County, the NH Division of Children, Youth and Families(DCYF), the Carroll County Attorney's Office, the Carroll County Attorney's Victim and Witness Advocacy Agency, public and private mental health agencies, Starting Point (Carroll County's victim advocacy agency), and medical personnel throughout the county. The CACCC and its multi-disciplinary team work together under the auspices of an interagency agreement that is signed by all the department heads of all of our partner agencies. The CACCC continues to work successfully with all partner agencies in Carroll County.

2015 was the busiest year to date for the CACCC. The Center served 103 children and their families out of two offices in Carroll County, one in Wolfeboro and one in Conway. As a fully accredited member of the National Children's Alliance, the Center

ensured that best practice guidelines were utilized in the investigation and intervention of all child abuses cases in Carroll County.

As the Child Advocacy Center grows we are seeing more and more difficult cases. The Center has seen a large increase in physical abuse cases over previous years. We are also seeing an increase in the amount of children who are dealing with the addiction issues of one or more caregivers in their home. The Center has also been tasked with responding to a number of child exploitation cases and other internet crimes against children. As a trusted resource for law enforcement in Carroll County, several requests have been made for the CACCC to provide services to adult victims of sexual assault as well. The Child Advocacy Center's strong partnership with the County has ensured that we have the resources to meet the growing demand for services in Carroll County.

The report outlined below represents our statistical report for 2015:

2015

<u>Total number of new cases since January 1, 2015</u>	103
Sexual abuse allegations	81
Physical Abuse Allegations	25

Child witnesses/other 18
(Children who present with multiple issues may be counted twice)

Age range of Victims:

0-6 years 28

7-12 years 36

13-18 years 29

Adult Victims 10

Number of forensic interviews conducted: 91

Number of interviews conducted Wolfeboro: 37

Number of interviews conducted Conway: 53

Number of interviews conducted off-site: 1

Number of 2015 Cases by Law Enforcement Jurisdiction(s):

Bartlett:	4	Conway:	33
CCSO:	4	Effingham:	2
Freedom:	0	Jackson:	0
Moultonborough:	8	Ossipee:	11
Tamworth:	2	Sandwich:	0
NHSP:	14	Wakefield:	13
Wolfeboro:	7	Madison:	5
Other *:	5	Tuftsboro:	0

***refers to law enforcement jurisdictions outside of Carroll County**

(more than one jurisdiction may be counted in cases where multiple law enforcement agencies are involved)

Residency of alleged victims:

Conway:	43	Jackson:	0	
Moultonborough:	7	Ossipee:	8	Sandwich: 0
Tamworth:	7	Wakefield:	9	Wolfeboro: 3
Madison:	2	Freedom:	0	Tuftsboro: 1
Bartlett:	2	Effingham:	1	Albany: 5

Outside of Carroll County: 15

**County of Carroll
Delegation Meeting**

**Carroll County Administration Building
January 9, 2015**

9:00 a.m.

Attendance

Representatives	Present	Absent
Chair Karen Umberger	X	
Vice Chair Mark McConkey	X	
Clerk Ed Butler		X
Avellani, Lino	X	
Buco, Tom		X
Chandler, Gene	X	
Comeau, Ed	X	
Cordelli, Glenn	X	
Crawford, Karel	X	
McCarthy, Frank	X	
Nelson, Bill	X	
Parker, Harold	X	
Schmidt, Steve	X	
Ticehurst, Susan	X	
Wright, Donald		X

Recording Secretary: Mellisa Seamans

To open the meeting, attendees recited the Pledge of Allegiance.

Approval of minutes

MOTION: “Approve the minutes of the December 19, 2014 Delegation meeting as presented”. Motion passed by voice vote.

NH Probation Lease

MOTION: “Not approve going ahead with the project”

Carroll County Delegation
January 9, 2015

(Rep. Chandler, Rep. McConkey 2nd). The motion passed:

Representatives	Yes	No
Chair Karen Umberger	X	
Vice Chair Mark McConkey	X	
Clerk Ed Butler	Absent	
Avellani, Lino	X	
Buco, Tom	Absent	
Chandler, Gene	X	
Comeau, Ed	X	
Cordelli, Glenn	X	
Crawford, Karel	X	
McCarthy, Frank	X	
Nelson, Bill	X	
Parker, Harold	X	
Schmidt, Steve	X	
Ticehurst, Susan		X
Wright, Donald	Absent	

- Rep. Umberger reminded those present that at the December 19, 2014 meeting, the commissioners distributed a handout detailing the proposed project and seeking \$46,750 for renovation costs.
- Rep. Ticehurst expressed her understanding about the commissioner's proposal to renovate space in the old nursing home and lease that space to NH Probation and Parole:
 1. Program benefits include having the Department closer to the jail, the court, and
 2. Financial benefits including travel time for probation employees and the people the Department serves
 3. Under one proposed lease scenario the County would actually gain in revenues in going forward with this proposal

Carroll County Delegation
January 9, 2015

- Rep. Chandler said he objects to the project because there is no long-term guarantee that the State will fulfill the terms of a lease agreement. He indicated that this project is an expansion of government and is not something the County should be involved with.
- Rep. McConkey said it has been past opinion of the delegation that the County will not pay for the renovations for potential tenants.

CCHOC Roof Repair

MOTION: “Spend up to \$15,000 to make repairs to the jail roof with monies to come from existing settlement funds (Rep. Chandler, Rep. McConkey 2nd). The motion passed as follows:

Representatives	Yes	No
Chair Karen Umberger	X	
Vice Chair Mark McConkey	X	
Clerk Ed Butler	Absent	
Avellani, Lino	X	
Buco, Tom	Absent	
Chandler, Gene	X	
Comeau, Ed		X
Cordelli, Glenn	X	
Crawford, Karel	X	
McCarthy, Frank	X	
Nelson, Bill	X	
Parker, Harold	X	
Schmidt, Steve	X	
Ticehurst, Susan	X	
Wright, Donald	Absent	

Carroll County Delegation
January 9, 2015

- Commissioner Babson reported there is \$35,987 in the insurance settlement account.
- CCHOC Captain Pat Batchelder said the roofing issues stem from poor design. The ridge vent that runs down the center of the building is not wide enough. When there is a driving rain, water gets in. The contractor will pull up the existing seal on the roof, lay down ice and water shield, and then “put back the original roofing.” The vents in the kitchen and women’s section were not properly flashed so will be re-flashed. The cost of the project is \$11,500 and was awarded by the county commissioners to Prime Roofing during their meeting of October 8, 2014.

Wood Processing Facility

MOTION: “Not to support the proposed pig barn project” (Rep. McConkey, Rep. Cordelli 2nd).

Amended: “Not to support the proposed wood processing facility project” (Rep. Ticehurst to change the name of the building, Rep. Crawford 2nd, passed with show of hands)

Carroll County Delegation
January 9, 2015

The motion failed 6-6 as follows:

Representatives	Yes	No
Chair Karen Umberger		X
Vice Chair Mark McConkey	X	
Clerk Ed Butler	Absent	
Avellani, Lino	X	
Buco, Tom	Absent	
Chandler, Gene	X	
Comeau, Ed	X	
Cordelli, Glenn	X	
Crawford, Karel		X
McCarthy, Frank	X	
Nelson, Bill		X
Parker, Harold		X
Schmidt, Steve		X
Ticehurst, Susan		X
Wright, Donald	Absent	

- It was reported the County is not competing with private campfire wood vendors and the only competition is the State Prison. Mr. DeWitte said currently Carroll County provides campfire wood to five State Park campgrounds and the State Prison provides to the other five. Rep. Avellani questioned whether or not the public has the opportunity to bid.
- Mr. DeWitte explained the purpose of the barn renovation is to increase the efficiency of the campfire wood

Carroll County Delegation
January 9, 2015

operation. Split wood can be dumped and stored under cover so the inmates can work to bag it, regardless of the weather. Mr. DeWitte said that having this area to work could have resulted in the sale of an additional 5,000 bags in 2014.

MOTION: “To table the wood processing facility expenditure discussion” (Rep. Chandler, Several 2nd).

The motion passed on a show of hands, 10-2.

- Rep. Schmidt questioned, based on the handout presented by Mr. DeWitte, why the Delegation has to vote to approve this project. There is no additional funding being requested through taxation. The \$18,500 project is to be funded through a combination of sources – encumbered funds from 2012 (\$8,000), insurance settlement from pole barn collapse (\$10,000), additional anticipated insurance payment (\$3,000).
- Mr. DeWitte said gross revenue from the campfire wood processing program was about \$50,000 in 2014. As for the net, he said there

Carroll County Delegation
January 9, 2015

are varying opinions about that true number.

- Rep. Parker requested a financial breakdown, including more “solid numbers” on the current campfire wood processing operation as well as future projections.

Subcommittee Reports

Appropriations Policy

This committee is scheduled to meet January 12 to work on a draft of the Delegation “Appropriations” Policy. Rep. Cordelli asked that his previously submitted grant policy also be considered. Rep. Umberger will add the grant policy at the February Delegation agenda.

CCHOC

Rep. Schmidt reported the scheduled subcommittee meeting has been rescheduled for January 16, 2015.

Multi-Dept I

Rep. McConkey reported this subcommittee met December 19, 2014 and will meet next on January 16. The committee has reviewed nine of the 13 assigned budgets. The newly-elected Registrar and County

Carroll County Delegation
January 9, 2015

Attorney will be invited to the January 16 meeting.

MVC

Rep. Nelson reported this committee is meeting twice in January with the goal to have completed their budget recommendations by January 31.

Sheriff/Dispatch

Rep. Crawford reported this committee has met once and is scheduled to meet again February 2. She further reported that the union contracts remain under negotiation and this puts the committee “at a standstill” with regards to salary lines.

Multi-Dept II

This subcommittee, chaired by Rep. Umberger, includes nine budgets and will hold their first meeting January 9 following this meeting.

Other

- Rep. Umberger said she would like to have a “fairly flushed out budget” for Delegation review by the end of February.
- Barring any business of an immediate nature, Rep. Umberger will schedule the next Delegation meeting for February 20.
- Commissioner Babson reported the two-year nursing home union contract has been voted and

Carroll County Delegation
January 9, 2015

approved and become effective April 1. The jail contract is set to be voted on January 12.

- Commissioner Babson distributed a document in response to the Performance Audit recommendations.
- Rep. Chandler asked for a list of new employment positions being created in this year's budget and a description of all requested capital budget items.
- Rep. McCarthy suggested a Delegation member should be involved in the development of the County financial policies. Commissioner Babson said this assistance would be appreciated.
- Rep. Ticehurst suggested the Delegation should work this year to clearly define the roles of the delegation and the commissioners, to be sure the delegation is not overstepping its bounds.
- In response to Rep. Nelson's question, it was reported that Commissioner Dennis Miller took the oath of office January 7. Commissioner Babson has not yet been sworn in to his 2015-2018 term.
- Rep. Umberger verified that all Delegation members received the letter of complaint from Town of Madison. The letter charges that because the County was late in filing the required annual forms to NH DRA, towns in Carroll County were unable to get their 2014 property tax rates set which delayed tax billing. Commissioner Babson reported that it has been discovered these forms have not been filed on time "for years". He further reported the Madison selectmen as well as selectmen from other towns have been invited to

Carroll County Delegation
January 9, 2015

attend a commissioner's meeting to discuss this issue.

Convention

MOTION: "To go into convention to ratify previously made motions". Rep. McConkey motion.

The Delegation then proceeded to ratify the following motions and actions taken during today's full Delegation meeting:

1. "Approve the minutes of the December 19, 2014 Delegation meeting as presented". The Delegation then moved out of Convention.
2. "Not approve going ahead with the project" [Renovation of Annex space for Probation]
3. "Spend up to \$15,000 to make repairs to the jail roof with monies to come from existing settlement funds"
4. "Not to support the proposed pig barn project" [Amended: "Not to support the proposed wood processing facility project"]
5. "To table the wood processing facility expenditure discussion"

The Delegation moved out of Convention.

Public Comment

Mr. Babson asked if the Delegation has received copies of legal bills from former Commissioner Asha Kenney. The deadline, as voted at the December 19, is today.

Carroll County Delegation
January 9, 2015

Mr. Babson stated that the Representatives will likely see a proposed State law this year that eliminates a municipality's ability to charge for research time when fulfilling Right-to-Know requests. He asked them to carefully consider this before supporting it.

Meeting adjourned.

Respectfully submitted,

Mellisa Seamans
Recording Secretary

Minutes approved by majority vote of the Delegation on
_____2/20/15_____

Rep. Karen Umberger, Chairman

Rep. Mark McConkey, Vice Chairman

Rep. Ed Butler, Clerk

**County of Carroll
Delegation Meeting**

**Carroll County Administration Building
February 20, 2015**

9:00 a.m.

Attendance

Representatives	Present	Absent
Chair Karen Umberger	X	
Vice Chair Mark McConkey	X	
Clerk Ed Butler	X	
Avellani, Lino	X	
Buco, Tom	X	
Chandler, Gene		X
Comeau, Ed	X	
Cordelli, Glenn		X
Crawford, Karel	X	
McCarthy, Frank	X	
Nelson, Bill	X	
Parker, Harold	X	
Schmidt, Steve	X	
Ticehurst, Susan	X	
Wright, Donald	X	

Recording Secretary: Mellisa Seamans

To open the meeting, attendees recited the Pledge of Allegiance.

Approval of minutes **MOTION: “Approve the minutes of the January 9, 2015 Delegation meeting as presented”.** Motion passed by voice vote.

Legislative Youth Advisory Committee

Carroll County Delegation
February 20, 2015

Rep. Umberger announced that this statewide committee is seeking youth from Carroll County interested in joining. The Committee is charged with reviewing state legislation that impacts NH youth and making recommendations. The opportunity is open to high school and college youth. Rep. Umberger asked that anyone interested contact her.

Collective Bargaining

MOTION: “To not accept the jail and nursing home union contracts as proposed” (Rep. McConkey, Rep. Avellani 2nd).

MOTION: “To table the motion by Rep. McConkey” (Rep. Butler, Rep. Umberger 2nd). Motion passed by show of hands 7-6 with Reps. McConkey, McCarthy, Comeau, Wright, Avellani, and Parker opposed.

The commissioners were asked to prepare a spreadsheet that shows the increases, decreases, and benefit changes in both the jail and nursing home contracts and send this to the delegation members as soon as possible. Also to be included with this is information about the health insurance changes and policy details. Rep. Umberger asked all delegation

Carroll County Delegation
February 20, 2015

members carefully review both contracts.

Subcommittee Reports

Each of the delegation subcommittee chairpersons gave an overview of the work and preliminary recommendations their respective subcommittees have made.

Action Items:

- The commissioners have been asked to submit information about a complex-wide copier contract.
- Rep. Umberger previously requested a list of all encumbered funds but has not received it.
- Rep. Ticehurst suggested a joint committee be formed to develop a capital improvement plan.

Administrator/Chief Financial Officer

- Draft job descriptions for both positions were distributed to the Delegation.
- Commissioners Miller said the commissioners agreed to a CFO rather than an administrator because the performance audit highlights most of the problems are in the financial areas. He said the hope is that once the finances are in order, the CFO could move into more of an administrator role.
- There were several comments about the need to hire someone with leadership skills, someone who has a strong financial background, and an administrator who can provide continuity as the elected boards change.

Carroll County Delegation
February 20, 2015

MOTION: “The Commissioners move forward with hiring a county administrator” (Rep. McConkey, Rep. Parker 2nd) The motion passed 8-4.

Representatives	Yes	No
Chair Karen Umberger		X
Vice Chair Mark McConkey	X	
Clerk Ed Butler		X
Avellani, Lino	X	
Buco, Tom	Absent	
Chandler, Gene	Absent	
Comeau, Ed	X	
Cordelli, Glenn	Absent	
Crawford, Karel	X	
McCarthy, Frank	X	
Nelson, Bill	X	
Parker, Harold	X	
Schmidt, Steve	X	
Ticehurst, Susan		X
Wright, Donald		X

Wood Processing Facility

Rep. McConkey agreed that the Multi Department I subcommittee will bring a recommendation to the delegation regarding whether or not to proceed with this project. The commissioners were reminded that the subcommittee will need further information including details requested by Rep. Parker at the January 9, 2015 delegation meeting.

Convention

MOTION: “To go into convention to ratify previously made motions”. Motion passed by voice vote.

Carroll County Delegation
February 20, 2015

The Delegation then proceeded to ratify the following motions and actions taken during today's full Delegation meeting:

1. "Approve the minutes of the January 9, 2015 Delegation meeting as presented".
2. "The Commissioners move forward with hiring a county administrator". (Reps. Butler, Ticehurst, and Wright opposed)

The next Delegation meeting will be held March 20, 2015 at 9 a.m.

Meeting adjourned.

Respectfully submitted,

Mellisa Seamans
Recording Secretary

**Minutes approved by majority vote of the Delegation on
____ 03/13/2015 ____**

Rep. Karen Umberger, Chairman

Rep. Mark McConkey, Vice Chairman

Rep. Ed Butler, Clerk

**County of Carroll
Delegation Meeting**

**Carroll County Administration Building
March 13, 2015
9:00 a.m.**

Attendance

Representatives	Present	Absent
Chair Karen Umberger	X	
Vice Chair Mark McConkey	X	
Clerk Ed Butler	X	
Avellani, Lino	X	
Buco, Tom	X	
Chandler, Gene	X	
Comeau, Ed	X	
Cordelli, Glenn	X	
Crawford, Karel		X
McCarthy, Frank	X	
Nelson, Bill	X	
Parker, Harold	X	
Schmidt, Steve	X	
Ticehurst, Susan	X	
Wright, Donald	X	

Recording Secretary: Mellisa Seamans

To open the meeting, attendees recited the Pledge of Allegiance.

Collective Bargaining

Sheriff/Dispatch

MOTION: “To approve the sheriff contract as proposed” (Rep. Parker, Rep. Ticehurst 2nd). The motion passed 13-0.

Representatives	Yes	No
Chair Karen Umberger	X	

Carroll County Delegation
March 13, 2015

Vice Chair Mark McConkey	X	
Clerk Ed Butler	Not voting	
Avellani, Lino	X	
Buco, Tom	X	
Chandler, Gene	X	
Comeau, Ed	X	
Cordelli, Glenn	X	
Crawford, Karel	ABSENT	
McCarthy, Frank	X	
Nelson, Bill	X	
Parker, Harold	X	
Schmidt, Steve	X	
Ticehurst, Susan	X	
Wright, Donald	X	

Jail/CCHOC

MOTION: “To approve the jail contract as proposed” (Rep. Schmidt, Rep. Parker 2nd). The motion passed 13-1.

- Rep. Schmidt explained the cost of the contract is a \$64,000 increase that is offset by increased revenue. This contract also incorporates a step increase pay system that is performance based.

Representatives	Yes	No
Chair Karen Umberger	X	
Vice Chair Mark McConkey		X
Clerk Ed Butler	X	
Avellani, Lino	X	
Buco, Tom	X	
Chandler, Gene	X	
Comeau, Ed	X	
Cordelli, Glenn	X	
Crawford, Karel	ABSENT	

Carroll County Delegation
March 13, 2015

McCarthy, Frank	X	
Nelson, Bill	X	
Parker, Harold	X	
Schmidt, Steve	X	
Ticehurst, Susan	X	
Wright, Donald	X	

Nursing Home

MOTION: “To approve the nursing home contract as proposed” (Rep. Nelson, Rep. Butler 2nd). The motion failed.

Representatives	Yes	No
Chair Karen Umberger	X	
Vice Chair Mark McConkey		X
Clerk Ed Butler	X	
Avellani, Lino		X
Buco, Tom	X	
Chandler, Gene		X
Comeau, Ed		X
Cordelli, Glenn		X
Crawford, Karel	ABSENT	
McCarthy, Frank		X
Nelson, Bill	X	
Parker, Harold		X
Schmidt, Steve	X	
Ticehurst, Susan	X	
Wright, Donald		X

- MVC Administrator Howard Chandler said the subcommittee made some cuts to the operating budget. As a result, with the union contract included, the total budget is up just one percent.
- Comm. David Sorensen said negotiating the nursing home contract cost the County \$17,559 in legal fees.

Carroll County Delegation
March 13, 2015

MOTION: “To approve 40-cents-per-hour pay increases for non-union employees” (Rep. McCarthy motion, Rep. Parker 2nd). Motion tabled.

- Rep. Schmidt said “this is like throwing spaghetti against the wall to see what will stick” and suggested before making a salary increase decision that data be presented to understand the budgetary impact.
- Rep. McConkey suggested forming a subcommittee to make recommendation for salary increases. Reps. McConkey, Butler, Avellani, Wright, Comeau, and Schmidt volunteered to serve on the subcommittee.

2015 Budget Approval

The Delegation voted to approve the following 2015 budgets:

Account #	Account Name	Amount	Motion
4101	Treasurer	\$6,971	Passed. No changes.
4102	Special Fees & Services	\$165,999	Motions passed to reduce “Legal” to \$18,000; “Inmate Medical” to \$0; “Accrued Benefit Fund” to \$0. Budget items passed with Reps. Schmidt and Ticehurst opposed.
9100 & 9160	Debt Accounts	\$713,786	Long Term Debt and Interest passed. No changes
8360	UNH Cooperative Ext	\$232,053	Passed. No changes.

Carroll County Delegation
March 13, 2015

9180	Regional Appropriations	\$212,000	Passed. No changes.
9370	County Convention	\$13,500	Motion passed to reduce delegation recommendation for "Travel" expense to \$6,600. Overall budget passed at \$13,500 unanimously.
9285	Capital Reserve	\$0	Passed.
9400	Capital Expenditures	\$0	Motion to approve the \$80,000 for fiber optic installation failed 6-7 on a roll call vote with Reps. Avellani, Chandler, Comeau, McCarthy, McConkey, Ticehurst, and Wright opposed.
4010	Sheriff's Dept. Revenue	\$251,320	Passed no changes.
4020	Registry of Deeds Revenue	\$725,000	Motions passed to increase the Recording Fees line to \$320,827 and Transfer Tax Commission to \$252,032 thus resulting in the new bottom line amount. Rep. Buco opposed.
6040	Jail & HOC	\$87,134	Motion passed

Carroll County Delegation
March 13, 2015

	Income		unanimously
Account #	Account Name	Amount	Motion
7000	Farm Income	\$87,500	Passed unanimously
9000	Interest Income	\$0	Passed unanimously
300-5000	Mt View Income	\$11,938,679	Passed unanimously

Hale's Location

Approval of this budget was postponed to allow the commissioners to first have their public budget hearing at Hale's Location March 18.

Comeau vs Commissioners

MOTION: “Approve payment of \$5,992.50” (**Rep. Chandler, Rep. Butler 2nd**). Rep. Comeau recused himself from the discussion and vote.

Representatives	Yes	No
Chair Karen Umberger	X	
Vice Chair Mark McConkey		X
Clerk Ed Butler	X	
Avellani, Lino		X
Buco, Tom	X	
Chandler, Gene	X	
Comeau, Ed	Abstain	
Cordelli, Glenn	X	
Crawford, Karel	ABSENT	
McCarthy, Frank	X	
Nelson, Bill	X	
Parker, Harold	ABSENT	
Schmidt, Steve	X	

Carroll County Delegation
March 13, 2015

Ticehurst, Susan	X	
Wright, Donald	X	

This dollar amount is to reimburse Comm. Sorensen and Comm. Babson for legal expenses they incurred in this suit. The case has been settled. Rep. Schmidt asked for assurance from the commissioners that the implications of NH RSA 91-A are now fully understood by them and violation will not occur again.

Other Business

1. Rep. Umberger reminded subcommittee chairmen to forward minutes of their subcommittee meetings to the business office.
2. Rep. Schmidt suggested the delegation give parameters and provide guidance as to dollar amounts to the commissioners prior to future union negotiations.

Approval of minutes

MOTION: “Approve the minutes of the February 20, 2015 Delegation meeting as distributed”. Motion passed by voice vote.

Convention

MOTION: “To go into convention to ratify previously made motions”. Motion passed by voice vote. The Delegation then proceeded to ratify the following motions and actions taken during today’s full Delegation meeting:

Account	Account Name	Amount	Convention
---------	--------------	--------	------------

Carroll County Delegation
March 13, 2015

#			Vote
4101	Treasurer	\$6,971	Passed unanimous
9100 & 9160	Debt Accounts	\$713,786	Passed unanimous
8360	UNH Cooperative Ext	\$232,053	Passed unanimous
9180	Regional Appropriations	\$212,000	Passed unanimous
9370	County Convention	\$13,500	Passed unanimous
9285	Capital Reserve	\$0	Passed 9-3 with Rep. Butler, Schmidt, and Umberger opposed. Reps Parker, Chandler, Crawford absent.
9400	Capital Expenditures	\$0	Motion in Convention to reduce this to \$0 failed 6-6 with Reps. Butler, Cordelli, Nelson, Schmidt, Ticehurst, Umberger opposed. There was discussion about the impact of failing to ratify this. No decision was made and the motion was tabled to be discussed at a

Carroll County Delegation
March 13, 2015

			future meeting
4010	Sheriff's Dept. Revenue	\$251,320	Passed unanimously
4020	Registry of Deeds Revenue	\$725,000	Passed 11-1 with Rep. Buco opposed
6040	Jail & HOC Income	\$87,134	Passed unanimously
7000	Farm Income	\$87,500	Passed unanimously
9000	Interest Income	\$0	Passed unanimously
300-5000	Mt View Income	\$11,938,679	Passed on a roll call with Reps. Comeau, Cordelli, Ticehurst opposed.
4102	Special Fees & Services	\$165,999	Passed 8-4 with Rep. Butler, Nelson, Ticehurst and Umberger opposed. Reps Parker, Chandler, Crawford absent.

1. "To approve the sheriff contract as proposed"
Passed 12-0
2. "Approve the jail contract as negotiated".
Passed 12-0
3. "Approve payment of \$5,992.50" passed 10-2
with Reps. Avellani and McConkey opposed.

Carroll County Delegation
March 13, 2015

4. "Approve the nursing home contract as negotiated" failed 5-7 with Reps. Avellani, Comeau, Cordelli, McCarthy, McConkey, Umberger, and Wright opposed.
5. "Approve the minutes of the February 20, 2015 Delegation meeting as distributed" passed on a voice vote.

Public Comment

CCHOC Supt. Jason Henry invited the representatives and commissioners to attend a heroin summit being held at Wentworth-Douglass Hospital in Dover April 10.

The next Delegation meeting will be held March 20, 2015 at 10 a.m.

Respectfully submitted,

Mellisa Seamans
Recording Secretary

Minutes approved by majority vote of the Delegation on

Rep. Karen Umberger, Chairman

Rep. Mark McConkey, Vice Chairman

Rep. Ed Butler, Clerk

**County of Carroll
Delegation Meeting**

**Carroll County Administration Building
March 20, 2015
10:00 a.m.**

Attendance

Representatives	Present	Absent
Chair Karen Umberger	X	
Vice Chair Mark McConkey	X	
Clerk Ed Butler	X	
Avellani, Lino	X	
Buco, Tom	X	
Chandler, Gene	X	
Comeau, Ed	X	
Cordelli, Glenn	X	
Crawford, Karel	X	
McCarthy, Frank	X	
Nelson, Bill	X	
Parker, Harold	X	
Schmidt, Steve	X	
Ticehurst, Susan	X	
Wright, Donald		X

Recording Clerk: Mellisa Seamans

Non-Union Wages & Benefits

MOTION: “To approve a 45-cents-per-hour wage increase for non-union employees; that non-union employees will move to the new health insurance plan; and to recommend that future wage increases be based on performance evaluations.” (Rep. Cordelli, Rep. Schmidt 2nd). **The motion passed 9-5.**

Carroll County Delegation
March 20, 2015

Representatives	Yes	No
Chair Karen Umberger	X	
Vice Chair Mark McConkey	X	
Clerk Ed Butler		X
Avellani, Lino	X	
Buco, Tom		X
Chandler, Gene	X	
Comeau, Ed	X	
Cordelli, Glenn	X	
Crawford, Karel		X
McCarthy, Frank	X	
Nelson, Bill	X	
Parker, Harold	X	
Schmidt, Steve		X
Ticehurst, Susan		X
Wright, Donald	Not Voting	

- Rep. Ticehurst stated the wage increase amount is “pretty arbitrary” and asked for justification of the figure
- Rep. Schmidt said the committee formed to make a salary recommendation had several motions, finally deciding in a 3-2 vote on the 45-cents-per-hour. Rep. Schmidt said the commissioner’s original recommendation of 75-cents-per-hour for non-union employees was “rather rich” in comparison to the negotiated union contracts. Based on the average 53-cents-per-hour increase for sheriff’s department union employees and the 45-cents-per-hour increase for jail union employees, he said this recommendation for non-union employees is more in line.

2015 Budget Approval (Continued from 03/13/15)

Account #	Account Name	Amount	Motion
4100	Commissioners	\$233,000	Motion to reduce Education line failed 7

Carroll County Delegation
March 20, 2015

			to 7 Motion to reduce Education line to \$1,807 passes. Rep. Schmidt motion to approve bottom line of \$233,000 passes.
4103	Human Resources	\$162,037	Motion to approve passed 8-6. Rep. Cordelli opposed the addition of a part-time position citing the performance audit that recommends no additional staffing needed in HR
4104	County Administrator	\$110,688	Motion to approve passed 11-3 with Reps. Chandler, Bucu, and Ticehurst opposed.
4106	Water Works	\$58,901	Passed 14-0.
4110	County Attorney	\$494,262	Passed 11-3 Reps. Butler,

CARROLL COUNTY COMMISSIONERS' REPORT FOR 2015

Carroll County Delegation
March 20, 2015

			Chandler, Ticehurst opposed.
4111	Victim/Witness	\$115,650	Passed 14-0.
4120	Registry of Deeds	\$534,278	Passed 12-2 Reps. Chandler and Ticehurst opposed
4140	Sheriff's Department	\$1,845,675	Passed 13-1
4142	Dispatch Center	\$820,954	Passed 11-3 with Reps. Comeau, Cordelli, and Parker opposed.
4150	Medical Referee	\$18,000	Passed 12-2
4170	Administration Building	\$179,328	Passed 13-1
4190	Human Services – BEAS		Rep. Avellani motion to table failed 5-9 with Reps. Avellani, Comeau, McCarthy, McConkey and Nelson in favor. A motion to pass the full original budget amount (\$4,653,599) failed 7-7. A

CARROLL COUNTY COMMISSIONERS' REPORT FOR 2015

Carroll County Delegation
March 20, 2015

			motion by Rep. Chandler to reduce to \$4,453,599 passed with Reps. Bucu, Comeau, and Schmidt opposed.
Account #	Account Name	Amount	Motion
4193	Maintenance	\$160,386	Passed 12-2 with Reps. Butler and Ticehurst opposed.
4197	Sewer System	\$41,103	Passed 9-5
6100	Jail & HOC	\$3,394,867	Passed 14-0.
7100	County Farm	\$150,316	Passed 10-4 with Reps. Avellani, Chandler, Comeau, and McConkey opposed.
8000	Information Technology	\$248,108	Passed 11-3 with Reps. Avellani, Chandler, McConkey opposed.
9500	MVNH Annex	\$24,100	Passed 12-2
	TOTAL General Fund	\$14,389,561	Passed 13-0 on a roll call
5100	MVC Administration	\$990,244	Passed 14-0

CARROLL COUNTY COMMISSIONERS' REPORT FOR 2015

Carroll County Delegation
March 20, 2015

5130	MVC Dietary	\$1,790,450	Passed 11-3
5140	MVC Nursing	\$6,526,233	Passed
5150	MVC Plant Operations	\$891,169	Passed 12-0
5160	MVC Laundry	\$147,072	Passed 12-0
5170	MVC Housekeeping	\$459,629	Passed 12-0
5180	MVC Physicians&Pharmacy	\$92,500	Passed 12-0
5190	MVC Physical Therapy	\$314,805	Passed 12-0
5191	MVC Recreational Therapy	\$450,505	Passed 12-0
5192	MVC Social Services Dept	\$169,747	Passed 12-0
5193	MVC Special Services Dept	\$383,650	Passed 12-0
9100	MVC Bond Interest	\$688,844	Passed 12-0
9160	MVC Long Term Debt	\$1,175,000	Passed 12-0
	TOTAL MVC Enterprise	\$14,079,848	Passed 12-0
	TOTAL County Budget	\$28,469,409	Passed 9-3 on a roll call vote with Reps. Avellani, Comeau, McConkey opposed
Revenue			
7093	Maintenance Income	\$46,000	Passed
7000	Farm Income	\$100,500	An approved motion to reconsider re-opened discussion on this item. Rep. McConkey's

Carroll County Delegation
March 20, 2015

			motion to increase Sale of Wood to \$63,000 passed 10-2
5000	MVC Enterprise Revenue	\$11,938,679	Passed 12-0
4000-010	Income from Taxes	\$15,223,774	Passed on a roll call 7-6 with Reps. Avellani, Chandler, Comeau, Cordelli, McCarthy, McConkey opposed.
4000	County General	\$15,320,776	Passed by show of hands 8-5
4010	Sheriff's Income	\$251,320	Passed 13-0
	TOTAL REVENUE	\$28,469,409	Passed on roll call vote 7-5 with Reps. Avellani, Chandler, Comeau, Cordelli, and McConkey opposed.

Rep. Cordelli suggested the county administrator job description be amended to include “supervise development of all RFPs and assist with preparation of resulting contracts”.

Carroll County Delegation
March 20, 2015

A temporary employee will be hired to redact records in preparation for the Registry records being made available online to the public. Rep. Ticehurst questioned this as a “policy issue” given that the Delegation has not given approval for the Registry to go online. Rep. Chandler questioned the temporary position is necessary. Ms. Scott confirmed the current staff work 7.5 hours per day (8am-4pm operating hours minus half hour lunch break). Rep. Chandler suggested that increasing the work day to a full eight hours would give extra staffing time to do the redaction work.

Rep. Chandler pointed out that, in the future, no changes should be made to the subcommittee recommendations budget column without the subcommittee discussing and voting on the item.

Regarding Human Services (Bureau of Elderly and Adult Services), several representatives expressed concern about continuing to pay this annual bill without a clear explanation of how it is calculated by NH Department of Health and Human Services. In response to Rep. Comeau’s concerns, Rep. Umberger suggested he introduce legislation and said he would have several co-sponsors from this county and across the state.

Rep. McConkey expressed frustration that throughout the budgeting process revenue figures have not been up-to-date.

Rep. Umberger reminded the commissioners to create a “Public Works” budget category and group all related budgets.

Rep. Chandler made a motion, but later withdrew it, to apply \$400,000 of the nursing home bond balance to offset taxes. Ms. Garry said \$487,783 was paid to Excel Construction for the demolition of the two wings of the old nursing home, leaving approximately \$430,000 in the bond proceeds fund. Rep. Buco said the remaining funds should be used to pay down the principal. Rep. Umberger said she will put the nursing home bond discussion on the agenda for the next delegation meeting.

Carroll County Delegation
March 20, 2015

Rep. Cordelli pointed out it appears there is a deficit for the 2014 budget year.

MOTION: “Meet in Concord Wednesday, March 25 to finalize the budget” (Rep. Chandler, Rep. McConkey 2nd)
Motion passed

Fiber Optic (Capital Expenditure)

Rep. Buco made a motion to reconsider this item that was not approved at the March 13 meeting (\$80,000). He presented new information that current servers are not in a secured location and approving this project will result in cost savings in the future. Comm. Sorensen said the budget request is based on the original estimate but he has since learned there is already conduit connecting the jail and old nursing home. He was unable to give an estimated cost savings to reducing the scope of the project. **The motion to reconsider failed 6-8 with Reps. Avellani, Chandler, Comeau, Cordelli, McCarthy, McConkey, Nelson, and Parker opposed.**

Hale's Location

MOTION: “Approve payment reduce ‘Election, Registration, and Vital Statistics’ to \$650”
Motion passed by a show of hands.

“Approve the Hale's Location 2015 budget of \$230,666” Motion passed by a show of hands.

“Approve the Hale's Location 2015 revenue in the amount of \$40,050” Motion passed by a show of hands.

Comm. Sorensen said the commissioners have encouraged the residents of Hale's Location to become a town so “we can get out of this mess.”

Carroll County Delegation
March 20, 2015

Approval of minutes

MOTION: “Approve the minutes of the March 13, 2015 Delegation meeting as distributed”. Motion passed by voice vote.

Convention

MOTION: “To go into convention to ratify previously made motions”. Motion passed by voice vote. The Delegation then proceeded to ratify the following motions and actions taken during today’s full Delegation meeting:

1. Approve the minutes of the March 13, 2015 Delegation meeting as distributed” passed on a voice vote.
2. “To approve a 45-cents-per-hour wage increase for non-union employees; that non-union employees will move to the new health insurance plan; and to recommend that future wage increases be based on performance evaluations.” (Passed 9-3)
3. “To ratify the Hale’s Location budget”

Wood Processing Facility

Rep. Ticehurst made a **motion to bring this tabled discussion “off the table”**. She said the commissioners should be allowed to move forward with their construction plan as it involves insurance proceeds and previously appropriated funds. No additional funds will be raised by taxes. Rep. McConkey said it has been four years since that original appropriation so there

Carroll County Delegation
March 20, 2015

seems to be no need for this project. The motion failed 3-8. This motion was also ratified in Convention.

Public Comment

None

Respectfully submitted,

Mellisa Seamans
Recording Secretary

*******Signature Page Follows*******

Minutes approved by majority vote of the Delegation on

Rep. Karen Umberger, Chairman

Rep. Mark McConkey, Vice Chairman

Rep. Ed Butler, Clerk

Meeting of Carroll County Delegation

3/25/15; 1:15PM

Concord; Legislative Office Building, Room 201

In attendance, Reps: Nelson, Wright, Cordelli, Schmidt, Crawford (left before roll call voting began), Parker, Comeau, Chandler, Umberger, McCarthy, Bucu, Ticehurst, McConkey, Avellani, Butler

Meeting called to order by Chair Rep. Umberger.

Brief discussion of Hale=s Location budget. Total Gross Appropriations of \$236,016 moved by Reps. Chandler & Parker. Unanimous, by show of hands, in support.

The MS-42, as handed to all members present, shows a total appropriation line of \$28,469,409, which is a 6.2% increase in the amount to be raised by taxes.

The Chair noted that our approval of the MS-42 must be done by 3/31.

Representative Cordelli and McConkey raised a new concern. It appears that, in the final analysis of last year's budget, not understood until very recently, there is a deficit of \$567K. How has this deficit gone undetected and not discussed? It appears that the bills continued to be paid through the TANs, but won't this discrepancy need to be addressed?

Discussion ensued regarding how to highlight this concern & how to resolve it. The Chair explained how a supplemental budget would be constructed, if necessary.

Reps. Schmidt & Butler moved the total appropriation line of \$28,469,409.

Reps Mcconkey and Avellani moved an amendment (#1) to reduce line 4412 (page 3) by \$567,000 changing the County Nursing

Home Subtotal to \$10,658,760.

Discussion determined that such an amendment would leave the budget unbalanced and the whole budget would then not be able to be approved. Further work would need to be done, even at another meeting at the end of the week, so that the MS-42 could be approved and submitted. It was agreed, if this amendment passed, another balancing adjustment would be proposed.

Roll Call - Amendment#1:

Umberger	Yea	
Nelson	Yea	
Wright	Yea	
Cordelli	Yea	
Schmidt	Yea	
Parker	Yea	
Comeau	Yea	
Chandler	Yea	
McCarthy	Yea	
Buco	Yea	
Ticehurst	Yea	
McConkey	Yea	
Avellani	Yea	
Butler	Yea	

Amendment moved by Reps. Chandler & Wright (#2) to add \$567K to line 4198, changing the General Government Subtotal to \$3,133,311.

Roll Call - Amendment#2:

Umberger	Yea	
Nelson	Yea	
Wright	Yea	
Cordelli	Yea	
Schmidt	Yea	
Parker	Yea	
Comeau	Yea	
Chandler	Yea	
McCarthy	Yea	
Buco	Yea	
Ticehurst	Yea	
McConkey	Yea	
Avellani	Yea	
Butler	Yea	

The Chair asked for a final vote on the motion, as amended.

Umberger	Yea	
Nelson	Yea	
Wright	Yea	
Cordelli	Yea	

Schmidt	Yea	
Parker	Yea	
Comeau	Yea	
Chandler	Yea	
McCarthy	Yea	
Buco	Yea	
Ticehurst		Nay
McConkey	Yea	
Avellani		Nay
Butler	Yea	

Reps. Chandler and Wright moved approval of the Total Estimated Revenues of \$13,245,635. Unanimous, by voice vote, in support.

Reps Chandler and Parker moved approval of the Amount Certified to be Raised by Taxes of \$15,223,774. Unanimous, by voice vote, in support.

Reps. Chandler & McCarthy moved to go into Convention.
Approved by Voice Vote.

Reps Chandler & McCarthy moved to approve the MS-42, as amended. Unanimous, by voice vote, in support.

Reps. McCarthy and Bucu moved to approve the Hale=s Location budget as proposed. Unanimous, by voice vote, in support.

Reps. McConkey and McCarthy moved to come out of Convention. Approved by Voice Vote.

Reps. Cordelli and Butler moved to Adjourn. Approved by Voice Vote.

Minutes submitted by Clerk Rep. Butler.

**County of Carroll
Delegation Meeting**

**Carroll County Administration Building
May 4, 2015
10:00 a.m.**

Attendance

Representatives	Present	Absent
Chair Karen Umberger	X	
Vice Chair Mark McConkey	X	
Clerk Ed Butler	X	
Avellani, Lino	X	
Buco, Tom	X	
Chandler, Gene	X	
Comeau, Ed	X	
Cordelli, Glenn	X	
Crawford, Karel	X	
McCarthy, Frank	X	
Nelson, Bill	X	
Parker, Harold	X	
Schmidt, Steve	X	
Ticehurst, Susan	X	
Wright, Donald		X

Recording Clerk: Mellisa Seamans

All present recited the Pledge of Allegiance.

Approval of minutes

MOTION: “Approve the minutes of the March 20, 2015 Delegation meeting as amended”.
Moved by Rep. McConkey. 2nd Rep. Parker. Motion passed by voice vote.

MOTION: “Approve the minutes of the March 25, 2015 Delegation meeting as presented”.

Carroll County Delegation
May 4, 2015

Moved by Rep. Schmidt. Rep. Butler 2nd.
Motion passed by voice vote.

Appointment of County Treasurer

No formal action taken. This item continued to future Delegation meeting.

- Interested applicants are invited to submit a resume to the Delegation for review. The submission should include their understanding of the roles and responsibilities of County Treasurer.
- In the interim, Chip Albee will continue his service as Deputy County Treasurer.

County Fiscal Position

Rep. Umberger gave the following comment to open discussion on this topic:

“The Commissioners provide to the Delegation a budget in December that they have crafted and worked on. It then becomes the responsibility of the Delegation who acts as the legislative body for the County to come back to them with an approved budget. And that approved budget and revenue are what the commissioners are responsible for managing. Whether they like the budget and the revenues or not, is basically immaterial. That is their responsibility to manage. I understand there have been comments in the newspaper which I have not read because they were not in the northern part of the state or the county that has said that it’s not their (commissioners) budget. They are, in fact, responsible for the daily operation, expenses and revenue, of the county. And if they can find anything else in any RSA or in any discussion with anyone that relieves them of that responsibility, I certainly would appreciate them coming to me and saying, “oh, by the way Representative Umberger, here is where it says I don’t have to do this.” Because it’s not there. You can be unhappy. You can be coy. You can be whatever. But it is the commissioner’s responsibility to take the budget that the Delegation has given them and try and manage it.

Carroll County Delegation
May 4, 2015

*One of the reasons that we have quarterly discussions about the budget is for the commissioners to tell us a) if we're overspending, b) if our revenues are not coming in, and c) what are they going to do about it. We as a delegation do not **manage** the budget of the county. We prepare the budget and we present it to the commissioners. We also have approval authority for any construction over \$5,000. And those are basically our responsibilities. The remainder of the responsibilities rests with our elected county commissioners and the staff that they hire. That has become one of the things that we seem to have forgotten is that we as a delegation are not involved in the individual county day-to-day operations. That's why the people of the County have elected three commissioners. Hopefully, all three of the commissioners have taken the oath of office so that you can in fact carry out your duties. The delegation is not responsible for managing the day to day operations or anything other than overseeing what is going on with the budget. It becomes our responsibility to make sure that when the MS 42 goes to the county to set the tax rate in September that we are in a position to know where we are and what we need to tax the people of Carroll County to support.*

We have all sorts of questions, all sorts of concerns. Everyone does. But never once do I remember during the course of fiscal year 2014 the commissioners ever saying to us "oh, by the way, our revenues are not meeting expectations. Oh, by the way, our expenses at the nursing home are exceeding our revenues. Until January and February of this year when we were trying to put together a budget. If in fact you are not going to do your due diligence in relationship to managing the budget, managing the revenue, identifying problems, then it becomes extremely difficult for us as a delegation to be able to set the tax rate in September. We are not going to do your job.

We also have had some problems with the MS-45 which is the statement of our financial situation as prepared by the auditor. In this MS-45 the difference between 2013 and 2014, the auditor identified \$2.4 million

Carroll County Delegation
May 4, 2015

that he has identified as uncollectible. [Copies of MS-45 provided to all representatives]. At this point in time it stands at about \$1.5 million. Last year, it was at, in the accounts receivable, \$3.8 million. One would have to assume we collected about \$2.4 million or if we didn't collect it, it got written off as a bad debt by the auditor. When we asked these questions, it was, "Oh, oh." If you think about this \$2.4 million and you think about the vanishing money from the bond, they come pretty close to each other. The person who signs off on the MS-45 is the Clerk and that was signed off in 2013 and 2014. In our 2014 MS-45 we have ended up approximately \$1.4 million short. This was not brought to our attention by the commissioners. I have spent more hours than I care to, looking over where the problems were and what caused the deficit. I am not simply going to say 'well we have to raise taxes another \$1.4 million to cover our losses'. We have got to get a handle on whatever is happening on the financial side of the County."

MVC Subcommittee Report – Rep. Nelson

- Revenue is down, in part, due to 1,200 "empty bed" days. Appear to be more on track this year.
- Skilled services contractor did not consistently render anticipated services in 2014.
- 2015 budget based on 2012 and 2013 final numbers rather than 2014 which was an "off" year; did not have full disclosure/correct numbers when formulating 2014 budget
- MVC Administrator drafting request for proposals to explore changing skilled service provider
- The current service provider contract was multi-year contract and now can be cancelled with 30-day notice. New contract will have penalty for not providing necessary services. The new contract will be presented to the commissioners in June with late-August/early-September implementation.
- Subcommittee will meet again May 18. Accurate, up-to-date information has been requested. MVC staff has been very helpful providing information.

Carroll County Delegation
May 4, 2015

- MVC finance staff were not informed that the auditor was writing off bad debt, learning that information only after the 2014 statement was finalized.
- Comm. Sorensen said the first time he heard about the auditors writing off \$2.4 million in debt was today. [The MS-45 was signed April 9]
- Rep. Schmidt questioned the rationale of the auditor writing off “bad debt” and what formula was used to determine the amount.
- Comm. Miller reported that bad debt was not written off in the past, 2014 being the first time.
- Rep. Cordelli recommended that a collection agency be contracted to collect past due amounts
- Rep. Chandler said the delegation needs to be kept abreast of accounts receivable status during the budget process.
- Rep. Cordelli suggested making a motion regarding a forensic audit. Rep. Umberger asked that this wait until the MVC subcommittee has a chance to do their work with MVC administration over the next two weeks. Rep. Cordelli reported that NH RSA 21-J:20 allows the delegation to ask NH Department of Revenue to do an exhaustive, albeit expensive, audit of county finance.
- Rep. Chandler disputed recent allegations by the commissioners and former treasurer the delegation drained the surplus to offset taxes and failed to budget for the nursing home bond.

County Administrator

Rep. Schmidt was appointed delegation representative to the county administrator hiring panel. Rep. Cordelli was appointed as alternate. Comm. Sorensen reported the hiring panel consists of three commissioners, two accountants, two county administrators, the human resource director, and one representative. Rep. Umberger said that Conway Town Manager Earl Sires offered written suggestions and his assistance to the County during the hiring process.

Carroll County Delegation
May 4, 2015

Budget Review – 1st Quarter 2015

Comm. Sorensen reviewed the following budget items overspent to date. Comm. Sorensen said the commissioners approved all over-expenditures.

4100 Commissioners

.067 Advertising

.069 Annual Reports

Cost to print 50 reports exceeded expected cost due to extra pages required to accommodate lengthy delegation meeting minutes. The report is available on the County website.

4193 Maintenance

.029 Contracted Fees & Services

This bookkeeping error to be corrected to move the purchase of shovels to the correct line.

9500 MVNH Annex

.081 Maintenance & Repair

Comm. Sorensen said the Legal line (4102.003) will be overspent. Rep. McConkey questioned if there is sufficient money in the budget for the audit work that will be completed this year. Ms. Garry said there is \$35,000 available and she certainly hopes this is enough.

Comm. Miller reported the auditor charged \$3,000 for the April site visit to the County to meet with representatives. Rep. Umberger said the meeting produced a lot of good information.

When the copy of the final 2012 audit is released from the auditor, Ms. Garry will email a copy to all representatives and it will be posted to the county website.

Carroll County Delegation
May 4, 2015

Rep. Umberger agreed to contact NH Department of Revenue to get a cost estimate for a forensic audit by that department.

MVC – Collective Bargaining Agreement

**MOTION: “To accept the nursing home contract”.
Motion by Rep. Butler, 2nd Rep. Nelson.
Motion passed 12-1.**

Representatives	Yes	No
Chair Karen Umberger	X	
Vice Chair Mark McConkey	X	
Clerk Ed Butler	X	
Avellani, Lino	X	
Buco, Tom	X	
Chandler, Gene	Not Voting	
Comeau, Ed	X	
Cordelli, Glenn	X	
Crawford, Karel	X	
McCarthy, Frank		X
Nelson, Bill	X	
Parker, Harold	X	
Schmidt, Steve	X	
Ticehurst, Susan	X	
Wright, Donald	Not Voting	

An attempt to approve this contract failed at a previous meeting. Sorensen said renegotiation took place “over the phone” and should be a minimal cost. As a result, an agreement has been reached of a 75-cents-per hour increase in 2015 (effective May 1) and a 50-cents-per-hour increase in 2016 (effective April 1, 2016). There is a cost of \$84,160.21 for May through December 2015 and approximately \$93,000 for 2016 with a total savings of approximately \$220,000 because of the switch to a new medical insurance plan for all employees effective July 1.

Convention

Carroll County Delegation
May 4, 2015

MOTION: “To go into convention to ratify previously made motions”. Motion by Rep. McConkey, 2nd Rep. Parker. Motion passed by voice vote. The Delegation then proceeded to ratify the following motions and actions taken during today’s full Delegation meeting:

1. “To approve the minutes of the March 20 and March 25, 2015”. Motion by Rep. McConkey, 2nd Rep. Avellani passed 13-0.
2. “To accept the nursing home contract”. Motion by Rep. Butler, 2nd Rep. Parker passed 13-0.

The Delegation moved out of Convention.

Public Comment

CCHOC Superintendent Jason Henry invited the representative to attend the jail staff appreciation banquet May 7, from 6 to 8 p.m., at the nursing home.

Comm. Sorensen said the commissioners take seriously the County deficit and are doing the best they can to make the corrections.

Daymond Steer (Conway Daily Sun) asked about the impact of a budget increase on the tax rate. Rep. Umberger indicated it is too early to tell and there is much work to be done before the tax rate setting in the fall.

Rep. McCarthy reminded the commissioners a bill has passed and is awaiting the governor’s signature regarding transferring of appropriations within the County budget.

Respectfully submitted,

Mellisa Seamans
Recording Secretary

Carroll County Delegation
May 4, 2015

Minutes approved by majority vote of the Delegation on

Rep. Karen Umberger, Chairman

Rep. Mark McConkey, Vice Chairman

Rep. Ed Butler, Clerk

**County of Carroll
Delegation Meeting**

Carroll County Administration Building

May 22, 2015

1:00 p.m.

Attendance

Representatives	Present	Absent
Chair Karen Umberger	X	
Vice Chair Mark McConkey	X	
Clerk Ed Butler	X	
Avellani, Lino	X	
Buco, Tom		X
Chandler, Gene		X
Comeau, Ed	X	
Cordelli, Glenn	X	
Crawford, Karel	X	
McCarthy, Frank	X	
Nelson, Bill	X	
Parker, Harold	X	
Schmidt, Steve	X	
Ticehurst, Susan	X	
Wright, Donald		X

Invited Guests: John Beardmore, Commissioner NH DRA
Stephan Hamilton, Director NH DRA Municipal
& Property Division
Cate De Vasto, DRA

Other Present: Carroll County Commissioners David Sorensen and David Babson; Human Resource Director Wynette DeGroot; MVC Administrator Howard Chandler; Ann Hamilton of UNH Cooperative Extension; Steve Brown (Wakefield, NH); John Ruckenbrod (recording the proceedings for governmentoversite.com)

Recording Clerk: Mellisa Seamans

All present recited the Pledge of Allegiance

NH Department of Revenue

Carroll County Delegation
May 22, 2015

NH DRA Comm. Beardmore addressed the Delegation and explained the project his agency plans to complete at Carroll County this summer.

Discussion points:

- In Fall 2014, NH DRA had a “difficult” time setting property tax rates and this put Carroll County “on the radar”.
- Was very close to having to “cut bait” with the County and set the tax rates using NH DRA data rather than county data.
- Through the winter had heard there is growing concern about the position of county finances, lack of trust, and so forth
- It was suggested that NH DRA perform an audit or order a private entity to do this. Mr. Beardmore said his agency could do this but would rather not as the agencies resources are “pretty thin”. If DRA ordered a private firm to do it, it would be at the county expense and would be expensive.
- The agency does have time and resources to investigate current state of affairs in Carroll County
- Will speak to delegation, commissioners, county staff, and auditors to accumulate the list of concerns and facts and dig deeper into what is the current unassigned fund balance of the county. What can the county do going forward to gain a higher level of confidence in the numbers?
- “Don’t want to do a full blown audit – want to make sure we have confidence in the financial documents reported to the Department” ~ Mr. Beardmore
- “We are at a point in Carroll County where the state needs to devote some resources into reviewing...taking a closer look at how the numbers we recently received were developed and developing a higher level of confidence that those are, in fact, the appropriate numbers. When an ending balance and a beginning balance that are one day apart swing by millions of dollars that raises some concerns.” ~Mr. Beardmore
- All materials gathered, including notes from interviews will be available to the public. The final report will also be a public document.

Carroll County Delegation
May 22, 2015

- “From end of 2013 to start of 2014 the County went from what was a very comfortable surplus to a concerning deficit” ~Mr. Beardmore
- Scope of work will be available in draft form the first week of June and no later than July 4th the project will “get going in a substantive way”
- Utmost concern – where are we right now; will only go as deep and far back to gain the level of confidence that we are one million dollar in deficit; want to make recommendations to be useful enough to set a more positive course going forward; the goal is not to do a financial history
- This will not be a forensic audit about what has happened in the County over the past few years
- The commissioners were asked to work with the auditors to “fast track” the 2013 audit. Comm. Sorensen said he will call the auditor to follow-up on this. DRA staff will provide a list to the County business office as to what other documents will be needed.
- Comm. Babson thanked the DRA representatives for offering to “help us get to a point where we have confidence in our own numbers”.
- “Something we have heard quite a bit about are receivables in the nursing home area. That’s something we are going to take a look at. In the sense that, what is the current state? And how does that, if at all, relate to your general fund undesignated surplus and the changing financial position as reported by two different annual financial documents. The answer may be there is no direct impact. The answer may be there could be if you’d like there to be. That’s an example of something that we’ve heard about from several individuals around this table and we probably ought to take a look at as we go. And put in writing what we believe to be the law and the proper procedure in this area. We are happy to accumulate whatever thoughts at whatever level those involved would like to share with us. At some point we’re

Carroll County Delegation
May 22, 2015

going to have to separate the grain from the shaft and make a judgement call about what is useful.” ~ Mr. Beardmore

- Rep. Umberger said there have been a lot of concerns from the delegation and from constituents. She offered to collect all comments and forward them to DRA.
- “Interviews and conversations are just as important as spreadsheets because that is how you identify what the issues are. They often don’t appear while reviewing a spreadsheet without having the context.” ~ Mr. Beardmore
- “The goal is make sure we are asking the right questions and looking in the right places” ~ Mr. Beardmore
- DRA has not received copies of management letters that are “part of discovery” for the annual audits. These should be sent to DRA for the audit years 2010 to present and going forward.
- Rep. Avellani suggested in the revenue reports given to the delegation there is never a line for uncollected debt. He said this would be a prudent change so the delegation could understand the true financial status of the County during budget season.
- Mr. Beardmore explained there is no law or set policy to dictate how this project should proceed. Authority to conduct this project comes from the requirement to set the proper property tax rates and this is accomplished by having confidence in the numbers contained in the reporting.
- Steve Brown (Wakefield, NH) asked that DRA take a look at and consider the legality of paying bills out of a subsequent year’s budget.

Public Hearing – Legal Fees

Hearing convened at 2:03 p.m. for the purpose of accepting public comment regarding the commissioner’s request to transfer money to cover the overage in the legal expense (4102.003) line.

Comm. Sorensen suggested the overage of \$4,884 be taken out of the compensation study line (4102.027) and cautioned that more legal fees will be forthcoming.

Carroll County Delegation
May 22, 2015

Steve Brown (Wakefield, NH) asked if the county attorney is being utilized to reduce the cost of hiring an outside attorney. Ms. DeGroot said the county attorney does legal review of documents for the commissioners but recent court cases have required an outside attorney who specializes in employment law.

Rep. Butler questioned the need for a compensation study at this time and said it has a lower priority than other things in the budget.

The public hearing closed at 2:14 p.m.

Motion – Move \$10,000 from the Compensation Study line (4102.027) to cover current overage and additional expected expense in the legal line (4102.003) (Motion by Rep. Butler, 2nd by Rep. Umberger). [FAILED]

Rep. McConkey made a motion to amend this to \$5,000 (2nd by Rep. McCarthy). Rep. McConkey explained the subcommittee cut the commissioner's requested legal budget amount in an effort to keep an "ongoing dialogue not previously had" between the delegation and commissioners. Rep. McConkey then amended his amendment to \$6,000. This amendment failed on a show of hands (4-8 with Reps. Schmidt, Cordelli, Nelson, Avellani, Comeau, Parker, Ticehurst, and Umberger opposed).

The original motion failed on a show of hands (3-9 with Reps. Butler, Umberger, and Nelson voting in the affirmative).

MOTION: Move \$6,000 from the Information Technology-New Equipment line (8000.097) to the

Carroll County Delegation
May 22, 2015

Legal line (4102.003). (Motion by Rep. Cordelli, 2nd Rep. Schmidt). [WITHDRAWN]

Following a brief discussion, this motion was withdrawn.

MOTION: Move \$6,000 from the Pig Barn Fund to the Legal line (4102.003). (Motion by Rep. Avellani, 2nd Rep. Parker). [WITHDRAWN]

After some discussion, it remained unclear where the insurance proceeds received (2013) when the pole barn collapsed (2012) are accounted for in the revenue section of the budget, Rep. Avellani withdrew this motion.

MOTION: Move \$7,000 from Human Resources-Part Time Salary (4103.006) to the Legal line (4102.003). (Motion by Rep. Schmidt 2nd Rep. Parker) [PASSED]

Rep. Butler offered an amendment that would restore this line item if the insurance proceeds from the previous motion can be located. His amendment received no second.

On a show of hands, the motion to move \$7,000 from Human Resources-Part Time Salary (4103.006) to the Legal line (4102.003) passed 8-4 with Reps. McCarthy, Butler, Ticehurst, and Comeau opposed.

- Comm. Sorensen will forward to the delegation a list of all open court cases the County is currently involved in as well as a detailed accounting of legal expenses incurred from January 1, 2015 to date.
- Rep. Umberger noted there are other line items in the 2015 budget that are overspent (as of April 30) and will need to be

Carroll County Delegation
May 22, 2015

addressed. She suggested the commissioners halt employee travel/conferences and delay hiring.

MOTION: To let the delegation chair, vice-chair, and clerk serve as the executive committee for the purpose of approving appropriation transfers based on a written request from the commissioners and notification to the rest of the delegation. (Motion by Rep. Cordell, 2nd Rep. Avellani). [PASSED]

On a show of hands, this motion passed 9-3 with Reps. Nelson, Parker, and Ticehurst opposed.

- The Appropriation Policy subcommittee will reconvene to continue work on the policy, including this action.

MOTION: To authorize the finance manager to pay Deputy County Treasurer Chip Albee at the Treasurer salary rate until a county treasurer is appointed. (Motion by Rep. Umberger) [PASSED]

This motion passed on a show of hands (10-2) with Reps. Schmidt and Ticehurst opposed.

- The commissioners were asked to place an advertisement on the County website calling for those interested in the Treasurer position to submit a resume and plan for fulfilling the responsibilities of this position.

Approval of minutes

MOTION: “Approve the minutes of the May 4, 2015 Delegation meeting”. Moved by Rep. McConkey. 2nd Rep. Parker. Motion passed by voice vote.

Convention

Carroll County Delegation
May 22, 2015

MOTION: “To go into convention to ratify previously made motions”. Motion by Rep. Parker, 2nd Rep. McConkey. Motion passed by voice vote. The Delegation then proceeded to ratify the following motions and actions taken during today’s full Delegation meeting:

MOTION: “Approve the minutes of the May 4, 2015 Delegation meeting”. Motion by Rep. McConkey, 2nd Rep. Butler. Motion passed by voice vote.

MOTION: Move \$7,000 from Human Resources-Part Time Salary (4103.006) to the Legal line (4102.003). Motion by Rep. Schmidt 2nd Rep. Cordelli. Motion passed 10-2 with Reps. Butler and Ticehurst opposed.

MOTION: To let the delegation chair, vice-chair, and clerk serve as the Executive Committee for the purpose of approving appropriation transfers based on a written request from the commissioners and notification to the rest of the delegation. Motion by Rep. Schmidt, 2nd Rep. Crawford passed 10-2 with Reps. Butler and Ticehurst opposed.

MOTION: To authorize the finance manager to pay Deputy County Treasurer Chip Albee at the Treasurer salary rate until a county treasurer is appointed. Motion by Rep. Butler, 2nd Rep. Cordelli passed 10-2 with Reps. Schmidt and Ticehurst opposed.

MOTION: To move out of Convention. Motion Rep. McConkey, 2nd Rep. Crawford. Motion passed on a voice vote.

Public Comment

Carroll County Delegation
May 22, 2015

Mr. Brown asked who is responsible for writing financial controls for the County and where does this stand. He suggested the delegation form a subcommittee to assist with writing the financial controls. He said 'the way we've always done it in Carroll County needs to end today'. Rep. Umberger answered that the county commissioners and their staff are responsible for managing the budget, including writing these controls.

Other

Rep. Ticehurst reported she went to the Carroll County House of Corrections staff appreciation event. She acknowledged the staff who received awards as well as businesses that donated prizes for the event.

Rep. Avellani requested an update about concerns he raised regarding nursing home revenue not posted to the County financial system. Rep. McConkey reported he and Rep. Umberger met today with the business office employee responsible for this data entry. She will research the concerns and respond to the subcommittee as soon as possible. Further, she will provide a copy of the monthly credit card statement to the subcommittee. Rep. Avellani's question about the \$5,000 discrepancy in the 2014 reporting between CCHOC cost of meals and MVC income remains unanswered. Rep. Avellani continues to seek clarification on the accounting of the \$64,280 supplemental budget in the 2014 reporting.

Rep. Cordelli reiterated his request that the County financial software vendor be brought to a meeting to discuss system functionality. Comm. Sorensen said the commissioners can try to make this happen.

Rep. McConkey reported the nursing home subcommittee requested, on a unanimous vote, for staff to report back "what the cost would be to internalize all transactions and not having to send their papers over for further computation to the business office".

Rep. McConkey said the Kronos timekeeping system will interface with the software of an outside payroll vendor and the cost of this service was

Carroll County Delegation
May 22, 2015

requested to be included in the report. It was agreed the report would be given to the subcommittee within 60 days.

Rep. McConkey said he has since learned that the commissioners will not be pursuing completion of the requested report. Rep. Cordelli suggested the subcommittee draft a request for quotes (RFQ) to solicit pricing from payroll service vendors.

Respectfully submitted,

Mellisa Seamans
Recording Clerk

Minutes approved by majority vote of the Delegation on
___8/17/15___

Rep. Karen Umberger, Chairman

Rep. Mark McConkey, Vice Chairman

Rep. Ed Butler, Clerk

**County of Carroll
Delegation Meeting
Carroll County Courthouse
August 17, 2015
10:00 a.m.**

Delegation Attendance

Representatives	Present	Absent
Chair Karen Umberger	X	
Vice Chair Mark McConkey	X	
Clerk Ed Butler	X	
Avellani, Lino	X	
Buco, Tom		X
Chandler, Gene	X	
Comeau, Ed	X	
Cordelli, Glenn	X	
Crawford, Karel	X	
McCarthy, Frank	X	
Nelson, Bill	X	
Parker, Harold	X	
Schmidt, Steve	X	
Ticehurst, Susan	X	
Wright, Donald	X	

Others Present

Stephan Hamilton (NH DRA Director of Municipal and Property Division)

Kathryn Skouteris (NH DRA Assistant Commissioner)

Cate De Vasto (NH DRA Municipal Bureau Supervisor)

Ron Beaulieu (Ron L. Beaulieu & Company)

Carroll County Interim Treasurer William "Chip" Albee

Carroll County Commissioner David Sorensen

Carroll County Commissioner David Babson

An audience attendance sheet was not circulated. Approximately 125 people attended this meeting.

Those in attendance recited the Pledge of Allegiance.

Those in attendance were asked to turn off their cell phones.

Approval of Minutes

Carroll County Delegation
August 17, 2015

MOTION: **“To approve the May 22 Delegation meeting minutes”** (Motion by Rep. Parker, 2nd Rep. Butler). Motion passed on a voice vote.

Welcome Administrator

Rep. Umberger introduced and welcomed Carroll County Administrator Ken Robichaud.

Financial Review – NH Department of Revenue Administration

Mr. Hamilton reported good progress is being made toward the mid-September completion of the County financial review being conducted by NH DRA.

Budget Line-Item Transfers

Rep. Umberger reported that the Executive Committee has approved 10 budget line-item transfers as requested by the Board of Commissioners. She also reported that the commissioners approved \$139,000 +/- in budget cuts at their August 12 commissioner's meeting. None of the proposed cuts target outside agencies. Changes should not be made to the 2015 adopted budget reporting. Rather, the transfers and the budget cuts will be provided to the delegation on a separate spreadsheet for tracking purposes. The commissioners are charged with managing the budget that is approved by the Delegation. Rep. Cordelli suggested that the commissioners need to make deeper cuts to the budget.

Rep. Cordelli noted that he previously requested a detailed accounting of what services the auditor has or will be providing and a breakdown of associated costs by audit year. As of this date, Rep. Cordelli has not received a response to this request.

Rep. Cordelli referenced the May 22 Delegation meeting minutes that state, “Comm. Sorensen will forward to the delegation a list

Carroll County Delegation
August 17, 2015

of all open court cases the County is currently involved in as well as a detailed accounting of legal expenses incurred from January 1, 2015 to date". As of this date, the list has not been provided to the Delegation.

Rep. Umberger requested the commissioners provide the detailed accounting of auditing services and of legal expenses to the Delegation.

Rep. Chandler said it is not fair to the other County employees that the Executive Committee approved salary increases in the County Attorney's budget. He asked that the Committee reconsider their vote. The members of the Committee (Rep. Umberger, Rep. McConkey, and Rep. Butler) conferred. Rep. Umberger announced that the budget transfer will not be reconsidered and that County salary discussions will continue in the 2016 budget cycle.

Nursing Home Sub-Committee Recommendation

MOTION: "The Delegation terminates the agreement with the Starting Home Veteran's Transitional Housing for the adaptive reuse of the nursing home." (Motion by Rep. McConkey, 2nd by Rep. McCarthy)

Rep. Butler said it is a moot point because there is currently no money in the County budget to tear down the old nursing home.

Rep. McCarthy said if he thought there was a need, he could support the Starting Home effort.

On a request by Rep. McConkey, the motion was tabled with a vote of 11-3 with Reps. Chandler, McCarthy, and Nelson opposed.

Supplemental Budget

Carroll County Delegation
August 17, 2015

MOTION: “To schedule a public hearing as soon as practicable on a supplemental budget for \$2.4 million as the subject of that public hearing” (Motion by Rep. Gene Chandler, 2nd Rep. Butler)

After further discussion, Rep. Chandler offered to increase the dollar amount in the original motion from \$2.4 million to \$2.6 million for the purpose of moving a sufficient dollar amount to a public hearing. The motion was clarified prior to voting to read, **“To approve bringing \$2.6 million for a supplemental appropriation for deficit reduction to a public hearing as soon as possible”**

Representatives	YES	NO
Chair Karen Umberger	X	
Vice Chair Mark McConkey	X	
	YES	NO
Clerk Ed Butler	X	
Avellani, Lino	X	
Buco, Tom	ABSENT	
Chandler, Gene	X	
Comeau, Ed	X	
Cordelli, Glenn	X	
Crawford, Karel	X	
McCarthy, Frank	X	
Nelson, Bill	X	
Parker, Harold	X	
Schmidt, Steve	X	
Ticehurst, Susan	X	
Wright, Donald	X	

Discussion points:

- Mr. Hamilton: The goal of NH DRA is to provide advice to the County to assist it in responding to a serious financial situation. DRA is responsible to determine the amount of net appropriation that has to be apportioned to each municipality in the County.

Carroll County Delegation
August 17, 2015

The apportionment has to account for any deficits regardless if there is a supplemental appropriation made by the County to cover the deficit. The 2014 balance sheet indicates a deficit of \$907,000 in the general fund. Passing a supplemental budget will increase the amount the County is able to borrow in anticipation of taxes. With regards to long-term planning, there is a lot of work to do.

- Rep. Chandler said he is uncomfortable voting on a supplemental budget based on figures presented by the County administration without those numbers being validated by NH DRA as accurate. Mr. Hamilton said this is not within the DRA authority.
- Ms. Skouteris said there is a serious financial issue that should be addressed by immediately addressing the current cash flow problem. Analyzing the numbers can be done as part of a long range plan that could involve contracting with consultants.
- Rep. McConkey pointed out that the County may be as much as \$3 million “in the hole” and that he is “fearful” of relying on any financial information brought forward by the commissioner’s office.
- Rep. Umberger said the commissioners have agreed that by September 30 they will have developed a long-range plan. She asked the commissioners to address the possible restructuring of the nursing home bond as part of the long-range plan.
- Rep. Cordelli asked for a full accounting of the nursing home bond surplus. He expressed concern about apparent irregularities including the commissioners’ travel expenses and the purchase of duct tape being charged to the account. Comm. Sorensen denied these accusations.
- Mr. Beaulieu stated that the County needs a supplemental appropriation of \$2.5 million at this time. His firm has completed the 2010, 2011, 2012, 2013 audits to date and is nearing completion of the 2014 audit.
- Rep. Umberger said she will not approve future tax anticipation borrowing at greater than six-month increments.

Carroll County Delegation
August 17, 2015

- Mr. Beaulieu said the nursing home bond surplus was placed in a separate account and a portion was used to make bond payments. The account was treated as a separate pot of money and expenses paid from it were not raised first as part of the budget process.
- Mr. Albee said the Treasurer received Delegation approval to borrow up to \$17 million in anticipation of taxes in 2015. However, the delegation approved that only \$15.8 million is to be raised in taxes in 2015.
- Mr. Beaulieu said he is also a certified forensic audit and his firm is willing to take a “harder look” at any portion of the County’s finances as requested.
- Rep. Cordelli expressed concern about the presented cash flow analysis and the apparent sudden spike in spending and decrease in revenue.
- On behalf of her constituents in Moultonborough, Rep. Crawford expressed dismay at the \$624,000 additional dollars that will be paid by property owners in her town if the supplemental budget passes.
- Rep. Umberger said the County administrative office will come to the Delegation with a recommended date for the public hearing.

No Confidence Resolution

Rep Avellani proceeded to read the following into the record:

“As I sit here today as a newly elected state representative, voter, and taxpayer of Carroll County I am appalled and disappointed that Carroll County finds itself engulfed in such dire financial straits. As a delegation we have learned that the County finances have not been audited since 2009 even though it was budgeted for and the funds were spent. The County has had bad debt write-offs totaling in the millions. We have had the 2015 tax-anticipated note or TAN line of credit as it is called today in violation of state law used to cover a very large 2014 deficit and a public mention of bankruptcy that caused the bank to freeze the County’s line of credit. This delegation has been on numerous occasions been given incorrect financial information by the

Carroll County Delegation
August 17, 2015

commissioners. The county delegation is required by law to have the budget completed by March 31 of each year. As a result of receiving incomplete and inaccurate information from the commissioners relative to the 2014 budget, this body was forced to rely heavily on the 2012 and 2013 budget numbers in producing the 2015 budget. It is obvious that the commissioners have withheld vital financial information from the county delegation. When asked to find savings within the budget, the commissioners used scare tactics and made public announcements that outside non-profit agencies will be cut instead of following their statutory responsibility to stay within line-item appropriations. The commissioners offered little or no oversight and exceeded line-item appropriations many times in 2014. The delegation subcommittees have offered many ways to save money, specifically at the nursing home. I have found many discrepancies with the business office reporting of cash and credit card sales just from the café relating back to 2014 and 2015. The taxpayers of this County deserve accountable government and should not be held hostage by the commissioners' lack of oversight and adherence to their statutory responsibility. I offer the following resolution:

WHEREAS the Commissioners have led the Delegation to believe that financial statements and audits had been done annually; and

WHEREAS the Delegation learned in 2013 that no financial audit had been done since 2009 despite the building of a new nursing home; and

WHEREAS the Commissioners provided documentation to the Delegation in March of 2013 that there was a surplus of almost \$4.1 million and the Delegation used \$1.4 million to reduce the tax increase;

WHEREAS the Commissioners provided documentation to the Delegation in March of 2014 that there was a surplus of over \$3.1 million and the Delegation used under \$1.1 million to reduce the tax increase; and

WHEREAS the Commissioners provided documentation in December of 2014 to the Delegation indicating a 2014 deficit of \$567,000; and

Carroll County Delegation
August 17, 2015

WHEREAS the Commissioners provided documentation to the State of New Hampshire ion Spring of 2015 indicating a 2014 deficit of \$907,000; and

WHEREAS the Commissioners claimed it was not their responsibility to manage or monitor the County budget after discovery of the 2014 deficit in probably violation of RSA 643:1 by knowingly refraining from performing a duty imposed on him by law or clearly inherent in the nature of his office; and

WHEREAS the Commissioners have provided misleading or incorrect annual surplus information to the Delegation; and

WHEREAS the Commissioners cannot account for prior year claimed annual surpluses in apparent violation of RSA 24:15; and

WHEREAS the Commissioners have constantly provided differing budget figures or failed to provide information to Delegation members; and

WHEREAS the Commissioners allowed County departments to exceed line item appropriations over 150 times in the 214 without Delegation authorization in violation of RSA 24:15; and

WHEREASS the Commissioners have not accurately reported the nursing home bad debt that has been accumulating for the last seven years; and

WHEREAS the Commissioners in March of 2015 refused to answer Delegation member questions about authorization of borrowing to cover the 2014 deficit; and

WHEREAS the Commissioners failed to acquire County Delegation appropriation for borrowing in January 2015 to cover the 2014 deficit in violation of RSA 24:15 and possibly additional statutes; and

WHEREAS the Commissioners placed excess bond funds from the new nursing home construction project in a general fund account (s) despite instructions from the bank in August 2010 that they should be in a separate nursing home account and those funds cannot be accounted for in violation of RSAs 33:3-a and 24:15; and

WHEREAS the Commissioners have not implemented financial recommendations from the 2014 performance audit; and

Carroll County Delegation
August 17, 2015

WHEREAS the Commissioners mismanagement or lack of management of County finances has necessitated the Department of Revenue Administration to come into the County to examine finances so that County tax rates can be set with confidence; and

WHEREAS it is apparent upon the recommendation of the Department of Revenue Administration that a supplemental budget will be required to raise funds to cover the 2014 deficit and the overspending which was in violation of RSA 24:15; and

WHEREAS the Commissioners have repeatedly violated 91-a statutes at a cost of thousands of dollars to the County taxpayers; therefore be it

RESOLVED that the Carroll County Delegation votes “no confidence” in the sitting Commissioners to lead the County out of its current financial problems.

MOTION: “No confidence in the current board of commissioners”. Motion by Rep. Avellani, 2nd Rep. McConkey.

Representatives	YES	NO
Chair Karen Umberger	X	
Vice Chair Mark McConkey	X	
Clerk Ed Butler		X
Avellani, Lino	X	
Buco, Tom	ABSENT	
Chandler, Gene	X	
Comeau, Ed	X	
Cordelli, Glenn	X	
Crawford, Karel	X	
McCarthy, Frank	X	
Nelson, Bill	X	
Parker, Harold	X	
Schmidt, Steve	X	
Ticehurst, Susan		X
Wright, Donald	X	

Commissioner Resignation

Carroll County Delegation
August 17, 2015

MOTION: “To accept with regret the resignation of Commissioner Denny Miller” Motion by Rep. Parker, 2nd by Rep. Cordelli. Motion passed by voice vote with Reps. Ticehurst, Butler, and Avellani opposed.

Rep. Umberger said Miller was a “bright and shining light” and expressed regret that the frustration led to his resignation.

Commissioner Appointment

Rep. Umberger announced that four people submitted their names for consideration by the advertised August 12 deadline – Chip Albee, Amanda Bevard, Steve Brown, and Mellisa Seamans

MOTION: “To accept the resume that came in this weekend for the commissioner position” Motion by Rep. Cordelli, 2nd Rep. McCarthy. Motion passed 8-6 with Reps. Butler, Chandler, McConkey, Ticehurst, Umberger, and Wright opposed. With the passage of the vote, the candidacy of Chris Ahlgren was considered.

Rep. Ticehurst said it is ironic the Delegation is taking the commissioners to task for not following the procedures but the delegation is now not following procedure.

Each of the five candidates was given an opportunity to speak.

MOTION: “To have a secret ballot” Motion by Rep. Chandler, 2nd by Rep. Wright. Motion failed.

Rep. Chandler requested that the vote be taken by secret ballot. Rep. Butler called the NH Secretary of State’s Office and was told secret ballot is not allowed. In protest, Rep. Chandler left the room during the vote. The remaining members voted as follows:

Carroll County Delegation
August 17, 2015

Representatives	
Chair Karen Umberger	Seamans
Vice Chair Mark McConkey	Seamans
Clerk Ed Butler	Albee
Avellani, Lino	Ahlgren
Buco, Tom	ABSENT
Chandler, Gene	ABSENT
Comeau, Ed	Brown
Cordelli, Glenn	Ahlgren
Crawford, Karel	Ahlgren
McCarthy, Frank	Ahlgren
Nelson, Bill	Albee
Parker, Harold	Ahlgren
Schmidt, Steve	Ahlgren
Ticehurst, Susan	Albee
Wright, Donald	Ahlgren

MOTION: “To appoint Chris Ahlgren as commissioner.”
Motion by Rep. Schmidt, 2nd by Rep. McConkey. Motion passed by show of hands 13-0.

HB 526

Rep. Umberger read the text of NH House Bill 526: I. Prior to the transfer of an appropriation, or any part thereof exceeding \$1,000, or an accumulative total exceeding \$1,000, from one line item to another, the following procedure shall apply: a request to transfer an appropriation shall be made in writing, by the department head, whether elected or appointed, to the county commissioners, who, if they approve the same, shall report in writing their recommendation to the executive committee.

II. The commissioners shall request to the executive committee, in writing, all interdepartmental transfers of appropriations, regardless of the amount.

III. The county executive committee by majority vote may approve such transfers of funds in whole or in

Effective Date: August 4, 2015

Carroll County Delegation
August 17, 2015

Treasurer Appointment

Mr. Albee and Robert Szettela submitted their names for consideration.

Representatives	
Chair Karen Umberger	Albee
Vice Chair Mark McConkey	Szettela
Clerk Ed Butler	Albee
Avellani, Lino	Szettela
Buco, Tom	ABSENT
Chandler, Gene	ABSENT
Comeau, Ed	Szettela
Cordelli, Glenn	Albee
Crawford, Karel	Albee
McCarthy, Frank	Albee
Nelson, Bill	Albee
Parker, Harold	Albee
Schmidt, Steve	Albee
Ticehurst, Susan	Albee
Wright, Donald	Albee

MOTION: “To appoint Chip Albee as treasurer.” Motion by Rep. McConkey, 2nd by Rep. Parker. Motion passed by show of hands 13-0.

Non-Union Petition

A petition was received requesting that the non-union employees be given the same pay raise as the union employees at the nursing home. The non-union received 45 cents-per-hour and the 75 cents-per-hour increases in the 2015 budget.

Rep. Umberger said this is not financially feasible at this time. Rep. Schmidt asked that the commissioners provide what the budgetary impact of this pay increase would be. This agenda item will be reconsidered at the next delegation meeting if the information is received from the commissioners.

Convention

Carroll County Delegation
August 17, 2015

MOTION: “To go into Convention” Motion by Rep. McConkey, 2nd Rep. Butler. Motion passed.

MOTION (by Rep. Chandler, 2nd Rep. McConkey): “To ratify all previously passed motions to include:

1. “To approve the May 22 Delegation meeting minutes”
2. “To approve bringing \$2.6 million for a supplemental appropriation for deficit reduction to a public hearing as soon as possible”
3. “No confidence in the current board of commissioners”
4. “To accept with regret the resignation of Commissioner Denny Miller”
5. “To accept the resume that came in this weekend for the commissioner position”
6. “To appoint Chris Ahlgren as commissioner.”
7. “To appoint Chip Albee as treasurer.”

Motion to move out of Convention passed on a voice vote.

Public Comment

Dorothy Solomon – Asked when Starting Home will be given a chance to present information. Rep. McConkey said it will be an agenda item at the next delegation meeting.

John White – Starting Home has lost several grants because they do not have a commitment from the Delegation to use the old nursing home

Linda Brownson (President of NH Association of Conservation Districts) spoke in support of Carroll County Conservation District and the County’s continued funding of it.

Tracy Newlin spoke in support of Starting Home.

Mary Seavy spoke in support of Carroll County RSVP funding.

Carroll County Delegation
August 17, 2015

Amanda Bevard – The voters opinions were not taken into consideration when the delegation appointed a commissioner.

Carol DeLoria – Spoke in support of UNH Cooperative Extension funding.

Sandy Ruka spoke in support of Visiting Nurse Home Care and Hospice funding.

Noreen McDonald of Wolfeboro asked for a larger room and microphones at the public hearing.

Elizabeth Kelly spoke in support of Child Advocacy Center funding.

Rep. Cordelli said it is unconscionable that the commissioners voted to cut off funding for the non-profits.

Rep. Butler said he does not think the commissioners halted funding vindictively but hopes the non-profits can be paid as soon as possible.

Rep. Umberger said the non-profits are the “lifeblood” of many people in this county and should be paid immediately.

Rep. McCarthy thanked all in attendance for taking the time to be at the meeting.

*****Signature Page Follows*****

Respectfully Submitted,

Mellisa Seamans

Carroll County Delegation
August 17, 2015

Recording Clerk

Approved on _____

Rep. Karen Umberger, Chair

Rep. Mark McConkey, Vice-Chair

Rep. Ed Butler, Clerk

**County of Carroll
Delegation Meeting
Delegation Meeting Room – 95 Water Village Road, Ossipee
NH
October 19, 2015
10:00 a.m.**

Delegation Attendance

Representatives	Present	Absent
Chair Karen Umberger	X	
Vice Chair Mark McConkey	X	
Clerk Ed Butler	X	
Avellani, Lino	X	
Buco, Tom	X	
Chandler, Gene		X
Comeau, Ed	X	
Cordelli, Glenn		X
Crawford, Karel	X	
McCarthy, Frank		X
Nelson, Bill	X	
Parker, Harold	X	
Schmidt, Steve		X
Ticehurst, Susan	X	
Wright, Donald		X

Others Present

County Commissioners David Sorensen, David Babson, Chris Ahlgren
County Administrator Ken Robichaud
County Finance Director Chuck Stuart
County Treasurer Chip Albee
County HR Generalist Deb Newlin
MVC Administrator Howard Chandler
Members of the media and the public

Pledge of Allegiance

Those in attendance recited the Pledge of Allegiance

NH Department of Revenue Report

Carroll County Delegation
October 19, 2015

NH DRA Commissioner John Beardmore and his staff members Stephen Hamilton, Cate DeVasto, and Carol Guyer attended to present and answer questions about the Carroll County Preliminary Evaluation.

Mr. Beardmore said NH DRA and the County entered into a scope of work agreement because his agency was lacking confidence in the data being received from Carroll County, specifically fund balance swings of over \$1 million. Property tax rate setting for the County and, in turn, all municipalities within the county did not “go smoothly last fall” due to lack of accurate information from Carroll County. Due to the work his staff completed over the summer, DRA is able to set timely tax rates this year and the County is “not going to be an impediment to cash flow of cities and towns of Carroll County.”

DRA staff was not able to reconcile the MS-45 for 2014 without using auditor provided support documents. Mr. Beardmore said they are moving forward without the level of confidence hoped for due to lack of supporting documents from County. The financial environment in the county needs to be improved. Mr. Beardmore suggested the County continue to work through the recommendations of the performance audit as well as the recommendations from NH DRA contained in the report.

“We did not find any malfeasance, we were not looking for or pursuing that level of audit. This was not an audit. This was a staff review to try to reconcile accounts and to observe operations and controls. I’m not saying some of the misdeeds of the past did or did not happen. I’m saying that was not the point of our review. We did not find anything and we’re not providing any further comment on certain accounts that some folks have concerns about.” (Beardmore)

Rep. Buco thanked the commissioner for the report. He referred to the summation on page 19 and asked for clarification about the statement “the misstatement of total liabilities and fund equities of over \$24 million”. Ms. De Vasto explained that they found the Enterprise monies (nursing home funds) were included in the year end totals (on the balance sheet for the general ledger) where they should not have been included. She said this reporting transfer was not made by the auditor, but rather by county staff, and forwarded to NH DRA. Ms. De Vasto said it is not a case of missing dollars but rather misreporting, a “typo”.

Carroll County Delegation
October 19, 2015

Rep. Umberger noted the delegation has asked the commissioners to convert the County accounting system to the correct standard NH DRA account codes.

Rep. McConkey noted that NH DRA report recommendations mirror many that were suggested in the performance audit that was completed in Fall 2014. Mr. Beardmore suggested county management report publicly the ongoing progress on meeting the recommendations of both reports.

Rep. Umberger suggested that all journal entries should be made to have a "clean" MS-42 report in the spring.

Ms. De Vasto said NH DRA staff looked at one month of expenses and was unable to trace source documents. She suggested departments keep a copy of source documents sent to the finance department for payment and that the finance office staff needs to "take meticulous care of documents." Ms. De Vasto reported it was a "high instance" that bill payments for the one month had no receipt attached.

Mr. Beardmore said segregation of duties is very important. For example, the person authorizing payments should not be the same person reconciling bank accounts. He offered that DRA staff is willing to provide ongoing support to help the county create an improved control environment.

Rep. Comeau noted page 16, section 4 that states benefits were paid for people no longer employed by the county. Ms. De Vasto said the county human resources generalist has a full accounting of the depth of monetary impact of this problem. She further noted the generalist has resolved the problem. This took "longer than perhaps it should have" due to lack of cooperation from the finance staff. Rep. Umberger requested the human resource generalist provide this accounting to the delegation via email.

Comm. Sorensen noted that the commissioners will be putting out a request for proposals and seeking a new auditor for next year.

Mr. Albee presented two policies that have been updated to comply with DRA requests. These include control of wire transfers and reimbursement of employee expenses.

Carroll County Delegation
October 19, 2015

Mr. Beardmore noted there were no problems with communication during their work at County.

Rep. Umberger thanked DRA staff for their work over the past six months.

(The report is publicly available at Carroll County Business Office and on the County website at www.carrollcountynh.net)

County Administrator Report

Mr. Robichaud presented and read aloud an administrator's report as follows:

Since my hiring on July 25th, 2015, it has been quite an experience. The past 3 months, I have made many changes in how Carroll County operates and some of its operating guidelines as well. I have gone through the performance audit and that has been my roadmap to some of the changes. With the draft of the DRA audit now complete, on first review many of the findings in this report are also on the performance audit report, I will continue to review the DRA report in more detail.

The number 1 priority- that the county faced was the hiring of our Finance Director, which we have done. This is a key position for the County and I feel that our new Director has the background and experience in finance that we need to help move us forward, I am excited to have him on board and look forward to working with him more as he gets accustomed to our software.

Communications- I feel that the communications between the Board of Commissioners, Delegation and the general public has improved. I have made a commitment to the towns that myself and along with the Board of Commissioners will attend as many selectmen meetings as possible. I am hoping for 1 per year. We have attended to date Ossipee, Moultonborough, Brookfield, and Conway; selectmen's meetings. We will meet with Wakefield on the 28th of this month. I also made a commitment to this Delegation to keep open and honest communications and to provide you with information that you may request and I feel that I am accomplishing this. I have established a monthly department head meeting which allows for everyone's input

Carroll County Delegation
October 19, 2015

into how we manage the county, and also allows for dept. heads to share ideas and information with one another.

Policy- *I have begun to establish finance policies for the business office. The Commissioners have approved an anti-fraud policy, an investment policy, and a new bid policy which allows the delegation to comment on the bidding that the County may do. These along with many others to come will help reinforce the efficiency and reduce the negative public attention that the County has received.*

Internal Control Procedures- *The County has a certain way of doing business and we have been operating for many years with the procedures. While we may have been operating, there has been no written procedure on how we perform our financial functions. My objective here is to implement control procedures to effectively and efficiently manage the components of the finance functions. This is so that the department can adequately safeguard the assets of the County. Internal control activities are tools that are essential for proper stewardship and accountability for achieving efficient and effective program results. This is a large undertaking and will take considerable time to complete, but we are moving in the right direction.*

Budgets- *I, along with the entire finance department are revising the budget presentation. It will be easier to read; it will have more information available, and will hopefully streamline the budget process. This will be a continuing progression and we ask for your feedback, this is for everyone's benefit as we are all stakeholders in the budget process.*

Weekly Commissioner Meetings- *I have streamlined the Commissioners meetings to include a more full comprehensive organized agenda, with supporting documentation to enable decisions being made at the meeting as opposed to on the fly decisions or repeated discussions on the topic the following week. More business is getting accomplished at the weekly meetings now. I have on a trial basis asked the Commissioners Secretary to record meeting minutes for the weekly meetings, thus eliminating the need for the \$6,500.00 position. Although; it has been a short time, it seems to be working but will need at least another 90 days to review the final outcome.*

Reviewing the Budget Expenditures- *The Finance office is monitoring expenditures on a weekly basis, reviewing for*

Carroll County Delegation
October 19, 2015

inconsistencies and departments are doing their part in holding down expenses.

Department Reviews- *Currently, I am looking at all departments and reviewing their functions to understand if there are any cost savings for future budgets. An example could be the merging of departments, changing the function, or anything else that would mean a cost savings.*

Financial Audit RFP- *The County Finance Director has written an RFP for audit services, and once finalized by the Commissioners the County will begin the bidding process for our auditor.*

Audit Policy- *Although not required, we will draft an audit policy & procedure that will help in requiring the County to have a yearly audit, because of what happened previously, having a policy will eliminate this from reoccurring in the future.*

Although, not a comprehensive list of accomplishments, I believe since being hired at Carroll County that these are highlights of the last 90 days. This list will continue to grow as we move forward in becoming a more financially sound and fiscally responsible county. Thank you for your continued support.

Mr. Robichaud introduced finance director Chuck Stuart. Rep. Buco suggested Mr. Stuart read Section III of the performance audit.

Rep. McConkey asked if, as recommended by the DRA report and performance audit, if bank deposits are being made daily. Mr. Robichaud said a policy is being developed to address this to incorporate a \$500 threshold or at least monthly deposits and Mr. Stuart will be making the bank runs.

Rep. Umberger asked management to consider awarding the audit contract sooner than January 2016 as planned so that work can be completed in time to have accurate reconciliations for the 2016 budget setting.

Rep. Umberger asked if the County will be able to make the switch to the NH DRA account codes for the 2016 budget year. Mr. Stuart said a redo of the entire accounting system will be necessary and this may entail

Carroll County Delegation
October 19, 2015

losing data. Rep. Umberger said the delegation was okay with losing some past data because moving to the DRA codes makes more sense. She said the delegation would prefer the county be in compliance with the state rules. Ms. Seamans offered that at the June 17, 2015 commissioner's meeting there was a teleconference with the finance software company explaining the steps to convert to the correct account numbers. Rep. Umberger agreed with Rep. Parker's request that management provide a timetable for this conversion.

Forensic Audit

Rep. Umberger reported she solicited opinions from the delegation via email regarding what a forensic audit should contain. She received "some input". She compiled a list and had NH DRA staff present today review it and recommend changes. The revised listing follows:

1. Identify specific deficiencies in internal financial controls utilizing the Performance audit as the baseline and add any new findings.
2. At one point there was \$1.38 million in excess nursing home construction bond funds. We have been told that money was put in the general fund. In what account(s) was that money placed, document each withdrawal from those accounts including date, amount, to who payment was made, check number, and documentation of who authorized the payment.
3. Audit of all transactions of use of *all County credit cards from 2009-present* ~~the Commissioner Sorensen business credit card from 2009-present~~. This would include who authorized the purchase, amount, and County account charged.
4. Audit of 2014 contract with Spyglass. Should include RFP, bid price, authorization, contract, all reports/documentation by Spyglass, savings realized. (this was an RFP to determine if there could be any cost savings realized from the telephone system used by the County)
5. All "advances" to employees between 2009-present based upon accrued time balances (vacation and sick time). Audit should

Carroll County Delegation
October 19, 2015

include employee, employee salary, accrued balance, amount of "loan". Includes "hardship" cases.

6. Audit of 2013 demolition of two wings of the old nursing home including RPP bids, contracts, and payments.
7. Explanation of 1/13/2012 payment of \$25,000 from account 300-2000-100 (project 31740??) "due per Commissioners" to include to whom payment was made, all documentation as to who authorized to payment.
8. All payments between ~~2012~~ 2011-present to terminating employees in excess of budgeted salary including all documentation of authorization and meeting minutes.
9. Audit of all payments made from account 300-2000-100 (Unexp. Balance – Building Project) and 300-2000-105 (Unexp. Balance- Parsons & Beane CDs) between 2009-present.
10. Payments for auditing services, including financial statements and financial audits, between 2009-present for the County, nursing home, and Mountain View Nursing Home construction.
11. 2012-present audit of medical/dental benefit coverage for employees, elected officials vs list of the current employees and officials.
12. County payments to Friends of Mountain View from any account including trust funds from January, 2009 to present.
13. Audit of all software and hardware expenses for 2012 to present. To include authorization, payment, invoice vs purchase price, IT contractor contract responsibilities. To also include determination if any software licenses have been purchased by any county employee or IT contractor from TechSoup (techsoup.org), and if any purchases were charged to General Fund accounts, if any purchases were made via the Friends of Mountain View.

Carroll County Delegation
October 19, 2015

14. Audit of County pellet boiler system purchase and installation. To include RPF responses, contract awards, contracted scope of work, invoiced payments and work performed.
15. Audit of accounts 100.1000.351, 352, 353, 354, 355, 356 (Petty Cash accounts)
16. Audit of TAN money borrowed in 2015 including the amount used for 2014 expenses, transfer to which accounts, who authorized use for 2014 expenses.
17. Audit of water system revenue, expenses and customer billing.
18. Audit of account 100.4000.030 (Insurance refunds) – deposits and transfers
19. Audit of account 100.9500.085 (Proceeds from Bond).
20. Audit of 2014 unanticipated funds of \$60,250.03 from DEAS/BEAS for refund of estate recoveries 2000-2013.
21. Audit all transactions from the Unreserved Fund Balance since 2012

Mr. Robichaud asked that the delegation review each point and vote to recommend. Rep. Avellani suggested volunteers could work with management to “streamline the process” and possibly bring in a consultant to draft the request for proposals. Rep. Umberger indicated this is an overstepping of delegation authority. Rep. Buco suggested the auditor be certified in forensic auditing. Rep. Ticehurst said “everything” she reads points out that forensic audits are used if a court case is anticipated. She asked that members consider additional auditing, legal and staffing expenses that might result. Rep. McConkey said the commissioner’s point of view is to just move forward but it is necessary to understand if monies were properly spent in the past. Rep. Butler said it is important to note the DRA analysis identified no malfeasance. Rep. Parker interjected that DRA wasn’t looking for malfeasance. Rep. Buco recommended the request for proposals advertisement needs to be broadly advertised to attract qualified firms. Rep. Ticehurst suggested a fraud investigator could be considered rather than a forensic audit.

Carroll County Delegation
October 19, 2015

3rd Quarter Financials

A 3rd quarter budget spreadsheet was distributed. Mr. Albee reported \$14 million of the tax anticipation note has been taken so far this year, with \$3 million remaining. Mr. Albee reported that if no original document is provided for employee reimbursement, the reimbursement will be counted as income and the employee will receive a 1099 tax form at the end of the year. Mr. Albee said it appears there will be a "small surplus" at the end of the year.

Rep. Umberger noted that in her review of the budget, payroll liability payments are not spent at a consistent percentage across departments (unemployment, worker's compensation, medical, dental, retirement, etc). She asked management for clarification about when each of these are paid.

Line Item Transfers

Rep. Ticehurst said she would like to receive notice of line item under consideration. She also asked for a list of all transfers to date. Rep. Umberger said the three-member committee makes decisions via email discussion. She agreed to forward the transfer requests to anyone who would like to be included.

The size of the executive committee will be increased to five members. Seeing no objection, Rep. Cordelli and Rep. Avellani will be added to the committee.

Mr. Robichaud asked for \$4,900 to be transferred from the contingency fund to the auditing line. This request was previously rejected by the executive committee. He said an estimated total of \$12,000 additional is needed to complete the 2014 audit. If the delegation approves the \$4,900 he will continue to try to find the remaining \$7,100 in the county budget. Rep. Comeau stated that the previous finance manager did not have very good communication with the auditor which caused a huge delay and asked if communication is improved. Mr. Robichaud said the auditor has been provided with all requested documents to complete the 2014 audit. Rep. McConkey asked to see a copy of the engagement letters. A brief recess commenced to allow for management to locate the documents.

Carroll County Delegation
October 19, 2015

According to documents retrieved (dated February 11, 2015), the annual cost of the audit is \$22,875 and the financial statement is \$15,000.

Motion: “Move \$4,900 from contingency fund to auditing line to pay the current auditor bill” Motion by Rep. Butler, 2nd by Rep. Crawford. Motion passed by show of hands 6-3 with Reps. Comeau, McConkey, and Parker opposed. Rep. Avellani was absent for this vote.

Approval of September 9, 2015 meeting minutes

Motion: “To approve the September 9, 2015 meeting minutes as corrected”. Motion by Rep. McConkey, 2nd Rep. Parker. Motion passed by voice vote with Rep. Bucu abstaining.

Registry of Deeds Equipment Request

Motion: “To approve the expenditure of \$5,133.22 for the metal shelving for the Registry of Deeds out of the equipment account.” Motion by Rep. McConkey, 2nd by Rep. Parker. Motion passed unanimously by show of hands.

Pole Barn

Rep. McConkey and Mr. Robichaud will view the building materials following this meeting. Rep. McConkey will then convene a meeting of the subcommittee to formulate a recommendation.

Budget and Finance Committee

This committee is to be comprised of five members. Rep. Avellani and Rep. Ticehurst volunteered to serve.

Other Business

Rep. Umberger agreed not to schedule any delegation meetings during the week in February 2016 that is also the NH House break.

Convention

Carroll County Delegation
October 19, 2015

Motion: "To go into Convention to ratify previously made motions" by Rep. Parker, 2nd by Rep. Butler. Motion passed unanimously on a voice vote.

Motion: "To approve the September 9, 2015 meeting minutes as corrected". Passed unanimously on voice vote with Rep. Buco abstaining.

Motion: "To approve the expenditure of \$5,133.22 for the metal shelving for the Registry of Deeds out of the equipment account." Motion passed unanimously on a voice vote.

Motion: "Move \$4,900 from contingency fund to auditing line to pay the current auditor bill" Passed by show of hands 6-3 with Reps. Comeau, McConkey, and Parker opposed.

Motion: "To come out of Convention" by Rep. Parker, 2nd Rep. Butler. Motion passed unanimously on a voice vote.

Motion: "To adjourn the meeting" by Rep. Butler, 2nd Rep. Parker. Motion passed unanimously on a voice vote.

Respectfully Submitted,

Mellisa Seamans
Recording Clerk

Approved on _____

Rep. Ed Butler, Clerk

**County of Carroll
Delegation Meeting
Delegation Meeting Room – 95 Water Village Road, Ossipee
NH
December 7, 2015
9:00 a.m.**

Delegation Attendance

Representatives	Present	Absent
Chair Karen Umberger	X	
Vice Chair Mark McConkey	X	
Clerk Ed Butler		X
Avellani, Lino	X	
Buco, Tom	X	
Chandler, Gene		X
Comeau, Ed	X	
Cordelli, Glenn	X	
Crawford, Karel	X	
McCarthy, Frank	X	
Nelson, Bill	X	
Parker, Harold	X	
Schmidt, Steve	X	
Ticehurst, Susan	X	
Wright, Donald		X

Others Present

County Commissioners David Sorensen, David Babson, Chris Ahlgren
County Administrator Ken Robichaud
County Finance Director Chuck Stuart
County Treasurer Chip Albee
County Registrar of Deeds Lisa Scott
County employees, members of the media and public

Pledge of Allegiance/Moment of Silence

Those in attendance recited the Pledge of Allegiance and observed a moment of silence in honor of WWII veterans/Pearl Harbor.

Employee Recognition

Carroll County Delegation
December 7, 2015

Rep. Umberger acknowledged the awards that County employees Jason Henry, Pam Berlind, and Bob Murray received at the NH Association of Counties Annual Banquet. Rep. Umberger noted that the County has a tremendous number of great employees and thanked them for their contribution to the County.

Public Hearing – Proposed 2016 County Budget

The public budget hearing began at 9:10 a.m.

Rep. Umberger asked that if representatives have budget questions they be sent to her. She will collate and send them to the county administrator. When she receives answer she will forward those to all members of the delegation.

Mr. Robichaud presented the proposed 2016 County budget. Discussion points follow:

- The proposed budget represents an increase of 4.26% over the 2015 budget.
- Medical insurance is increased about 10%. This percentage may increase but the exact cost is unknown until March 2016. The County plans to put the employee medical insurance plan out to bid in summer 2016. Medical insurance line items were scattered throughout multiple lines of the budget. This year, those lines have been condensed to three lines to protect patient identification in compliance with HIPAA (Health Insurance Portability and Accountability Act of 1996). Rep. Cordelli asked county management to provide proof of this HIPAA requirement.
- The BEAS (NH Bureau of Elderly and Adult Services) budget is increased about \$271,000
- There are 56 non-union county employees that will receive two raises in 2016 – 50-cents-per-hour in January and another 50 cents-per-hour in April. The total cost of the raises is \$114,000. The first phase of a merit-based compensation system will be implemented

Carroll County Delegation
December 7, 2015

in 2016 and the program will be fully implemented in 2017.

- The cost of workers' compensation and property liability insurance have increased.
- The fiber optic project (\$80,000) is a proposed capital improvement and "very important" to link the county complex buildings.
- A new half-time payroll clerk position is proposed - \$15,600
- Ms. Scott spoke about the proposed cost to bring the registry of deeds available online. The initial setup fee is \$7,150 and there is a monthly maintenance fee that totals \$16,800 for 2016.
- The sheriff's department has received a \$319,000 Homeland Security Grant to upgrade the communications center.
- An upgrade of security cameras is proposed in the jail budget
- The jail budget includes a new position - combined LADAC/mental health counselor - \$48,000.

Paul Punturieri (Moultonborough Selectman) asked if the budget increase is in addition to the supplemental budget that was approved this Fall and if so, why. Mr. Stuart confirmed it is in addition because the reason the supplemental was necessary is because the county had adopted a very under-budgeted amount last year. Mr. Punturieri said the selectmen in his town work very hard to keep expenses and the tax rate low and the county is undermining their efforts.

Moultonborough resident Joseph Cormier asked why the estimated revenue was submitted to NH Department of Revenue as \$42 million, an apparent \$14 million error. He suggested a subcommittee of town representatives be established to work on the budget with county officials.

Rep. Ticehurst explained the county was not paying the nursing home construction bond payment through taxation but rather using the undesignated fund balance. Now that fund is depleted and the bond is being paid through taxation. This is one reason for the county budget

Carroll County Delegation
December 7, 2015

increase. She said the public can be assured county officials are not setting budgets “willy-nilly” with no regard to taxpayers.

Rep. Umberger asked that the chairpersons of each subcommittee schedule their first subcommittee meetings in early January 2016.

Rep. McConkey said towns in the area work hard to keep their proposed budgets at about a 2% increase. The Town of Freedom is instituting a new medical insurance program that will save that town “tens of thousands of dollars”.

Rep. Cordelli asked that budget questions already submitted to county management be answered prior to the subcommittees beginning their work.

Rep. Umberger closed the public hearing at 9:40 a.m.

Minutes

MOTION: “To table the approval of the October 19, 2015 meeting minutes” by Rep. Ticehurst, 2nd Rep. Cordelli. Motion passed on a voice vote.

Rep. Buco had suggested changes to the draft that had not been incorporated into the minutes. These changes will be made and brought forward for approval at the next delegation meeting.

Audit Status

Mr. Stuart reported the 2015 audit work has gone out to bid with a closing date of January 4. He hopes to have an awarded and signed contract by January 25. Management will then “glean advice” from the new auditor before putting together the forensic audit request for proposals.

The 2014 audit remains incomplete and is “still under negotiation”. Mr. Stuart said the current auditor has presented a proposal to “delve deeper” but Mr. Stuart thinks it is inappropriate for the same auditor to “do the delving”.

Carroll County Delegation
December 7, 2015

Rep. McCarthy said there is misinformation floating around, specifically that a forensic audit is not needed because NH DRA found no fraud. Rep. McCarthy said their mission was not to look for fraud. He added there were “numerous violations of state law” over the years and that prompted the call for a forensic audit.

Rep. McCarthy said the delegation is the legislative body. The people do not get to vote on the county budget but rather the delegation votes for them. “You’re (commissioners) not just against the delegation, you’re against the people.”

Rep. Umberger said the county needs to press forward with the forensic audit to delve deeper into certain areas. In her opinion, the most important items are – what happened to the \$1.3 million nursing home bond balance, what happened to the surplus? She said there are definite law violations, especially for the bond money.

Rep. Umberger said Commissioner Ahlgren “did a fine job” discussing the financial problems with the auditor.

Rep. Avellani referenced the DRA report, page 14, there were problems with cash control, segregation of duties, and suggested everyone re-read those sections and consider that areas as a place to focus.

Mr. Stuart said the auditor, due to stories in the press and delegation concerns, does not feel capable of signing off on the 2014 audit without delving deeper into certain areas. Management may have to accept what he has done to date, accept the statement he cannot do any further, “cut off the bleeding” and stop further payment.

Rep. Cordelli made a second request for copies of all auditor engagement letters.

Rep. McConkey said he was “very concerned” listening to the tape of the Dec. 2 commissioner’s meeting. The auditor stated that if he had known the delegation was concerned about fraud he would have used a different set of testing on the 2014 audit. Mr. Stuart confirmed that, as with past audits, there are no management finding, auditing exceptions, no recommendations for improvements included in the 2014 audit draft. Rep. McConkey said he is appalled the county is “paying a premium” and not getting that detail.

Carroll County Delegation
December 7, 2015

Mr. Stuart said once the 2014 draft audit is accepted by management it will be available to the public.

Executive Committee Funding Transfer Procedures

Rep. Umberger read the procedure into the record:

1. The County Administrator shall forward all intra-departmental funding transfer requests over \$1,000 to the Chairman.
2. The County Administrator shall forward all inter-departmental funding transfer requests to the Chairman.
3. The Chairman will distribute the requests to the other members of the Executive Committee.
4. Once each month the Executive Committee will meet to determine whether or not to approve the transfers.
5. Three members of the Executive Committee will constitute a quorum.
6. Executive Committee members will be paid mileage for attendance at the meetings that do not coincide with Delegation meetings.
7. The Executive Committee may meet in Concord on House session days or whenever a minimum of three members are available.

Rep. Ticehurst pointed out that the delegation previously passed a motion that the whole delegation serves as the executive committee. Therefore, according to law, the entire delegation must approve line-item transfers. Rep. Umberger pointed out that the delegation passed a subsequent motion to appoint a five-member executive committee to handle line-item transfers.

Culinary school use of the old nursing home

Discussion postponed. Rep. Nelson said the subcommittee will meet as soon as possible to form a recommendation to present to the full delegation.

Registry of Deeds Equipment Account

This agenda item postponed pending approval of the commissioners to allow withdrawal from this account.

Carroll County Delegation
December 7, 2015

Registry of Deeds online access

Ms. Scott asked for feedback regarding the registry of deeds being accessible online at the start of 2016. Currently, there are 100 subscribers and 180 are needed to make the program revenue-neutral. One benefit of subscribing is being able to print a clean copy of a document rather than a screenshot. Ms. Scott said she is not aware of any additional liability insurance that will be needed. Rep. Cordelli asked for written proof that the commissioners followed the law regarding no-bid contracts when agreeing to contract with Fiddlar Technologies for one year.

Rep. Umberger said she does not believe the delegation has the authority to grant permission for the deeds to go online, and incur the related costs, until the 2016 budget is finalized March 31.

Tax Anticipation Note (TAN) borrowing

Mr. Albee requested the delegation authorize him to borrow up to \$20 million in 2016 in anticipation of taxes through line-of-credit borrowing. He requested an additional \$1.5 million above the current proposed budget in case the delegation should appropriate that amount to begin rebuilding the depleted surplus.

Mr. Albee reported he has instituted policies regarding receipts needed for expense disbursements and drawing from the TAN line-of-credit.

Mr. Albee reported the auditor has delivered 250 pages of journal entries that need to be posted as a result of the 2011-2013 audits.

MOTION: “To authorize the treasurer to borrow up to \$20 million in anticipation of taxes for 2016” Motion by Rep. Schmidt, 2nd Rep. Nelson

AMENDMENT: “Reduce the requested \$20 million to \$18.5 million” – Amendment by Rep. McConkey, 2nd by Rep. Parker. Amendment passed 9-3 with Reps. Schmidt, Ticehurst, and Umberger opposed.

Carroll County Delegation
December 7, 2015

Vote on the amended motion: “To authorize the treasurer to borrow up to \$18.5 million in anticipation of taxes for 2016”
Motion passed 10-2 with Reps. Schmidt and Umberger opposed.

Mr. Stuart said, according to 2014 audit draft, the county is “in the hole” \$1.6 million. He said it appears the county is in better shape for the end of 2015 and will be slightly on the positive balance side.

Convention

Motion: “To go into Convention to ratify previously made motions” Motion passed unanimously on a voice vote.

Motion: “To authorize the treasurer to borrow up to \$18.5 million in anticipation of taxes for 2016” Motion passed 11-0.

Motion: “To come out of Convention” Motion passed unanimously on a voice vote.

Other Business

Rep. Umberger reported the Executive Committee will be meeting immediately following this meeting to discuss line item transfer requests.

Rep. Umberger reported there will be a drug court discussion in the delegation room at 1:00pm.

Rep Ticehurst asked all to be a little more conscious about the words being used, non-verbal communication, and drawing conclusions without all facts. She asked that the delegation act honorably and avoid eye-rolling, smirks, laughing, sarcasm, etc. – all she said happen routinely. She expressed her hope that the year 2016 is more productive. Rep. Umberger suggested it apply to everyone in the room and not just the delegation.

Adjournment: On a unanimous voice vote, the meeting was adjourned at 11:25 a.m.

Carroll County Delegation
December 7, 2015

Respectfully Submitted,

**Mellisa Seamans
Recording Clerk**

Approved on _____

Rep. Ed Butler, Clerk

Carroll County Delegation
December 7, 2015

Respectfully Submitted,

**Mellisa Seamans
Recording Clerk**

Approved on _____

Rep. Ed Butler, Clerk

CARROLL COUNTY COMMISSIONERS' REPORT FOR 2015

	2015 EXPENDITURES	BUDGET	ACTUAL
100	GENERAL FUND		
4100	COMMISSIONERS	226,820.59	225,702.93
4101	TREASURER	6,471.00	5,510.62
4102	SPECIAL FEES & SERVICES	1,294,327.29	116,004.83
4103	HUMAN RESOURCES AND SERVICES	156,861.00	154,755.88
4104	COUNTY ADMINISTRATOR	85,366.00	82,558.16
4106	WATER WORKS	58,901.00	57,231.93
4110	ATTORNEY	457,512.00	435,065.22
4111	VICTIM/WITNESS ASSIST. GRANT	106,577.50	90,166.44
4120	REGISTRY OF DEEDS	510,960.82	480,143.22
4140	SHERIFF'S DEPARTMENT	1,776,675.00	1,718,835.16
4142	DISPATCH CENTER	788,488.31	750,864.15
4150	MEDICAL REFEREE	18,000.00	16,783.89
4170	ADMINISTRATION BUILDING	178,207.41	161,564.52
4190	HUMAN SERVICES DEPARTMENT	4,643,546.73	4,643,546.73
4193	MAINTENANCE-DPW	160,386.00	156,134.42
4197	SEWER SYSTEM	41,103.00	37,682.66
6100	JAIL & HOUSE OF CORRECTIONS	3,282,782.96	3,181,077.43
7100	FARM	149,816.00	140,194.76
8000	INFORMATION TECHNOLOGY	248,108.00	223,589.02
8360	COOPERATIVE EXT. SERVICES	232,053.00	232,053.00
9100	INTEREST EXPENSE	215,769.18	215,768.68
9160	LONG TERM DEBT	537,834.00	537,834.00
9180	REGIONAL APPROPRIATIONS	212,000.00	203,250.00
9370	CARROLL COUNTY CONVENTION	14,691.81	12,958.17
9400	CAPITAL EXPENDITURES	-	-
9500	MVNH ANNEX	29,502.08	26,903.85
TOTAL	GENERAL FUND	15,432,760.68	13,906,179.65
300	ENTERPRISE FUND		
5100	NURSING HOME ADMINISTRATION	1,001,654.60	1,011,215.66
5130	NURSING HOME DIETARY DEPT.	1,785,100.00	1,692,824.28
5140	NURSING DEPARTMENT	6,524,315.58	6,382,676.06
5150	PLANT OPERATIONS	885,916.92	863,618.45
5160	LAUNDRY DEPARTMENT	144,971.46	142,485.19
5170	HOUSEKEEPING DEPARTMENT	457,607.66	448,223.39
5180	PHYSICIANS AND PHARMACY	92,300.00	81,392.81
5190	PHYSICAL THERAPY DEPARTMENT	295,105.00	277,483.58
5191	RECREATIONAL THERAPY DEPT.	450,505.00	438,762.66
5192	SOCIAL SERVICES DEPARTMENT	169,988.35	165,168.81
5193	SPECIAL SERVICES DEPARTMENT	365,339.75	306,388.68
9100	INTERST EXPENSE	688,844.00	688,843.75
9160	LONG TERM DEBT	1,175,000.00	1,175,000.00
TOTAL	ENTERPRISE FUND	14,036,648.32	13,674,083.32
	GRAND TOTAL	29,469,409.00	27,580,262.97
	2015 REVENUES	BUDGET	ACTUAL
100	GENERAL FUND		
4000	COUNTY GENERAL	17,720,776.00	17,884,111.20
4010	SHERIFF'S INCOME	251,320.00	279,794.43
4020	REGISTRY OF DEEDS INCOME	725,000.00	821,459.94
6040	JAIL & HOC INCOME	87,134.00	85,341.48
7000	FARM INCOME	100,500.00	87,252.30
7093	MAINTENANCE INCOME	46,000.00	49,648.93
9000	INTERST INCOME	-	787.46
9500	OTHER REVENUE	-	-
TOTAL	GENERAL FUND	18,930,730.00	19,208,395.74
300	ENTERPRISE FUND		
5000	MT. VIEW NURSING HOME INCOME	10,538,679.00	11,100,419.55
TOTAL	ENTERPRISE FUND	10,538,679.00	11,100,419.55
	GRAND TOTAL	29,469,409.00	30,308,815.29



New Hampshire
Department of
Revenue Administration

2015
MS-42

Statement of County Appropriations and Revenue as Voted

Form Due Date: **September 1 or within 20 days of a vote taken at a Supplemental Meeting**

Instructions

This form is to be used by the county to report the voted appropriations from any annual or special meeting. The Clerk of the County Convention and the Chairperson must sign the form and file, as required under RSA 24:24, with the Secretary of State.

The completed form must be submitted to the Department of Revenue Administration by September 1 (per RSA 21-J:34) for the Annual Meeting or within 20 days after the vote taken at any supplemental meeting.

For Assistance Please Contact:

NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

1. ENTITY'S INFORMATION

County: Convention Date: FY Ending:

2. PREPARER'S INFORMATION

First Name Last Name
Street No. Street Name Phone Number
Email (optional)

CERTIFICATE OF VOTE

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


Chairperson Signature


Clerk of County Convention Signature

CARROLL COUNTY COMMISSIONERS' REPORT FOR 2015



New Hampshire
Department of
Revenue Administration

2015
MS-42

APPROPRIATIONS AS VOTED

7 GENERAL GOVERNMENT

Account #	Purpose of Appropriations	Appropriations As Voted
4110	County Convention Costs	\$13,500
4120	Judicial	
4122	Jury Costs	
4123	County Attorney's Office	\$493,512
4124	Victim Witness Advocacy Program	\$115,650
4130	Executive	\$230,200
4150	Financial Administration	\$85,366
4151	Treasurer	\$6,471
4153	Other Legal Costs	\$150,999
4155	Personnel Administration	\$161,761
4191	Planning and Zoning for Unincorporated Places	
4192	Medical Examiner	\$18,000
4193	Register of Deeds	\$524,278
4194	Maintenance of Government Buildings	\$363,814
4196	Insurance, Not Otherwise Allocated	
4198	Contingency	\$250,000
4199	Other Expenditures: W&S, IT, Deficit Reduct/Audit	\$1,237,512
General Government Subtotal		\$3,651,063

7 PUBLIC SAFETY

Account #	Purpose of Appropriations	Appropriations As Voted
4211	Sheriff's Department	\$1,844,675
4212	Custody of Prisoners	
4214	Sheriff's Support Services	\$819,454
4219	Other Public Safety:	
Public Safety Subtotal		\$2,664,129

CARROLL COUNTY COMMISSIONERS' REPORT FOR 2015



New Hampshire
Department of
Revenue Administration

2015
MS-42

? CORRECTIONS

Account #	Purpose of Appropriations	Appropriations As Voted
4230	Corrections	\$3,361,365
4235	Adult Probation and Parole	
Corrections Subtotal		\$3,361,365

? COUNTY FARM

Account #	Purpose of Appropriations	Appropriations As Voted
4301	Administration	
4302	Operating Expenditures	\$149,816
4309	Other County Farm:	
County Farm Subtotal		\$149,816

? COUNTY NURSING HOME

Account #	Purpose of Appropriations	Appropriations As Voted
4411	Administration	\$949,644
4412	Operating Expense	\$11,218,110
4439	Other Health:	
County Nursing Home Subtotal		\$12,167,754

? HUMAN SERVICES

Account #	Purpose of Appropriations	Appropriations As Voted
4441	Administration	
4442	Direct Assistance	\$4,453,599
4443	Board and Care of Children	
4446	Diversion Program	
4447	Special Outside Services	
4449	Other Human Services:	
Human Services Subtotal		\$4,453,599

CARROLL COUNTY COMMISSIONERS' REPORT FOR 2015



New Hampshire
Department of
Revenue Administration

**2015
MS-42**

7 COOPERATIVE EXTENSION SERVICES

Account #	Purpose of Appropriations	Appropriations As Voted
4611	Administration	\$232,053
4619	Other Conservation: <input type="text"/>	<input type="text"/>
Cooperative Extension Services Subtotal		\$232,053

7 ECONOMIC DEVELOPMENT

Account #	Purpose of Appropriations	Appropriations As Voted
4651	Administration	<input type="text"/>
4652	Economic Development	<input type="text"/>
4659	Other Expenditures: <input type="text"/> Regional Appropriations	\$212,000
Economic Development Subtotal		\$212,000

7 DEBT SERVICE

Account #	Purpose of Appropriations	Appropriations As Voted
4711	Principal Long-Term Bonds/Notes	\$1,712,834
4721	Interest Long-Term Bonds/Notes	\$864,796
4790	Other Debt Services Charges: <input type="text"/>	<input type="text"/>
Debt Service Subtotal		\$2,577,630

7 INTERGOVERNMENTAL TRANSFERS

Account #	Purpose of Appropriations	Appropriations As Voted
4800	Intergovernmental Transfers	<input type="text"/>
Intergovernmental Transfers Subtotal		<input type="text"/>

7 CAPITAL OUTLAY

Account #	Purpose of Appropriations	Appropriations As Voted
4901	Land and Improvements	<input type="text"/>
4902	Machinery, Vehicles, and Equipment	<input type="text"/>
4903	Buildings	<input type="text"/>
4904	Improvements Other Than Buildings	<input type="text"/>
Capital Outlay Subtotal		<input type="text"/>

CARROLL COUNTY COMMISSIONERS' REPORT FOR 2015



New Hampshire
Department of
Revenue Administration

2015
MS-42

INTERFUND OPERATING TRANSFERS

Account #	Purpose of Appropriations	Appropriations As Voted
4912	To Special Revenue Fund	
4913	To Capital Projects Fund	
4914	To Proprietary Funds	
4915	To Capital Reserve Fund	
4916	To Trust and Fiduciary Funds	
Interfund Operating Transfers Subtotal		

TOTAL APPROPRIATIONS AS VOTED

\$29,469,409

You have reached the end of the Appropriations section. Please review all information for accuracy before proceeding.

CARROLL COUNTY COMMISSIONERS' REPORT FOR 2015



New Hampshire
Department of
Revenue Administration

**2015
MS-42**

ESTIMATED REVENUES		
ASSESSMENTS/TAXES		
Account #	Source of Revenue	Estimated Revenues (Ensuing FY)
3110	Property Taxes Levied for Unincorporated Places	
3120	Land Use Change Taxes for Unincorporated Places	
3180	Resident Taxes for Unincorporated Places	
3185	Yield Taxes for Unincorporated Places	
3186	Payments in Lieu of Taxes for Unincorporated Places	
3187	Payments in Lieu of Taxes	
3189	Other Taxes	
3191	Penalties on Delinquent Municipal Assessments	
3200	Licenses, Permits, and Fees	
Assessments/Taxes Subtotal		
FROM THE FEDERAL GOVERNMENT		
Account #	Source of Revenue	Estimated Revenues (Ensuing FY)
3319	Federal Grants and Reimbursements	
Federal Government Subtotal		
FROM THE STATE OF NEW HAMPSHIRE		
Account #	Source of Revenue	Estimated Revenues (Ensuing FY)
3351	Shared Revenue for Unincorporated Places	
3352	Incentive Funds	
3354	Water Pollution Grants	
3355	Housing and Community Development	
3356	State/Federal Forest Land Reim. in Unincorporated Places	
3359	Other State Grants & Reimbursements: Victim Witness	\$25,000
3379	Intergovernmental Revenues	
State of New Hampshire Subtotal		\$25,000

CARROLL COUNTY COMMISSIONERS' REPORT FOR 2015



New Hampshire
Department of
Revenue Administration

2015
MS-42

CHARGES FOR SERVICES

Account #	Source of Revenue	Estimated Revenues (Ensuing FY)
3401	Sheriff's Department	\$251,320
3402	Register of Deeds	\$725,000
3403	County Corrections	\$87,134
3404	County Nursing Homes	\$10,538,679
3405	County Farm	\$100,500
3406	Cooperative Extension Service	
3407	Maintenance Department	\$46,000
3409	Other Charges: <input type="text"/>	
Charges for Services Subtotal		\$11,748,633

MISCELLANEOUS SOURCES

Account #	Source of Revenue	Estimated Revenues (Ensuing FY)
3501	Sale of County Property	
3502	Interest on Investments	
3503	Rents of Property	\$59,000
3508	Contributions and Donations	\$4,002
3509	Other Revenue from Miscellaneous Sources: <input type="text"/>	\$9,000
Miscellaneous Sources Subtotal		\$72,002

OTHER FINANCIAL SOURCES

Account #	Source of Revenue	Estimated Revenues (Ensuing FY)
3912	Transfers from Special Revenue Fund	
3913	Transfers from Capital Projects Fund	
3914	Transfers from Proprietary Funds	
3915	Transfers from Capital Reserve Fund	
3916	Transfers from Trust and Fiduciary Funds	
3934	Proceeds from Long-Term Bonds/Notes	
Other Financial Sources Subtotal		

TOTAL ESTIMATED REVENUES **\$11,845,635**

You have reached the end of the Revenues section. Please review all information for accuracy before proceeding.



New Hampshire
Department of
Revenue Administration

2015
MS-42

BUDGET SUMMARY	
Total Voted Appropriations	\$29,469,409
Estimated Revenue Subtotal	\$11,845,635
Fund Balance to Reduce Tax Rate	
Total Estimated Revenues	\$11,845,635
Amount Certified to be Raised by Taxes	\$17,623,774