

STATE OF NEW HAMPSHIRE

ANNUAL REPORT

OF

COÖS COUNTY

FOR THE YEAR ENDING

DECEMBER 31, 2024



COÖS COUNTY REPORT

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COUNTY OFFICERS

(Current)

COUNTY COMMISSIONERS

Thomas M. Brady - Chairman, Jefferson
Raymond Gorman - Vice Chair, Colebrook
Robert Théberge - Clerk, Berlin

COUNTY ADMINISTRATOR

Mark A. Brady

COUNTY ATTORNEY

John McCormick, Lancaster

COUNTY SHERIFF

Keith Roberge, Gorham

COUNTY TREASURER

Suzanne L. Collins, Colebrook

DIRECTOR OF FINANCE

Carrie Klebe

NURSING HOME ADMINISTRATOR, Berlin

Louise Belanger

NURSING HOSPITAL ADMINISTRATOR, West Stewartstown

Laura A. Mills

REGISTER OF DEEDS

Leon Rideout, Lancaster

SUPERINTENDENT OF CORRECTIONS

Benjamin Champagne

REPRESENTATIVES TO THE GENERAL COURT

DISTRICT 1:	Sean Durkin, Groveton James Tierney, Groveton
DISTRICT 2:	Arnold Davis, Milan
DISTRICT 3:	Mike Ouellet, Colebrook
DISTRICT 4:	Seth King, Whitefield
DISTRICT 5:	Peter Morency, Berlin Brian Valerino, Berlin
DISTRICT 6:	Michael Murphy, Gorham
DISTRICT 7:	Lori Korzen, Berlin

DELEGATION OFFICERS

Arnold Davis, Chair
Mike Ouellet, Vice Chair
Lori Korzen, Clerk

COÖS COUNTY COMMISSIONERS' REPORT 2024

The environment continues to be challenging for county government as we are confronted by the headwinds of inflation, insufficient Medicaid reimbursements, and tax base destruction caused by carbon first forest management and impediments to the forestry and recreational economy.

It is also clear that the mindset of the policymakers and business leaders in urban New Hampshire is that the North Country is a tourism economy and should be content being so. There is a disconnect with this logic and serious lack of understanding of the historical and real importance of forestry and manufacturing to Coös. This way of thinking is wrong and ultimately will have negative implications to the state.

The Commissioners are acutely aware of the property tax revaluations that many of our towns are experiencing and the heavy burden that Concord is placing on our local property taxpayers. The local population is systematically being priced out of the North Country.

The county is aggressively pursuing operational efficiencies and structural reforms to reduce the county tax impact while fulfilling its constitutional mandates.

You may remember that in 2023, the County engaged Berry Dunn, an independent certified public accounting (CPA) and consulting firm with practices specifically dedicated to senior living and healthcare clients nationwide, to perform a nursing facility benchmarking analysis.

As a result, the County raised the private pay rate, which had not been raised since 2018, from \$300 to \$350 per day, through a series of escalations from November 2023 to May 2024. The New Hampshire average is \$388 and in constructing the 2025 budget, the Commissioners are increasing it to \$365 effective February 1, 2025. The State increased its reimbursement rate by \$8.89 for the West Stewartstown nursing hospital and by \$35.04 for the Berlin nursing home.

Operating long term care facilities today is extremely difficult since they are in a perpetual structural deficit due to inadequate reimbursement rates for Medicare and Medicaid. We are cautiously optimistic that the onerous Biden Administration proposed federal nursing home mandates will be dropped by the Trump Administration, which would have exacerbated a difficult situation. We also need a better reimbursement rate from the state while continuing to control costs.

Additionally, Berry Dunn will be doing the annual cost reports for both facilities to maximize reimbursements. They are also performing an in-depth strategic analysis of the nursing homes which will be completed in the first quarter of 2025. This will address the

number of beds the county can support based on demographics looking out over 25+ years, the mix of services that should be provided, location(s), work force challenges, etc.

This will set off an intense public policy discussion and we welcome citizen input.

Coös County has engaged with Tyler Technology for its finance software, which includes general ledger, accounts payable, budgeting, capital assets, cash management, contract management, project & grant accounting, purchase orders, payroll, time and attendance, scheduling, HR, accounts receivable and general billing. The new software will streamline the flow of information and will update all balances in real time. To date many of the finance processes have been done manually. This powerful platform will empower all users and improve the flow of information between department heads, employees, and the finance office.

The County has made significant changes to its benefit structure in 2024 to reduce its long-term costs and help with employee recruitment.

The Commissioners revised personal and sick time policy to cut accrued liability by 2/3 over the course of a 20-year employee lifespan. This revision eliminates costly payouts, unsustainable accrual rates, and keeps Coös County competitive across the state.

To combat the rising costs of health care, the County is offering, for the first time, a bona fide HSA plan that generated \$50,000 in savings the first year. Our objective is to convert more employees to this plan going forward. We anticipate additional health care benefit changes in 2025 to reduce costs further.

But there is an evolving reality that cannot be overstated – this is the increasing disconnect of the actions by the administrative state (the bureaucracy) in Concord to Coös' legitimate interests that are having real time negative effects. There are two issues in 2024 that illustrate our concerns.

First, is the breach of fiduciary duty by the Department of Natural and Cultural Resources (DNCR) in enforcing the easement on the Connecticut Lakes Headwaters property. This is the largest tract of private property in the state (146,000 acres) which is vital to the North Country culture and economy and the reason why in 2003 then Governor Shaheen and former Senator Gregg secured over \$30 million of state and federal monies for a conservation easement. The department appears to be confused as to who it represents.

The County submitted its concerns about the revised stewardship plan to DNCR in October 2024, which is probably the most in-depth analysis of the easement and the landowners and states actions to date. Our analysis sets forth how Aurora Sustainable Lands is in breach of the easement and their carbon first forest management is incompatible with its terms. The submission is posted on the County website. Governor Ayotte has said that her Administration will enforce the terms of the easement.

The Commissioners declared last year that carbon first forest management is an existential threat to the North Country. And for good reason. The unincorporated places (UP), for which the Commissioners serve as the Select Board, are heavily reliant on timber tax. Timber tax comprises 28% of UP revenue on a fifteen-year running average. Compound that reality with the same dynamic happening at the town level and the North Country tax base is being decimated.

Carbon first forest maximization is a circumvention of the timber tax, which has been in effect since 1949. Members of the county delegation are sponsoring legislation in the 2025 legislative session to close that loophole. The opposition is ferocious, and the Commissioners have been active in this fight because the consequences to the North Country are clear.

Secondly, DNCR and Fish and Game refused to keep open the OHRV trails in Pittsburg through Columbus Day despite business owners and county leaders pleading with them to do so (the only trail system in the state that is closed September 30th). The last couple of years have been very challenging economically and the bureaucrats ignored local concerns thereby depriving the state and North Country of nearly \$20 million in additional economic activity.

Fish and Game raised safety and enforcement concerns as to why the trails should be closed. The Coös County Sheriff Department responded that they are prepared to provide enforcement for those two weeks. The Commissioners and County Sheriff explained how important OHRVs are to the North Country economy and the County has a proactive approach to supporting OHRV enforcement by providing the Sheriff's Department the necessary resources. Coös County has over 1,000 miles of trails on state, town, county, and private land and in the unincorporated places. The Sheriff routinely assists area law enforcement officers and during 2024 patrolled 794 OHRV hours, issued 1,418 warnings and 249 summonses.

Coös is the largest county, representing twenty percent of the land area of New Hampshire but only two per cent of the population. That is misleading however since one million people a year visit Coös with Mount Washington being the most visited place in the state. Coös generates more economic activity than what it receives back from Concord in tax disbursements when one considers that the distribution of taxes such as Rooms and Meals are based on a community's resident population and not how much it generates.

While we believe that the glass is half full and not half empty because of the strength and fortitude of our people, it is not helpful to put "lipstick on the pig" to absolve state leaders of their responsibility to the North Country. Our economy and way of life are under attack, and we should get cooperation from below the notch.

Importantly we are the identity of the state recognized internationally. We live here but the North Country is everyone's and that is why everyone should care what happens here.

On behalf of Coös County government, we thank our employees for their loyalty and dedication and the members of the Coös County Delegation for their financial support and understanding of county issues.

And most of all, we thank the taxpayers who support the work of county government with your property taxes. We take very seriously stewardship of your public monies.

It is an honor for each of us to serve as your County Commissioners.

Respectfully submitted,
Thomas M. Brady, Chairman
Raymond Gorman, Vice-Chairman
Robert Théberge, Clerk
Coös County Commissioners

COÖS COUNTY TREASURER'S REPORT

Year Ending December 31, 2024

In 2024, the 19 towns, 23 unincorporated places and the City of Berlin paid a total county tax of \$17,252,795, up from \$16,313,460 in 2023. The actual amount and share of the county tax assessed to each town, unincorporated place and the city varies from year-to-year dependent on both the approved budget and the annual equalized value of each municipality in the county (as determined by the NH Department of Revenue Administration-DRA). Each municipality's equalized value changes annually, especially in years where the town, city or place is re-evaluated as required by DRA every five years.

The annual county taxes are paid by the city, towns and unincorporated places in December, nearly 50 weeks after the beginning of the County's fiscal year. Due to cash flow needs during the year, the County Delegation authorized me to borrow up to \$11,000,000 in Tax Anticipation Notes (TANs) to help pay for the year's operations. Early in the year, the county solicits interest rate bids for these notes from banks doing business in Coös County. Last February, the County Commissioners accepted Northway Bank's bid of 3.99%. That was up exactly 1% from 2023. During the year, the County borrowed \$6,300,000. Interest paid on the \$6,300,000 borrowed was \$100,892. The notes and interest were paid to Northway Bank on December 16, 2024.

Coös County has long-term debt and following is the 2024 summary of outstanding debt as of December 31st.

- In October 2016, the County borrowed \$560,000 for a Roof Replacement and Ventilation System Project at the Coös County Nursing Home facility in Berlin. This is a 10-year note at an interest rate of 1.90%. The first payment was made on September 20, 2017. Currently the principal balance is \$119,336.
- Coös County, on behalf of the Unincorporated Place of Wentworth Location, borrowed \$90,000 in 2014 for a Rip Rap Project along the Magalloway River. The County authorized additional borrowing in 2018 re-financing the note for \$104,000. Currently, the principal balance is \$41,600. The principal and interest payments on this 10-year note are being made by the property taxpayers of Wentworth Location. The note carries an interest rate of 2.7%.
- In June 2019, the County entered into an agreement to borrow \$900,000 from the State of NH Revolving Loan Fund Program to tie the County Complex in W. Stewartstown into the upgraded Stewartstown Water system. After project completion and loan forgiveness of \$190,890 from the State, the final loan amount was actually \$675,130. The term of this state revolving loan is 20 years at an interest rate of 1.26%. The principal balance on December 31, 2024 was \$562,228.

The following loans were retired during 2024:

- A 5-year loan for \$386,955 at 4% for a major upgrade to its Information Technology (IT) systems was paid in full in 2024.
- A 5-year loan totaling \$21,356 for Information Technology upgrades at an interest rate of 4.28% was paid in full in 2024.

Coös County ended 2024 in a solid financial position as evidenced by the financial statements that are part of this report. General Fund Cash at December 31, 2024 was \$9,659,405. Cash from the American Rescue Plan Act (ARPA) and the Local Assistance & Tribal Consistency Fund (LATCF) was fully obligated and expended by year-end as required by the federal guidelines for these programs.

This past year I participated in a planning committee for the NH Association of Counties' Annual Conference held here in Coös County at the Omni Mount Washington. We met weekly from April to October resulting in a very successful conference of New Hampshire's 10 counties. It was a great opportunity to showcase with pride the outstanding features of our landscape and people. It was also an opportunity to bring state-wide attention on our county's unique economic challenges.

I wish to thank Carrie Klebe, Finance Director, and the finance staff members in West Stewartstown, Berlin and Lancaster for their watchful oversight of the day-to-day fiscal operations and monetary transactions of the County ensuring compliance with best practices for internal control of the County's finances.

Respectfully submitted,
Suzanne L. Collins
County Treasurer

REPORT OF COUNTY ATTORNEY 2024

1. Violent Crimes – Total number of indictments: 81
 - a. Assaults: 26
 - b. Sexual Assaults: 35
 - c. Criminal Threatening: 7
 - d. Robbery: 2
 - e. Other: 10
 - f. Attempted Murder: 1
2. Theft Related Crimes – Total number of indictments: 57
 - a. Burglary: 8
 - b. Theft: 33
 - c. Receiving Stolen Property: 2
 - d. Credit Card Fraud: 3
 - e. Forgery: 8
 - f. Issuing Bad Checks: 2
 - g. Insurance Fraud: 1
3. Drug Related – Total number of Indictments: 107
 - a. Possession of Controlled Drug: 82
 - b. Sale, Transport, Manufacture Controlled Drugs: 23
 - c. Sale of Controlled Drugs; Death Resulting: 2
4. Other - Total number of indictments: 74
 - a. Habitual Offender: 6
 - b. Falsifying Physical Evidence: 10
 - c. Criminal Mischief: 5
 - d. Witness Tampering: 1
 - e. Felon in Possession: 17
 - f. Sex Offender Reg; Knowing Failure to Comply: 6
 - g. Child Sex Abuse Image, Possession: 4
 - h. Endangering Welfare of a Child: 6
 - i. Bail Jumping: 1
 - j. Criminal Trespass: 1
 - k. Perjury: 1
 - l. Delivery of Articles: 16

The following is a breakdown of how charges were disposed of during 2024:

Felonies: 312

Misdemeanors: 96

Reviewed – Not Presented to the Grand Jury: 31

MISCELLANEOUS:

Probation Violations: 42
Motions Hearings: 21
Bail Hearings: 12
Sentencing Hearings: 123
Misdemeanor Appeals: 3
Competency to Stand Trial Hearings: 2
Restorability Hearings: 2
Richards Hearings: 3
Hearing on Deferred Sentence: 18

TOTAL MISCELLANEOUS CASES DISPOSED OF: 226

GRAND TOTAL OF CASES DISPOSED OF: 665

The Coös County Attorney's Office had 3 Jury Trials in Coös Superior Court in 2024.

The Coös Grand Jury convened 12 times at Lancaster in 2024.

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

I thank individually the members of my staff: Administrative Assistant Susan Corrow, Legal Clerk Meghan Ayers, Victim Witness Coordinator Erin Qualter, Deputy County Attorney Scott Whitaker, Assistant County Attorney John Viscido, and Emelia Campbell, who has recently joined the office as a part-time investigator. Their focus on serving the citizens of Coös County is inspiring, and is evidenced by the dedication, respect, patience, and professionalism that they display while engaged in advancing the office's mission to seek justice.

I thank the entire local, county, state, and federal law enforcement community for their support and for the hard work that they do for the citizens of Coös County.

In 2024, both the courts and the Office of the Coös County Attorney have experienced some relief from the significant backlog of cases that grew out of the shutdowns earlier this decade. Accordingly, the number of indictments returned by the grand jury in 2024 was lower than the 2023 number. Certain categories of crimes, such as violent crimes and drug-related offenses saw notable reductions in the number of indictments in 2024, while theft-related indictments increased significantly. Even though there were fewer indictments returned for violent crimes generally, the number of indictments for sexual assault increased in 2024.

Although the number of indictments returned by the Coös Grand Jury were down over 2023 numbers, it is too early to extrapolate any sound conclusions from the 2024 numbers, as the statistics in 2023 were likely skewed due the surge in indictments that were returned as office staffing levels approached normality in 2023, and we were able to address backlogs attributable to the shutdowns and reduced court-time that occurred during the preceding years.

Attorneys at the Office of the Coös County Attorney reviewed 31 cases that were not presented before the Grand Jury, a reduction of 25 casefile reviews from the 2023 number. These represented cases that were submitted to the office by referring law enforcement agencies, thoroughly reviewed by attorneys, and then sent back to the referring agencies with letters recommending the cases be closed, that further investigation be done, or advising the departments to bring misdemeanor charges forward in Circuit Court.

The Office of the Coös County Attorney has continued to work diligently to prosecute opioid/methamphetamine crimes in Coös County. Drug overdose deaths in Coös County in 2024, all attributable to fentanyl or methamphetamine use, continued to move down from the number of deaths in 2023, with 5 fatalities from drug overdose occurring in 2024 as of the time of writing. Nine lives were lost to those controlled drugs in Coös County in 2023, while in 2022 there were a staggering 24 deaths that occurred from drug overdose. While one death from drug overdose is too many, I am pleased with the downward trend and the significant reduction in these tragic outcomes. I believe that this reduction in drug-related fatalities is the result of the steadfast enforcement efforts that have been made in Coös County. We have worked closely with our federal, state, and local law enforcement partner agencies to address this epidemic.

I am happy to report that we continue to foster strong working relationships with federal, state, county, and local law enforcement agencies to enforce New Hampshire statutes by prosecuting offenders when the evidence supports such action.

I look forward to the opportunity to serve the community as Coös County Attorney again in 2025.

Respectfully Submitted,
John G. McCormick
Coös County Attorney

REPORT OF THE SHERIFF'S OFFICE 2024

This is my final year-end report as the High Sheriff of Coös County. I served four consecutive terms for a total of 8 years. It was truly an honor to have served in such an esteemed position. I had a very successful term as Sheriff, and the only way that was possible was because I had outstanding Deputies and office staff. The employees I had were beyond reproach, and I enjoyed working side by side with each one of them. We have an extremely professional office, and I am very proud of what we have accomplished during my tenure. Like anything, all things must eventually come to and end, and my time has come. The County will be getting one of the most dedicated employees to carry on the mission of the Coös County Sheriff's Office, and that is Sheriff-elect Keith Roberge. I would like to thank the various County Administrators, County Commissioners, Delegation, Representatives and county staff. It was a pleasure working with all of you, and I am elated with what we have accomplished. I had the opportunity to work with some of the most professional members of the county and I appreciate our relationships that we have fostered. When I first became Sheriff, the office lacked much needed equipment for the Deputies to effectively perform their duties. Some of the items that we needed were firearms that were of the same caliber and having them owned by the county. Another important purchase were bullet resistant vests. The vests we had far exceeded their "shelf life" which put the Deputies at greater risk. We also were able to purchase tasers for each Deputy. All of this would not have been possible without the support of the Commission and Delegation. I felt very comfortable in articulating our needs and that I would have your support. This made my term as Sheriff very successful. I wish all of you well and it was my pleasure to serve the citizens of Coös County.

As the demands for law enforcement service are ever increasing, so does the workload to include paperwork and more time documenting those services. It became necessary for the office to hire two new office staff. We hired Kim Bijeau who had many years of service with the Berlin Police Department and Martha Kennett, who had many years of service with the 1st Circuit District Court for Lancaster/Colebrook. We also hired Anthony Havalotti, to fill a deputy opening in our office. Deputy Havalotti has many years of service in law enforcement and was employed with the Lancaster Police Department before he came to the Sheriff's Office.

The Coös County Sheriff's Office has once again been very busy in 2024, serving civil process, and transporting prisoners. We were able to devote more time to patrolling the unincorporated areas in the county. Deputies Bert vonDohrmann, and John Accardi spent a great deal of time performing building inspections, updating the 911 mapping system, and replacing road signage to enhance 911 response.

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

During the past year the Sheriff's Office also conducted involuntary emergency transfers to hospitals around the state and assisted local departments in transporting their prisoners to and from the County jail for court appearances. The Sheriff's Office is also required by law to extradite all fugitives from justices who are to be returned to Coös County to face charges. During the past year we have extradited wanted people throughout New England.

Annual training is important to maintaining each deputy's proficiencies and maintaining law enforcement certifications. The training requirements to keep the deputy's certification has increased in 2024 and will increase in 2025 again.

This year the Sheriff's Office continued OHRV patrols in the County. Coös County has over 1,000 miles of trails on private land, State, Town, unincorporated places including County owned property. This year we were fortunate that Polaris donated one OHRV to the Sheriff's Office to use to patrol the trails. The Sheriff's Office is working with the Commission and the Delegation to resolve our patrolling issues. Some of the trails are shared with street and highway traffic. A proactive approach from our office has assisted area law enforcement officers in the County to teach and enforce the public about the laws and rules of operating OHRVs. The sheriff's office patrolled 794 OHRV hours and issued approximately 1,418 warnings and 249 summonses.

The following statistics from the Sheriff's Office Reporting System outline the past year's activity:

Total # of individuals transported:	227	Court Transports
	112	Police Department Transports
	7	Extraditions
	3	Juvenile Transports
	<u>61</u>	Misc. Transports
	410	Total Transports
Civil process received:	1,032	
Involuntary Emergency Admissions:	32	

Sheriff's deputies traveled approximately 210,000 miles in the performance of their daily job responsibilities.

This past year the Sheriff's Office continued to be successful in keeping our budget requests to a bare minimum, acknowledging the continued financial hardship the County is faced within this very difficult economy. The Commission and Delegation has always been supportive of the Sheriff's Office, especially when it comes to acquiring necessary equipment to assist the Deputies in the performance of their duties. The Sheriff's Office also returned a significant amount of revenue back to the County which helps offset operating expenses. Those revenues are generated from work completed by deputies that can be invoiced by the Sheriff's Office. These revenues help to keep the County tax rate lower.

2024 Revenues Billed:

Administrative Office of the Court:	\$279,198.95
Civil Process:	84,156.30
Campground Patrols:	24,480.00
Forestry Patrols:	10,507.50
Operation Stonegarden Patrols:	15,748.91
OHRV Patrol Grant:	11,295.00
OHRV Fine Reimbursement:	18,970.00
Special Details:	69,232.50
Northern Border Alliance	56,474.53

2024 TOTAL REVENUES INVOICED:	\$570,063.69
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Respectfully Submitted,
High Sheriff, Brian L. Valerino
Coös County, New Hampshire

REPORT OF REGISTER OF DEEDS

In 2024, we saw the continued slowing of the Real Estate Market in Coös County. This year, the Registry recorded 5,351 documents. These recordings reflect approximately \$203,374,080.00 dollars in taxable sales. These sales generated \$3,050,611.20 in Real Estate Transfer Tax and \$88,800.00 in LCHIP fees for the State of New Hampshire, as well as \$366,854.43 dollars in revenue for Coös County, in addition to \$10,073.00 dollars was deposited into the Registry's Surcharge account which is used when new equipment is required.

Unbinding the old books for restoration continues as an in-house process. This results in savings during the Book Restoration project. We are utilizing Holzer Bindery to de-acidify and restore 9 volumes (books) each year. We are exploring the options to also restore the Index books due to their deteriorating condition.

The Team continues to index the year 1975. The Team Indexed 10,071 documents in that effort this year. The Registry team has also continued to improve the quality of images currently available online.

The Registry continues to operate short staffed. During the last year we added Carly Hart to the team as Stephanie left for family obligations. We continued to utilize Lilly Kenison and Kathy Dunlap on a part time basis to fill in. This has so far worked well with everyone pitching in where needed and being very flexible. We are blessed to have an excellent team. The goal for 2025 will be to continue to function as efficiently as possible.

As always, the staff continuously looks at the processes and workflows in an effort to streamline them and provide fast efficient services to the residents of Coös County. We also look at how we as a team can provide the needed services at the lowest cost.

During the past year there has been an uptick in property fraud activities in Coös County. We urge all residents to sign up for Property Fraud Alert which is provided by our Tech partners at no fee for all Coös residents.

It is an honor to be able to continue to serve as your Register of Deeds. Thank you for all of your trust and confidence.

Respectfully submitted,
Leon H. Rideout
Coös County Register of Deeds

COÖS COUNTY NURSING HOME - BERLIN

Administrator's Report 2024

The resilience, commitment, and unwavering dedication to our mission of delivering exceptional care and support to our residents is reflected in Coös County Nursing Home's CMS 5-Star rating in 2024. The nursing home is located in Berlin, New Hampshire and is operated by the Coös County Board of Commissioners. Coös County Nursing Home (CCNH) provides skilled rehabilitation and long-term care services for residents of New Hampshire and other local communities.

The person-centered care provided by staff enables a safe and effective return to independence, along with activities available throughout the day to help meet the social needs of the residents. CCNH staff are committed to providing preventive and restorative care for all their residents, with the goal of achieving and maintaining the maximum potential of each resident. The physical, emotional, spiritual, and psychological needs of each resident is addressed by a qualified interdisciplinary team of healthcare professionals. Our team's collective expertise and commitment are pivotal to our success and reflecting our home's Mission Statement, "A team working together to provide a home filled with care, love, companionship, and recreation for each resident."

Recruitment and retention of all staff is a constant focus of CCNH. We continue to offer a Tuition Assistance Program and a Tuition Loan Reimbursement Program. We also sponsor staff who want to become a Licensed Nurse's Aide covering tuition costs at the local college. Our primary goal for 2025 is to increase internal staffing and decrease agency usage.

Current Nursing Open Positions (RN/LPN), Full-time Equivalents: 12.6

Current Licensed Nursing Assistants Open Positions (LNA), Full-time Equivalents: 42.55

Annual resident statistics for year ending December 31, 2024, are as follows:

Number of days:	Year 2022	Year 2023	Year 2024
<i>Long-Term Care</i>	22,299	23,895	27,389
<i>Short-Term Skilled Stay</i>	1,945	1,582	1,903
Number of Admissions:	25	56	45
Number of Discharges/Death:	29	54	37
Occupancy Rate:	65.66%	71.29%	80.00%

We take immense pride in our team's dedication and expertise, which serves as the backbone of our exceptional care services. Our interdisciplinary team comprised of seasoned professionals, each bringing a wealth of experience and a compassionate approach to their role. Coös County Nursing Home's interdisciplinary team was the recipient of the New Hampshire Association of Counties 2024 Team Award. The following is a small insight of our Interdisciplinary Team.

- Our Activity Department is managed by Diane Booth, who has been employed with CCNH for 31 years. As the Activity Director, Diane is the "life of the party" celebrating each Holiday in a special way. While each day is filled with fun activities and entertainment, she

also ensures their spiritual needs are met by various religious opportunities, as well as exercising their ability to have their voices heard. The Christmas Tree lighting ceremony is always the highlight of the year. Diane and her team plan outings to local hot spots for entertainment or sometimes just for a walk on the Berlin Riverwalk path. No matter where the journey takes them, the residents are always smiling.

- Keith Couture has been the Dietary Manager for 14 years. He is busy with the many activity programs that occur along with all the special meals, Men's breakfast, and picnics during the summer months. The Dietary Team is always ready for challenges that occur in a busy environment, remaining focused on resident satisfaction and providing nutritious meals under the guidance of our dietician. Staffing challenges can be an issue, but thanks to the dedicated employees of the Dietary Department, open shifts are covered as needed.
- Mike Holt has been employed with CCNH for 34 years and has worked as the Environmental Services Manager for the past 32 years. Mike and his team keep the home in good repair. They have had a few challenges this year with unexpected major repairs that disrupted the flow of work in the laundry area. The department's teamwork made a difficult situation manageable. 2025 looks like it will be a busy year as well, new windows will be installed throughout the home and a new north entrance will be constructed.
- Social Services Director, Candice Santy has been with CCNH for 26 years. The Social Services department has a team of 3 employees covering many roles and responsibilities, including building relationships to foster communication, assessing needs, supporting, and encouraging strengths. This also includes admission and discharge planning, counseling, case management, helping clients adjust and promoting self-determination. The Social Services department is weaved into many areas of the home helping make everyone successful.
- Brenda Fratus, RN, BSN, Staff Development Director joined our team in October of 2024. Brenda was previously employed at CCNH in the nursing department. Her knowledge of staff education and teaching made her a perfect fit for this new role. We look forward to the coming year and a new look on education for employees.
- Darci Brochu, LPN, Infection Preventionist/Director of Quality has been with CCHN for 20 years. Darci worked several management positions prior to obtaining her new role as Infection Preventionist/Director of Quality. Her knowledge, experience, and organizational skills are assets in her current role. Darci has focused on educating staff and residents on the importance of being up to date with immunizations. I am proud to say that our current percentage of staff and residents with up-to-date immunizations is higher than most nursing homes throughout the state. In 2023, Darci was quoted saying "Education, Action, and Prevention are the keys to a successful year ahead". Her achievements in 2024 proved her right.
- Vicky Gagne is our Business Office Manager. She has been with CCNH for 8 years. Vicky joined our team when CCNH became certified as a Skilled Nursing Facility in addition to a Long-Term Care Facility. Vicky assisted with obtaining and setting up the software and processes needed for Medicare billing. Her knowledge of the industry ensured a smooth

transition. In November, Vicky helped rearrange the Business Office to improve the workflow while making office staff more accessible to the residents and families. We have received many positive comments from these changes. The Business Office also had some changes in the last quarter of 2024. We have decreased hours and eliminated a position. A portion of the payroll process has been moved to the County Office in West Stewartstown.

- Andrea Turner, RN, BSN, Director of Nursing started with CCNH at the beginning of this past year as the Assistant Director of Nursing. In October, she was promoted to Director of Nursing. Andrea has been a nurse for 16 years with varied experiences and has held several management roles. She is an excellent team member and is respected by her peers and staff. She brings a fresh outlook to our processes bringing about change as needed.
- Meagan Nelson, Occupational Therapist and Rehab Manager with HealthPro Heritage has been part of the interdisciplinary team for 2 years. Meagan and her team work together to ensure the residents receive the therapy they need to improve their quality of life and maximize their ability for a safe and successful return to their homes'. Residents who remain Long-Term Care also receive therapy to maintain mobility and increase independence. Rehab can also assist with pain management and other goals the residents may have.
- Christine Labelle has been with CCNH for 6 years. She had been working as the Human Resources/ Assistant to the Nursing Home Administrator position until she was recently promoted to Finance Operations Manager at the County Level. Christine has her master's degree in accounting and has been instrumental in implementing both the new accounts payable software and new payroll system. Christine's knowledge of nursing home budgets and processes will be an asset for the County Finance department. Her prior job duties have been distributed, as this position was eliminated.

I would like to thank the Coös County Commissioners, the Coös County Delegation, and the Coös County Administrator for their continued support throughout the year to ensure that the residents of Coös County Nursing Home receive and continue to receive the high quality of care they deserve.

Sincerely,
Louise J. Belanger, RN, BS, NHA

COÖS COUNTY NURSING HOSPITAL - WEST STEWARTSTOWN ADMINISTRATOR'S REPORT - 2024

Life at Coös County Nursing Hospital settled into the “new normal” in 2024. Ongoing issues with Covid and staffing issues were certainly part of that new normal. A low census also persisted throughout 2024. Even with a much higher rate of admissions this past year, the residents being admitted were much more compromised leading to an almost equal number of deaths through the year. As always in long term care even though there are a number of challenges, there are also many successes. These successes and the people we work with continue to make working in long term care rewarding.

In June, long time Medical Director, Dr. John Fothergill retired and closed his local practice. Dr. Peter Moran took over the reins of Medical Director for Coös County Nursing Hospital on July 1, 2024. Kathryn Martin, PA, stayed on continuing to see the residents for their routine and acute visits, but under the umbrella of Coös County Family Health Services. Also on July 1, 2024, Coös County Nursing Hospital changed pharmacies. After over a year of issues with pharmacy services, the nursing home contracted with HealthDirect. Coös County Nursing Hospital had been without a regular dentist for the residents since the retirement of Dr. Bruce Katz several years ago. In 2024, dental services were again available to residents locally with Coös County Family Health Services Dental Services located at the former Indian Stream Health Center building in Colebrook.

CMS SURVEY

One huge success for 2024 was the CMS Annual Recertification Survey. Coös County Nursing Hospital was surveyed from December 3, 2024 to December 5, 2024. The Form 2567 or Deficiency Statement was received on December 11, 2024. The results were Deficiency-Free for Quality of Care/Quality of Life! CCNH did receive three deficiencies for Life Safety, but those were easily fixed.

BUSINESS OFFICE

New Hampshire Medicaid rates were \$234.91 on January 1, 2024, and \$239.72 on July 1, 2024. In March, CCNH began working to increase the Vermont Medicaid rate. Vermont Medicaid agreed to pay the full per diem cost to house and care for each resident so New Hampshire taxpayers would not be subsidizing any costs for Vermont residents. Vermont Medicaid rates were increased to \$531.33 for January 1, 2024, and \$551.39 for July 1, 2024. Accounts Receivable continued to significantly reduce the arrears in 2024, reducing arrears by another 40% by the end of 2024. Patty Havalotti, Business Office Manager was named Coös County's Nursing Home Employee of the Year at the New Hampshire Association of Counties Annual Conference in November.

DIETARY

Patrick Kennett, CDM/CFPP, Director of Dietary, reported the greatest challenge in 2024 was managing staffing shortages due to Covid regulations, which require employees to stay home with any cold-like symptoms. These regulations were particularly challenging for a department with many moving parts. To address this, the department focused on strategic scheduling and cross-training team members to ensure coverage for key roles, maintaining the functionality

and efficiency of the department even during staffing disruptions. This approach helped the team adapt and continue meeting the needs of residents and staff.

NURSING

In 2024, the Nursing Department continued dealing with the challenges of limited staffing and illnesses. Contract nurses and aides, also part of this new normal, continued to be necessary to meet the needs of the residents. Ashley Hodge completed her first full year as the Director of Nursing. She reported that, for nursing, the greatest successes this year were getting the Medication Nursing Assistants (MNAs) to work at the top of their scope and increasing the education offerings for all nursing staff. This education and the increased functions of the MNAs improved the nursing team as a whole. The biggest challenge continued to be recruiting permanent staff.

HEALTH INFORMATION

Sharon Belleville and Beth Marquis continued improving systems in health information. They have been a great team. Sharon continued her education for being the Infection Preventionist and Beth completed an advanced course for her Medical Coding certification.

STAFF DEVELOPMENT

Sage Rodrigue, BSN, RN, Director of Staff Development, offered hundreds of hours of inservice education throughout 2024. Education offerings included Relias, in person trainings, Peak Development, and Zoom sessions offered by the New Hampshire Healthcare Association and Pharmerica. Education this year also included several skills fairs for safety, infection prevention, LNA skills, and nursing skills. Sage also taught two LNA classes.

RESTORATIVE CARE/NURSING QUALITY

Michaela Fournier, RN, completed her first year as the Restorative Care Coordinator/Director of Nursing Quality. Michaela became very involved with all aspects of the restorative program and the needs of the residents. The restorative program is very dependent on the therapy staffing at Upper Connecticut Valley Hospital, which has been very limited, but Michaela made sure the residents benefitted from even the limited services available by supplementing them in-house.

MAINTENANCE

Dennis Bouvier, Plant Manager, worked with Energy Efficient Investments, Inc. (EEI) to oversee the huge HVAC project of installing PTAC units in all resident rooms. The project began in February and was completed by October. Plumbing and other normal maintenance issues kept Dennis' team busy through the year as well.

HOUSEKEEPING/LAUNDRY

As with the other departments, staffing amidst Covid guidelines and staff illnesses remained a challenge. Tori Smart, Director of Housekeeping and Laundry, along with her team kept the nursing home clean, the residents' clothes washed and kept us in compliance with infection control guidelines. A new dryer was requested in the 2024 budget. Unfortunately, the wrong dryer was delivered so this has been pushed to 2025.

ACTIVITIES

Marie Parker, Activity Director, reported the biggest challenges in 2024 was arranging activities during outbreaks, but noted there were not as many outbreaks and those that occurred were not as long! It has always been a challenge getting entertainment to come into the nursing home and Marie noted that in 2024 several of these resources had retired or passed away. New entertainment included Charlie Jordan and his band and Dennis Williams with his slideshows of Paris and Germany. Wildlife Encounters returned and as always was a big hit. In 2024, it was even a challenge getting religious services at the nursing home. Father Cheney retired, and it took some time for Father Kyle and Father Stephen to become regulars, but they are now visiting bi-weekly. Reverend Michael Pelletier of the North Stratford Baptist church now provides monthly services. Ellie Mills completed the training for Move to the Music. It is a regular weekly exercise program which residents have enjoyed. Ady Maple graduated from the LNA class. Small groups of residents were able to attend the Pittsburg Old Home Parade, the 4th of July parade in Colebrook, and the Lancaster Fair. Residents entered some of their craft projects at the fair and won ribbons. In 2024, CCNH also brought some "farm" back to the "County Farm" by incubating chicken eggs. So many of these things may not sound like big news but after all the Covid restrictions it was wonderful being able to provide residents with these activities and opportunities.

SOCIAL SERVICES/ ADMISSIONS

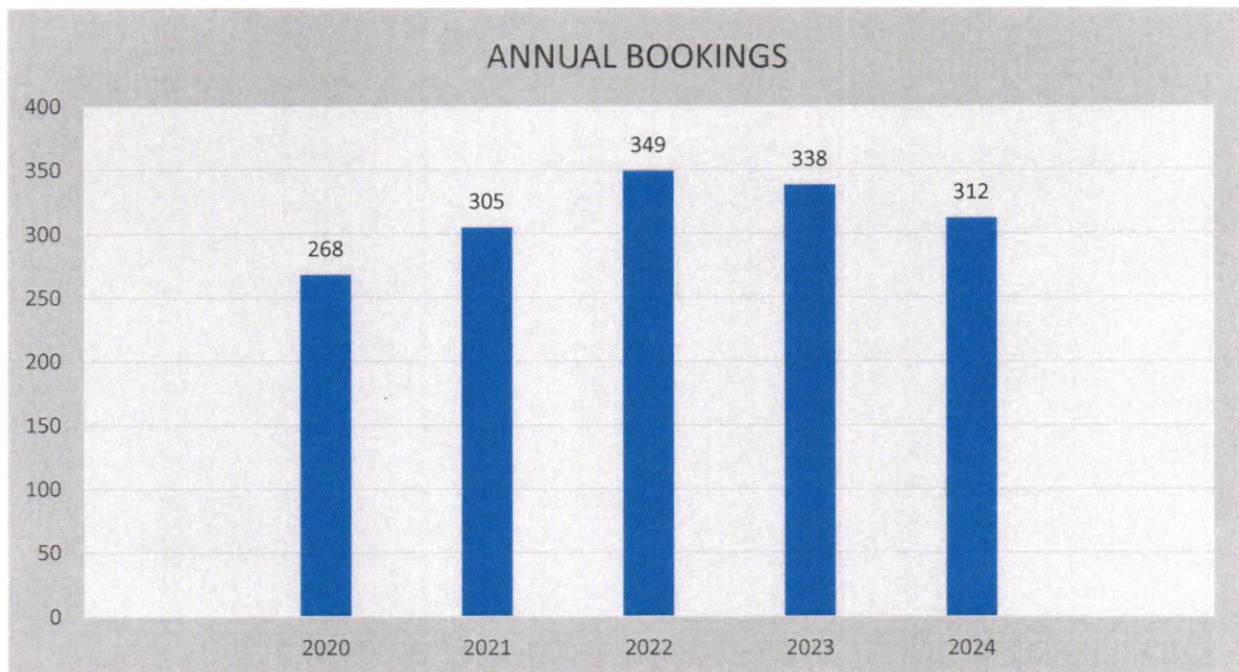
Nancy Hughes, Social Services Director/Quality Assurance Performance Improvement (QAPI) Lead, had a very busy year. In 2024, there were thirty-one admissions, twenty-seven deaths, and one discharge, almost double the numbers of 2023 of seventeen admissions, thirteen deaths, and two discharges.

Throughout 2024 Coös County Nursing Hospital maintained its Five-Star rating and was named one of the top three nursing homes in New Hampshire by US News and World Report! This is only possible thanks to the caring, dedicated staff of CCNH and thanks to the support of the Coös County Commissioners, the Coös County Delegation, and Coös County Administration.

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

COÖS COUNTY DEPARTMENT OF CORRECTIONS REPORT OF THE SUPERINTENDENT

Population statistics have continued to remain consistent from year-to-year. 2024 resulted in 312 total intakes. Male inmates in Coös County served 5,794 Days in 2024, resulting in an average daily male population of 16 in the building. Housing both sentenced and pretrial inmates, the facility averaged a 69 (pretrial)/ 31 (sentenced) housing ratio for 2024. Female inmates served 2,033 days in 2024. There were 23 Protective Custody admissions during 2024. The average length of stay was 21 days.



2024 was an incredibly busy year for the department and resulted in some amazing accomplishments. As noted in the 2023 annual report, the department recognized several key areas surrounding the delivery of services to the inmate population. This was based off findings from the Justice Reinvestment Initiative study. The study findings made policy recommendations that focused on the following areas:

- Increase Jail and Reentry Services
- Coordinate Care Across Systems
- Clarify Protective Custody Holds
- Expand Data Collection and Monitoring
- Pursue Funding and Sustainability

The department took these recommendations head on and evaluated its own capacity to manage and develop substantive solutions relative to these recommendations. In April 2024, the department conducted an internal staffing restructure to place a resource for these policy recommendations. The department promoted Sergeant Jason Rella to the position of captain of

security and operations. This position is also accountable for development and management of SUD/ OUD programing. This restructure has proved to be extremely valuable when working towards building programing relating to opioid abatement. Over 2024, the department created an internal substance use treatment program. The Substance Use Mediation Management and Inmate Transition (S.U.M.M.I.T) Program was developed to target sentenced offenders that have been diagnosed with a substance use disorder or opioid use disorder. The program is broken out into several modules, to include evidence-based substance use treatment, behavioral/ mental health counseling, Hi-Set education, vocational opportunities and a transition phase back into the community. The S.U.M.M.I.T Program is a structured program with benchmark goals, reporting and tracking of progress. Each offender has a tailored made recovery care plan created based on a needs assessment and time incarcerated. This is an exciting opportunity for Coös County and focuses on assisting offenders to overcome addiction. This program is funded through Opioid Abatement settlement funds which keeps the cost off Coös County taxpayers.

The medical department took on some major projects directed towards cost savings, efficiencies and increasing the quality of care. Medical Director Molly Boudreau- APRN and Medical Services Coordinator Samantha Kilson- RN worked hard to get some programs in place that would create cost savings. The department works with the Parks Insurance Agency to provide medical insurance to pretrial offenders. Parks Insurance is an insurance broker that connects pretrial offenders with free insurance through the Affordable Care Act. This is all at zero cost to the department! Once offenders have been enrolled and become active, the facility is able to leverage the insurance for medical costs, while they are incarcerated, yielding significant cost savings. Nurse Kilson implemented another program called the Correctional Assistance Resource (C.A.R.E) Kits. Offenders who have been identified to have an opioid use disorder (OUD) or substance use disorder (SUD) are provided a C.A.R.E Kit at the time of release. The kit includes a drawstring bag with lifesaving Naloxone (Narcan) and resource information to county wide service providers and treatment centers. These kits are an effort to minimize overdose incidents and provide individuals with resource information. I am extremely proud and appreciative of our medical team, Medical Director Molly Boudreau- APRN, Samantha Kilson- RN, David Olson-RN, Timothy Colerick-RN, Sora Davis, Tommi Meckley- Case Manager and Suzanne Dewitt- LADAC Counselor.

I am pleased to report that staffing patterns over 2024 were exceptional. Most of 2024, the department was at full staff or only had one vacancy. Recruitment and retention numbers seem to be trending in a positive direction. Coös County said goodbye to a twenty-one-year veteran of the department at the close of 2024. We thank Sergeant Richard Biron for his dedicated service and wish him well in retirement.

The Coös County Recycling Center continues to demonstrate value for the (8) member towns. 2024 was a productive year for operations and revenues. The Source Separation program implemented at the beginning of 2024 has been working very well. Source Separation is saving time and money when processing materials at the recycling center. 2025 brought along more changes to commodities with the program no longer accepting glass bottles. Glass has been a major challenge for the program since inception in 1991. The member towns will decide individually how they choose to handle their glass bottle disposal.

The Coös County Vegetable Garden came to life in the summer of 2024. The department of corrections recognized huge potential for this opportunity with available county lands to start a vegetable garden. Through some donated time and equipment to get started, the vegetable garden was a huge success in it's first year of operations. Sentenced offenders were taught how to prepare soil, fertilize, plant and weed a vegetable garden. The department worked closely with the Coös County Conservation District on soil testing, crop management and harvest. The garden produced over 300 pounds of cucumber, summer squash and zucchini and over 800 ears of sweet corn. The vegetables were provided to the nursing homes, the local food pantry and corrections department. We are planning for the 2025 garden season and will be increasing the size and planting potatoes. We hope to be able donate to more agencies and have a small farmstand for sale to the public on the county campus.

Over the last year, the facility went through more needed upgrades. The Energy Recovery Ventilation units have been installed. These units are proving extremely valuable and have increased efficiency. The departments' HVAC system was replaced. During the replacement, additional HVAC was added into the facility IT room. This was a much-needed project to protect valuable IT equipment from overheating. These projects were funded through funds received from the American Rescue Plan (ARPA) in the interest of better air quality and efficiency. As noted in the 2023 annual report, the department had begun an upgrade to the computer jail management system. This was a major undertaking by department administrative staff and required countless hours of building the system to fit our needs. The system went live in August of 2024 and has been running great.

When reporting on the operations of 2024, one word comes to mind, "Growth." In many ways the department has adjusted its own identity in response to the opioid/ substance use epidemic. This has required forward thinking, persistence, teamwork and collaboration across all county and community systems. I'm exceptionally proud of the work and compassion our staff have towards serving the criminal justice system in Coös County. This great work would not be possible without the unwavering support of the Coös County Administrator, Coös County Board of Commissioners and the honorable members of the Coös County Delegation. Coös County is undoubtedly a unique place, with unique challenges. However, the hardscrabble grit, determination and commitment to the mission, makes us who we are. I am eternally grateful for the wonderful staff at the department of corrections. I owe them thanks beyond measure. I am proud to have the privilege to serve you all as superintendent.



Respectfully submitted,
Benjamin H. Champagne
Superintendent

SCHEDULE OF COUNTY PROPERTY
December 31, 2024

<u>Description</u>	2024 <u>Estimated Sound Insurance Appraisal</u>
<u>WEST STEWARTSTOWN</u> <i>(Including Contents)</i>	
Nursing Hospital & 2008 Addition	\$10,920,100
Jail and House of Correction	\$4,750,500
Hay and Cow Barn	\$638,100
Recycling Center & Recycling Storage Building	\$392,010
Frame Garage	\$98,200
Machinery Shed	\$13,608
County Administrator's House/Garage	\$355,200
Transfer Station	\$5,000
 <u>BERLIN</u> <i>(including contents)</i>	
Nursing Home & 2008 Sunroom	\$11,110,200
Garage/Generator Building	\$218,500
	<u>\$28,501,418</u>

**UNINCORPORATED PLACES
2024 COMBINED BALANCE SHEET**

	ASSETS				LIABILITIES & FUND BALANCE				
	Cash	Taxes & Other Receivables	Due From General Fund	Total Assets	Other Liabilities	Due To General Fund	Reserved Special Purposes	Fund Balance	Total Liabilities & Fund Equity
Atkinson & Gilmanton Academy Grant	\$3,418	\$0	\$309,423	\$312,841	\$0	\$0	\$3,418	\$309,423	\$312,841
Bean's Grant	\$0	\$0	\$2,777	\$2,777	\$0	\$0	\$0	\$2,777	\$2,777
Bean's Purchase	\$198	\$0	\$54,000	\$54,198	\$0	\$0	\$198	\$54,000	\$54,198
Cambridge	\$19,013	\$567	\$153,624	\$173,204	\$897	\$0	\$19,013	\$153,294	\$173,204
Chandler's Purchase	\$0	\$0	\$1,969	\$1,969	\$0	\$0	\$0	\$1,969	\$1,969
Crawford's Purchase	\$80	\$0	\$52,855	\$52,935	\$0	\$0	\$80	\$52,855	\$52,935
Cutt's Grant	\$0	\$0	\$572	\$572	\$0	\$0	\$0	\$572	\$572
Dix Grant	\$4,051	\$0	\$231,683	\$235,734	\$0	\$0	\$4,051	\$231,683	\$235,734
Dixville	\$42,097	\$111,353	\$183,640	\$337,089	\$0	\$0	\$42,097	\$294,992	\$337,089
Erving's Grant	\$1,969	\$0	\$53,653	\$55,622	\$0	\$0	\$1,969	\$53,653	\$55,622
Green's Grant	\$898	\$814	\$75,407	\$77,118	\$0	\$0	\$898	\$76,221	\$77,118
Hadley's Purchase	\$0	\$0	\$574	\$574	\$0	\$0	\$0	\$574	\$574
Kilkenny	\$604	\$0	\$12,536	\$13,140	\$0	\$0	\$604	\$12,537	\$13,140
Low & Burbank Grant	\$744	\$0	\$32,751	\$33,496	\$0	\$0	\$744	\$32,751	\$33,496
Martin's Location	\$84	\$0	\$45,651	\$45,735	\$2,270	\$0	\$84	\$43,381	\$45,735
Millsfield	\$3,278	\$413,648	\$250,267	\$667,192	\$0	\$0	\$3,278	\$663,915	\$667,192
Odell	\$3,930	\$2,414	\$48,980	\$55,325	\$18,473	\$0	\$3,930	\$32,921	\$55,325
Pinkham's Grant	\$0	\$14,275	\$82,549	\$96,825	\$0	\$0	\$0	\$96,825	\$96,825
Sargent's Purchase	\$0	\$0	\$325,474	\$325,474	\$0	\$0	\$0	\$325,474	\$325,474
Second College Grant	\$1,788	\$0	\$282,575	\$284,363	\$0	\$0	\$1,788	\$282,575	\$284,363
Success	\$10,576	\$0	\$116,489	\$127,065	\$0	\$0	\$10,576	\$116,489	\$127,065
Thompson & Meserve's Purchase	\$0	\$0	\$51,817	\$51,817	\$0	\$0	\$0	\$51,817	\$51,817
Wentworth Location	\$2,754	\$7,551	\$54,771	\$65,075	\$0	\$0	\$2,754	\$62,322	\$65,075
Totals	\$95,480	\$550,621	\$2,424,041	\$3,070,142	\$21,640	\$0	\$95,480	\$2,953,022	\$3,070,142

COOS COUNTY UNINCORPORATED PLACES
TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31, 2024

	Levies of	
	<u>2024</u>	<u>2023</u>
Uncollected Taxes - Beginning of Fiscal Year:		
Property Taxes	0.00	340.17
Credit Balances	0.00	-158.77
Taxes Committed to Collector:		
Property Taxes	337,826.00	251,551.00
Yield Taxes	257,249.00	0.00
Land Use Change Taxes	3,000.00	0.00
Abatelements Made:		
Property Taxes	0.00	0.00
Overpayments	-40,551.59	234.00
Interest & Fees Collected on Delinquent Taxes:	160.45	558.19
Total Debits	<u><u>\$557,683.86</u></u>	<u><u>\$252,524.59</u></u>
Remitted to Treasurer during Fiscal Year:		
Property Taxes	312,214.63	249,589.34
Yield Taxes	257,249.00	0.00
Land Use Change Taxes	3,000.00	0.00
Interest/Costs	160.45	558.19
Conversion to Lien	0.00	2,251.06
Abatelements Made:		
Property Taxes	-40,186.18	126.00
Uncollected Taxes End of Fiscal Year:		
Property Taxes	25,290.36	0.00
Credit Balances	-44.40	0.00
Total Credits	<u><u>\$557,683.86</u></u>	<u><u>\$252,524.59</u></u>

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

Summary of Tax Accounts
Fiscal Year Ended December 31, 2024

	DR.		
	<u>2023</u>	Levies of <u>2022</u>	<u>2021</u>
Unredeemed Tax Lien Balances at Beginning of Fiscal Year	0.00	0.00	0.00
Liens Executed During Fiscal Year	2,542.90	0.00	0.00
Interest & Costs Collected After Lien Execution	<u>94.89</u>	<u>0.00</u>	<u>0.00</u>
Total Debits	<u><u>\$2,637.79</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

	CR.		
Remitted to Treasurer during Fiscal Year:	<u>2023</u>	Levies of <u>2022</u>	<u>2021</u>
Redemptions	1,247.54	0.00	0.00
Interest & Costs (After Lien Execution)	94.89	0.00	0.00
Abatements of Unredeemed Tax	0.00	0.00	0.00
Unredeemed Taxes End of Year	<u>1,295.36</u>	<u>0.00</u>	<u>0.00</u>
Total Credits	<u><u>\$2,637.79</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>



Statement of Appropriations and Revenue as Voted

Coos County



For the period beginning January 1, 2024 and ending December 31, 2024

Form Due Date: **September 1 (or 20 Days after a Supplemental Meeting)**

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.

CERTIFICATION OF VOTE

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

Name	Position	Signature
Arnold Davis	Chairperson	 <small>Arnold Davis (Sep 1, 2024 10:44 EDT)</small>
Corinne Cascadden	Clerk of County Convention	 <small>Corinne Cascadden (Aug 30, 2024 12:38 EDT)</small>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Appropriations As Voted
General Government			
4110	County Convention Costs	2024 Budget	\$15,000
4120	Judicial		\$0
4122	Jury Costs		\$0
4123	County Attorney's Office	2024 Budget	\$529,360
4124	Victim Witness Advocacy Program	2024 Budget	\$113,810
4130	Executive	2024 Budget	\$733,000
4150	Financial Administration	2024 Budget	\$559,970
4151	Treasurer	2024 Budget	\$10,830
4153	Other Legal Costs		\$0
4155	Personnel Administration		\$0
4191	Planning and Zoning (Unincorp. Places)		\$0
4192	Medical Examiner	2024 Budget	\$20,000
4193	Register of Deeds	2024 Budget	\$343,700
4194	Maintenance of Government Buildings		\$0
4196	Insurance Not Otherwise Allocated		\$0
4198	Contingency		\$0
4199	Other General Government	2024 Budget	\$378,900
General Government Subtotal			\$2,704,570
Public Safety & Corrections			
4211	Sheriff's Department	2024 Budget	\$1,674,360
4212	Custody of Prisoners		\$0
4214	Sheriff's Support Services		\$0
4219	Other Public Safety		\$0
4230	Corrections	2024 Budget	\$3,204,970
4235	Adult Probation and Parole		\$0
Public Safety & Corrections Subtotal			\$4,879,330
County Farm			
4301	Administration		\$0
4302	Operating Expenditures		\$0
4309	Other County Farm		\$0
County Farm Subtotal			\$0
County Nursing Home			
4411	Administration	2024 Budget	\$2,324,580
4412	Operating Expense	2024 Budget	\$27,773,545
4439	Other Health		\$0
County Nursing Home Subtotal			\$30,098,125



Appropriations

Account	Purpose	Article	Appropriations As Voted
Human Services			
4441	Administration		\$0
4442	Direct Assistance	2024 Budget	\$6,120,000
4443	Board and Care of Children		\$0
4447	Special Outside Services	2024 Budget	\$130,800
4449	Other Human Services		\$0
Human Services Subtotal			\$6,250,800
Cooperative Extension Services			
4611	Administration	2024 Budget	\$241,860
4619	Other Conservation	2024 Budget	\$122,850
Cooperative Extension Services Subtotal			\$364,710
Economic Development			
4651	Administration		\$0
4652	Economic Development	2024 Budget	\$75,000
4659	Other Economic Development	2024 Budget	\$2,225,000
Economic Development Subtotal			\$2,300,000
Debt Service			
4711	Principal - Long-Term Bonds/Notes	2024 Budget	\$174,920
4721	Interest - Long-Term Bonds/Notes	2024 Budget	\$14,070
4723	Interest on Revenue Anticipation Notes	2024 Budget	\$77,500
4750	Fiscal Agents' Fees		\$0
4760	Bond Issuance Costs		\$0
4790	Other Debt Service Charges		\$0
Debt Service Subtotal			\$266,490
Intergovernmental Transfers			
4800	Intergovernmental Transfers		\$0
Intergovernmental Transfers Subtotal			\$0
Capital Outlay			
4901	Land and Improvements		\$0
4902	Machinery, Vehicles, and Equipment	2024 Budget	\$15,000
4903	Buildings	2024 Budget	\$2,968,570
4904	Improvements other than Buildings	2024 Budget	\$271,060
Capital Outlay Subtotal			\$3,254,630
Depreciation Expense			
4905	Depreciation		\$0
4906	Amortization		\$0
Depreciation Expense Subtotal			\$0



Appropriations

Account	Purpose	Article	Appropriations As Voted
Interfund Operating Transfers			
4911	Transfers to General Fund		\$0
4912	Transfers to Special Revenue Fund	2024 Budget	\$50,000
4913	Transfers to Capital Projects Fund		\$0
4914	Transfers to Proprietary Fund		\$0
4915	Transfers to Capital Reserve Fund	2024 Budget	\$15,860
4916	Transfers to Trust and Fiduciary Funds		\$0
Interfund Operating Transfers Subtotal			\$65,860
Total Voted Appropriations			\$50,184,515



Estimated Revenues

Account	Source	Article	Estimated Revenue Ensuing Fiscal Year
Assessments/Taxes			
3110	Property Taxes (Unincorp. Places)		\$0
3111	Municipal Assessment		\$0
3120	Land Use Change Taxes (Unincorp. Places)		\$0
3180	Resident Taxes (Unincorp. Places)		\$0
3185	Yield Taxes (Unincorp. Places)		\$0
3186	Payment in Lieu of Taxes (Unincorp. Places)		\$0
3187	Payment in Lieu of Taxes	2024 Budget	\$275,000
3189	Other Taxes		\$0
3190	Interest and Penalties on Delinquent Taxes (Uninco	2024 Budget	\$250
3191	Penalties on Delinquent Municipal Assessments		\$0
3200	Licenses, Permits, and Fees		\$0
Assessments/Taxes Subtotal			\$275,250
Licenses, Permits, and Fees			
3220	Motor Vehicle Fees (Unincorp. Places)		\$0
3230	Building Permits (Unincorp. Places)		\$0
3290	Other Licenses, Permits, and Fees		\$0
Licenses, Permits, and Fees Subtotal			\$0
From the Federal Government			
3319	Federal Grants and Reimbursements	2024 Budget	\$6,576,630
From the Federal Government Subtotal			\$6,576,630
From the State of New Hampshire			
3351	Shared Revenue - Block Grant (Unincorp. Places)		\$0
3352	Incentive Funds		\$0
3354	Water Pollution Grant		\$0
3355	Housing and Community Development	2024 Budget	\$1,025,000
3356	State/Federal Forest Land Reimbursements (Unincorp		\$0
3359	Other State Grants and Reimbursements	2024 Budget	\$1,201,380
From the State of New Hampshire Subtotal			\$2,226,380
Revenue from Other Governments			
3379	Intergovernmental Revenues	2024 Budget	\$112,810
Revenue from Other Governments Subtotal			\$112,810



Estimated Revenues

Account	Source	Article	Estimated Revenue Ensuing Fiscal Year
Charges for Services			
3401	Sheriff's Department	2024 Budget	\$443,500
3402	Register of Deeds	2024 Budget	\$360,000
3403	County Corrections	2024 Budget	\$16,600
3404	County Nursing Homes	2024 Budget	\$15,959,400
3405	County Farm		\$0
3406	Cooperative Extension Service		\$0
3407	Maintenance Department		\$0
3409	Other Charges	2024 Budget	\$20,000
Charges for Services Subtotal			\$16,799,500
Miscellaneous Sources			
3501	Sale of County Property		\$0
3502	Interest on Investments	2024 Budget	\$230,000
3503	Rents of Property	2024 Budget	\$11,130
3504	Fines and Forfeits		\$0
3505	Escheats	2024 Budget	\$10,000
3506	Insurance Dividends and Reimbursements		\$0
3508	Contributions and Donations		\$0
3509	Other Miscellaneous Sources	2024 Budget	\$102,010
Miscellaneous Sources Subtotal			\$353,140
Other Financial Sources			
3911	Transfers from General Fund		\$0
3912	Transfers from Special Revenue Fund	2024 Budget	\$1,075,520
3913	Transfers from Capital Projects Fund	2024 Budget	\$323,580
3914	Transfers from Proprietary Funds		\$0
3915	Transfers from Capital Reserve Fund	2024 Budget	\$298,910
3916	Transfers from Trust and Fiduciary Funds		\$0
3934	Proceeds from Long-Term Bonds/Notes		\$0
Other Financial Sources Subtotal			\$1,698,010
Total Estimated Revenues			\$28,041,720

Budget Summary

Item	Ensuing Year
Total Voted Appropriations	\$50,184,515
(Less) Total Estimated Revenues	\$28,041,720
Unassigned Fund Balance (Unreserved)	\$0
(Less) Voted from Fund Balance	\$0
(Less) Fund Balance to Reduce Taxes	\$4,890,000
Amount Certified to be Raised by Taxes	\$17,252,795

2024 COUNTY TAX APPORTIONMENT

COÖS COUNTY	TO COUNTY TAX	OF COUNTY BUDGET
Atkinson/Gilmanton Academy Grant	0.0152%	2,620
Bean's Grant	0.0000%	0
Bean's Purchase	0.0000%	0
Berlin	14.1576%	2,442,589
Cambridge	0.1876%	32,367
Carroll	11.3136%	1,951,916
Chandler's Purchase	0.0007%	125
Clarksville	1.7695%	305,290
Colebrook	5.8340%	1,006,531
Columbia	2.5786%	444,878
Crawford's Purchase	0.0062%	1,071
Cutt's Grant	0.0000%	0
Dalton	2.7109%	467,707
Dix Grant	0.0212%	3,659
Dixville	0.1639%	28,271
Dummer	2.9616%	510,956
Errol	2.2708%	391,770
Erving's Grant	0.0009%	159
Gorham	7.1198%	1,228,363
Green's Grant	0.1359%	23,453
Hadley's Purchase	0.0000%	0
Jefferson	3.8833%	669,984
Kilkenny	0.0005%	85
Lancaster	7.1909%	1,240,636
Low & Burbank's Grant	0.0000%	0
Martin's Location	0.0089%	1,538
Milan	3.5287%	608,806
Millsfield	0.1866%	32,198
Northumberland	4.1347%	713,356
Odell	0.0593%	10,230
Pinkham's Grant	0.0639%	11,030
Pittsburg	9.7206%	1,677,079
Randolph	2.0634%	355,991
Sargent's Purchase	0.0364%	6,281
Second College Grant	0.0265%	4,578
Shelburne	1.8984%	327,524
Stark	2.4966%	430,737
Stewartstown	3.1667%	546,346
Stratford	3.1940%	551,054
Success	0.2382%	41,088
Thompson & Meserve's Purchase	0.1149%	19,828
Wentworth Location	0.2052%	35,409
Whitefield	6.5340%	1,127,290
TOTALS	100.0000%	17,252,795

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 2024

ASSETS:

Cash - County	\$10,845,280
Cash - Recycling Center	10,865
Accounts Receivable - Coös County Nursing Hospital	978,456
Accounts Receivable - Coös County Nursing Home	1,858,225
Accounts Receivable - County	151,413
Accounts Receivable - Recycling Center	16,054
Tax Deeded Property - County	1,694
Inventories	203,718
Pre-Paid Expenses - Coös County Nursing Hospital	52,935
Pre-Paid Expenses - Coös County Nursing Home	36,953
Pre-Paid Expenses - County	13,234
Future Debt Retirement - Coös County Nursing Home	119,336
Future Debt Retirement - County Complex Water System Connection	562,228
TOTAL ASSETS	<u><u>\$14,850,391</u></u>

LIABILITIES:

Accounts Payable - All Funds	1,855,900
Accrued Expense - All Funds	620,480
Payroll Deductions Payable - All Funds	34,840
Capital Improvement Notes - Berlin Nursing Home Roof/Ventilation Project	119,336
Capital Improvement Notes - County Complex Water System Connection	562,228
TOTAL LIABILITIES	<u><u>\$3,192,784</u></u>

FUND EQUITY

Reserve for Special Purpose	
Facility Fund	415,331
Sick Pay	307,800
Deeds Surcharge	105,086
Vehicle Reserve Fund	55,953
Recycling Center Equipment	10,865
Inventory Offset	203,718
DOC Electronic Monitoring Security Deposits	610
Reserve for 53rd Payroll	150,000
Reserve - Finance & Accounting Software	106,756
Reserve for Opioid Abatement	715
RSA 151 Unclaimed Funds	400
General Fund - Due to Unincorporated Places	2,424,041
Undesignated/Unreserved	
Nursing Hospital, Nursing Home, County, Farm	7,648,226
Recycling Center	160,901
Transfer Station	67,203
TOTAL FUND EQUITY	<u><u>11,657,607</u></u>

TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$14,850,391</u></u>
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BUDGET
OF
COÖS COUNTY, NEW HAMPSHIRE

JANUARY 1, 2024 TO DECEMBER 31, 2024



Thomas M. Brady, Chairman

Raymond Gorman, Vice-Chair

Robert Théberge, Clerk

BOARD OF COUNTY COMMISSIONERS



BUDGET PROPOSAL

APPROPRIATIONS

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
WEST STEWARTSTOWN NURSING HOSPITAL				
ADMINISTRATION				
01-01-4411-1000	Administrator's Salary	147,610	145,852	152,040
	Administrator's Salary (Retirements)	0		99,210
01-01-4411-1001	Accounting Staff Salaries	119,010	105,987	124,830
01-01-4411-1111	Retirement/Resignations	0	0	40,000
01-01-4411-1201	In Lieu of Health Benefit	10	0	10
01-01-4411-1200	Longevity Pay	1,410	1,400	1,410
01-01-4411-2100	Social Security (FICA)	19,680	18,397	28,110
01-01-4411-2010	Life Insurance	60	58	70
01-01-4411-2000	Health Insurance	45,350	43,262	48,850
01-01-4411-2200	Retirement	29,710	28,168	42,680
01-01-4411-2040	Workers' Compensation	4,990	4,982	6,420
01-01-4411-2050	Unemployment Insurance	90	86	110
01-01-4411-3075	Education and Conferences	2,700	1,085	2,700
01-01-4411-3071	Employee Physicals	150	0	320
01-01-4411-3078	Employee Recognition	4,000	3,625	4,000
01-01-4411-3085	Legal Services	5,000	145	5,000
01-01-4411-3055	Audit Services	10,860	10,606	10,860
01-01-4411-3040	IT Contracted Services	222,800	197,085	220,800
01-01-4411-5003	IT Hardware/Equipment	45,640	26,934	39,150
01-01-4411-3090	Accounts Payable/Accounting Allocation	70,130	70,128	71,310
01-01-4411-3091	Human Resources/Payroll Allocation	181,180	181,180	186,140
01-01-4411-3094	DOC: Administration Services Allocation	(8,000)	(8,925)	(8,000)
01-01-4411-4010	Office Supplies	7,500	8,658	7,500
01-01-4411-6000	Dues/Licenses/Subscriptions	6,000	5,808	11,500
01-01-4411-3050	Postage	3,000	3,418	3,000
01-01-4411-4000	Administration Supplies and Expenses	3,500	3,361	3,500
01-01-4411-3030	Communications	43,300	40,777	43,300
01-01-4411-3080	Travel	2,200	1,925	2,200
01-01-4411-3200	Equipment Repair/Maintenance Contracts	65,000	67,458	80,000
01-01-4411-6070	Liability Insurance	26,650	26,223	19,390
01-01-4411-5000	New Equipment	3,140	2,439	500
01-01-4411-2500	Retiree Benefits	13,850	13,826	14,530
	TOTAL ADMINISTRATION	1,076,520	1,003,948	1,261,440
DEBT SERVICE				
01-47-4711-6510	Principal: Long-Term Notes	32,470	28,379	0
01-47-4721-6520	Interest: Long-Term Notes	1,220	1,066	0
	TOTAL DEBT SERVICE	33,690	29,446	0
ASSESSMENTS				
01-01-4411-6101	Provider Assessment	603,360	610,287	544,520
	TOTAL ASSESSMENTS	603,360	610,287	544,520

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
DIETARY DEPARTMENT				
01-01-4417-1000	Dietary Director's Salary	76,590	73,554	80,270
01-01-4417-1001	Cooks' Salaries	196,590	158,984	200,990
01-01-4417-1002	Dietary Aides' Salaries	559,530	550,643	553,950
01-01-4417-1002	Dietary Aides' Salaries (Retirements)	0	0	17,110
01-01-4417-1003	Assistant Dietary Manager	49,450	31,608	55,590
01-01-4417-1201	In Lieu of Health Benefit	7,600	6,000	4,000
01-01-4417-1200	Longevity Pay	8,100	6,131	7,070
01-01-4417-2100	Social Security (FICA)	63,520	58,506	66,150
01-01-4417-2010	Life Insurance	250	139	170
01-01-4417-2000	Health Insurance	278,180	236,481	296,140
01-01-4417-2200	Retirement	89,120	69,492	88,330
01-01-4417-2040	Workers' Compensation	17,450	17,444	22,160
01-01-4417-2050	Unemployment Insurance	220	215	260
01-01-4417-3075	Education and Conferences	3,200	2,954	3,200
01-01-4417-3071	Employee Physicals	450	319	450
01-01-4417-3002	Registered Dietitian	20,000	13,838	20,000
01-01-4417-3095	DOC: Inmate Meals Allocation	(190,000)	(172,431)	(180,000)
01-01-4417-3096	DOC: Employee Meals Allocation	(25,000)	(12,280)	(15,000)
01-01-4417-4001	Dishes and Glassware	1,070	841	900
01-01-4417-4000	Dietary Supplies and Expenses	39,680	39,673	40,000
01-01-4417-4020	Food	370,000	302,419	360,000
01-01-4417-3080	Travel	400	176	400
01-01-4417-3200	Equipment Repair/Maintenance Contracts	8,780	5,803	23,780
01-01-4417-5000	New Equipment	1,000	63	4,030
01-01-4417-2500	Retiree Benefits	27,450	27,358	28,760
TOTAL DIETARY DEPARTMENT		1,603,630	1,417,930	1,678,710
NURSING DEPARTMENT				
01-01-4412-1000	Director of Nursing Salary	120,270	109,072	116,800
01-01-4413-1001	Registered Nurses' Salaries	1,391,230	785,388	959,790
01-01-4413-1001	Registered Nurses' Salaries (Retirements)	0	0	42,350
01-01-4413-1002	Licensed Practical Nurses' Salaries	242,580	270,049	257,290
01-01-4413-1003	Nursing Assistants' Salaries	2,384,840	1,258,216	1,477,740
01-01-4413-1003	Nursing Assistants' Salaries (Retirements)	0	0	78,790
01-01-4413-1004	Medication Nursing Assistant Salaries	254,690	198,057	252,600
01-01-4412-1005	Scheduling Coordinator	62,600	58,178	59,960
01-01-4413-1201	In Lieu of Health Benefit	20,400	11,350	17,000
01-01-4413-1200	Longevity Pay	19,000	13,181	13,680
01-01-4413-2100	Social Security (FICA)	325,170	194,758	238,620
01-01-4413-2010	Life Insurance	660	269	600
01-01-4413-2000	Health Insurance	1,126,930	531,407	705,370
01-01-4413-2200	Retirement	404,770	257,996	350,060
01-01-4413-2040	Workers' Compensation	83,010	93,585	76,800
01-01-4413-2050	Unemployment Insurance	1,100	1,091	910
01-01-4413-3075	Education and Conferences	32,000	17,053	52,000
01-01-4413-3071	Employee Physicals	1,500	226	3,500
01-01-4413-3010	Contract Nurses	50,000	1,538,359	1,700,000
01-01-4413-3097	DOC: Nursing Services Allocation	(100)	0	100
01-01-4413-4002	Medical and Surgical Supplies	180,000	153,646	190,000
01-01-4413-4003	Nursing Supplies and Expenses	10,000	8,914	10,500
01-01-4413-3080	Travel	2,000	4,851	2,000

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
01-01-4413-3200	Equipment Repair/Maintenance Contracts	32,000	27,913	32,000
01-01-4413-3310	Equipment Rental	4,000	3,914	4,400
01-01-4413-5000	New Equipment	22,940	22,872	25,000
01-01-4413-2500	Retiree Benefits	122,820	113,787	118,400
	TOTAL NURSING DEPARTMENT	6,894,410	5,674,131	6,786,260
	HEALTH INFORMATION MANAGEMENT			
01-01-4414-1001	Health Information Clerk	129,110	121,486	130,530
01-01-4414-1201	In Lieu of Health Insurance	10	0	10
01-01-4414-1200	Longevity Pay	1,100	1,098	1,110
01-01-4414-2100	Social Security (FICA)	9,050	8,233	9,040
01-01-4414-2010	Life Insurance	20	19	20
01-01-4414-2000	Health Insurance	54,050	53,404	58,580
01-01-4414-2200	Retirement	17,970	16,839	17,380
01-01-4414-2040	Workers' Compensation	310	306	340
01-01-4414-2050	Unemployment Insurance	30	30	40
01-01-4414-3075	Education and Conferences	2,480	1,074	2,000
01-01-4414-4010	Office Supplies and Expense	2,000	696	1,500
01-01-4414-3080	Travel	100	498	100
01-01-4414-3200	Equipment Repair/Maintenance Contracts	4,800	4,146	4,800
01-01-4414-5000	New Equipment	100	0	100
	TOTAL HEALTH INFORMATION MGMT	221,130	207,829	225,550
	STAFF DEVELOPMENT			
01-01-4415-1000	Staff Development Director's Salary	94,070	93,607	99,440
01-01-4415-1201	In Lieu of Health Insurance	10	0	10
01-01-4415-2100	Social Security (FICA)	6,440	6,258	6,780
01-01-4415-2010	Life Insurance	20	19	20
01-01-4415-2000	Health Insurance	39,980	39,589	43,430
01-01-4415-2200	Retirement	12,980	12,692	13,130
01-01-4415-2040	Workers' Compensation	1,770	1,762	2,340
01-01-4415-2050	Unemployment Insurance	30	22	30
01-01-4415-3075	Education and Conferences	1,000	471	1,000
01-01-4415-3076	LNA/MNA Classes	2,500	1,982	2,000
01-01-4415-3077	In House Education	2,000	2,980	2,000
01-01-4415-4000	Staff Development Supplies and Expenses	900	1,206	1,200
01-01-4415-3080	Travel	300	359	500
01-01-4415-3200	Equipment Repair/Maintenance Contracts	480	628	100
01-01-4415-5000	New Equipment	640	538	830
	TOTAL STAFF DEVELOPMENT	163,120	162,112	172,810

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
QUALITY MANAGEMENT				
01-01-4416-1000	Quality Director's Salary	35,390	33,849	41,180
01-01-4416-1201	In Lieu of Health Insurance	10	0	10
01-01-4416-2100	Social Security (FICA)	2,710	2,493	3,000
01-01-4416-2010	Life Insurance	20	4	10
01-01-4416-2000	Health Insurance	10	8,138	6,840
01-01-4416-2200	Retirement	4,890	4,162	4,380
01-01-4416-2040	Workers' Compensation	690	683	1,060
01-01-4416-2050	Unemployment Insurance	10	8	20
01-01-4416-3075	Education and Conferences	800	876	800
01-01-4416-4010	Office Supplies	1,000	836	800
01-01-4416-6000	Dues/Licenses/Subscriptions	300	0	10
01-01-4416-4000	Employee Health Expense	1,200	1,426	1,500
01-01-4416-3080	Travel	500	75	500
01-01-4416-3200	Equipment Repair/Maintenance Contracts	2,500	478	100
01-01-4416-5000	New Equipment	10	0	10
TOTAL QUALITY MANAGEMENT		50,040	53,028	60,220
PLANT OPERATIONS				
01-01-4426-1000	Plant Manager's Salary	84,650	77,878	88,000
01-01-4426-1001	Maintenance Salaries	138,280	122,806	142,910
01-01-4426-1201	In Lieu of Health Benefit	10	0	10
01-01-4426-1200	Longevity Pay	1,500	1,508	1,700
01-01-4426-2100	Social Security (FICA)	16,310	14,338	16,770
01-01-4426-2010	Life Insurance	40	38	40
01-01-4426-2000	Health Insurance	57,750	56,955	62,480
01-01-4426-2200	Retirement	31,110	26,560	30,710
01-01-4426-2040	Workers' Compensation	4,210	4,208	5,490
01-01-4426-2050	Unemployment Insurance	60	52	70
01-01-4426-3075	Education and Conferences	1,200	285	500
01-01-4426-3071	Employee Physicals	80	0	300
01-01-4426-3098	DOC: Maintenance Services Allocation	(13,500)	(15,205)	(13,500)
01-01-4426-3000	Outside Services	30,000	32,870	35,000
01-01-4426-4000	Plant Supplies and Expenses	7,000	4,059	7,000
01-01-4426-4210	Electricity	72,000	65,339	110,000
01-01-4426-4205	Propane Gas	19,000	17,585	18,960
01-01-4426-4221	Water System Maintenance Expense	100	0	100
01-01-4426-4220	W.Stewartstown Water Dept. Expense	28,000	42,634	28,000
01-01-4426-4225	Sewer	19,410	19,414	19,410
01-01-4426-4200	Fuel	97,500	77,207	92,370
01-01-4426-3080	Travel	300	21	300
01-01-4426-3210	Vehicle Supplies and Expenses	8,000	3,073	8,000
01-01-4426-3220	Building Repairs	50,000	47,541	50,000
01-01-4426-3200	Equipment Repair/Maintenance Contracts	4,000	2,554	4,000
01-01-4426-3221	Grounds Maintenance	4,000	2,260	4,000
01-01-4426-3222	Snow Removal	12,000	12,519	13,100
01-01-4426-6070	Property Insurance	13,550	12,871	9,500
01-01-4426-5000	New Equipment	5,200	270	2,500
01-01-4426-2500	Retiree Benefits	6,730	6,406	7,070
TOTAL PLANT OPERATIONS		698,490	636,047	744,790
LAUNDRY DEPARTMENT				

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
01-01-4418-1000	Laundry Director's Salary	26,700	26,639	28,200
01-01-4418-1001	Laundry Aides' Salaries	140,110	117,465	133,190
	Laundry Aides' Salaries - Retirement	0	0	14,250
01-01-4418-1002	Laundry Porters' Salaries	81,360	74,268	82,570
01-01-4418-1201	In Lieu of Health Benefit	2,000	3,000	2,000
01-01-4418-1200	Longevity Pay	2,790	2,802	2,800
01-01-4418-2100	Social Security (FICA)	18,660	16,580	19,470
01-01-4418-2010	Life Insurance	60	36	60
01-01-4418-2000	Health Insurance	47,630	36,147	41,770
01-01-4418-2200	Retirement	26,020	24,020	26,070
01-01-4418-2040	Workers' Compensation	4,740	4,735	6,320
01-01-4418-2050	Unemployment Insurance	60	58	80
01-01-4418-3075	Education and Conferences	1,000	720	1,000
01-01-4418-3071	Employee Physicals	300	0	300
01-01-4418-3099	DOC: Laundry Services Allocation	(27,000)	(25,423)	(27,000)
01-01-4418-4004	Linens	13,750	11,620	13,750
01-01-4418-4000	Laundry Supplies and Expenses	25,000	23,874	25,000
01-01-4418-3080	Travel	200	0	200
01-01-4418-3200	Equipment Repair/Maintenance Contracts	4,400	3,375	4,400
01-01-4418-5000	New Equipment	610	778	2,040
01-01-4418-2500	Retiree Benefits	11,960	14,333	12,410
TOTAL LAUNDRY DEPARTMENT		380,350	335,028	388,880
HOUSEKEEPING DEPARTMENT				
01-01-4419-1000	Executive Housekeeper's Salary	26,700	26,419	28,200
01-01-4419-1001	Porter Salary	90,440	80,289	47,110
01-01-4419-1002	Housekeeping Aides' Salaries	294,720	256,292	291,670
01-01-4419-1201	In Lieu of Health Benefit	6,000	5,200	4,000
01-01-4419-1200	Longevity Pay	2,400	1,099	1,300
01-01-4419-2100	Social Security (FICA)	30,080	25,502	25,840
01-01-4419-2010	Life Insurance	90	79	90
01-01-4419-2000	Health Insurance	128,180	117,659	148,980
01-01-4419-2200	Retirement	57,520	42,563	48,610
01-01-4419-2040	Workers' Compensation	7,940	7,933	8,940
01-01-4419-2050	Unemployment Insurance	100	98	110
01-01-4419-3075	Education and Conferences	900	1,100	950
01-01-4419-3071	Employee Physicals	300	0	300
01-01-4419-3000	Outside Services	31,950	26,795	36,950
01-01-4419-4000	Housekeeping Supplies and Expenses	41,800	35,342	41,800
01-01-4419-3080	Travel	200	0	200
01-01-4419-3200	Equipment Repair/Maintenance Contracts	5,000	3,133	5,000
01-01-4419-5000	New Equipment	5,560	114	14,280

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
01-01-4419-5001	Furnishings	5,450	5,337	9,350
01-01-4419-2500	Retiree Benefits	9,120	11,491	9,550
	TOTAL HOUSEKEEPING DEPARTMENT	744,450	646,443	723,230
	PHYSICIANS & CONSULTANTS			
01-01-4420-3003	Physician Education and Conferences	500	473	500
01-01-4420-3004	Physician Services	10,000	23,066	20,000
01-01-4420-3055	Pharmacist Services	7,000	4,959	7,000
01-01-4420-3006	Dentist Services	10,000	0	250
01-01-4420-3007	Mental Health Social Worker	7,200	4,800	7,200
01-01-4420-3008	Psychiatrist Services	100	0	100
	TOTAL PHYSICIANS & CONSULTANTS	34,800	33,298	35,050
	ACTIVITIES DEPARTMENT			
01-01-4421-1000	Activity Director Salary	75,340	70,318	76,540
01-01-4421-1000	Activity Director Salary - Retirement	0	0	49,130
01-01-4421-1001	Activity Aides' Salaries	319,600	316,276	330,300
01-01-4421-1201	In Lieu of Health Insurance	3,600	3,125	1,500
01-01-4421-1200	Longevity Pay	5,600	5,296	5,880
01-01-4421-2100	Social Security (FICA)	28,130	25,882	31,740
01-01-4421-2010	Life Insurance	90	76	90
01-01-4421-2000	Health Insurance	163,580	179,167	212,300
01-01-4421-2200	Retirement	35,580	32,198	41,200
01-01-4421-2040	Workers' Compensation	7,940	7,932	11,340
01-01-4421-2050	Unemployment Insurance	100	95	140
01-01-4421-3075	Education and Conferences	2,810	1,280	1,810
01-01-4421-3071	Employee Physicals	150	0	300
01-01-4421-3009	Chaplain Services	3,200	1,300	3,200
01-01-4421-4005	Beauty Shop Supplies	1,000	208	1,000
01-01-4421-4000	Activities Supplies and Expenses	12,000	8,068	12,000
01-01-4421-3056	Advertising	450	0	10
01-01-4421-3080	Travel	300	0	300
01-01-4421-3200	Equipment Repair/Maintenance Contracts	100	0	100
01-01-4421-5000	New Equipment	1,000	56	100
01-01-4421-2500	Retiree Benefits	4,020	3,998	4,330
	TOTAL ACTIVITIES DEPARTMENT	664,590	655,274	783,310
	SOCIAL SERVICES			
01-01-4422-1000	Social Services Director's Salary	84,350	80,914	86,880
01-01-4422-1001	Community Outreach	0	0	29,360
01-01-4422-1201	In Lieu of Health Benefit	2,000	2,000	2,000
01-01-4422-1200	Longevity Pay	1,100	1,100	1,100
01-01-4422-2100	Social Security (FICA)	6,690	6,415	9,130
01-01-4422-2010	Life Insurance	0	19	20
01-01-4422-2200	Retirement	11,790	11,051	11,620
01-01-4422-2040	Workers' Compensation	1,650	1,641	2,180
01-01-4422-2050	Unemployment Insurance	20	20	30
01-01-4422-3075	Education and Conferences	500	436	450
01-01-4422-4000	Social Services Supplies and Expenses	500	495	500
01-01-4422-3080	Travel	500	523	600
01-01-4422-2500	Retiree Benefits	6,200	6,713	7,070
	TOTAL SOCIAL SERVICES	115,300	111,326	150,940

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
PHYSICAL THERAPY				
01-01-4423-1000	Restorative Aides' Salaries	106,000	92,234	109,160
01-01-4423-1001	Restorative Nurse	50,290	50,117	52,340
01-01-4423-1201	In Lieu of Health Insurance	10	0	10
01-01-4423-1200	Longevity Pay	2,100	2,104	2,200
01-01-4423-2100	Social Security (FICA)	10,990	9,888	11,300
01-01-4423-2010	Life Insurance	30	22	40
01-01-4423-2000	Health Insurance	59,230	46,978	74,590
01-01-4423-2200	Retirement	21,750	18,121	20,980
01-01-4423-2040	Workers' Compensation	2,620	2,615	4,000
01-01-4423-2050	Unemployment Insurance	40	32	50
01-01-4423-3075	Education and Conferences	800	285	800
01-01-4423-3011	Consultant Services	22,000	7,905	20,000
01-01-4423-4000	Physical Therapy Supplies and Expenses	800	628	800
01-01-4423-3080	Travel	500	0	500
01-01-4423-5000	Physical Therapy Equipment	750	0	500
	TOTAL PHYSICAL THERAPY	277,910	230,928	297,270
OCCUPATIONAL & SPEECH THERAPY				
01-01-4424-4000	OT Supplies and Expenses	700	220	700
01-01-4425-4000	Speech Supplies and Expenses	300	0	300
	TOTAL OCCUPATIONAL & SPEECH THERAPY	1,000	220	1,000
GRANTS/COVID 19				
01-01-4411-4051	COVID 19 Expenses	100	0	0
01-01-4411-3670	Covid 19 Testing	100	0	12,800
01-01-4411-4060	Grants and/or State & Federal Funds	10	0	10
	TOTAL GRANTS & COVID 19	210	0	12,810
	TOTAL WS NURSING HOSPITAL	13,563,000	11,807,273	13,866,790
NURSING HOSPITAL SPECIALS				
01-01-4903-5018	Raine Tubs (2)	0	0	0
01-01-4902-5012	Food Delivery System	0	0	0
01-01-4903-5051	CNHIP GOFERR - HVAC	2,400,000	2,406,300	0
01-01-4902-5011	Dryer	15,000	0	0
01-01-4903-5062	Elevator	0	0	60,000
	TOTAL WSNH SPECIALS	2,415,000	2,406,300	60,000
	TOTAL WS NURSING HOSPITAL & SPECIALS	15,978,000	14,213,573	13,926,790

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
BERLIN NURSING HOME				
ADMINISTRATION				
02-02-4411-1000	Skilled Administrator's Salary	144,590	141,007	150,020
02-02-4411-1001	Office Manager's Salary	84,550	98,908	0
02-02-4411-1002	Office Staff Salaries	268,240	264,971	259,920
02-02-4411-1111	Resignations/Retirements	0		140,000
02-02-4411-1201	In Lieu of Health Benefit	3,500	2,500	2,000
02-02-4411-1200	Longevity Pay	900	388	500
02-02-4411-2100	Social Security (FICA)	36,190	36,855	30,090
02-02-4411-2010	Life Insurance	130	98	110
02-02-4411-2000	Health Insurance	108,980	106,119	83,450
02-02-4411-2200	Retirement	67,420	67,158	53,930
02-02-4411-2040	Workers' Compensation	3,680	3,669	4,290
02-02-4411-2050	Unemployment Insurance	130	122	120
02-02-4411-3075	Education and Conferences	25,600	1,243	18,000
02-02-4411-3078	Employee Recognition	6,380	5,693	6,380
02-02-4411-3085	Legal Services	5,000	6,353	5,000
02-02-4411-3055	Audit Services	10,860	10,606	10,860
02-02-4411-3001	Consultant Services	5,600	0	5,600
02-02-4411-3040	IT Contracted Services	222,750	192,938	216,900
02-02-4411-5003	IT Hardware/Equipment	47,000	33,239	38,520
02-02-4411-3090	Accounts Payable/Accounting Allocation	11,690	11,688	11,690
02-02-4411-3089	Payroll Allocation	0	0	9,980
02-02-4411-6000	Dues and Licenses	7,070	5,974	7,000
02-02-4411-4010	Office Supplies	17,160	15,118	17,000
02-02-4411-6010	Subscriptions and Periodicals	1,110	884	920
02-02-4411-3050	Postage	3,730	3,182	3,730
02-02-4411-4000	Administration Supplies and Expenses	12,410	8,570	12,410
02-02-4411-3056	Advertising	1,000	100	1,400
02-02-4411-3030	Communications	31,650	40,638	31,000
02-02-4411-3080	Travel	6,850	2,511	5,900
02-02-4411-6040	Bad Debts/Allowance & Recovery	0	0	0
02-02-4411-3200	Equipment Repair/Maintenance Contracts	70,950	83,349	70,950
02-02-4411-6070	Liability Insurance	33,070	33,190	25,360
02-02-4411-5000	New Equipment	300	243	300
02-02-4411-2500	Retiree Benefits	9,570	13,624	27,450
TOTAL ADMINISTRATION		1,248,060	1,190,939	1,250,780
DEBT SERVICE				
02-47-4711-6510	Principal: Long-Term Notes	93,600	94,384	59,700
02-47-4721-6520	Interest: Long-Term Notes	4,730	4,712	2,300
TOTAL DEBT SERVICE		98,330	99,097	62,000
ASSESSMENTS				
02-02-4411-6101	Provider Assessment	624,280	791,667	624,280
TOTAL ASSESSMENTS		624,280	791,667	624,280
DIETARY DEPARTMENT				
02-02-4417-1000	Dietary Supervisor's Salary	84,350	84,300	86,880
02-02-4417-1001	Cooks' Salaries	206,410	189,224	213,570
02-02-4417-1002	Dietary Aides' Salaries	468,100	437,804	473,100

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
02-02-4417-1003	Assistant Dietary Supervisor's Salary	55,160	56,817	55,520
02-02-4417-1201	In Lieu of Health Benefit	7,050	7,720	8,650
02-02-4417-1200	Longevity Pay	9,100	7,323	8,200
02-02-4417-2100	Social Security (FICA)	59,300	55,792	61,200
02-02-4417-2010	Life Insurance	150	85	160
02-02-4417-2000	Health Insurance	236,360	209,452	199,040
02-02-4417-2200	Retirement	75,320	62,053	73,870
02-02-4417-2040	Workers' Compensation	16,080	16,073	20,950
02-02-4417-2050	Unemployment Insurance	200	195	250
02-02-4417-3075	Education and Conferences	1,300	517	2,160
02-02-4417-3071	Employee Physicals	600	315	600
02-02-4417-3002	Registered Dietitian	20,960	21,090	22,000
02-02-4417-4001	Dishes and Glassware	1,850	1,240	1,850
02-02-4417-4000	Dietary Supplies and Expenses	34,500	33,858	34,500
02-02-4417-4020	Food	328,000	324,858	333,000
02-02-4417-4205	Cooking Gas	2,590	2,084	2,600
02-02-4417-3080	Travel	1,200	673	1,250
02-02-4417-3200	Equipment Repair/Maintenance Contracts	7,100	4,149	7,100
02-02-4417-5000	New Equipment	2,700	1,941	2,200
02-02-4417-2500	Retiree Benefits	25,200	25,135	27,450
TOTAL DIETARY DEPARTMENT		1,643,580	1,542,699	1,636,100
NURSING DEPARTMENT				
02-02-4412-1000	Director of Nursing Salary	108,980	139,497	103,990
02-02-4413-1001	Registered Nurses' Salaries	1,928,720	875,766	1,594,200
02-02-4413-1002	Licensed Practical Nurses' Salaries	193,830	253,308	232,580
02-02-4413-1003	Nursing Assistants' Salaries	2,815,240	1,477,208	1,894,210
	Nursing Assistants' Salaries - Retirement	0	0	51,630
02-02-4413-1004	Medication Nursing Assistant Salaries	265,340	501,135	300,000
02-02-4413-1201	In Lieu of Health Benefit	12,200	9,250	15,200
02-02-4413-1200	Longevity Pay	20,180	16,551	20,620
02-02-4413-2100	Social Security (FICA)	376,930	238,919	301,360
02-02-4413-2010	Life Insurance	810	222	650
02-02-4413-2000	Health Insurance	1,970,100	590,385	1,312,000
02-02-4413-2200	Retirement	254,610	188,550	250,010
02-02-4413-2040	Workers' Compensation	106,680	106,672	103,980
02-02-4413-2050	Unemployment Insurance	1,320	1,314	1,220
02-02-4413-3075	Education and Conferences	60,620	(210)	52,400
02-02-4413-3071	Employee Physicals	6,340	1,026	6,000
02-02-4413-3010	Contract Nurses	100,000	2,427,968	2,140,000
02-02-4413-4002	Medical and Surgical Supplies	181,700	208,672	201,700
02-02-4413-4003	Nursing Supplies and Expenses	27,400	14,378	27,400
02-02-4413-3080	Travel	3,840	1,103	3,600
02-02-4413-3200	Equipment Repair/Maintenance Contracts	31,070	23,696	31,000
02-02-4413-3310	Equipment Rental	10,400	9,158	10,400
02-02-4413-5000	New Equipment	30,530	12,749	38,400
02-02-4413-2500	Retiree Benefits	55,900	37,439	40,850
TOTAL NURSING DEPARTMENT		8,562,740	7,134,756	8,733,400
HEALTH INFORMATION MANAGEMENT				
02-02-4414-1000	Health Information Manager	0	49,149	62,730
02-02-4414-1001	Health Information Clerks	224,300	158,860	169,580

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
02-02-4414-1201	In Lieu of Health Benefit	2,000	3,000	4,000
02-02-4414-1200	Longevity Pay	3,800	3,800	4,100
02-02-4414-2100	Social Security (FICA)	16,270	15,121	17,160
02-02-4414-2010	Life Insurance	40	32	40
02-02-4414-2000	Health Insurance	74,960	64,853	64,340
02-02-4414-2200	Retirement	30,870	36,670	31,070
02-02-4414-2040	Workers' Compensation	560	557	630
02-02-4414-2050	Unemployment Insurance	60	55	70
02-02-4414-3075	Education and Conferences	700	301	400
02-02-4414-3071	Employee Physicals	430	18	300
02-02-4414-4010	Office Supplies	1,200	1,061	1,500
02-02-4414-3080	Travel	310	0	200
02-02-4414-3200	Equipment Repair/Maintenance Contracts	4,380	2,444	2,600
02-02-4414-5000	New Equipment	0	0	380
TOTAL HEALTH INFORMATION MGMT		359,880	335,920	359,100
STAFF DEVELOPMENT				
02-02-4415-1000	Staff Development Director's Salary	97,870	89,235	95,410
02-02-4415-1001	RN Staff	0	0	0
02-02-4415-1201	In Lieu of Health Insurance	10	0	0
02-02-4415-1200	Longevity Pay	800	0	0
02-02-4415-2100	Social Security (FICA)	7,340	6,599	7,070
02-02-4415-2010	Life Insurance	20	14	20
02-02-4415-2000	Health Insurance	18,510	12,867	17,100
02-02-4415-2200	Retirement	13,350	12,242	12,540
02-02-4415-2040	Workers' Compensation	1,940	1,935	2,310
02-02-4415-2050	Unemployment Insurance	30	24	30
02-02-4415-3077	In House Education	14,910	15,995	15,200
02-02-4415-3001	Consultant Services	1,000	390	1,000
02-02-4415-4000	Staff Development Supplies & Expenses	700	735	700
02-02-4415-3080	Travel	1,120	422	980
02-02-4415-3200	Equipment Repair/Maintenance Contracts	200	0	200
02-02-4415-5000	New Equipment	10	0	40
02-02-4415-2500	Retiree Benefits	4,800	4,778	5,180
TOTAL STAFF DEVELOPMENT		162,610	145,236	157,780

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
QUALITY MANAGEMENT				
02-02-4416-1000	Quality Director's Salary	79,440	84,448	92,220
02-02-4416-1201	In Lieu of Health Insurance	10	0	0
02-02-4416-1200	Longevity Pay	0	1,100	1,200
02-02-4416-2100	Social Security (FICA)	5,510	5,786	6,320
02-02-4416-2010	Life Insurance	20	18	20
02-02-4416-2000	Health Insurance	29,620	33,285	43,430
02-02-4416-2200	Retirement	10,750	11,541	12,280
02-02-4416-2040	Workers' Compensation	1,500	1,490	2,300
02-02-4416-2050	Unemployment Insurance	20	18	30
02-02-4416-3075	Education and Conferences	400	376	400
02-02-4416-3001	Consultant Services	200	0	200
02-02-4416-4000	Quality Mgmt. Supplies and Expenses	1,420	2,753	28,500
02-02-4416-3080	Travel	420	181	420
02-02-4416-2500	Retiree Benefits	4,790	4,778	5,180
TOTAL QUALITY MANAGEMENT		134,100	145,774	192,500
PLANT OPERATIONS				
02-02-4426-1000	Maintenance Salaries	49,240	43,485	48,290
02-02-4426-1200	Longevity Pay	1,100	423	1,100
02-02-4426-2100	Social Security (FICA)	3,850	3,359	3,780
02-02-4426-2040	Workers' Compensation	980	972	1,230
02-02-4426-2050	Unemployment Insurance	20	12	20
02-02-4426-3075	Education and Conferences	400	216	200
02-02-4426-3071	Employee Physicals	340	36	460
02-02-4426-3013	Bio Hazardous Waste Disposal	1,350	1,264	1,350
02-02-4426-3000	Outside Services	40,000	104,800	40,000
02-02-4426-4000	Plant Supplies and Expenses	16,800	15,203	16,800
02-02-4426-4210	Electricity	90,000	100,899	90,000
02-02-4426-4220	Water	36,000	32,772	36,000
02-02-4426-4225	Sewer	54,000	43,541	54,000
02-02-4426-4200	Fuel	48,380	50,138	50,000
02-02-4426-4205	Propane	55,450	33,018	55,000
02-02-4426-3080	Travel	1,200	504	1,200
02-02-4426-3210	Vehicle Supplies and Expenses	6,400	6,545	6,800
02-02-4426-3220	Building Repairs	12,200	13,550	18,000
02-02-4426-3200	Equipment Repair/Maintenance Contracts	24,000	19,184	24,000
02-02-4426-3222	Snow Removal	12,000	12,000	12,000
02-02-4426-6070	Property Insurance	14,010	13,337	9,390
02-02-4426-5000	New Equipment	10,870	9,685	12,900
TOTAL PLANT OPERATIONS		478,590	504,942	482,520
LAUNDRY DEPARTMENT				
02-02-4418-1000	Laundry Aides' Salaries	256,530	265,147	262,600
02-02-4418-1201	In Lieu of Health Benefit	1,600	1,600	1,600
02-02-4418-1200	Longevity Pay	7,700	5,635	8,200
02-02-4418-2100	Social Security (FICA)	18,800	19,659	19,780
02-02-4418-2010	Life Insurance	40	32	40
02-02-4418-2000	Health Insurance	85,330	60,485	66,400
02-02-4418-2200	Retirement	12,610	14,146	12,620
02-02-4418-2040	Workers' Compensation	5,740	5,730	6,770
02-02-4418-2050	Unemployment Insurance	70	64	80

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
02-02-4418-3075	Education and Conferences	200	0	200
02-02-4418-3071	Employee Physicals	1,750	81	1,600
02-02-4418-4004	Linens	17,320	23,874	17,320
02-02-4418-4000	Laundry Supplies and Expenses	12,130	12,897	12,130
02-02-4418-4205	Gas for Dryers	23,460	11,962	23,460
02-02-4418-3080	Travel	100	0	100
02-02-4418-3200	Equipment Repair/Maintenance Contracts	3,750	2,286	3,750
02-02-4418-5000	New Equipment	3,610	3,571	1,600
TOTAL LAUNDRY DEPARTMENT		450,740	427,171	438,250
HOUSEKEEPING DEPARTMENT				
02-02-4419-1000	Environmental Services Manager	86,350	88,811	88,880
02-02-4419-1001	Porter Salaries	289,430	278,314	304,650
02-02-4419-1002	Housekeeping Aides' Salaries	262,330	235,927	272,050
02-02-4419-1003	Environmental Services Asst. Manager	78,400	99,361	64,960
02-02-4419-1201	In Lieu of Health Benefit	5,600	6,800	5,600
02-02-4419-1200	Longevity Pay	9,900	7,598	8,300
02-02-4419-2100	Social Security (FICA)	53,400	51,369	53,290
02-02-4419-2010	Life Insurance	130	98	130
02-02-4419-2000	Health Insurance	163,990	175,260	221,550
02-02-4419-2200	Retirement	44,910	48,706	42,620
02-02-4419-2040	Workers' Compensation	14,520	14,513	18,420
02-02-4419-2050	Unemployment Insurance	160	159	220
02-02-4419-3075	Education and Conferences	200	0	200
02-02-4419-3071	Employee Physicals	1,960	249	1,800
02-02-4419-4000	Housekeeping Supplies and Expenses	53,300	50,578	53,000
02-02-4419-3080	Travel	100	0	100
02-02-4419-3200	Equipment Repair/Maintenance Contracts	2,050	993	2,050
02-02-4419-5000	New Equipment	8,000	4,075	4,300
02-02-4419-5001	Furnishings	8,000	7,369	2,500
TOTAL HOUSEKEEPING DEPARTMENT		1,082,730	1,070,180	1,144,620
PHYSICIANS & CONSULTANTS				
02-02-4420-3014	Physician Services	520,000	426,515	490,000
02-02-4420-3005	Pharmacy Consultant	10,000	11,086	13,700
02-02-4420-3004	Medical Director	30,400	24,000	30,400
02-02-4420-3006	Dentist Services	15,740	10,945	15,740
02-02-4420-3007	Mental Health Services for Residents	16,500	13,226	16,500
02-02-4420-3008	Mental Health Consultant	700	0	100
TOTAL PHYSICIANS & CONSULTANTS		593,340	485,772	566,440

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
ACTIVITIES DEPARTMENT				
02-02-4421-1000	Activity Director's Salary	78,320	76834.8	80,680
02-02-4421-1001	Activity Aides' Salaries	348,475	310,726	313,680
02-02-4421-1201	In Lieu of Health Benefit	4,000	3,000	4,000
02-02-4421-1200	Longevity Pay	7,200	6,906	7,300
02-02-4421-2100	Social Security (FICA)	31,050	27,618	28,960
02-02-4421-2010	Life Insurance	70	50	70
02-02-4421-2000	Health Insurance	128,820	120,458	113,600
02-02-4421-2200	Retirement	41,490	41,858	42,020
02-02-4421-2040	Workers' Compensation	9,750	9,744	10,020
02-02-4421-2050	Unemployment Insurance	120	120	120
02-02-4421-3075	Education and Conferences	780	1,211	1,630
02-02-4421-3071	Employee Physicals	440	180	440
02-02-4421-3001	Consultant Services	6,300	4,230	6,300
02-02-4421-3009	Chaplain Services	3,000	3,000	3,000
02-02-4421-4000	Activities Supplies and Expenses	12,660	13,168	12,800
02-02-4421-3080	Travel	1,050	371	1,050
02-02-4421-3200	Equipment Repair/Maintenance Contracts	200	170	200
02-02-4421-5000	New Equipment	3,030	1,995	2,390
TOTAL ACTIVITIES DEPARTMENT		676,755	621,639	628,260
SOCIAL SERVICES				
02-02-4422-1000	Social Services Salaries	233,050	223,657	242,310
02-02-4422-1201	In Lieu of Health Benefit	3,600	3,600	3,600
02-02-4422-1200	Longevity Pay	1,700	1,679	1,800
02-02-4422-2100	Social Security (FICA)	17,670	16,800	18,340
02-02-4422-2010	Life Insurance	40	35	40
02-02-4422-2000	Health Insurance	29,620	29,325	32,170
02-02-4422-2200	Retirement	23,320	23,875	23,400
02-02-4422-2040	Workers' Compensation	4,600	4,594	6,000
02-02-4422-2050	Unemployment Insurance	60	57	70
02-02-4422-3075	Education and Conferences	920	53	920
02-02-4422-3071	Employee Physicals	100	18	20
02-02-4422-4000	Social Services Supplies and Expenses	2,000	1,293	2,000
02-02-4422-3080	Travel	220	154	580
TOTAL SOCIAL SERVICES		316,900	305,140	331,250
PHYSICAL THERAPY				
02-02-4423-1000	Restorative Aides' Salaries	104,570	130,075	96,390
02-02-4423-1001	Restorative Nurse	47,340	47,530	48,690
02-02-4423-1201	In Lieu of Health Benefit	2,000	2,000	2,000
02-02-4423-1200	Longevity Pay	2,520	2,569	1,280
02-02-4423-2100	Social Security (FICA)	11,310	13,261	10,250
02-02-4423-2010	Life Insurance	30	18	30
02-02-4423-2000	Health Insurance	33,500	33,175	51,470
02-02-4423-2200	Retirement	14,170	16,607	14,200
02-02-4423-2040	Workers' Compensation	3,260	3,256	3,690
02-02-4423-2050	Unemployment Insurance	40	37	50
02-02-4423-3011	Physical Therapy Consultant	3,850	0	2,000
02-02-4423-4000	Physical Therapy Supplies and Expenses	3,280	3,520	3,000
02-02-4423-3200	Equipment Repair/Maintenance Contracts	200	0	200
TOTAL PHYSICAL THERAPY		226,070	252,048	233,250

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
OCCUPATIONAL THERAPY				
02-02-4424-3001	Consultant Services	3,850	0	2,000
02-02-4424-4000	OT Supplies and Expenses	2,000	1,084	2,000
02-02-4424-3200	Equipment Repair/Maintenance Contracts	100	22	100
02-02-4424-5000	New Equipment	0	0	170
	TOTAL OCCUPATIONAL THERAPY	5,950	1,106	4,270
SPEECH CONSULTANT				
02-02-4425-3000	Speech Contracted Services	2,380	0	1,000
	TOTAL SPEECH CONSULTANT	2,380	0	1,000
GRANTS/COVID 19				
02-02-4411-4051	Covid19 Expenses	0	0	0
02-02-4411-3670	Covid 19 Testing	100	0	0
02-02-4411-4060	Grants and/or State & Federal Funds	10	0	0
	TOTAL GRANTS/COVID 19	110	0	0
	TOTAL BERLIN NURSING HOME	16,667,145	15,054,084	16,845,800

NURSING HOME SPECIALS

02-02-4904-5052	CNHIP GOFERR - Propane Tank Project	0	0	0
02-02-4903-5015	Air Conditioner for Kitchen	0	0	0
02-02-4903-5054	ARPA-New Entrance engineer fee-BNH	0	0	0
02-02-4902-5016	Ice Machine for the floors	0	0	0
02-02-4903-5055	CNHIP GOFERR - Oil Tank	0	0	0
02-02-4903-5056	CNHIP GOFERR - Windows	301,280	181,517	121,250
02-02-4903-5057	CNHIP GOFERR - North Entrance	100,030	94,600	26,670
02-02-4902-5001	CNHIP GOFERR - Furnishings	0	0	0
02-02-4902-5017	CNHIP GOFERR - Window Treatments	0	0	0
02-02-4902-5010	CNHIP GOFERR - Washing Machines	0	0	0
02-02-4902-5011	CNHIP GOFERR - Dryers	0	0	0
02-02-4903-5018	CNHIP GOFERR - Bathing Units	0	0	0
02-02-4903-5019	CNHIP GOFERR - Fire Panel	0	0	0
02-02-4902-5003	CNHIP GOFERR - Nurse Call System	0	0	0
02-02-4903-5058	CNHIP GOFERR - Hot Water System	0	0	0
02-02-4903-5059	CNHIP GOFERR - Flooring	0	0	0
02-02-4902-5021	CNHIP GOFERR - In-Rm PT Transfer Dev	0	0	0
02-02-4902-5060	Facility Generator	0	0	0
	TOTAL CCHN SPECIALS	401,310	276,117	147,920
	TOTAL BERLIN NURSING HOME & SPECIALS	17,068,455	15,330,201	16,993,720

COUNTY

COUNTY ADMINISTRATION				
03-03-4130-1000	Commissioners' Salaries	26,350	26,350	27,120
03-03-4130-1001	Administrative Assistant	30,670	31,883	32,010
03-03-4130-1002	County Administrator	151,410	147,069	160,620
03-03-4130-1003	Human Resource Coordinator	73,570	72,665	77,060

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
03-03-4130-1004	HR Generalist	81,430	58,583	89,950
03-03-4130-1010	Grants & Contracts Coordinator	60,820	46,410	65,750
03-03-4130-1011	Grants & Economic Develop. Coordinator	12,150	0	72,310
03-03-4130-1201	In Lieu of Health Insurance	3,000	1,500	4,000
03-03-4130-1200	Longevity Pay	520	530	520
03-03-4155-2100	Social Security (FICA)	31,630	26,546	40,190
03-03-4155-2010	Life Insurance	330	146	220
03-03-4155-2000	Health Insurance	86,840	52,942	60,000
03-03-4155-2200	Retirement	48,060	40,673	52,570
03-03-4155-2040	Workers' Compensation	850	846	1,300
03-03-4155-2050	Unemployment Insurance	80	77	140
03-03-4150-3075	Education & Conferences	7,000	5,588	5,000
03-03-4153-3085	Outside Legal Services	65,000	152,316	300,000
03-03-4150-3040	IT Contracted Services	32,150	25,510	29,840
03-03-4150-5003	IT Hardware/Equipment	12,000	7,132	8,960
03-03-4130-3091	Human Resources/Payroll Allocation	(112,820)	(112,820)	(115,280)
03-03-4150-3001	Professional Services	10,000	21,748	70,000
03-03-4150-4010	Office Supplies	6,000	5,965	6,000
03-03-4150-3050	Postage	750	992	750
03-03-4150-4000	Administrative Supplies & Expense	10,000	11,934	24,000
03-03-4150-3082	County Conference Hosting	10,000	3,202	0
03-03-4150-3083	Website Design and Maintenance	15,000	14,750	2,400
03-03-4150-3056	Advertising	6,000	1,982	3,000
03-03-4150-3030	Communications	14,000	11,599	14,050
03-03-4150-3080	Employees' Travel & Expense	4,000	5,778	5,000
03-03-4150-3081	Commissioners' Travel & Expense	22,000	14,035	22,000
03-03-4150-3210	Vehicle Repairs	2,500	768	2,500
03-03-4196-6070	Liability Insurance	1,010	1,122	900
03-03-4150-3320	Rent	0	0	12,000
03-03-4902-5000	New Equipment	4,500	827	4,500
03-03-4155-2500	Retirees	13,860	13,815	14,530
TOTAL COUNTY ADMINISTRATION		730,660	692,464	1,093,910
GRANTS				
03-03-4199-4060	Grant Expense	1,200,000	0	1,200,000
TOTAL GRANTS		1,200,000	0	1,200,000

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
COUNTY TREASURER				
03-04-4151-1000	Treasurer's Salary	5,000	5,000	5,150
03-04-4151-1001	Deputy Treasurer Salary	300	0	300
03-04-4151-2100	Social Security (FICA)	390	382	400
03-04-4151-2040	Workers' Compensation	20	13	20
03-04-4151-4000	Treasurer Supplies & Expense	1,600	1,413	1,600
03-04-4151-3080	Treasurer Travel & Expense	3,500	2,556	3,500
03-04-4151-6070	Fidelity Bonds	20	23	20
	TOTAL COUNTY TREASURER	10,830	9,388	10,990
COUNTY FINANCE				
03-05-4150-1000	Finance Officer	127,980	128,306	132,290
03-05-4150-1001	Accounting Staff	229,840	202,368	238,260
03-05-4150-1002	Finance Operations Manager	0	0	90,460
03-05-4150-1201	In Lieu of Health Benefit	10	0	10
03-05-4150-1200	Longevity Pay	3,000	3,020	3,340
03-05-4150-2100	Social Security (FICA)	28,250	22,709	35,530
03-05-4150-2010	Life Insurance	70	77	100
03-05-4150-2000	Health Insurance	121,630	105,755	146,270
03-05-4150-2200	Retirement	56,420	42,106	59,760
03-05-4150-2040	Workers' Compensation	980	977	1,180
03-05-4150-2050	Unemployment Insurance	100	96	140
03-05-4150-3075	Education & Conferences	2,000	966	2,000
03-05-4150-3055	Audit Services	6,250	6,370	6,520
03-05-4150-3057	Actuarial Attestation - OPEB	3,500	3,500	5,000
03-05-4150-3040	IT Contracted Services	26,500	21,896	26,730
03-05-4150-5003	IT Hardware/Equipment	8,000	6,683	5,800
03-05-4150-3091	Payroll/Accounting Allocation	(68,370)	(68,360)	(98,500)
03-05-4150-3090	Accounts Payable/Accounting Allocation	(81,820)	(81,816)	(71,310)
03-05-4150-3092	Sheriff Office Allocation	0	0	0
03-05-4150-3000	Professional Services	40,000	6,000	10,000
03-05-4150-4010	Office Supplies & Expense	6,500	6,590	6,500
03-05-4150-3050	Postage	2,500	1,923	2,500
03-05-4150-3030	Communications	11,890	13,238	12,120
03-05-4150-3080	Employee Travel & Expense	2,500	1,127	2,500
03-05-4150-3200	Equipment Repair/Maintenance Contracts	30,000	27,668	30,000
03-05-4150-6070	Liability Insurance	1,240	1,389	1,120
03-05-4150-5000	New Equipment	1,000	0	500
	TOTAL COUNTY FINANCE	559,970	452,588	648,820
COUNTY REPORT				
03-03-4150-3058	Printing Expense	2,340	2,662	2,670
	TOTAL COUNTY REPORT	2,340	2,662	2,670
COUNTY ATTORNEY				
03-06-4123-1000	Attorney's Salary	100,000	100,000	103,000
03-06-4123-1001	Deputy/Assistant Attorney Salaries	154,820	156,763	165,550
03-06-4123-1002	Legal Secretary/Assistant Salaries	72,210	70,778	80,070
03-06-4123-1003	Investigator/Discover Coordinator	19,840	5,321	11,000
03-06-4123-1201	In Lieu of Health Benefit	5,200	5,200	5,200
03-06-4123-1200	Longevity Pay	1,200	1,200	1,300
03-06-4123-2100	Social Security (FICA)	22,160	25,478	27,410

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
03-06-4123-2010	Life Insurance	20	12	20
03-06-4123-2000	Health Insurance	15,740	15,580	17,100
03-06-4123-2200	Retirement	44,410	44,594	45,910
03-06-4123-2040	Workers' Compensation	800	787	1,020
03-06-4123-2050	Unemployment Insurance	60	59	80
03-06-4123-3075	Education and Conferences	2,000	130	2,500
03-06-4123-3000	Contracted Services	20,000	6,705	20,000
03-06-4123-3040	IT Contracted Services	9,490	8,027	9,070
03-06-4123-5003	IT Hardware/Equipment	6,500	7,142	3,860
03-06-4123-4010	Office Supplies	7,500	4,498	7,500
03-06-4123-6000	Dues and Subscriptions	2,300	1,845	2,300
03-06-4123-3050	Postage	1,200	574	1,200
03-06-4123-4000	Attorney Supplies and Expenses	3,000	1,133	3,000
03-06-4123-3030	Communications	7,000	8,318	9,530
03-06-4123-3080	Travel	6,000	2,720	6,000
03-06-4123-3200	Equipment Repair/Maintenance Contracts	3,500	3,854	3,500
03-06-4123-3320	Office Rent	19,550	19,542	19,820
03-06-4123-6070	Property Liability Insurance	1,260	1,465	1,190
03-06-4123-4007	Law Library	3,600	6,335	3,600
	TOTAL COUNTY ATTORNEY	529,360	498,060	550,730
	VICTIM/WITNESS ADVOCACY PROGRAM			
03-07-4124-1000	Program Coordinator's Salary	49,130	50,399	54,260
03-07-4124-1001	Clerk Salary	14,990	15,247	16,000
03-07-4124-1201	In Lieu of Health Benefit	2,800	2,800	2,800
03-07-4124-2100	Social Security (FICA)	4,970	5,290	5,440
03-07-4124-2010	Life Insurance	20	23	20
03-07-4124-2000	Health Insurance	10	0	10
03-07-4124-2200	Retirement	8,680	8,882	9,270
03-07-4124-2040	Workers' Compensation	150	145	210
03-07-4124-2050	Unemployment Insurance	20	16	20
03-07-4124-3075	Education and Conferences	4,500	427	4,500
03-07-4124-3000	Contracted Services	500	0	1,500
03-07-4124-3040	IT Contracted Services	8,000	7,785	8,160
03-07-4124-5003	IT Hardware/Equipment	5,400	5,014	2,500
03-07-4124-4010	Office Supplies	2,000	413	2,000
03-07-4124-6000	Dues/Licenses/Subscriptions	50	0	50
03-07-4124-3050	Postage	1,050	592	1,050
03-07-4124-3030	Communications	3,000	3,229	4,760
03-07-4124-3080	Travel	2,000	387	2,000
03-07-4124-3023	Witness Travel Expense	2,000	2,006	2,000

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
03-07-4124-3200	Equipment Rental and Repair	100	0	100
03-07-4124-3320	Office Rent	4,140	4,134	4,200
03-07-4124-6070	Property Liability Insurance	300	344	280
	TOTAL VICTIM/WITNESS ADVOCACY	113,810	107,131	121,130
REGISTER OF DEEDS				
03-08-4193-1000	Register's Salary	55,000	55,000	63,940
03-08-4193-1001	Clerks' Salaries	69,030	59,347	62,610
03-08-4193-1002	Deputy Register's Salary	49,150	50,436	52,680
03-08-4193-1201	In Lieu of Health Benefit	4,000	3,000	2,000
03-08-4193-1200	Longevity Pay	900	803	900
03-08-4193-2100	Social Security (FICA)	13,460	12,717	13,780
03-08-4193-2010	Life Insurance	30	18	30
03-08-4193-2000	Health Insurance	15,630	3,497	23,830
03-08-4193-2200	Retirement	23,390	18,948	22,980
03-08-4193-2040	Workers' Compensation	440	435	480
03-08-4193-2050	Unemployment Insurance	30	30	40
03-08-4193-3075	Education and Conferences	700	325	650
03-08-4193-3059	Secure Data Storage System	12,400	12,400	12,400
03-08-4193-4010	Office Supplies and Expenses	3,500	1,273	3,500
03-08-4193-3050	Postage	2,200	900	2,000
03-08-4193-3030	Communications	2,500	2,046	2,500
03-08-4193-3061	Internet On-Line Service	8,400	8,400	8,400
03-08-4193-3080	Travel	1,000	281	1,000
03-08-4193-3060	Book Repair and Reproduction	9,000	8,895	9,000
03-08-4193-3320	Office Rent	27,600	27,594	27,990
03-08-4193-3310	Equipment Maintenance and Lease	20,610	19,945	20,610
03-08-4193-6070	Property Liability Insurance	730	704	540
03-08-4193-5000	New Equipment	0	0	16,290
03-08-4193-3062	Index Processing	22,000	18,499	22,000
03-08-4193-3063	Microfilm	2,000	0	2,000
	TOTAL REGISTER OF DEEDS	343,700	305,492	372,150
SHERIFF'S DEPARTMENT				
03-09-4211-1000	Sheriff's Salary	64,000	64,000	70,870
03-09-4211-1001	Clerk's Salary	22,510	31,479	62,080
03-09-4211-1002	Deputy Special Details	50,000	52,035	50,000
03-09-4211-1003	Deputy Transportation Salaries	141,510	98,547	104,000
03-09-4211-1004	Deputy Full Time	339,800	283,466	273,510
03-09-4211-1110	Deputy Overtime	0	0	0
03-09-4211-1007	Deputy StoneGarden Salaries	20,000	12,814	40,000
03-09-4211-1008	Deputy Court Attendance Salaries	155,000	178,612	180,000
03-09-4211-1009	Deputy Civil Process/On-Call	36,000	20,136	36,000
03-09-4211-1010	Deputy OHRV Patrols	19,200	18,923	20,000
03-09-4211-1011	Deputy OHRV Patrols Grant	10,000	10,740	10,000
03-09-4211-1012	Deputy Forest Management	30,000	12,300	30,000
03-09-4211-1013	Deputy Forest Patrol Salaries	18,000	19,770	20,000
03-09-4211-1014	Deputy Drug Task Force Salary	120,000	102,960	120,000
03-09-4211-1015	Deputy Northern Border Grant Salaries	67,000	57,293	39,570
03-09-4211-1201	In Lieu of Health Insurance	2,000	2,000	4,000
03-09-4211-1200	Longevity Pay	1,300	1,442	0
03-09-4211-2100	Social Security (FICA)	26,500	26,670	27,000

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
03-09-4211-2010	Life Insurance	40	53	40
03-09-4211-2000	Health Insurance	67,970	67,966	104,460
03-09-4211-2200	Retirement	110,000	99,356	90,940
03-09-4211-2040	Workers' Compensation	16,660	16,658	24,760
03-09-4211-2050	Unemployment Insurance	220	214	290
03-09-4211-4008	Officer Training Materials	6,000	4,013	8,000
03-09-4211-3000	Contracted Services	20,000	8,689	20,000
03-09-4211-3040	IT Contracted Services	21,700	17,614	19,140
03-09-4211-5003	IT Hardware/Equipment	8,000	13,049	7,660
03-09-4211-3092	Finance/Sheriff Allocation	0	0	0
03-09-4211-3063	Other Services: Extradition	1,000	0	1,000
03-09-4211-6000	Dues and Fees	11,000	1,388	11,000
03-09-4211-4010	Office Supplies	4,000	4,305	5,000
03-09-4211-4230	Gasoline	35,000	31,507	35,000
03-09-4211-3050	Postage	1,500	521	1,500
03-09-4211-4000	Other Supplies and Expenses	3,000	4,872	3,000
03-09-4211-3064	Prisoner Transportation Expenses	1,500	1,274	2,000
03-09-4211-3065	Deputy Training Expenses	3,000	3,000	5,000
03-09-4211-3066	Deputy Court Attendance Expenses	45,000	39,971	45,000
03-09-4211-3067	Deputy OHRV Expenses	6,000	2,823	6,000
03-09-4211-4009	Uniforms	8,000	8,053	12,000
03-09-4211-3030	Communications	13,630	15,012	13,630
03-09-4211-3080	Travel	7,000	1,021	7,000
03-09-4211-5002	Vehicle Purchase	54,000	53,646	0
03-09-4211-3210	Vehicle Repair	30,000	22,954	25,000
03-09-4211-3300	Vehicle Lease Expense	0	0	20,240
03-09-4211-3200	Equipment Repair/Maintenance Contracts	1,000	385	1,000
03-09-4211-3320	Rent	15,970	15,963	16,190
03-09-4211-6070	Property Liability Insurance	3,750	4,431	3,630
03-09-4211-5000	New Equipment	31,600	33,591	80,000
TOTAL SHERIFF'S DEPARTMENT		1,649,360	1,465,515	1,655,510
SHERIFF'S GRANTS				
03-09-4902-5000	Grant Equipment	25,000	0	30,000
TOTAL SHERIFF'S GRANTS		25,000	0	30,000
MEDICAL REFEREES				
03-06-4192-3000	Medical Referees' Services	20,000	14,485	20,000
TOTAL MEDICAL REFEREES		20,000	14,485	20,000

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
STATE ASSISTANCE PROGRAMS				
03-10-4442-3021	Home and Community Based Care	1,468,800	1,287,963	1,547,860
03-10-4442-3022	Intermediate Nursing Care	4,651,200	4,871,658	4,750,000
	TOTAL STATE ASSISTANCE PROGRAMS	6,120,000	6,159,621	6,297,860
CORRECTIONS DEPARTMENT				
03-11-4230-1000	Superintendent's Salary	119,410	117,706	123,510
03-11-4230-1007	Captain's Salary	57,970	52,124	81,870
03-11-4230-1001	Sergeants' Salaries	329,370	245,281	276,900
	Sergeants' Salaries - Resignation	0	0	72,010
03-11-4230-1002	Correctional Officers' Salaries	481,860	461,951	480,700
03-11-4230-1003	Corporals' Salaries	232,590	205,434	202,560
03-11-4230-1004	Grounds Maintenance	50,030	49,527	52,240
03-11-4230-1111	Resignations/Retirements	0	0	42,000
03-11-4230-1005	Training Salaries	0	0	0
03-11-4230-1006	Medical Services Nurses	304,910	307,404	258,700
03-11-4230-1201	In Lieu of Health Benefit	14,000	13,375	14,500
03-11-4230-1200	Longevity Pay	8,700	8,860	8,700
03-11-4230-2100	Social Security (FICA)	41,970	40,523	40,990
03-11-4230-2010	Life Insurance	200	235	240
03-11-4230-2000	Health Insurance	317,750	291,806	312,240
03-11-4230-2200	Retirement	457,200	368,277	369,040
03-11-4230-2040	Workers' Compensation	32,900	32,897	41,720
03-11-4230-2050	Unemployment Insurance	350	347	460
03-11-4230-3096	Employee Meals	25,000	12,280	15,000
03-11-4230-3075	Education and Conferences	4,000	1,382	4,000
03-11-4230-3071	Employee Physicals	400	0	400
03-11-4230-3065	Training Supplies and Expenses	7,000	7,981	7,000
03-11-4230-3085	Legal Services/Costs	3,000	0	3,000
03-11-4230-3040	IT Contracted Services	31,620	27,826	27,040
03-11-4230-5003	IT Hardware/Equipment	15,000	13,074	16,820
03-11-4230-3004	Physician Services	55,000	55,828	55,000
03-11-4230-3097	Nursing Services	500	0	100
03-11-4230-3018	Medical Services	60,000	48,691	75,000
03-11-4230-3403	Opioid Abatement Expenses	10,000	8,506	25,000
03-11-4230-3404	Psych/Rehab/Anger Programs	12,000	11,482	10,000
03-11-4230-3405	Case Management	5,000	1,762	5,000
03-11-4230-3006	Dental Services	2,500	2,421	2,500
03-11-4230-3401	Electronic Monitoring Service	1,500	38	1,500
03-11-4230-3406	Hospitalization	7,500	0	7,500
03-11-4230-3099	Laundry Services	30,000	25,423	27,000
03-11-4230-3098	Maintenance Services	13,500	15,205	13,500
03-11-4230-3094	Administration Services	8,000	8,925	8,000
03-11-4230-4000	Administrative Supplies	12,000	11,654	12,000
03-11-4230-6010	Publications	100	0	100
03-11-4230-3407	Inmate Clothing/Bedding	7,000	3,567	7,500
03-11-4230-4011	Corrections Supplies and Expenses	19,000	20,814	19,000
03-11-4230-3408	Inmate Pay	5,000	4,107	5,000
03-11-4230-3095	Food/Meals (Inmate Meals)	190,000	172,593	180,000
03-11-4230-4009	Uniforms	9,000	9,736	9,000
03-11-4230-3402	Prisoners: Other Institutions	50,000	102,900	80,000
03-11-4230-4210	Electricity	15,000	15,630	16,000

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
03-11-4230-4220	W.Stewartstown Water Dept. Expense	12,000	14,211	14,500
03-11-4230-4225	Sewer	5,000	4,863	5,000
03-11-4230-4200	Fuel	21,000	20,001	20,000
03-11-4230-3030	Communications	19,000	10,321	12,000
03-11-4230-3080	Travel	5,500	7,556	5,500
03-11-4230-3210	Vehicle Supplies and Expenses	3,000	3,344	3,000
03-11-4230-4014	County Vehicle Service Supplies	0	0	15,000
03-11-4230-3220	Building Repairs/Maintenance	35,000	26,146	35,000
03-11-4230-3200	Equipment Repair/Maintenance Contracts	7,000	7,366	7,500
03-11-4230-6070	Property Liability Insurance	12,200	12,311	9,160
03-11-4230-5000	New Equipment	1,500	2,230	1,500
03-11-4230-2500	Retiree Benefits	35,940	36,604	38,460
TOTAL CORRECTIONS DEPARTMENT		3,204,970	2,922,524	3,176,960
CORRECTIONS SPECIAL				
03-11-4903-5031	Heating System DOC	51,180	46,945	0
03-11-4902-5014	Video Surveillance Equipment	0	0	0
TOTAL CORRECTIONS SPECIALS		51,180	46,945	0
TOTAL CORRECTIONS & SPECIALS		3,256,150	2,969,470	3,176,960
LAND MANAGEMENT				
03-12-4301-3085	Legal Fees & Services	1,000	0	1,000
03-12-4309-3068	Other Expense	5,000	0	5,000
03-12-4309-3220	Building Repairs/Maintenance	2,500	144	2,500
03-12-4309-3221	Land Maintenance	10,000	7,575	10,000
03-12-4309-4013	Garden Expense	0	0	3,500
03-49-4939-6100	Real Estate Taxes	6,000	4,487	6,000
03-12-4301-6070	Property Liability Insurance	800	759	540
03-12-4301-2500	Retiree Benefits	6,980	6,961	7,310
TOTAL LAND MANAGEMENT		32,280	19,926	35,850
COUNTY ADMINISTRATIVE BUILDING				
03-15-4194-1000	Housekeeping Porter Salaries	9,980	8,176	10,860
03-15-4194-2100	Social Security (FICA)	770	625	830
03-15-4194-2040	Workers' Compensation	30	23	30
03-15-4194-2050	Unemployment Insurance	10	2	10
03-15-4194-4210	Electricity	1,700	1,832	2,040
03-15-4194-4200	Fuel	5,500	4,039	5,500
03-15-4194-4000	Other Expense	3,000	3,273	3,250
03-15-4194-3220	Building Repairs/Maintenance	7,000	7,217	12,000
03-15-4194-3222	Snow Removal	6,000	5,980	9,900

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
03-15-4194-3200	Security System	5,000	0	5,000
03-15-4194-6070	Property Liability Insurance	440	438	320
	TOTAL COUNTY ADMINISTRATIVE BUILDING	39,430	31,605	49,740
COOPERATIVE EXTENSION				
03-14-4611-3000	Contracted Services	241,860	241,858	247,910
	TOTAL COOPERATIVE EXTENSION	241,860	241,858	247,910
COÖS COUNTY CONSERVATION DISTRICT				
03-13-4619-1000	District Administrator Salary	40,100	42,925	42,540
03-13-4619-1001	Community Outreach Specialist	13,960	9,321	18,940
03-13-4619-1201	In Lieu of Health Insurance	10	0	10
03-13-4619-2100	Social Security (FICA)	4,140	3,081	4,710
03-13-4619-2010	Life Insurance	10	10	10
03-13-4619-2000	Health Insurance	39,710	39,589	43,430
03-13-4619-2200	Retirement	5,430	5,808	5,450
03-13-4619-2040	Workers' Compensation	130	127	160
03-13-4619-2050	Unemployment Insurance	20	12	20
03-13-4619-3075	Education Workshops	1,000	0	1,000
03-13-4619-3065	Training	1,000	0	1,000
03-13-4619-3080	Travel	1,500	1,832	3,500
03-13-4619-6070	Property and Liability Insurance	210	222	180
03-13-4619-2500	Retiree Benefits	15,630	15,579	16,380
	TOTAL CONSERVATION DISTRICT	122,850	118,506	137,330
DEBT SERVICE				
03-47-4723-6500	Interest: Short-Term Notes	77,500	100,892	77,500
03-47-4711-6510	Principal: Long-Term Notes	48,850	52,185	31,950
03-47-4721-6520	Interest: Long-Term Notes	8,120	8,226	7,070
	TOTAL DEBT SERVICE	134,470	161,304	116,520
COUNTY DELEGATION				
03-03-4110-3015	Delegation Expenses	10,000	9,214	10,000
03-03-4110-6020	Contingency Fund	5,000	0	5,000
	TOTAL COUNTY DELEGATION	15,000	9,214	15,000
OTHER SPECIAL APPROPRIATIONS				
03-17-4447-3500	Senior Meals	17,000	17,000	17,000
03-17-4447-3501	Americorps Senior (RSVP)	17,000	17,000	16,000
03-17-4447-3502	Child Advocacy Center of Coös County	20,000	20,000	20,000
03-17-4447-3503	Response Program	8,000	8,000	8,000
03-17-4447-3504	Tri County Transit	36,000	36,000	36,000
03-17-4652-3500	Coös Economic Development Corp	75,000	75,000	15,000
03-17-4447-3506	Food Pantry Program	10,000	10,000	10,000
03-17-4447-3507	Funerals: County Assisted Person	2,000	0	2,000
03-17-4447-3508	Tyler Blaine House	10,000	10,000	10,000
03-17-4447-3509	Aging & Disability Resource Cntr (ServiceLir	5,800	5,800	5,800

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
03-17-4447-3510	Energy Assistant Services Program	5,000	5,000	5,000
03-17-4447-3511	Moreno Valley Cultural Arts Foundation	0	0	3,000
TOTAL OTHER SPECIAL APPROPRIATIONS		205,800	203,800	147,800

COUNTY SPECIALS

03-90-4912-6700	Reserve for 53rd Payroll	50,000	0	50,000
03-03-4130-3001	Operational/Feasibility & Economic Study	100,000	41,900	100,000
03-05-4150-3020	ARPA Funds Audit/Administration Exp.	15,860	6,095	0
03-15-4903-5061	County Admin. Basement Meeting Room	40,000	40,000	0
03-05-4902-5004	Implementation of Finance/PR/HR Software	255,060	148,304	100,000
03-15-4903-5056	County Office Energy Efficiency Projects	76,080	0	0
03-15-4901-5050	Lower Parking Lot	16,000	18,992	0
TOTAL COUNTY SPECIALS		553,000	255,291	250,000

TOTAL COUNTY

15,905,870 13,718,379 16,180,880

FEDERAL FUNDS

05-45-4659-0100	CDBG: Public Facilities	500,000	0	500,000
05-45-4659-0101	CDBG: Community & Wellness Ctr Prjct	500,000	0	500,000
05-45-4659-0102	CDBG: Community Planning Grant	25,000	0	25,000
TOTAL FEDERAL FUNDS		1,025,000	0	1,025,000

COÖS COUNTY RECYCLING CENTER

07-18-4321-1000	Supervisor Salary	71,200	66,030	71,200
07-18-4321-1201	In Lieu of Health Benefit	2,500	2,500	2,500
07-18-4321-1200	Longevity Pay	1,000	1,006	1,000
07-18-4321-2100	Social Security (FICA)	1,050	999	1,050
07-18-4321-2200	Retirement	22,580	20,089	22,580
07-18-4321-2040	Workers' Compensation	1,700	2,894	3,200
07-18-4321-2050	Unemployment Insurance	60	18	30
07-18-4329-4230	Gasoline/Diesel	13,000	11,478	12,000
07-18-4329-4000	Recycling Supplies and Expenses	6,000	5,998	7,000
07-18-4324-3017	Commodity Disposal Fees	6,000	9,277	1,200
07-18-4329-4210	Electricity	3,500	2,328	3,700
07-18-4329-4200	Fuel	4,300	2,267	3,500
07-18-4321-3030	Communications	700	1,122	780
07-18-4329-3200	Equipment Repairs and Expenses	10,000	11,729	10,000
07-18-4329-3220	Building/Grounds Maintenance	7,000	7,059	34,680
07-18-4321-6070	Property Liability Insurance	1,120	1,098	830
07-18-4902-5022	Recycling Containers	22,600	22,600	12,750
TOTAL RECYCLING CENTER		174,310	168,493	188,000

**COÖS COUNTY
BUDGET - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
TRANSFER STATION				
08-19-4321-1000	Operator's Salary	26,100	25,918	28,080
08-19-4321-1200	Longevity Pay	440	462	440
08-19-4321-2100	Social Security (FICA)	2,000	2,018	2,040
08-19-4321-2040	Workers' Compensation	530	524	600
08-19-4321-2050	Unemployment Insurance	10	6	10
08-19-4329-4000	Transfer Station Supplies and Expenses	1,000	438	1,000
08-19-4329-4210	Electricity	1,200	872	1,200
08-19-4329-4200	Fuel	700	344	700
08-19-4321-3030	Communications	700	1,122	700
08-19-4321-6070	Property Liability Insurance	200	191	150
TOTAL TRANSFER STATION		32,880	31,895	34,920
TOTAL APPROPRIATIONS		50,184,515	43,462,542	48,349,310



BUDGET PROPOSAL

REVENUES

**COÖS COUNTY
BUDGET - REVENUE**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
WEST STEWARTSTOWN NURSING HOSPITAL				
SERVICES TO RESIDENTS				
01-01-3404-0700	Medicaid New Hampshire	4,401,450	3,181,739	3,849,910
01-01-3404-0701	Private Pay	693,180	1,276,871	1,332,250
01-01-3404-0702	Medicaid Other States	786,940	1,731,674	2,208,250
01-01-3404-0750	Bad Debt Write Off	0	0	0
	TOTAL SERVICES TO RESIDENTS	5,881,570	6,190,283	7,390,410
SERVICES TO OTHERS				
01-01-3404-0800	Sale of Meals: Employees	3,500	4,943	4,000
01-01-3404-0801	Sale of Meals: Guests	10	0	10
01-01-3404-0804	Beauty Salon Revenue	2,500	4,623	2,500
	TOTAL SERVICES TO OTHERS	6,010	9,566	6,510
OTHER REVENUES				
01-01-3404-0802	Misc. Revenues	10	8,074	10
01-01-3404-0803	Refunds: Prior Year Expense	10	9,275	10
01-01-3404-0851	Covid Testing Reimbursement	10	0	10
01-01-3404-0810	Rebates for Hydro Electricity	2,500	2,314	2,500
	TOTAL OTHER REVENUES	2,530	19,662	2,530
QUALITY INCENTIVE PROGRAM				
01-01-3404-0750	NH Quality Incentive Payment	980,000	962,745	970,000
	TOTAL QUALITY INCENTIVE PROGRAM	980,000	962,745	970,000
SERVICES				
01-01-3404-0751	Medicaid Proportional Payment	1,600,000	1,472,330	1,470,000
01-01-3359-0850	Grants and/or State & Federal Funds	10	0	10
01-01-3915-0900	Trnsfr fr ARPA Reserve for Air/Heat Project	1,440,000	1,440,000	0
01-01-3359-0856	GOFERR HVAC Grant	960,000	936,000	0
01-01-3319-0857	USAC Grant	100,000	73,984	60,000
	TOTAL SERVICES	4,100,010	3,922,314	1,530,010
	TOTAL WS NURSING HOSPITAL	10,970,120	11,104,571	9,899,460

BERLIN NURSING HOME				
SERVICES TO RESIDENTS				
02-02-3404-0700	Medicaid New Hampshire	5,632,950	6,011,400	6,000,000
02-02-3404-0705	Private Pay	873,250	1,715,235	1,182,820
02-02-3404-0710	Medicare A	750,000	1,098,800	734,130
02-02-3404-0715	Medicare B	190,000	278,471	260,000
02-02-3404-0718	Medicare Supplemental Insurance	230,000	228,886	235,000
02-02-0304-0752	Bad Debt Write off	0	(2,018)	0
	TOTAL SERVICES TO RESIDENTS	7,676,200	9,330,775	8,411,950
SERVICES TO OTHERS				
02-02-3404-0800	Sale of Meals: Guests	2,150	587	400
02-02-3404-0801	Sale of Meals: Employees	8,900	10,554	10,000
	TOTAL SERVICES TO OTHERS	11,050	11,141	10,400

**COÖS COUNTY
BUDGET - REVENUE**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
OTHER REVENUES				
02-02-3404-0802	Misc. Revenues	10	4	10
02-02-3404-0810	Rebates for Hydro Electricity	2,000	3,142	2,000
02-02-3404-0804	Sale of Equipment	10	0	10
02-02-3404-0803	Refunds: Prior Year Expense	10	3,950	10
02-02-3359-0851	Covid Testing Reimbursement	10	0	10
	TOTAL OTHER REVENUES	2,040	7,096	2,040
QUALITY INCENTIVE PROGRAM				
02-02-3404-0750	NH Quality Incentive Payment	1,400,000	1,488,565	1,100,000
	TOTAL QUALITY INCENTIVE PRGRM	1,400,000	1,488,565	1,100,000
SERVICES				
02-02-3404-0751	Medicaid Proportional Payment	1,800,000	2,744,296	2,000,000
02-01-3319-0852	CARES Act	0	0	0
02-02-3359-0850	Grants and/or State & Federal Funds	10	0	10
02-02-3319-0855	ARPA	10	0	0
02-02-3319-0857	USAC Grant	100,000	69,786	65,000
	TOTAL SERVICES	1,900,020	2,814,082	2,065,010
CAPITAL PROJECTS				
02-02-3915-0900	Transfer from ARPA for Windows	270,900	110,199	160,160
02-02-3915-0901	Transfer fr ARPA Reserve for New Entrance	1,500	1,500	0
02-02-3915-0902	Transfer from ARPA Unallocated	0	0	0
02-02-3359-0855	CNHIP GOFERR - Loan/Grant Income	165,280	116,471	82,668
02-02-3359-0856	Emergency Equipment Grant (Generator)	0	0	0
	TOTAL CAPITAL PROJECTS	437,680	228,169	242,828
	TOTAL BERLIN NURSING HOME	11,426,990	13,879,828	11,832,228

COUNTY GOVERNMENT

TAXES AND SERVICES				
03-49-3111-0700	County Tax	17,252,795	17,252,795	17,690,402
	TOTAL TAXES AND SERVICES	17,252,795	17,252,795	17,690,402
REGISTER OF DEEDS				
03-08-3402-0700	Register of Deeds Fees	360,000	366,374	350,000
03-08-3402-0701	Deeds: Surcharge Account	0	0	16,300
	TOTAL REGISTER OF DEEDS	360,000	366,374	366,300
SHERIFF'S DEPARTMENT				
03-09-3401-0700	Sheriff: Court Security	227,000	278,837	225,000
03-09-3401-0701	Sheriff: Service Contracts	28,000	36,525	28,000
03-09-3401-0702	Sheriff: Special Details	60,000	71,618	60,000
03-09-3401-0703	Sheriff: Juvenile Transports	1,500	0	1,500
03-09-3401-0704	Sheriff: Civil Process Fees	87,000	74,443	87,000
03-09-3401-0705	Sheriff: Sale of Equipment	5,000	0	5,000
03-09-3401-0708	Sheriff: Forest Management	30,000	30,000	30,000

**COÖS COUNTY
BUDGET - REVENUE**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
03-09-3401-0706	Sheriff: Grants	250,000	179,675	250,000
03-09-3401-0707	Sheriff: Fines/Tickets	5,000	18,952	26,000
03-09-3359-0710	Sheriff - 1st Responder Covid 19 Stipend	0	0	0
	TOTAL SHERIFF'S DEPARTMENT	693,500	690,049	712,500
VICTIM/WITNESS ADVOCACY PROGRAM				
03-07-3406-0700	Victim/Witness Advocacy Program	40,500	28,206	40,500
	TOTAL VICTIM/WITNESS ADVOCACY	40,500	28,206	40,500
COUNTY ATTORNEY				
03-06-3405-0700	Prosecutor's Grant	14,000	6,287	14,000
03-06-3405-0701	Grants and/or State & Federal Funds	10	0	10
	TOTAL COUNTY ATTORNEY	14,010	6,287	14,010
CORRECTIONS DEPARTMENT				
03-11-3403-0700	Corrections: Board and Room	100	0	100
03-11-3403-0701	Corrections: Electronic Monitoring Fees	2,000	0	1,500
03-11-3403-0702	Corrections: Grants	100	0	50,000
03-11-3403-0703	Corrections: Rebate Hydro Electricity	500	380	100
03-11-3403-0704	Corrections: Inmate Reimbursement	3,200	2,586	500
03-11-3403-0705	Corrections: Miscellaneous Income	800	1,235	500
03-11-3403-0706	Opioid Abatement Settlements-DOC	10,000	38,902	12,010
03-11-3359-0700	Corrections: FRC19 Stipend	0	0	0
	TOTAL CORRECTIONS DEPARTMENT	16,700	43,103	64,710
CONSERVATION DISTRICT				
03-13-3407-0700	Soil Conservation Grant	0	0	70,000
	TOTAL CONSERVATION DISTRICT	0	0	70,000
LAND MANAGEMENT				
03-12-3503-0700	Land Rental	9,400	9,401	9,400
03-12-3503-0701	Building Rental	1,730	2,415	1,730
03-12-3504-0700	Sale of Land	0		90,000
	TOTAL LAND MANAGEMENT	11,130	11,816	101,130
INVESTMENTS				
03-50-3502-0700	Interest: Savings and CD's	230,000	230,081	200,000
03-50-3190-0700	Interest: Delinquent Taxes	250	95	250
	TOTAL INVESTMENTS	230,250	230,176	200,250
OTHER REVENUES				
03-50-3187-0700	Federal Lands: PILT	275,000	296,424	250,000
03-50-3509-0700	Refunds: Prior Year Expense	10,000	30,242	10,000
03-50-3509-0802	Miscellaneous Income	10,000	1,125	500
03-50-3505-0800	Escheat	10,000	26,053	10,000
03-50-3509-0803	County - Opioid Abatement Settlements	2,010	62,002	0
03-90-3999-0700	Surplus to Reduce Taxes	4,890,000	4,890,000	4,500,000
	TOTAL OTHER REVENUES	5,197,010	5,305,846	4,770,500

**COÖS COUNTY
BUDGET - REVENUE**

ACCOUNT #	DESCRIPTION	FY 2024 BUDGET	12/31/2024 ACTUALS	FY 2025 PROPOSED BUDGET
REVENUES FROM GRANTS				
03-50-3319-0701	Grants and/or State & Federal Funds	1,200,010	0	1,200,000
03-50-3319-0711	Invest NH	0	0	15,000
03-50-3319-0702	ARPA Funds Audit/Admin Fees	0	0	0
03-50-3319-0707	ARPA-Cybersecurity Software & Training	0	0	0
03-50-3319-0708	Emergency Equipment Grant	0	0	0
03-50-3319-0709	Energy Efficiency Grant	76,080	0	0
03-50-3319-0710	USAC	32,000	25,731	20,550
	TOTAL OTHER REVENUES	1,308,090	25,731	1,235,550
REVENUE FROM RESERVE FUNDS				
03-90-3912-0700	Transfer funds from Facility Fund	35,000	0	10
03-90-3912-0701	Transfer funds from Reserve for Software	255,050	148,304	100,000
03-90-3912-0707	Transfer funds from Sick Leave Trust	10	0	10
03-90-3912-0702	Transfer from Opioid Abatement Reserve	28,000	28,000	0
03-90-3912-0703	Transfer from ARPA Unallocated	279,510	615,444	0
03-90-3912-0704	Transfer from LATCF Reserve	761,000	760,505	0
03-90-3912-0705	Transfer fr ARPA Reserve for DOC Heating System	51,180	46,945	0
03-90-3912-0706	Transfer fr ARPA Reserve for Audits/Admin Fees	15,860	9,595	0
	TOTAL RESERVE FUNDS TRANSFER	1,425,610	1,608,793	100,020
	TOTAL COUNTY GOVERNMENT	26,549,595	25,569,177	25,365,872
FEDERAL FUNDS				
05-45-3319-0700	CDBG: Public Facilities	500,000	0	500,000
05-45-3319-0701	CDBG: Community & Wellness Center Prjct	500,000	0	500,000
05-45-3319-0702	CDBG: Community Planning Grant	25,000	0	25,000
05-45-3319-0703	USDA: RBDG Coos Broadband	0	0	0
	TOTAL FEDERAL FUNDS	1,025,000	0	1,025,000
COÖS COUNTY RECYCLING CENTER				
07-18-3502-0700	Interest on Equipment Fund	0	551	0
07-18-3379-0700	Municipal Reimbursements	74,310	74,310	74,310
07-18-3509-0702	Sale of Cardboard	0	40,320	0
07-18-3509-0704	Sale of Mixed Paper	0	437	0
07-18-3509-0705	Sale of Aluminum/Steel	0	17,690	0
07-18-3509-0706	Sale of Plastics	0	5,717	0
07-18-3509-0707	Sale of Returnables	0	36,504	0
07-18-3509-0802	Miscellaneous Income	0	5,374	0
07-18-3999-0700	Surplus to Reduce Municipal (Commodities)	100,000	100,000	113,690
	TOTAL RECYCLING CENTER	174,310	280,903	188,000
TRANSFER STATION				
08-19-3379-0700	Town Reimbursements	38,500	40,210	38,750
	TOTAL TRANSFER STATION	38,500	40,210	38,750
	TOTAL REVENUES	50,184,515	50,874,688	48,349,310

Coös County Delegation
Annual Meeting of the 2024 Proposed Budgets
March 18, 2024 @ 10:00 a.m.
North Country Resource Center - Lancaster, NH

Present: Representatives Arnold Davis, Chair; Mike Ouellet, Vice Chair; Corinne Cascadden, Clerk; Sean Durkin; Eamon Kelley (10:08); Seth King; Michael Murphy; and James Tierney. Also, Present: Commissioners Thomas Brady, Raymond Gorman, and Robert Théberge; County Administrator Mark Brady; Director of Finance Carrie Klebe; Sheriff Brian Valerino; Superintendent Ben Champagne; Nursing Hospital Administrator Laura Mills; Nursing Home Administrator Louise Belanger; Captain Keith Roberge; Register of Deeds Leon Rideout; Coös County Attorney John McCormick; County Treasurer Sue Collins; Heidi Barker, UNH Cooperative Extension; Captain Adrian Reyes; Administrative Assistant Linda Harris; representatives of the various outside agencies.

Chairman Davis called the meeting to order at 10:00 a.m. Representative Tierney led the Pledge of Allegiance.

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

Review & Approval of the Minutes of the December 13, 2023, meeting and public hearing, as distributed: A motion was made by Representative King, seconded by Representative Tierney to approve the minutes of the December 13, 2023, meeting and public hearing, as distributed. The motion was approved unanimously by voice vote.

Other Business:

- Zoning Board of Adjustment Board Member Reappointments/three-year term: Mark Evans and Greg Sipple. A motion was made by Representative Ouellet, seconded by Representative King to approve the reappointments of Mark Evans and Greg Sipple as members of the Zoning Board of Adjustment. The motion was approved unanimously by voice vote.
- Review & Approval of the Financial Statements of Coös County and of the Unincorporated Places for the period ended December 31, 2023.

The Director of Finance began the review of the Coös County financials. The total expenditures for the period ending December 31, 2023, were \$40,388,264 or 82% expended. The total revenues for the period ending December 31, 2023, were \$44,971,899 or 91% received. A motion was made by Representative Tierney, seconded by Representative King to approve the Coös County fourth quarter expenditures and revenues. The motion was approved by roll call 8-0.

The Director of Finance continued with the Unincorporated Places financials. Total expenditures were \$1,341,056 or 79% expended. The total revenues were \$1,597,087 or 95% received. A motion was made by Representative Tierney, seconded by Representative King to approve the Unincorporated Places fourth quarter expenditures and revenues. The motion was approved by roll call 8-0.

- Review & Approval of updated Coös County Zoning Ordinances as recommended by the Board of Commissioners. Chairman Davis asked if anyone had questions concerning the proposed zoning ordinances. Representative Cascadden asked if there was a cycle that was followed to update the document. Representative Ouellet replied that the zoning ordinances are updated when the Planning Board feels that certain changes must be done. The goal is to make them in line with the state guidelines and user friendly. A motion was made by Representative Tierney, seconded by

Representative Ouellet to approve the updated Coös County Zoning Ordinances. The motion was approved unanimously by voice vote.

Opening remarks: County Administrator Mark Brady welcomed everyone to the 2024 budget meeting. The County Administrator referred to the Commissioners' Report which is included in the 2023 Coös County Annual Report. He urged everyone to read the report as it lays out some of the big issues confronting the County. He highlighted the fact that there are two sides to a balance sheet, costs and revenues. He said there is an understandable preoccupation of costs without an appropriate discussion of revenues. He reiterated that New Hampshire County government is statutorily tasked with providing some of the costliest government services – healthcare and corrections. Administrator Brady said that county nursing homes operate in a structural deficit since state and federal reimbursements do not cover costs and the county's pricing power is limited. That was the reason for contracting with Berry Dunn to perform an operational analysis of the nursing homes. But he said that Coös County needs to have hard discussions relating to economic development so it can expand the tax base. That is why the Commissioners are deeply concerned about Aurora Lands/Bluesource ownership of the Connecticut Lakes Headwaters Property as was articulated in the Annual Report. The Board believes it as an existential threat because reducing timber harvests and restricting access to the forests, will kill not only the North Country timber industry, which will be the first domino to fall, but also tourism and recreation. The County Administrator lamented that Concord was "tone deaf" to the North Country's problems and said that Coös needed to take care of itself and not expect any help from down state. He praised the efforts of the County Delegation.

The Administrator said to understand the budget in context -- it includes a three percent (3%) cost of living adjustment and a 11.41% health insurance increase in an overall inflationary environment which averaged 4.1% in 2023 and 8% in 2022.

The County Administrator noted that there was one change to the budget from the meeting of March 4, 2024:

The Commissioners were asked, at the last minute, to apply for a grant from the Northern Border Regional Commission on behalf of the Northern Borders Dispatch which is comprised of five core towns (Colebrook, Columbia, Pittsburg, Stewartstown, NH and Canaan, VT). The towns are not positioned to apply, and, if awarded, the County will assume the role of grant recipient and administrator. The grant will be for an updated Computer Aid Dispatch program and equipment with mapping for the Northern Borders Dispatch Committee. This will enable first responders out on search and rescue better location coordinates on their mobile data terminal and is a significant upgrade to the current situation. Commissioner Gorman said this is as much an economic development issue as it is emergency management. Both appropriations and revenues were increased by \$1,200,000, which increased the topline County budget to \$50,184,515. It did not affect the county tax rate however, which remained at 5.76%.

The Director of Finance began the review of the budget by department.

The West Stewartstown Nursing Hospital (WSNH) increased the census projections by five to an average census of 65 as compared to a census of 52 in 2023 and 53 in 2022. WSNH reduced the nursing staff budget for a cost savings of \$250,000 since December and savings of \$274,000 from the 2023 budget. The total proposed WSNH budget with specials was \$15,978,000. To put this into perspective – WSNH budget has an increase of 25% in annual average census and a 4% decrease in its nursing staff budget.

The Coös County Nursing Home (CCNH) in Berlin increased the average census to 80 as compared to a census of 71 in 2023 and 65 in 2022. Expenses decreased by \$360,000 from the budget presented in December which is a \$104,000 decrease from the 2023 approved budget. CCNH reduced the nursing staff

budget for a cost savings of \$301,000 since December. The budget also utilizes \$35,000 of the Facility Fund to offset the GOFERR projects. The total proposed Nursing Home budget with specials was \$17,068,455. To put that into perspective – the Berlin budget has an increase of 13% in average annual census and 1% increase in the nursing staff budget.

The County Administrator noted that many of the BerryDunn recommendations were incorporated into the proposed budget. In West Stewartstown, in 2022 the inhouse nursing staff was 79% and contract nurses were 21%. In 2023, inhouse nursing staff was 69% and contract nurses were 31%. In Berlin in 2022 the inhouse nursing staff was 70% and contract nurses were 30%. In 2023, inhouse nursing staff was 56% and contract nurses were 44%.

Representative Cascadden inquired about past conversations relating to the consolidation of the two facilities. The County Administrator responded that he has heard of those suggestions but believes it is premature as there are many factors that would go into such a decision. He said that BerryDunn needs to do additional analysis for the County to understand the macro issues which will drive such a course of action. For instance, how many beds should the County have based on Coös demographics, should additional services be integrated into the product offering, what are health care labor market trends, etc. He noted that ultimately it is a political decision that will have far reaching repercussions to the county. Administrator Brady said the immediate priority should be focused on what the county controls – the operations of the two facilities – and therefore the BerryDunn recommendations should be implemented. He noted that there has been substantive positive change at the Berlin facility to control costs under Administrator Belanger (who took over at the end of November 2023) and Administrator Mills is aggressively increasing census while controlling nursing staff costs in WSNH. Both administrators are very aware of the high costs of contract nursing and are attempting to reduce their utilization. But again, he reiterated that New Hampshire County nursing homes are in a structural deficit and the immediate focus is on how to reduce the costs/revenue deficit. He offered to have BerryDunn address the Delegation at a future meeting.

Representative Ouellet stated that he appreciates the hard work that has been done to reduce the proposed budget. Building a new nursing home does not make sense currently until more is understood, and the immediate focus should be on cutting costs and increasing revenues by whatever means possible. The Delegation needs to trust the County Administrator's directives.

The budget review continued with the Administrative Office. The only noted change was the Grant & Contracts positions were moved from the Finance Department to the County Administration budget. The coordinator position will be well used and pay for itself.

The Sheriff's Department showed an increase of \$160,000 due to two additional grants.

The Department of Corrections showed a decrease of \$239,999. The heating project cost was significantly lower than projected. The remaining ARPA funds were used elsewhere.

The total proposed appropriations including the Northern Borders Grant were \$50,184,515.

The proposed revenues were reviewed. There were no questions. The total revenues which included the Northern Borders Grant were \$50,184,515.

The Director of Finance concluded with the revision of the Unincorporated Places Budgets. The legal and travel expense line items in all the Unincorporated Places increased by a total of \$10,000. The total proposed appropriations and anticipated revenues, including the changes in legal and travel expenses, totaled \$1,620,955.

The following resolutions were read by the Director of Finance:

RESOLUTION #1

Be it resolved by the Coös County Delegation duly convened on this eighteenth day of March 2024, that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 2024, shall be \$50,184,515 for the County budget not including the Unincorporated Places. A motion was made by Representative Tierney, seconded by Representative Durkin to approve Resolution #1. The motion passed by roll call vote 8-0.

RESOLUTION #2

Be it resolved by the Coös County Delegation that the sum of \$28,041,720 is hereby adopted as the estimated income from sources indicated for the fiscal year ending December 31, 2024. A motion was made by Representative Durkin, seconded by Representative Tierney to approve Resolution #2. The motion passed by roll call vote 8-0.

RESOLUTION #3

Be it further resolved that the total appropriation being in excess of the total estimated income in the amount of \$17,252,795. The Treasurer shall issue her warrant to the Towns and City in the County for this amount. A motion was made by Representative Murphy, seconded by Representative Durkin to approve Resolution #3. The motion passed by roll call vote 8-0.

RESOLUTION #4

Be it resolved that \$4,890,000 of the operating surplus for the year 2023 be appropriated in the 2024 Budget for the purpose of reducing taxes for 2024. A motion was made by Representative Tierney, seconded by Representative Ouellet to approve Resolution #4. The motion passed by roll call vote 8-0.

RESOLUTION #5

Be it resolved by the Coös County Delegation duly convened on this eighteenth day of March 2024, that to comply with Department of Revenue Administration instruction, the Delegation separately approves total appropriations of \$1,620,955 and revenues of \$1,620,955 for the Coös County Unincorporated Places for calendar year 2024. The Unincorporated Places Budgets for 2024 are adopted separately from the Coös County Budget.

Atkinson & Gilmanton Academy Grant	\$ 24,955
Bean's Grant	2,385
Bean's Purchase	24,280
Cambridge	111,337
Chandler's Purchase	3,787
Crawford's Purchase	8,029
Cutt's Grant	2,077
Dix Grant	24,329
Dixville	238,632
Erving's Grant	1,238
Green's Grant	102,583
Hadley's Purchase	77
Kilkenny	948
Low & Burbank Grant	12,809
Martin's Location	23,910
Millsfield	466,553
Odell	39,937
Pinkham's Grant	97,820
Sargent's Purchase	42,665

Second College Grant	26,964
Success	146,454
Thompson & Meserve's Purchase	77,030
Wentworth Location	<u>142,156</u>
Total	\$1,620,955

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

RESOLUTION #6

Be it resolved that \$38,745.04 of the 2023 Budget Surplus Balance be reserved and added to the following accounts for interest earned in 2023:

Interest on Sick Trusts 2023	\$15,307.34
Interest on Facility Fund 2023	\$20,655.07
Interest on Vehicle Reserve Fund 2023	\$2,782.63

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

RESOLUTION #7

Be it resolved that \$50,000 of the 2023 Budget Surplus Balance be reserved to the account for the 2026 53rd Payroll Fund. A motion was made by Representative Tierney, seconded by Representative Ouellet to approve Resolution #7. The motion passed by roll call vote 8-0.

RESOLUTION #8

Be it resolved that \$660,502.29 of the 2023 Budget Surplus Balance be reserved for the LATCF Funds and of the LATCF Funds Reserve, \$761,000 to be moved to the 2024 Budgeted Revenues in the County Budget and \$50,000 to be moved to the 23 Unincorporated Places Budgeted Revenues. A motion was made by Representative Tierney, seconded by Representative Ouellet to approve Resolution #8. The motion passed by roll call vote 8-0.

RESOLUTION #9

Be it resolved that \$6,230.15 of the 2023 Budget Surplus Balance be reserved to the Opioid Abatement Fund Reserve and of the Opioid Abatement Fund Reserve, \$28,000 be moved to the 2024 Budgeted Revenues. A motion was made by Representative Tierney, seconded by Representative Durkin to approve Resolution #9. The motion passed by roll call vote 8-0.

RESOLUTION #10

Be it resolved that \$1,779,440 of the ARPA Reserves to be moved to the 2024 budget as revenues:

To Move from Reserves to Budget	
ARPA - HVAC Nursing Hospital	\$1,440,000
ARPA - BNH Windows	\$270,900
ARPA - BNH New Entrance	\$1,500
ARPA - DOC Heating System	\$51,180
ARPA - Audits/Admin Fees	<u>\$15,860</u>
	\$1,779,440

A motion was made by Representative Tierney, seconded by Representative Ouellet to approve Resolution #10. The motion passed by roll call vote 8-0.

RESOLUTION #11

Be it resolved that \$239,999 of the ARPA reserved funds for DOC Heating System be moved to the 2024 budget as revenues for ARPA Unreserved Funds. A motion was made by Representative Tierney, seconded by Representative Durkin to approve Resolution #11. The motion passed by roll call vote 8-0.

RESOLUTION #12

Be it resolved that \$39,511 of the ARPA Unreserved Fund be moved to the 2024 Budgeted Revenues. A motion was made by Representative Ouellet, seconded by Representative Durkin to approve Resolution #12. The motion passed by roll call vote 8-0.

RESOLUTION #13

Be it resolved that \$35,000 of the Facility Funds be removed from Committed Funds and moved to the 2024 Budgeted Revenues. A motion was made by Representative Tierney, seconded by Representative Ouellet to approve Resolution #13. The motion passed by roll call vote 8-0.

RESOLUTION #14

Be it resolved that \$255,050 of the Reserve for Software be moved to the 2024 Budgeted Revenues. A motion was made by Representative Ouellet, seconded by Representative Murphy to approve Resolution #14. The motion passed by roll call vote 8-0.

RESOLUTION #15

Be it resolved that \$100,000 of the 2023 Surplus Balance be moved to the Reserves for Bad Debt for the Berlin Nursing Home. A motion was made by Representative Tierney, seconded by Representative Ouellet to approve Resolution #15. The motion passed by roll call vote 8-0.

Any Other Business:

Representative Kelley noted that SB553 had passed the Senate. The county will not see any benefit from this bill.

Don Campbell, Selectmen Town of Columbia, thanked the Commissioners and Delegation for the approval of the Northern Borders Grant.

The next Quarterly Delegation meeting is scheduled for Monday, April 29, 2024, at 10:00 a.m. at the North Country Resource Center.

A motion was made by Representative Tierney, seconded by Representative Durkin to adjourn the meeting at 11:27 a.m.

Respectfully submitted,
Representative Corinne Cascadden, Clerk

Coös County Delegation
Quarterly Meeting
April 29, 2024, at 10:00 a.m.
North Country Resource Center
629 Main Street Lancaster, NH

Present: Representatives Arnold Davis, Chair; Corinne Cascadden, Clerk; Seth King; Michael Murphy; Henry Noël; and James Tierney. Also, Present: Commissioners Raymond Gorman and Robert Théberge; County Administrator Mark A. Brady; Director of Finance Carrie Klebe; Nursing Hospital Administrator Laura Mills; Nursing Home Administrator Louise Belanger; Superintendent Ben Champagne, HR

Coordinator Morgan DeBlois; Captain Keith Roberge; County Treasurer Sue Collins; Administrative Assistant Linda Harris; and, Ray Berthiaume, County Forester.

Chairman Davis opened the Delegation Meeting at 10:05 a.m. Representative Murphy led the Pledge of Allegiance.

The roll was called by the Clerk, Representative Cascadden. There were six members present. Representatives Durkin, Kelley and Ouellet were not present.

Review & Approval of the Minutes of the March 18, 2024, annual budget meeting, as distributed. A motion was made by Representative Tierney, seconded by Representative Murphy to approve the minutes of the March 18, 2024, annual budget meeting, as distributed. The minutes were approved in the affirmative by voice vote.

Hearing of the Public: There was no public comment.

Review & Approval of the Financial Statements of Coös County and of the Unincorporated Places for the period ended March 31, 2024: Director of Finance Carrie Klebe began the review of the Coös County financials. The total expenditures for the period ending March 31, 2024, were \$10,351,024 or 21% expended. The total revenues for the period ending March 31, 2024, were \$9,432,328 or 19% received. There were no questions.

The Director of Finance continued with the Unincorporated Places financials. Total expenditures were \$117,953 or seven percent expended, and total revenues were \$13,817 or one percent received. There were no questions.

A motion was made by Representative Noël, seconded by Representative Tierney to accept the first quarter financials for Coös County and the Unincorporated Places, as presented. The motion was approved by roll call 6-0.

Old Business: There was no old business to discuss.

New Business:

- a. Discussion/ Action: Planning Board Reappointments of Members Thomas McCue and Mike Waddell for three-year terms per Board of Commissioners' Recommendation. A motion was made by Representative Tierney, seconded by Representative Noël to approve Thomas McCue and Mike Waddell as regular members to the Coös County Planning Board for three-year terms. The motion was approved in the affirmative by voice vote.
- b. Discussion/ Action: Setting of 2025-2026 Elected Officials Salaries – County Attorney, County Sheriff, Register of Deeds, County Treasurer and County Commissioners.

Chairman Davis recommended a three percent (3%) Cost of Living Adjustment for all. Additionally, the Register of Deeds and Sheriff are significantly lower than the state average when compared to the other counties. The Chair proposed an increase of 12.86% for the Register of Deeds to \$63,935.19 and an increase of 7.5% for the County Sheriff to \$70,864. The increase was based on bringing those salaries on par with the average salary for those positions of the bottom five counties. The proposed salaries for 2025-2026:

Commissioner, Chair	\$ 11,300
Commissioners, Vice Chair & Clerk	10,300
County Treasurer	5,150

Register of Deeds	63,935
County Attorney	103,000
County Sheriff	70,864

Representative Tierney noted his opposition to the Commissioners proposed increase. A Commissioner should complete a term before the increase is in effect. They are proposing their own increase. County Administrator Mark Brady noted that the Commissioners did not propose the salary structure nor make a recommendation. He prepared the analysis per the request of Chairman Davis. Commissioner Th  berge noted that the Board remains neutral on the proposed increases. Other Delegation members had no issue with the proposals. A motion was made by Representative King, seconded by Representative No  l to approve the proposed 2025-2026 elected officials' salaries, as presented. The motion was approved by roll call vote 6-0.

- c. Discussion/ Action: Approval of the National Forest Reserve Funds distribution as recommended by the Board of Commissioners.

Administrative Assistant Linda Harris stated that historically the National Forest Reserve Funds have been distributed first for the actual tuition for students in the Unincorporated Places. Currently, there is one student from Millsfield attending the Errol School District, one student from Millsfield attending the Colebrook School District and one student from Wentworth Location attending the Milan School District. Any remaining funds are distributed equally to the school districts in the county. A motion was made by Representative Tierney, seconded by Representative Murphy to approve the distribution of the National Forest Reserve Funds as recommended by the Board of Co  s County Commissioners. The breakdown was as follows:

School District	Distribution
Berlin School District	\$4,560.61
Colebrook School District	\$15,938.11
Errol School District	\$34,244.96
Gorham School District	\$4,560.61
Milan School District	\$23,437.51
Northumberland School District	\$4,560.61
Pittsburg School District	\$4,560.61
Stark School District	\$4,560.61
Stewartstown School District	\$4,560.61
Stratford School District	\$4,560.61
White Mountain Regional School District	\$4,560.61
Total	\$110,105.46

The motion was approved affirmative by voice vote.

- d. Discussion/ Action: Co  s County's Policy on Reimbursement of Mileage for the Commissioners as adopted by the Co  s County Commissioners April 10, 2024.

County Administrator Brady noted that this was a new policy created by Attorney Frizzell. The Board of Commissioners adopted the policy at their regular meeting on April 10, 2024. Representative No  l noted a punctuation edit. A motion was made by Representative No  l, seconded by Representative Tierney to accept the Policy on Reimbursement of Mileage for the Commissioners, with the small edit. The motion was approved in the affirmative by voice vote.

Subcommittee Reports: There were no subcommittee reports.

Any other business: There was no other business.

Date of upcoming meeting:

- Monday, July 29, 2024 @ 10:00 a.m. Coös County Administrative Offices - Stewartstown, NH

The Delegation opted to move the meeting to the Administrative Offices in Stewartstown.

A motion was made by Representative Tierney, seconded by Representative Noël to adjourn the meeting at 10:38 a.m.

Respectfully submitted,
Representative Corinne Cascadden, Clerk

Coös County Delegation
Quarterly Meeting
July 29, 2024, 10:00am
Coös County Administrative Office
34 County Farm Rd | West Stewartstown, NH 03597

Present: Representatives Arnold Davis, Chair; Mike Ouellet, Vice Chair; Corinne Cascadden, Clerk; Seth King; Michael Murphy; Henry Noël; and James Tierney. Also, Present: Commissioners Raymond Gorman and Robert Théberge; County Administrator Mark A. Brady; Director of Finance Carrie Klebe; Nursing Hospital Administrator Laura Mills; Nursing Home Administrator Louise Belanger; Superintendent Ben Champagne, HR Coordinator Morgan DeBlois; Sheriff Brian Valerino; Captain Keith Roberge; UNH Extension Representatives Amy Loader, Heidi Barker, Ray Berthiaume; Conservation District Manager Whitney Lewis; and members of the public.

Chairman Davis opened the Delegation Meeting at 10:08 a.m. Representative Tierney led the Pledge of Allegiance.

The roll was called by the Clerk, Representative Cascadden. There were seven members present. Representatives Durkin and Kelley were not present.

Review and Approval of the Minutes of the April 29, 2024, quarterly meeting. A motion was made by Representative Tierney, seconded by Representative Cascadden to approve the minutes of the April 29, 2024, Delegation Quarterly Meeting as distributed. The minutes were approved unanimously by voice vote.

Approval of the Agenda:

- Addition under Hearing of the Public- Conservation District Manager, Whitney Lewis. Presentation of Events.
- Addition under New Business- Sheriff's Department request for service fee increase under RSA 104:31 XII.

A motion was made by Representative Ouellet, seconded by Representative Tierney to accept the agenda as amended. The agenda was approved unanimously by voice vote.

Hearing of the Public:

- a. UNH Cooperative Extension Memorandum of Understanding presented by Interim Director, Amy Loader, and Heidi Barker Coös County Extension Administrator.

- Ms. Loader introduced herself and Ms. Barker and provided an explanation of the history of the MOU relationship between the County and UNH Cooperative Extension (UNHCE).
- Ms. Loader explained that every six years the County and Extension enter an MOU which is the basis for the County funding UNHCE programs.
- Representative Ouellet highlighted the positive relationship that Coös County has maintained with UNHCE over many years.
- Prior to ending her presentation, Ms. Loader announced that Elizabeth Chilton had been named the new President of the University of New Hampshire. She said that Ms. Chilton has a long history as a leader in public institutions and they are confident in her abilities.

A motion was made by Representative Ouellet, seconded by Representative Tierney to sign the Memorandum of Understanding between Coös County and the University System of New Hampshire as presented. The Memorandum was approved unanimously by voice vote.

- b. Sarah Stewart, Commissioner of NH Department of Natural and Cultural Resources and Scott Mason, Executive Director of NH Fish and Game:

- They were both welcomed and recognized by Representative Ouellet for their work and dedication to Coös County.
- Commissioner Stewart discussed the Connecticut Lakes Headwaters property and the negotiations with Aurora Sustainable Lands over the easement. She said that while she cannot reveal the substance of those negotiations, she hoped to have Aurora give a public presentation of the revised management plan before the September meeting of the Connecticut Lakes Headwater Citizens Committee. She noted that previous plan submitted to the State did not meet the mark and the State will not approve a plan before there is public input.
- Commissioner Stewart said that a public meeting would most likely be in late summer and take place at the Pittsburg Fire Station.
- Commissioner Stewart said that the plan would be presented to the public one week prior to the public meeting. Commissioner Gorman stressed the importance of public feedback to the plan and one week to review is inadequate. Administrator Brady said that the Commissioners had asked for three public meetings – Pittsburg, Lancaster, and Concord – and stressed that one meeting in Pittsburg was not enough. He said that this was a state issue, not just a north country issue, and one meeting in the state’s northern most town was inadequate for robust public dialogue. He reiterated the desire for a meeting in Concord. Commissioner Stewart responded that they may consider that. Representative King asked if one week is standard and suggested a 10-business day public review and input period instead. Commissioner Stewart responded that one week is standard however she will take into consideration Representative King’s request.
- Representative Davis questioned why the OHRV trails were being closed in Pittsburg before Columbus Day – the only trails in the state to be closed that early. He said that Pittsburg businesses and residents were upset since this would cost them a lot of business. He asked for this to be added to their next meeting agenda.
- Commissioner Stewart explained that with the hunting season underway, at that time, and staffing challenges make it difficult to leave the trails open. Director Mason reiterated this sentiment and stated the busy bird season falls within these dates and the best thing to do for both recreational activities is to “season share”. He also pointed out that crime associated with ATV use stretches staffing too thin.
- Commissioner Gorman responded that it was ok for the rest of the state system to be open and for the different recreational users to share except in Pittsburg. He objected to this rationalization.
- Representative Ouellet responded that the decision to close this trail network was “illogical” and noted that 90% of the trail system in Pittsburg would be unaffected by bird hunting season.

- Director Mason responded that contrary to what many may think, down state is confronted, in many cases, with more problems than Coös. He noted the enforcement challenges his officers face in the back country of the Dunbarton/Hopkinton/Weare area (where he grew up).
- Representative Noël asked if recent flooding had affected Aurora's land to which Commissioner Stewart responded that the damage they have seen is "extensive" and they are awaiting further details.
- Representative Noël asked if Aurora would fix the land that has been damaged, and Commissioner Stewart suggested that the topic be addressed at their next meeting.
- Representative Cascadden noted that when HB 1697 (An ACT relative to forest carbon credit programs) comes into law, Patrick Hackley's office (Forest and Lands) will be tracking properties participating in carbon credit programs. Commissioner Stewart stated that tracking participation will now be part of a routine to maintaining an accurate database system.

c. *Whitney Lewis, Coös County Conservation District Manager.*

- Whitney provided members of the Delegation and public with a history of the Conservation District and stated their goal is to spread outreach and be transparent with the County.
- Whitney provided an overview of programs and offered an annual report available to those who would like one.

Review and Approval of the Financial Statements of Coös County and of the Unincorporated Places for the period ended June 30, 2024.

- Finance Director, Carrie Klebe began the review of the Coös County Financials. Total expenditures for the period ending June 30, 2024, were \$21,509,648 or 43% expended. Total revenues for the period ending June 30, 2024, were \$19,854,653 or 40% received.
- Representative Ouellet asked if the 7% under expenditure budget will continue to which the Finance Director stated this number will most likely level out towards the end of the year.
- Representative Cascadden asked about the appropriation for federal funds and the Finance Director responded that is a place holder number for CDBG funds if an entity should partake of the program.

A motion was made by representative Tierney, seconded by Representative Ouellet to accept the financial statements for period end June 30, 2024, for Coös County as presented. The motion was approved by roll call 7-0.

- Finance Director, Carrie Klebe continued with a review of the Unincorporated Places financials. Total expenditures were \$255,873 or 16% expended. Total revenues were \$653,712 or 40% received.

A motion was made by Representative Tierney, seconded by Representative Noël to accept the financial statements for period end June 30, 2024, for the Unincorporated Places as presented. The motion was approved by roll call 7-0.

Old Business: There was no old business to discuss.

New Business:

- a. Coös County Forester, Ray Berthiaume announced an outdoor industry career day event he is hosting at the Lancaster Fair Grounds on September 17th.
 - This is catered to grades 7-12 and will transition to a job fair after the students leave for the day.
 - Representative King asked how the 800 students were invited to this event to which the County Forester responded that he partnered with local high schools and the UNHCE Advisory Council.

- b. Captain, Keith Roberge presented request to increase to civil processing fees.
- Per NH RSA 104:31 XIII the County Sheriff is given the authority to increase fees for services not to exceed the annual percentage increase in the Consumer Price Index of all items for All Urban Consumers, Northeast Region as published by the Bureau of Labor Statistics. This year's increase is noted as 3.8% to which the department requests to increase prices to civil processing fees by 3.5% to stay consistent with surrounding counties.
 - This authority is granted by vote of the county convention and shall take effect 60 days after its passage.
 - Captain Roberge estimated that it will generate approximately \$1,000.00 in revenue.

A motion was made by Representative Ouellet, seconded by Representative Tierney to increase the civil processing fees by 3.5%. The motion was approved by roll call 7-0.

Subcommittee Reports: There were no subcommittee reports.

Other Business

- Deputy Sheriff Bert vonDorhmann said that trail signs are being stolen or destroyed and that it costly for the County to replace.
- He said that the Sheriff's department has been working closely with Fish and Game officers to respond to accidents.
- Representative Ouellet pointed out that dispatch calls have decreased even though ATV activity has increased.

Dates of Upcoming Meetings

- Monday October 28, 2024 @ 10:00am- NCRC Lancaster, NH
- Monday December 9, 2024 @ 10:00am (organizational meeting of new delegation) -Suggested to move to Administrative Office from NCRC Lancaster
- Friday December 13, 2024 @ 10:00am (Public hearing on proposed 2025 budget)- NCRC Lancaster, NH.

Adjournment: A motion was made by Representative Tierney, seconded by Representative Davis to adjourn the meeting at 11:31a.m.

Respectfully Submitted,
Representative Corinne Cascadden, Clerk

Coös County Delegation
Quarterly Meeting
October 28, 2024, 10:00am
North Country Resource Center
629 Main Street – Lancaster, NH

Present: Representatives Arnold Davis, Chair; Mike Ouellet, Vice Chair; Corinne Cascadden, Clerk; Sean Durkin; Eamon Kelley (*arrived at 10:07*); Seth King; Henry Noël; and James Tierney. Also, Present: Commissioners Thomas Brady, Raymond Gorman, and Robert Théberge; County Administrator Mark A. Brady; Director of Finance Carrie Klebe; Nursing Hospital Administrator Laura Mills; Nursing Home Administrator Louise Belanger; Superintendent Ben Champagne, HR Coordinator Morgan DeBlois; County Treasurer Sue Collins; Captain Keith Roberge; Conservation District Manager Whitney Lewis; Ray Berthiaume, and members of the public.

Chairman Davis opened the Delegation Meeting at 10:04 a.m. Representative Tierney led the Pledge of Allegiance.

The roll was called by the Clerk, Representative Cascadden. There were seven members present. Representative Murphy was not present. Representative Kelley arrived at 10:07 a.m.

Review and Approval of the Minutes of the July 29, 2024, quarterly meeting. A motion was made by Representative Tierney, seconded by Representative Durkin to approve the minutes of the July 29, 2024, as distributed. The minutes were approved unanimously by voice vote.

Hearing of the Public:

- Whitney Lewis, Conservation District Manager, introduced Ethan Vollertsen. He is now working at the Conservation Office. Ms. Lewis also updated the Delegation on new grant funding that will be added to the equipment program.
- County Administrator Mark Brady provided an update relating to Coös County's comments to Aurora Sustainable Lands revised proposed stewardship plan at the Connecticut Headwaters Commission Public Hearing on October 4, 2024. He noted that the New Hampshire Association of Counties submitted a letter of support for Coös to DNCR too. The state needs to enforce the terms of the easement, which requires the property owner (Aurora) to maintain a productive working forest. Commissioner Gorman asked that the Delegation monitor appointments to the Connecticut Lake Headwaters Citizens Committee as he fears the committee being stacked with anti-OHRV and anti-timber individuals.

Administrator Brady noted that Coös' submission did not address the efficacy of carbon credits but solely focused on the terms of the easement, Aurora's management of the property, and the State's oversight responsibilities. Brady said that the state needs to have an extensive public policy discussion on the implications of carbon credits to our forests, taxes, economy, and way of life and urged the delegation to continue its hard work on this. He noted that Coös is the identity of New Hampshire.

Review and Approval of the Financial Statements of Coös County and of the Unincorporated Places for the period ended September 30, 2024: Director of Finance Carrie Klebe began the review of the Coös County Financials. The total expenditures for the period ending September 30, 2024, were \$32,738,994 or 65% expended. Total revenues for the period ending September 30, 2024, were \$27,182,367 or 54% received. There were no questions. A motion was made by Representative Tierney, seconded by Representative Noël to approve the third quarter Coös County Financials for the period ended September 30, 2024. The motion was approved by roll call 8-0.

The Director of Finance continued with the review of the Unincorporated Places third quarter financials. The total expenditures for the period ending September 30, 2024, were \$448,015 or 28% expended. Total revenues for the period ending September 30, 2024, were \$697,240 or 43% received. There were no questions. A motion was made by Representative Noël, seconded by Representative Tierney to approve the third quarter Unincorporated Places Financials for the period ended September 30, 2024. The motion was approved by roll call 8-0.

Old Business: Representative Noël inquired if the civil process fees increase approved by the Delegation for the Sheriff's Department had gone into effect. Captain Roberge replied that he would need to verify at the office.

New Business:

Treasurer's Resolution for Borrowing Funds in Anticipation of 2025 Taxes: County Treasurer Sue Collins explained that this request is requested each year in anticipation of taxes:

Resolution #1

Be it resolved by the Coös County Delegation duly convened on this twenty-eighth day of October, 2024, that since the monies in the treasury of the County of Coös are insufficient to meet the demands upon the same and the sum of Eleven Million Dollars (\$11,000,000) being the projected amount necessary for the purpose of operating the county for the Fiscal Year 2025, the Coös County Treasurer is hereby authorized to borrow up to \$11,000,000 upon order of the County Commissioners pursuant to RSA 29:8.

A motion was made by Representative Tierney, seconded by Representative Durkin to approve Resolution #1. The motion was approved by roll call 8-0.

Representative Cascadden asked if the Planning Board had tabled filling open seats on the Board. The County Administrator replied that all permanent seats were currently filled, and one alternate seat is open. The Commissioners will discuss possible appointments at their next regular meeting.

Subcommittee Reports:

Representative Kelley reported that NH Timberland Owners Association along with Ray Berthiaume, held a field day at the Lancaster Fairgrounds in September. Ray Berthiaume, UNH Cooperative Extension, reported that 1,000+ students from Coös County, Northern Grafton and Eastern Vermont attended. There were 84 exhibitors. This field day provided the students an opportunity in observing and learning of job opportunities available in the area. The next field day will be held September 15, 2026, as they are alternating years with Bear Brook State Park Field Day.

Any other business:

Representative Kelley reported that he has received complaints about the quality of roads in the Unincorporated Places. Commissioner Brady replied that the county does not own any of the roads in the Unincorporated Places. All roads are privately owned. Representative Cascadden noted that she has received the same complaints specifically about Success Pond Road. County Administrator Brady said that Success was the only Unincorporated Place the County had received inquiries from regarding roads, which asked to increase their road maintenance budget by \$5,000 for 2025.

Representative Kelley also expressed concern about the lack of parking in Dixville by Lake Gloriette and the area to access Table Rock. He happened to drive Route 26 during peak foliage season and there were lots of people parked and walking everywhere taking photos.

Chairman Davis noted that this meeting was the last for this Delegation prior to next week's elections. He thanked the members of the Delegation for their hard work for the last couple of years.

Dates of Upcoming Meetings:

- Monday December 9, 2024 @ 10:00 a.m. (organizational meeting) Coös County Administrative Offices in Stewartstown, NH.
- Friday December 13, 2024 @ 10:00 a.m. (Public hearing on proposed 2025 budget) North Country Resource Center in Lancaster, NH.

A motion was made by Representative Tierney, seconded by Representative Noël to adjourn the meeting at 11:16 a.m.

Respectfully Submitted,
Representative Corinne Cascadden, Clerk

Coös County Delegation
Organizational Meeting
December 11, 2024, 10:00am
Coös County Administrative Offices
34 County Farm Road - Stewartstown, NH

Present: Representatives Arnold Davis, Chair; Seth King; Lori Korzen; Peter Morency; Michael Murphy; Mike Ouellet; James Tierney; and Brian Valerino. Also, Present: Commissioners Raymond Gorman, and Robert Théberge; County Administrator Mark A. Brady; Director of Finance Carrie Klebe; Superintendent Ben Champagne, Ray Berthiaume, Les Otten, Ed Brisson and Hannah Campbell, Dixville Capital LLC; James Key-Wallace, BFA Executive Director; and Linda Harris.

The Pledge of Allegiance was led by Chairman Davis and the meeting was called to order at 10:01 a.m. The roll was called by Chairman Davis. There were eight members in attendance. Representative Durkin was absent.

Introduction of Delegation Members: A brief introduction was provided by each Delegation member.

Election of Officers:

A motion was made by Representative King, seconded by Representative Murphy to nominate Representative Arnold Davis as Chair. There were no other nominations. Representative Davis accepted the nomination. The motion was approved by voice vote 8-0.

A motion was made by Representative Korzen, seconded by Representative Tierney to nominate Representative Mike Ouellet as Vice Chair. There were no other nominations. Representative Ouellet accepted the nomination. The motion was approved by voice vote 8-0.

A motion was made by Representative Ouellet, seconded by Representative King to nominate Representative Lori Korzen as Clerk. There were no other nominations. Representative Korzen accepted the nomination. The motion was approved by voice vote 8-0.

Sub-Committee Assignments: Chairman Davis proceeded with the sub-committee assignments.

• Executive Committee	Representative Davis, Representative Ouellet Representative Korzen
• Nursing Homes	Representative Tierney & Representative Korzen
• Corrections Department	Representative Ouellet & Representative Morency
• County Sheriff/County Attorney	Representative Murphy
• Budget Transfer Committee	Executive Committee
• Elected Officials' Salaries - Year 2024	Executive Committee
• Unincorporated Places	Representative Davis
• Capital Improvements, Revenue Items	Representative Tierney &

and Surplus	Representative Durkin
• Performance Audits	Executive Committee
• Register of Deeds	Representative King
• Economic Development	Representative Ouellet
• Ex-officio Member/ UNH Cooperative Extension Advisory Board	Representative King
• Ex-officio Member/ Coös County Planning Board	Representative Tierney

Chairman Davis noted that any Delegation member was welcomed to attend any subcommittee gathering.

A motion was made by Representative Tierney, seconded by Representative Ouellet to appoint Representative King to the UNH Extension Advisory Board as an ex-officio member. The motion was approved unanimously by voice vote.

A motion was made by Representative Ouellet, seconded by Representative Valerino to appoint Representative Tierney as an ex-officio member to the Coös County Planning Board. The motion was approved unanimously by voice vote.

Review & Approval of the Minutes of the October 28, 2024, quarterly meeting, as distributed: Chairman Davis noted that only members of the Delegation that were present at the meeting were able to approve the minutes. A motion was made by Representative Tierney, seconded by Representative Ouellet to approve the minutes of the October 28, 2024, quarterly meeting. The minutes were approved in the affirmative by voice vote.

Hearing of the Public:

James Key-Wallace, BFA Executive Director, relayed information on the C-PACE Lending Program:

What Is C-PACE?

Commercial Property Assessed Clean Energy (C-PACE) is a financing mechanism for energy-efficient upgrades, building insulation, cost-effective renewable energy, and water conservation measures. Any 'commercial property' is eligible, including manufacturing facilities, office buildings, retail buildings, and multifamily housing projects.

C-PACE loans are made by private capital providers and repaid through a voluntary property tax assessment on the developed property. This unique repayment mechanism is what makes C-PACE financing an effective tool to spur additional investment in New Hampshire.

Key Features of C-PACE Financing:

1. *Long-Term, Fixed-Rate Financing:* C-PACE loans are structured to have long repayment terms, creating positive cash flows as a result of the energy investment.
2. *Fewer Upfront Costs:* C-PACE allows more of a project's costs to be financed, reducing investor equity requirements from 25% or 30% of a project to half that amount. That means the same

amount of investor equity can now fund double the number of new projects. And higher ROI on investor equity allows for more affordable rental rates.

3. *More lending for new projects:* C-PACE financing is subordinate to existing bank financing and is viewed as additional 'equity' in a project. This improves the loan-to-value position for bank lenders and encourages more projects to be financed, spurring new development.
4. *Repayment through Property Taxes:* C-PACE loans are repaid as an additional line item on the property's tax bill. This payment stays with the property, so if the property is sold before the loan is repaid, the C-PACE loan transfers to the new owner. This flexibility allows developers to make investments without fear of being 'locked in' for a time that exceeds the typical development process.

Status of C-PACE In New Hampshire:

New Hampshire already has an existing C-PACE statute in place. However, both property owners and capital providers have found the existing statutes unworkable in practice. While other states receive hundreds of millions of dollars in new investment via C-PACE, New Hampshire is on the sidelines.

Under current state law C-PACE has no defined administrator. This places the burden of developing and running C-PACE programs in the hands of local municipalities. Each town/city must develop their own separate program **with** separate rules, separate legal documents, separate approval processes, and separate administrative support. Lenders and developers have no consistency from location to location. There is no support available for smaller municipalities that don't have the staff capacity to run a program. As a result, C-PACE loans don't happen in New Hampshire.

Proposed revisions:

1. *The Role of a Central Administrator in New Hampshire:* Introducing a central administrator to manage the C-PACE program in New Hampshire solves problems for both developers and municipalities. This streamlined approach creates a consistent, efficient framework for running the program across the state. It is also consistent with how other states who receive high amounts of C-PACE investment dollars structure their program. The BFA would run C-PACE and there would be zero cost to NH taxpayers to run the program.

A central administrator serves as a single point of contact for property owners, simplifying the application, project approval, and the financing process. C-PACE remains a private capital lending program. However, borrowers benefit from consistent guidelines and standardized documentation, making the process faster and more accessible.

2. *Reduced Administrative Burden:* Under the new proposal, municipalities participating in C-PACE can focus on their core responsibilities without having to manage the complexities of the program. The BFA, as program administrator, handles the heavy lifting, including project eligibility, legal documentation review, and provides options for managing the tax assessment billing. This helps towns and cities offer a valuable program without bearing the costs that many smaller communities cannot afford.

The proposed revisions maintain local control, allowing each municipality to 'opt-in' to the C-PACE program if they so choose (or not).

3. *Lower Costs for Participants:* Centralized administration reduces redundancy and operational costs. By streamlining services, projects benefit from lower fees and a more efficient program that minimizes delays.

4. *Attracting Economic Development:* C-PACE helps businesses improve their properties, and a well-run program can encourage new construction. By offering streamlined, accessible financing, municipalities can attract more commercial investments, stimulate local job creation, and boost property values. Additionally, developers will access new tools for financing multifamily housing projects that address a critical need for our state.

Status of legislation:

Proposed legislation has been submitted to the NH legislature. It makes a variety of changes to the existing C-PACE statutes to accomplish the above goals. Key stakeholders have reviewed the proposal and agreed that the revised language works for everyone. Those parties include:

1. New Hampshire Business Finance Authority - C-PACE administrator
2. NH Banker's Association - Representing the traditional lending community
3. C-PACE Alliance - Representing C-PACE lenders nationwide
4. NH Municipal Association - Representing municipalities and their role in the process. The proposal is entering the legislative process with the intention of following an expedited track.

Representative King inquired if this program is the same as what was presented to the Delegation a couple of years ago. Les Otten replied that the tax assessment district is a separate financing option. He supports Mr. Wallace's proposal.

Mr. Otten invited the Delegation and Commissioners to an onsite visit over the next month. He has been working with DHI on project bids and finalizing construction plans.

Any Other Business:

- a. Resolution on Provided Electronic Devices: Chairman Davis noted that Delegation members may purchase an electronic device as outlined in the resolution. A receipt for approval must be submitted to the Chair for approval which in turn will be submitted to the County Administrator for reimbursement.
- b. Delegation Contact List: The Chair asked the Delegation members to complete the sheet and return to the Administrative Assistant.
- c. Coös County Delegation Handbook: The Chair stated that the handbook serves as a reference tool. The final copy will be distributed at the next meeting with subcommittee updates.
- d. A copy of the 2025 proposed meeting dates was distributed.
- e. Chairman Davis stated that he would like a meeting scheduled between the Delegation, Commissioners, and the new Fish & Game Director.

A motion was made by Representative Valerino, seconded by Representative Murphy to adjourn the meeting at 10:40 a.m. The motion was approved unanimously by voice vote.

Respectfully submitted,
Representative Lori Korzen, Clerk

Coös County Delegation
Delegation Meeting &
Public Hearing of the 2025 Proposed Budgets
December 13, 2024, at 10:00 a.m.
North Country Resource Center
629 Main Street Lancaster, NH

Present: Representatives Arnold Davis, Chair; Mike Ouellet, Vice Chair; Lori Korzen, Clerk; Sean Durkin; Seth King; Peter Morency; Michael Murphy; James Tierney; and Brian Valerino. Also, Present: Commissioners Thomas Brady, Raymond Gorman, and Robert Th  berge; County Administrator Mark Brady, Director of Finance Carrie Klebe, Nursing Hospital Administrator Laura Mills, Nursing Home Administrator Louise Belanger; Superintendent Ben Champagne, Captain Keith Roberge, County Attorney John McCormick, Register of Deeds Leon Rideout; Administrative Assistant Linda Harris; and members of agencies and the public.

Chairman Davis opened the Delegation Meeting at 10:02 a.m. Representative Durkin led the Pledge of Allegiance.

The roll was called by the Clerk, Representative Korzen. There were nine members present.

New Business:

- a. Continuing Resolution on 2025 Budget Spending 1/1/2025 – 3/31/2025. Clerk Korzen read the following resolution:

Resolution
Authorization for Co  s County to Pay 2025 Expenses
(RSA 24:15)

Due to timing differences, the County operates without an approved operating budget during the months of January, February, and part of March. Historical figures demonstrate that the January through March expenses will total approximately \$10,750,000.

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

I move that we, the County Convention authorize the County to spend up to \$10,750,000 for 2025 expenses during the months of January, February, and March in anticipation of the subsequent approval of the 2025 budget. Further that the \$10,750,000 be allocated proportionately to the line items based on the 2024 approved net appropriations to fund like operating and personnel expenses in existence as of 12/31/2024.

A motion was made by Representative Tierney, seconded by Representative Durkin to approve the resolution. The motion was approved by roll call 9-0.

- b. Approval of Steve Korzen as an alternate to the Co  s County Planning Board: A motion was made by Representative Tierney, seconded by Representative Ouellet to approve Steven Korzen as an alternate to the Co  s County Planning Board. The motion was approved in the affirmative by voice vote.
- c. Discussion/ Action: Approval of the Updated Co  s County Zoning Ordinances per Board of Commissioners Recommendation. A motion was made by Representative Tierney, seconded by Representative Ouellet to approve the updated Co  s County Zoning Ordinances for the Board of Commissioners' Recommendation.

Representative Ouellet noted the changes to the zoning amendments:

- (1) Replace the Critical Wildlife Habitat (PD3) and Fish Spawning Area (PD4) overlay districts with provisions in the Shoreline Protected Overlay District (PD5) for additional protection for riparian

corridors identified by NH Fish and Game Department as critical habitat in Erving's Grant, Odell, Millsfield, Dixville, Dix Grant, Second College Grant, and Atkinson & Gilmanton Academy Grant; and

- (2) Make land management roads, agricultural management activities and forest management activities be uses allowed with a permit consistently throughout all Districts.

The motion was approved in the affirmative by voice vote.

Any Other Business: There was no other business to discuss.

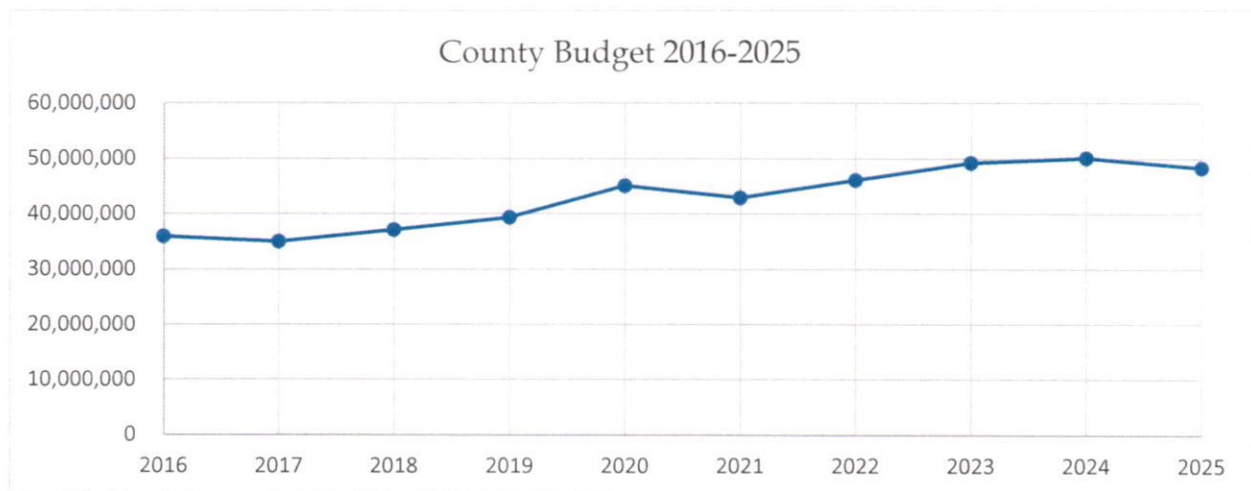
There being no other business to discuss, a motion was made by Representative Tierney, seconded by Representative Murphy to adjourn the meeting at 10:12 a.m. The motion was approved in the affirmative by voice vote.

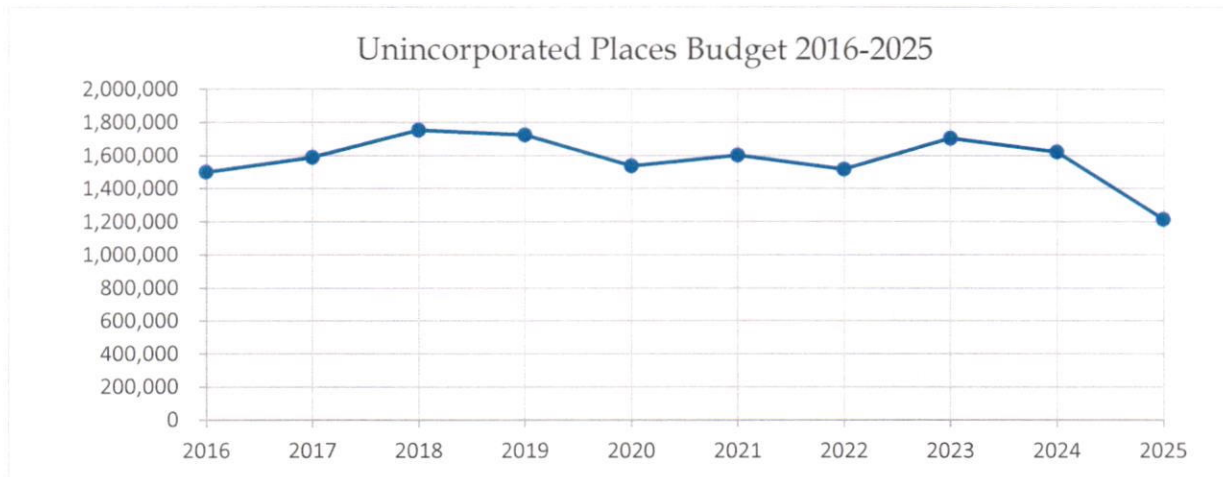
PUBLIC HEARING

Chairman Davis opened the public hearing at 10:13 a.m. and asked County Administrator Mark Brady to begin his budget overview.

County Administrator Mark Brady welcomed everyone on behalf of the Coös County Commissioners and proceeded with his presentation.

The County Administrator noted that Coös County is unique as it includes 23 Unincorporated Places and has two nursing homes. Currently BerryDunn is working on a detailed analysis and once the final report is received an in-depth discussion will need to be held.

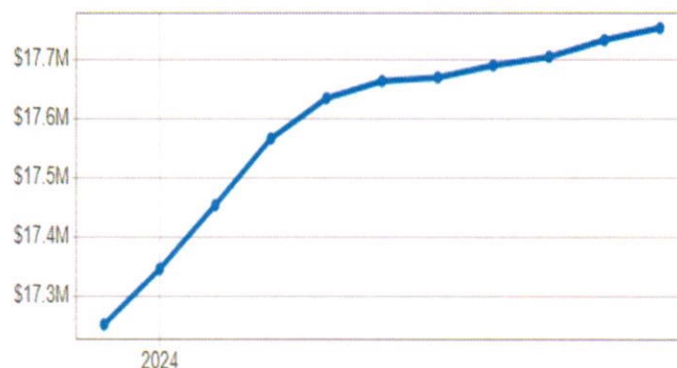




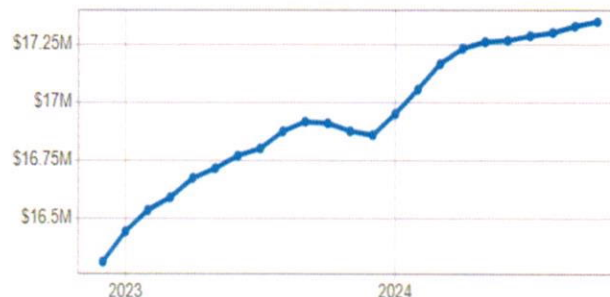
- The topline 2025 proposed budget is a reduction of \$1,835,205 to \$48,349,310 as compared to the 2024 approved delegation budget of \$50,184,515.
- That is a reduction of 4% primarily due to a decrease in ARPA funding.
- It includes a 3% COLA for all county employees except for the correctional officers that are members of the SEA. We are currently in mediation.
- 8.5% increase for Interlocal Trust Health Insurance (most county employees),
- 3% increase from Health Trust (Corrections and Sheriff's Department).

2025 COUNTY TAX IN INFLATIONARY TERMS

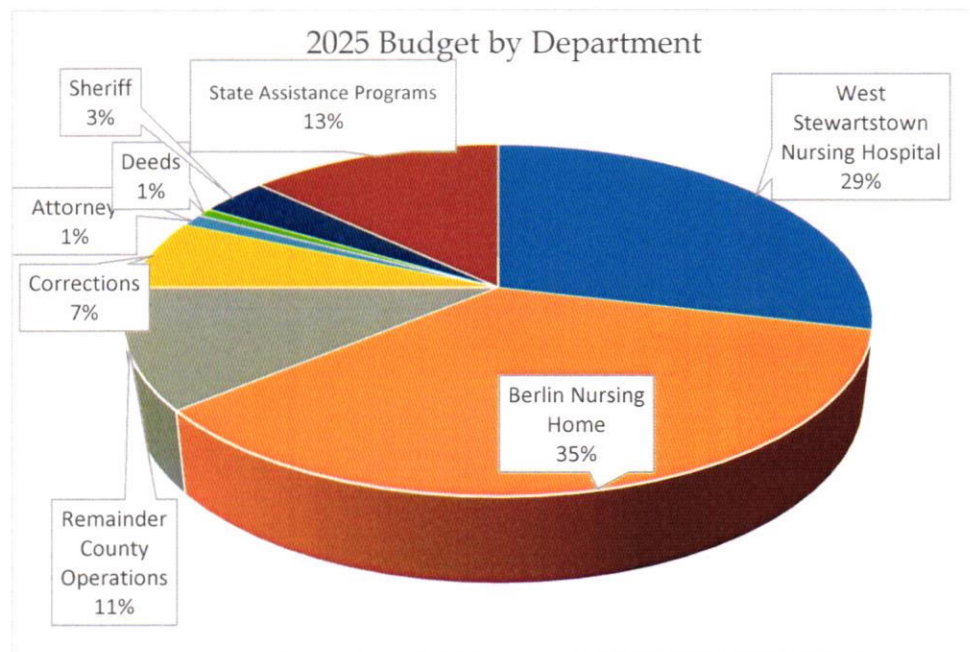
Purchasing power of \$17,252,795 in Dec. 2023 over time: Dec. 2023–Oct. 2024



Purchasing power of \$16,313,460 in Dec. 2022 over time: Dec. 2022–Oct. 2024



- The budget includes a county tax of \$17,690,402 which is an increase of \$437,607 from the 2024 approved delegation budget.
- That represents a 2.6% increase year-over-year.
- It is useful to utilize an inflation calculator to understand the county tax in context.
- The 2024 approved budget is equivalent to \$17,754,384 today, therefore on an inflation adjusted basis the proposed 2025 budget is a cut of \$63,982 to the county tax.
- The 2023 approved budget contained a county tax of \$16,313,460 which is equivalent to \$17,350,485.
- Thus, in inflation terms, the 2025 proposed budget is an increase of \$339,917 from 2023 which is a 2% increase or 1% per annum.
- In contrast, US inflation averaged 4.9% annually from 2021 to 2024 (and that is using CPI data which undercounts inflation).



State Assistance Programs

Budgeted Expense: (Page 32)	2023	2024	2025
Home/Community Care (HCBC)	\$1,174,760	\$1,468,800	\$1,547,860
Intermediate Nursing Care (INC)	\$5,018,190	\$4,651,200	\$4,750,000
Totals	\$6,192,950	\$6,120,000	\$6,297,860

County taxpayers are responsible for 100% of the nonfederal share of the Medicaid spending for certain long-term care supports and services in the State of NH. This includes nursing homes, assisted living facilities (both public and private) and community-based services.

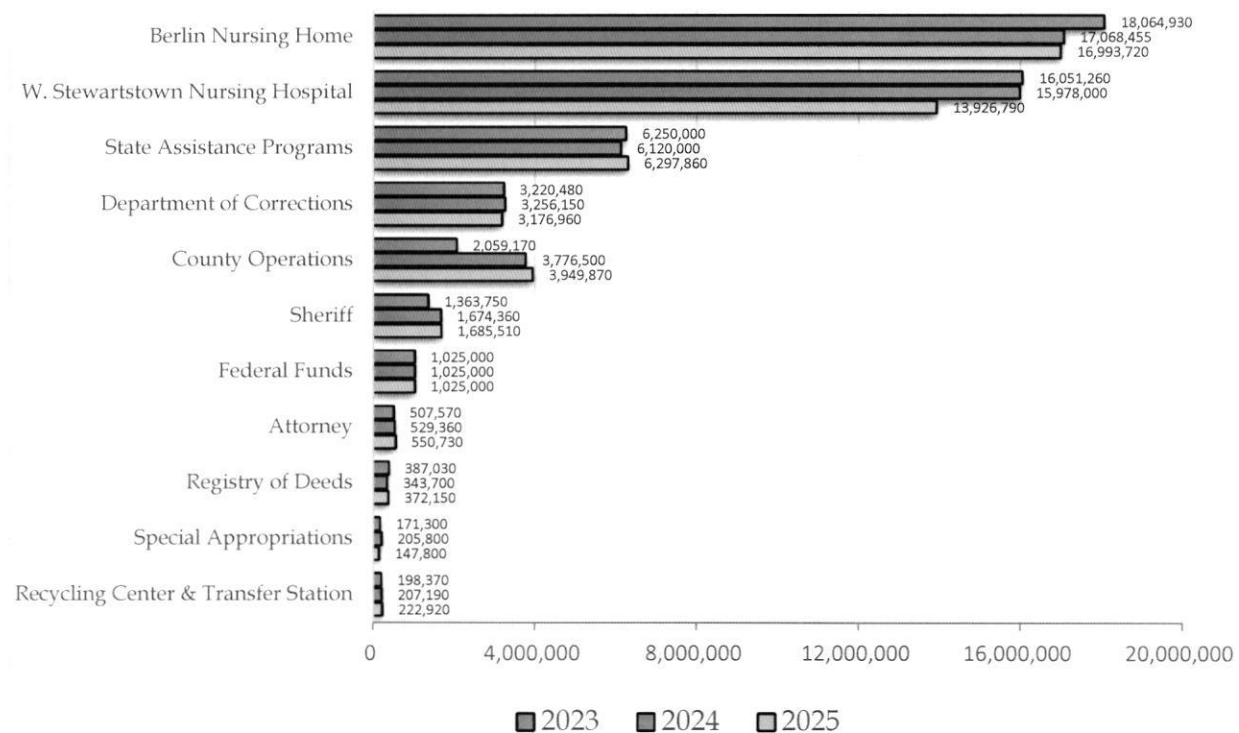
In NH, the Federal Government contributes 50% of the cost of these Medicaid programs or the Federal Share.

State law does cap the amount of funds that counties are responsible for. The current cap is set at \$131,849,659; all non-federal costs beyond that are the responsibility of the state.

These cap payments are made on usage of those qualified for a nursing home level of care and divided into 12 payments for each county. The county governments rely on property taxes collected from the cities and towns in each county to make these payments.

It is very important to understand. The NH DHHS proposed budget on October 30 pries open the county cap to shift more costs to the county.

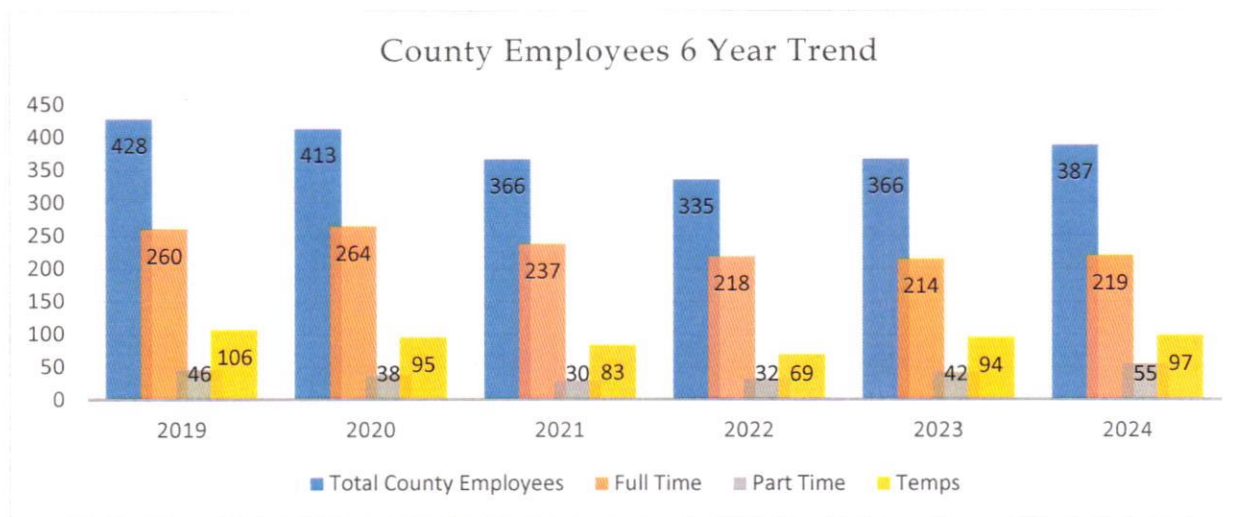
2023, 2024 & 2025 Budget Comparison by Department



Other Special Appropriations

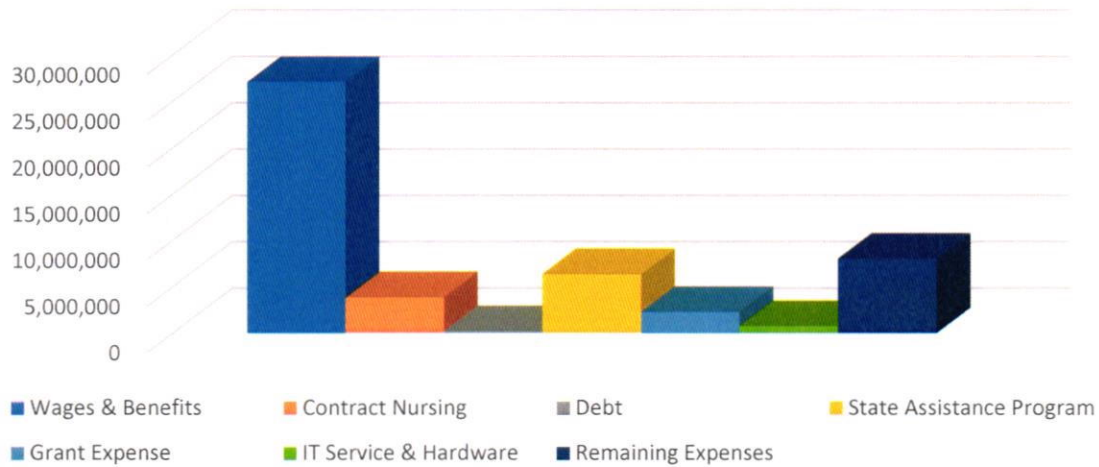
Expense: (Page 36)	2023	2024	2025	Change
Senior Meals	\$17,000	\$17,000	\$17,000	\$0
Americorps Senior (RSVP)	\$17,000	\$17,000	\$16,000	-\$1,000

Child Advocacy Center of Coös County	\$20,000	\$20,000	\$20,000	\$0
Response Program	\$6,000	\$8,000	\$8,000	\$0
Tri County Transit	\$36,000	\$36,000	\$36,000	\$0
Coös Economic Development Corp	\$45,000	\$75,000	\$15,000	-\$60,000
Food Pantry Program	\$5,000	\$10,000	\$10,000	\$0
Funerals: County Assisted Person	\$4,500	\$2,000	\$2,000	\$0
Homeless Outreach Intervention & Prevention	\$10,000	\$10,000	\$10,000	\$0
Aging & Disability Resource Center (ServiceLink)	\$5,800	\$5,800	\$5,800	\$0
Energy Assistant Services Program	\$5,000	\$5,000	\$5,000	\$0
Moreno Valley Cultural Arts Foundation	\$0	\$0	\$3,000	\$3,000
Total Special Appropriations	\$171,300	\$205,800	\$147,800	-\$58,000



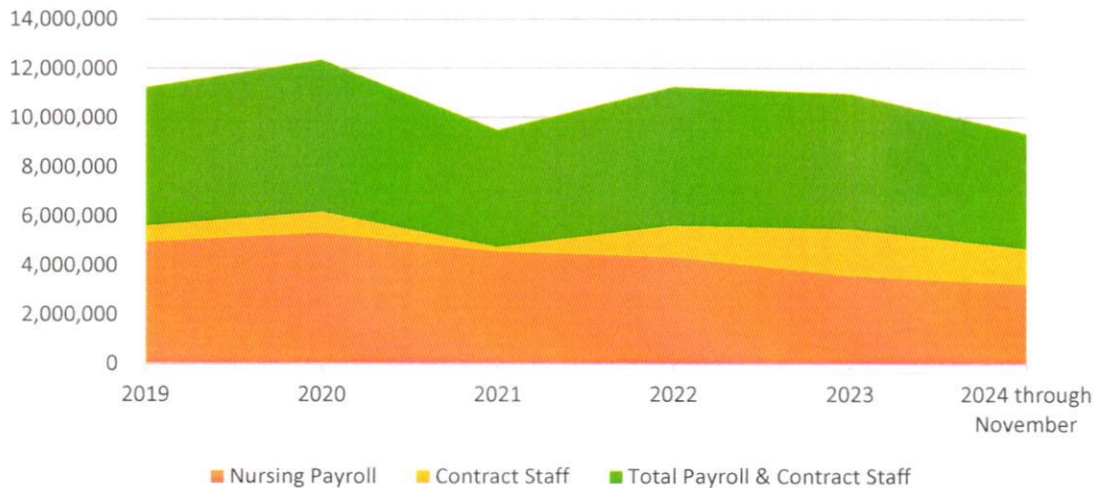
The chart represents the effects of covid on nursing staff and ancillary, which brought decrease in full time nurses and increased contract nurses at a higher cost point. We are now seeing a reduction in the use of contract staffing and an increase in nursing staff.

Budget Breakdown by Expense Type

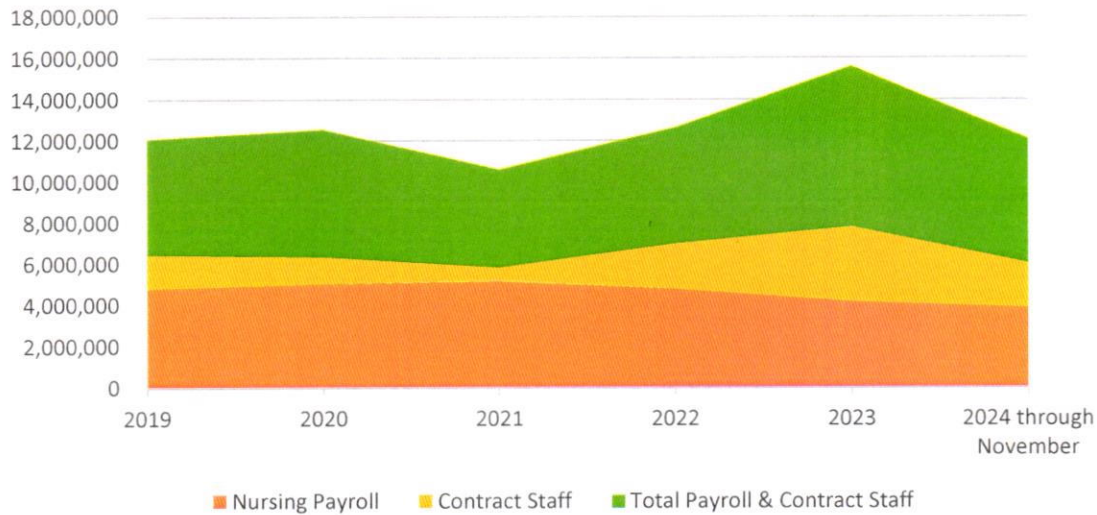


- Budgeted wages and benefits in the proposed 2025 budget are \$27,236,296, or 55% of the budget as compared to 65% in 2024.
- Reduction of \$5,978,461 from 2024.
 - Nursing Home nursing wages & benefits down significantly in 2025 over 2024 (\$3,662,180)
- Total cost of health insurance in the budget is \$4,974,360
- Retirements are \$646,480

WSNH Nursing Staff & Contract Staff

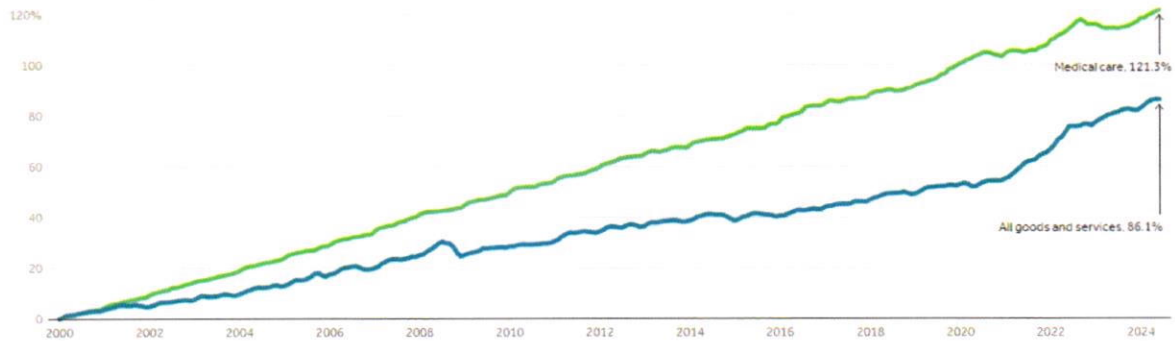


Berlin Nursing Home Nursing Staff and Contract Staff



2024 Medical Care Inflation

Cumulative percent change in Consumer Price Index for All Urban Consumers (CPI-U) for medical care and for all goods and services, January 2000 - June 2024



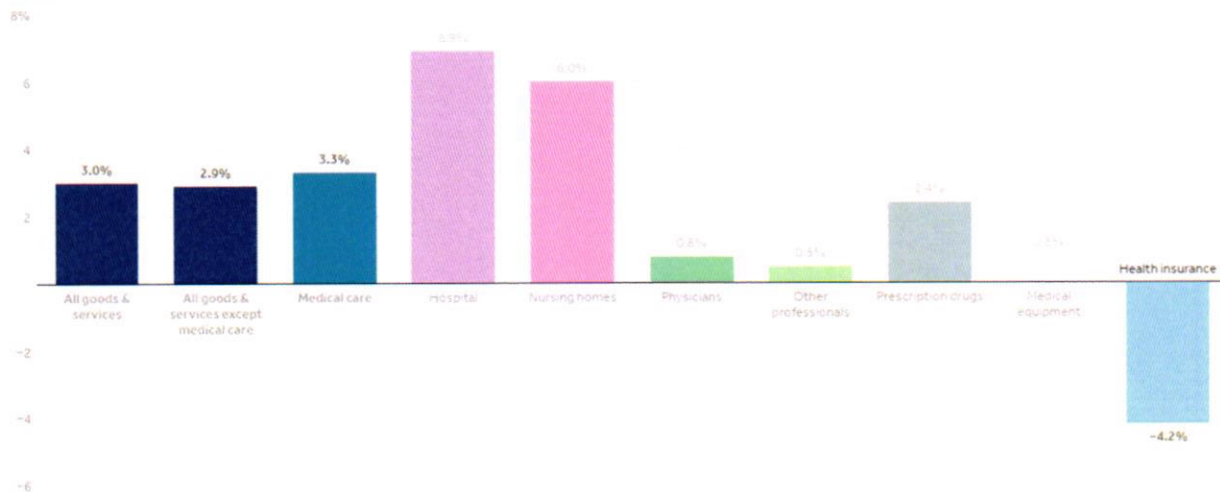
Note: Data are not seasonally adjusted. Medical care includes medical services as well as commodities such as equipment and drugs.

Source: KFF analysis of Bureau of Labor Statistics (BLS) Consumer Price Index (CPI) data • Get the data • PNG

Peterson, KFF
Health System Tracker

Since 2000, the price of medical care, including services provided as well as insurance, drugs and medical equipment, has increased by 121.3%. In contrast, prices for all consumer goods and services rose by 86.1% in the same period.

Annual percent change in Consumer Price Index for All Urban Consumers (CPI-U) for medical care, by category, June 2023 - June 2024



Note: Data are not seasonally adjusted. "All medical care" includes medical services as well as commodities such as equipment and drugs. CPI for medical care is generally lagged farther than other categories. Health insurance CPI represents health administration costs and profits; this measure is at least one-year lagged.

Source: KFF analysis of Bureau of Labor Statistics (BLS) Consumer Price Index (CPI) data • Get the data • PNG

Peterson: KFF

Health System Tracker

2024 IT Year in Review

- Strong focus on Cybersecurity, investments in policy, procedures, and tools .Gov project
- Geofencing initiatives (block connectivity from outside US to VPN)
- Enabled multifactor authentication
- Conducted tabletop exercises with SNS, Primex³, and key Coös stakeholders
- Created and implemented Incident Response Plan (IRP)
- Replaced Server for Sherriff's Department
- Upgrade of Securus software for Dept. of Corrections
- Upgraded internet circuits with First Light due to expanding fiberoptic availability
- Implemented networking project for admin building basement expansion

2025 IT Strategic Plan Highlights

- Migration away from Mitel hosted IP phone system to Ring Central - (\$500 month savings + better support)
- Continued focus on Cybersecurity, fractional CISO via SNS
- Replacement of end user computers purchased in 2020 or prior - Windows 11 (\$1,000 per machine approximately)
- Business Resiliency - Off-Site & Immutable Backups, Disaster Recovery, Data Restoration

Representative Ouellet inquired if the use of part-time employees had been reduced as requested at a prior meeting. County Administrator Brady responded the number remained basically constant as utilization of part time employees was a cheaper way to get work down without having to provide benefits. The Administrator noted that that the amount spent on contract nursing (which are not part-time employees) was less in the 2025 budget than the 2024 budget. NHA Louise Belanger noted that the Berlin nursing home would not be at a census of 84 if it wasn't for utilization of agency nurses.

The County Administrator said that grant funding was being identified to shift FTE funding from county tax to grant funding for Conservation District. He said that wherever grant funding is available it will be used throughout the county where it makes sense.

The total proposed county appropriations were \$48,349,310.

Revenues were reviewed with no questions. The total estimated revenues were \$48,349,310.

The Unincorporated Places budgets were also reviewed.

Representative Durkin noted that he has had several constituents ask about the need to have two nursing homes. He expressed concern that there is redundancy in personnel and savings could be generated by eliminating some of those positions. The County Administrator responded that he shares those concerns. He noted that health care is highly regulated by the feds and state but that the county will look at all those concerns and it may require the county to ask for exceptions and/or legislators may have to pursue legislative fixes. The Administrator reminded the Delegation that BerryDunn will be completing its analysis in the first the first quarter of 2025, which will facilitate a robust public policy discussion.

Commissioner Brady noted that the reason why the County has two nursing homes is because it was financially beneficial when the Berlin facility was built. He said there was a time that counties would make money operating nursing homes but that changed in the 2000s and the homes are now in a structural deficit as reimbursements in New Hampshire do not cover the costs of service. It is not unique to Coös. The County Administrator noted Vermont pays substantially more to its operators than New Hampshire.

The Delegation and Board expressed concern over the continued increase in property taxes and how locals are being priced out of the real estate market.

Commissioner Brady said that constant focus on the cost side, which is legitimate, takes attention away from the very real problem of how the county must grow its revenue base to keep taxes low for everyone. The County's economy is increasingly becoming tourism based which does not create stable, good paying jobs like timber and the mills did. He said that is why the Board is so concerned about Aurora's carbon first forest management of the Connecticut Lakes Headwaters property. It is a direct threat to the timber and recreational use industries. It is also why the County is becoming more involved in economic development.

There was a brief discussion relating to how Coös does not get its fair share from the state on what it generates in economic activity. Commissioner Brady said that the rooms & meals tax illustrates the point as its distribution is based on population. Coös is 20% of the land area of the state and only 2% of the population but generates a million visitors annually. Commissioner Brady questioned whether a one percent increase in the rooms portion and not meals (so as to protect locals) could be directed to the county.

The Delegation expressed an interest to determine what legislative fixes could be pursued to make sure that the economic revenue generated by Coös stays and/or gets to Coös.

A motion was made by Representative Ouellet, seconded by Representative Durkin to close the public hearing at 11:52 a.m. The motion was approved in the affirmative by voice vote.

Respectfully submitted,
Representative Lori Korzen, Clerk

COÖS COUNTY CONSERVATION DISTRICT

The Coös County Conservation District had a productive year in 2024. We started the year receiving applications for the Climate Resilience Grant, which is a grant program that helps farmers in Coös County build resistance to climate change. The District, with the help from the NH State Conservation District was able to award \$54,000.00 in grant money to the diverse farmers in Coös County.

In the Spring, we advertised for our semi-annual plant and bulb sale, taking orders from a total of 70 people.

We worked with the state nursery and were able to provide several elementary schools with pine seedlings and education for the children in our county.

In June, we hired a new part-time employee who collaborated with Trout Unlimited to do stream crossing assessments. With these results, Trout Unlimited was able to work on these stream crossings within the county to improve trout habitat.

The District also worked with Cisma (Cooperative Invasion Species Management Area) and partnered with Essex County to get funding, permits, and land agreements to spray pesticides and help eliminate the Japanese knot weed. The District worked with the American Farmland Trust to provide 57 free soil samples to landowners, with a cost savings of \$7,695 to them. The soil samples will help the District and landowners gain knowledge and information about the different types of soil that are in our community. This in turn will help with improved soil quality and will further help applying for grants in the future.

We have worked with UNH Cooperative Extension to provide three public outreach classes to help our community learn better agriculture management. To those attending each class, 1.5 credits were applied towards their pesticide licenses. Each class was for a different topic to educate our community on better management of agricultural crops from garden to hay field production.

In the Fall, the District stayed just as busy working with SunnValley on improving the district website www.cooscountyconservation.org to make it more user friendly.

The District applied for \$35,000 from the Moose Plate grant to fund a BCS tractor, implements and an enclosed trailer and were awarded the grant. This will help the vegetable and fruit farmers to enrich their soil grounds and help those who do not have access to this equipment. The District worked with the NH Department of Agriculture and the State Conservation Commission to secure funds through the American Rescue Plan Act and were awarded \$119,000. The funds from this grant have allowed us to buy equipment that will be available to rent starting in the spring of 2025.

Lastly, we would like to thank Haven Neal for 30 years of service to the County Conservation District. We hope you enjoy your retirement.

Our focus is to provide top quality service for our county.