

STATE OF NEW HAMPSHIRE

CARROLL COUNTY



ANNUAL REPORT

YEAR ENDING DECEMBER 31, 2023

2023 Annual Report

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County Commissioners

Terry McCarthy, Chairman (R-Conway) *Term 2023-2024*
Charles McGee, Vice Chairman (R-Moultonborough) *Appointed June 5 2023- Dec 2024*
William Nelson, Clerk (R-Brookfield) *Appointed September 7 2023 – Dec 2024*
Matthew Plache (R-Wolfeboro) *Resigned August 31 2023*
Kimberly Tessari (R-Ossipee) *Resigned May 31 2023*

Treasurer

Joe Costello (R-Conway) *Term 2023-2024*

County Attorney

Keith Blair (R-Wolfeboro) *Appointed October 10 2023 – December 2024*
Michaela Andruzzi (D-Wolfeboro) *Resigned October 1 2023*

Register of Deeds

Lisa Scott (R-Sandwich) *Term 2023-2024*

Sheriff

Domenic Richardi (R-Conway) *Term 2023-2024*

Executive Coordinator

Mellisa Seamans

Human Resources Director

Linda Matchett

Nursing Home Administrator

Rich Leboeuf (*Hired November 1 1023*)
Deirdra Brown (*Resigned September 1 2023*)

Superintendent of Corrections

Sean Eldridge

Director of Facilities

Robert Murray

Director of Public Works

William DeWitte

Director of Information Technology

Bobbi O'Rourke

Chief Financial Officer

Bonnie Batchelder-Edson of Batchelder Associates, PC *Contract 2021-2024*

REPRESENTATIVES TO THE GENERAL COURT

District 1 Conway

Tom Buco (D-Conway)
David Paige (D-Conway)
Steve Woodcock (D-Conway)

District 2 Albany, Bartlett, Chatham, Hale's Location, Hart's Location, Jackson, Sandwich

Anita Burroughs (D-Bartlett)
Chris McAleer (D-Jackson)

District 3 Madison, Moultonborough, Tamworth

Richard Brown (R-Moultonborough)
Karel Crawford (R-Moultonborough)

District 4 Brookfield, Eaton, Effingham, Freedom, Wakefield

Lino Avellani (R-Wakefield)
Michael Belcher (R-Wakefield)

District 5 Ossipee

Jonathan Smith (R-Ossipee)

District 6 Tuftonboro, Wolfeboro

John MacDonald (R-Wolfeboro)
Katy Peternel (R-Wolfeboro)

District 7 Ossipee, Tuftonboro, Wolfeboro

Glenn Cordelli (R-Tuftonboro)

District 8 Brookfield, Eaton, Effingham, Freedom, Madison, Moultonborough, Tamworth, Wakefield

Michael Costable, Jr. (R-Freedom)
Mark McConkey (R-Freedom)



Carroll County Farm Day 2010. Hon. David Babson, Jr. offered wagon rides and on this particular ride around the Farm was joined by then-Commissioner David Sorensen, Wendy Scribner of UNH Cooperative Extension, and Carroll County DPW Director Will DeWitte.

DEDICATION

Honorable David L. Babson, Jr. (1938-2024)

The County and the community lost a friend and ardent advocate on May 3, 2024 with the passing of former County Commissioner David L. Babson, Jr.

Moving to Ossipee in 1975, his obituary reads, he found his true calling as a New England farmer. He dedicated himself to raising oxen, milking cows, and training draft horses, which he showcased at county fairs, community hayrides, and local parades. He leveraged his agricultural expertise by serving for over 20 years in public office, at the Town, County, and State level, including as a New Hampshire State Representative and Chairman of the State's Agriculture Committee. He was an active member and president of New Hampshire Farm Bureau and was very supportive of the work of UNH Cooperative Extension.

David also served as a multi-term County Commissioner. He is remembered for his sense of humor, expectation of punctuality, editing, haggling with vendors to ensure the County taxpayers were not getting a "raw deal", and his determination to fight for what he believed was right. He was an encouraging, ever-present mentor to County staff, challenging them to perfect their ideas or to change his mind while supporting their efforts to become stronger leaders.

A celebration of his life will be held August 4, 2024, at 1:00 pm at the Remick Museum and Farm, 58 Cleveland Hill Rd, Tamworth Village, New Hampshire.

REPORT OF CARROLL COUNTY COMMISSIONERS

2023 was a year of many changes in leadership positions. We sincerely thank the County staff for your steady dedication, hard work and commitment to excellence in public service as we welcomed two new commissioners, the County's first in-house IT director, as well as a new county attorney and nursing home administrator.

With the support of the County Delegation, we continued moving forward with Siemens Industry, Inc. in developing a plan to renovate the former nursing home (Annex) to create a community hub of municipal, educational and social services while our staff continued to pursue grants and other funding sources to pay for the project. In the meantime, the County meeting space was moved from the administration building to the Annex in May. This freed up space for the county attorney's office victim services division to move their offices into the room, easing the overcrowding issues in the attorney's office. The move also allows more space for attendees at our regular meetings. Additionally, we are delighted that many groups have found the space useful for hosting their meetings and functions. The final Annex renovation proposal will be considered in mid-2024.

Throughout 2023 we continued updating policies and successfully negotiated collective bargaining agreements with the jail and nursing home unions.

In June, the Carroll County Courthouse ownership was transferred from the County to Institute for Classical Culture with plans to develop a charter school in the historic building. The courthouse reverted back to the County in 2022 when the Ossipee Historical Society could no longer care for it.

In addition to the daily operations at County, staff's ability to respond in emergency events is most commendable. In July, heavy rains washed out the access road leading to the communications tower and water system. A contractor was immediately brought in to get the road reopened and staff worked with FEMA to have the damage included in a disaster declaration that will provide funding to do extensive restoration work in 2024. In August, a lightning strike caused extensive damage to components of the jail security system and the County wastewater treatment facility. Staff worked to ensure that security was not compromised and there was no interruption in sewer system service. They also worked with our insurer, Primex, to recoup the cost of all repairs.

The water system improvement study and upgrades project, funded through the County's ARPA allocation and NHDES grants, continued to make good progress. Some highlights are determining the status and capacity of water sources, replacing various equipment and parts, installing all new fire hydrants, upgrading the customer meters, and installing water meters on all County buildings at the complex. This work, led by Underwood Engineers, will continue through 2024.

In Fall 2023, we were very well-represented at the NH Association of Counties conference and are proud of the staff and officials who received awards:

Nursing Home Employee of the Year Lisa Thomas, MDS Coordinator
County Corrections Employee of the Year Karen Santuccio, Case Manager
County Sheriff of the Year Sheriff Domenic Richardi
County Team Award Carroll County Dispatchers

- Lindsey Pinardi, Supervisor
- Shayne Medico
- Lauren Pomerleau
- Jocelyn Hamalainen-Rogers

- Melissa Canty
- Jacy Bauman
- Abigail Stetson

County Employee of the Year Bob Hoyt Maintenance

Registry of Deeds Employee of the Year Pam Berlind

We ask that you take the time to review the following reports from our department heads and learn about the happenings at Carroll County.

REPORT OF HUMAN RESOURCES DEPARTMENT

Linda Matchett, Human Resources Director

The year 2023 was an active one for the Human Resources department. The final four new employment policies were adopted by the Commissioners, and the employee handbook was drafted to replace the former outdated edition. The document includes abbreviated versions of policies as well as information about employee rights, codes of conduct, benefits, and processes and procedures associated with employment at the County. Currently being reviewed to ensure legal compliance, the handbook will be issued in the early months of 2024.

A benefit fair was held on the lawn of the Administration building on a beautiful day in May to kick off the benefits open enrollment season. Representatives from all the county's benefit vendors were in attendance providing information and answering questions, ensuring employees make educated decisions in choosing coverage. Raffles and giveaways were conducted, so in addition to all the knowledge gained, employees walked away with lots of goodies. Another fair is planned for 2024.

Cross-training is an important component to an effective and efficient department, so I was trained by Ruby-Ann Nugent, Payroll Coordinator, to process payroll. Having the entire department possess the knowledge, skills, abilities to operate the payroll system ensures no disruption of service during both unforeseen and planned absences, therefore, Taylor Gunn, HR Generalist will be trained during 2024.

Prior to my starting with the organization, an audit was done at the New Hampshire Retirement System for all counties, resulting in an extensive project requiring past payroll data to be collected from Carroll County's records and input into the NHRS system. The project was completed in the third quarter.

In November and December, union negotiations were successfully conducted with AFSCME, the union representing employees at Mountain View Community. This collective bargaining agreement will go into effect on April 1, 2024 for a period of three years, ending March 31, 2027.

A wage study was conducted over the course of the year. Components of the study were to ensure that current job descriptions existed for all positions. Some were missing so had to be written, others needed to be updated. A job factor analysis was then performed on each position, which allowed the positions to be ranked and clustered numerically. Salary information for each position was collected from multiple sources. The data was then analyzed to create a non-union wage scale that was adopted by the Commissioners in October. The data regarding union positions was used to inform the County during collective bargaining agreement negotiations.

As required by law, the county has a Joint Loss Management Committee (Safety). Membership is made up of a six (6) union and non-union employees as well as hourly and management employees. As committee chairperson, I ensure the quarterly meetings are held, safety inspections and drills are conducted, and accidents are reviewed to determine if remedial action or training is required.

As with last year and nationwide trends, staffing was a challenge in some departments, and in addition to the hourly positions, we had to recruit for several high level positions including the MVC Nursing Home Administrator, MVC Office Manager, and Director of Quality. I am pleased to report that we are almost fully staffed in the Department of Corrections and Dispatch Department, and the County finished the year with a net gain of five (5) employees as compared to last year's net loss of fourteen (14).

In addition to processing weekly (all employees except Corrections), bi-weekly (Corrections), and monthly (Elected Officials) payroll cycles, Ruby-Ann Nugent, the Payroll Coordinator, assisted with providing information for 91-A requests as well as the 2022 financial audit by answering questions, providing data, and producing reports. She performed monthly audits on the benefit invoices such as medical, dental, vision, short-term disability, life insurance, and supplemental insurance. She is part of the team that regularly meets with Checkmate, the payroll vendor, to discuss and prompt programming changes and updates to the system to ensure effective and efficient processing of payroll. An important resource to our employees, she answered numerous questions from staff, helped employees and managers navigate the payroll/timekeeping system, and ensured paychecks were issued correctly and on-time. Additional responsibilities include tracking holiday usage for MVC employees to ensure the days are used or payment is made in lieu thereof, and producing and analyzing reports to ensure benefit and retirement system eligibility.

Assigned to support Mountain View Community, HR Generalist Taylor Gunn recruited dozens of new employees through a variety of means such as job fair attendance, social media posts, general and industry-specific electronic job boards, and developing relationships with high schools, colleges, and trade schools. She conducted new hire orientation and benefit briefings, coached supervisors in resolving employee-related issues, and answered a multitude of questions from staff regarding benefits, compensation, policies, and procedures. She regularly interfaced with the New Hampshire Retirement System to provide employee data necessary to process refunds and retirement applications. She handles benefits administration, workers' compensation, and Family Medical Leave Act and Short Term Disability leaves of absence. She is also responsible for coordinating staff development ensuring that employees obtain their required annual continuing education credits to maintain their licensing, as well as receive skills and remedial/corrective training. Last, but certainly not least, she acts as my backup when I am out of the office.

I'd like to thank my staff for their dedication and hard work.

REPORT OF CARROLL COUNTY ATTORNEY

Keith Blair, Carroll County Attorney

The year 2023 was a year of significant change for the County Attorney's Office. The County Attorney's Office experienced significant turnover in its administrative professionals, victim services unit, and attorneys.

Unfortunately, in 2023 the County Attorney's Office said goodbye to our Director of Victim Services, Heather Morgan. After several years with the office, Ms. Morgan decided to pursue employment with another agency

within the state. Additionally, Victim Services Assistant, Bryce Couture, also left in pursuit of employment with another agency in the state. Many individuals stepped up and contributed to ensure that all of the victims and witnesses were dealt with in compliance with the Victim's Bill of Rights.

However, the office was happy to welcome back Marjorie Owen to take over as Director of Victim Services. Marjorie returns with insights from how another office conducted their victim services functions and she has quickly gotten to work improving how we conduct our business. We also welcomed Heather Chastain as our new Victim Services Assistant. Heather brings with her several years of working in a prosecution office from another state.

In 2023, our paralegal staff also had significant turnover. Our Senior Paralegal, Meghan McLaughlin left her position after several years with the office. Amanda Esmay did not hesitate to step up and fill the void by assuming Senior Paralegal duties. Additionally, we said goodbye to paralegals Samuel Marsh and Taylor Strickland. Sam left to pursue a new career path and Taylor for more flexibility, having a small child at home.

With the departures of Meghan, Sam and Taylor, the office welcomed Sarah Hartford, Reagan Overpeck, and Jacob McQuaid. All three have brought positive attitudes and are working hard to complete all the administrative tasks going on behind the scenes. We are grateful for their willingness to step up into our fast-paced environment.

For attorneys, we said goodbye domestic violence prosecutor Jessica Survelas. After coming to the office in 2022, Jessica decided to return to Strafford County and continue her career there. Our office had hired Madison Corcoran to replace Jessica, but after a short stint with the office, Madison decided to move out of state to be closer to family.

As fortune would have it, two law school interns, Sean Poole and Jonathan Super, picked up the slack. Because both Jon and Sean had completed two years of law school and received their credits for Professional Responsibility, under Supreme Court Rule 36, they were allowed to serve in the capacity of an attorney so long as their work is supervised. Attorney Christopher Mignanelli graciously agreed to supervise and mentor Sean and Jon, allowing the critical work of the Domestic Violence Unit to move forward while providing Sean and Jon unparalleled real world experience.

Of course, the County Attorney's Office would be remiss if it did not comment on one departure of significant note. County Attorney Michaela Andruzzi resigned from the office effective October 2, 2023. During her time with the county, County Attorney Andruzzi was responsible for overseeing the implementation of Drug Court for high-risk individuals, implemented a domestic violence unit, and created a diversion program for low risk offenders. County Attorney Andruzzi also made great strides in improving the core competencies of the attorneys, administrative professionals, and members of the Victim Services Unit she oversaw. The Carroll County Attorney's Office thanks her for years of dedication and guidance.

On October 9, 2023, the Carroll County Delegation appointed Deputy County Attorney Keith Blair as the Carroll County Attorney for the remainder of County Attorney Andruzzi's term effective October 10, 2023.

With the appointment of the new County Attorney, the office's mission remains the same. The attorneys and staff maintain steadfast in their pursuit of justice by enforcing the criminal laws for the State. This includes directing and/or reviewing criminal investigations undertaken by local and State Police; presenting evidence before the Grand Jury; reviewing and prosecuting misdemeanor cases that are appealed to the Superior Court; researching and responding to motions filed with the court, attending depositions of witnesses and pretrial motion hearings preparing witnesses for depositions, pretrial hearings, or trial; presenting the State's case at trial; arguing the State's position at sentencing hearings; and representing the State's position in various post-conviction proceedings.

The Carroll County Drug Court continues to be a valuable program for the county's high risk/high need offenders. Additionally, the Carroll County Diversion Program, headed by Justin Liechty, continues to provide an alternative to the court process for the county's low risk offenders.

The office handled a year of significant change with great resiliency and professionalism. Even during the most difficult times, every person in the office stepped up to ensure that the office kept moving forward. The County Attorney's Office filed just over 350 cases in the Superior Court in 2023. While the attorney's caseloads remain high, each attorney remains steadfast in the pursuit of justice on behalf of the citizens of the county.

Pursuant to N.H. RSA 7:38 the County Attorney's Office reports the following felony and misdemeanor statistics for parts of the county:

| | |
|---|--------|
| DUI Felony | 17 |
| DUI Misdemeanor | 193 |
| Other Motor Vehicle Stops | 20,930 |
| Citations Issued | 2,576 |
| Property Crime Felony (Burglary, Theft, Shoplifting, Etc.) | 179 |
| Property Crime Misdemeanor | 449 |
| Domestic Violence Felony | 26 |
| Domestic Violence Misdemeanor | 164 |
| Violent Crime (except DV or Sexual Assault) | 25 |
| Sexual Assault Felony | 21 |
| Sexual Assault Misdemeanor | 12 |
| All Other Felonies | 117 |
| All Other Misdemeanors | 778 |
| Total Number of Felony Level Arrests | 398 |
| Juvenile Crime: | 43 |
| Felony Level (if they were adult crimes) | 4 |
| Misdemeanor Level | 10 |

These statistics were prepared based upon information provided from responding law enforcement agencies and information management systems. These numbers include cases that are still ongoing, filed cases and cases that were determined not to meet the standard for prosecution.

The County Attorney's Office would like to thank the County Delegation and the County Commissioners for their support. Their trust in this office and their attention to the needs of victims of crime in this county make Carroll County a safe and peaceful place to live and work.

The County Attorney's Office also extends its thanks to the men and women who serve within it. Their dedication to the citizens of this county through what was an overall challenging year was remarkable. We look forward to continuing this important work in 2024.

REPORT OF CARROLL COUNTY REGISTRY OF DEEDS

Lisa Scott, Carroll County Register of Deeds

The Registry of Deeds office houses the official land records for all real estate in Carroll County from 1840 to date.

Knowledgeable staff serve citizens between 8:00 AM and 4:00 PM each weekday from the Registry of Deeds office in the Carroll County Administration Building. Staff receive, inspect and record complex legal documents relating to Carroll County land ownership: deeds, mortgages, permits, liens, declarations, etc. In between recordings, staff serve citizens who call or walk in with questions. As land documents are submitted and accepted for recording, staff enter index data into the electronic database, work on data conversion "clean up", archive the land record and more. You can view and search the official land records in the office or 24/7 online, review historical land records, current deeds, mortgages, plans and other land records, purchase copies of the documents and more by visiting CarrollCountyNHDeeds.gov. No downloads or subscriptions are required and copies can be purchased online or at our office. Do not hesitate to call if you need assistance. The Registry phone number is 603-539-4872.

Our two-year-old land records management system is performing very well. Currently documents are electronically indexed from 1962 forward. We have received positive feedback for completing a detailed searchable index for all plans from 1840 to date. Searches can produce results by surveyor, street name, local physical monuments such as rivers, railroads, etc...as well as owner names. One surveyor reported he had been searching for a plan he knew to be recorded, but couldn't find it in the Registry. The parcel was located on a road that's name had been changed. The new searchable database information made finding the plan by street name possible. Another surveyor reported being out in the woods, miles away from a road... needing to refresh his memory about a boundary marker. In the field, he was able to access the pertinent deed through our system on his cell phone, making it possible to complete his survey work that day. The Deeds office proudly strives to provide accurate complete and easy to access data for Carroll County taxpayers.

Beautifully restored land records, plans, indexes and miscellaneous documents, have been returned to the Registry and are stored in climate control vaults. Restored books are housed on roller shelving, plans in flat file cabinets and some plans have been hung for viewing in the Registry vault. The life expectancy for treated documents is 300+ years. Full funding was successfully achieved when the Board of Commissioners, Delegation and Treasurer approved the purchase of a bond to fund the project at an interest cost of 1.1802% for a term of 15 years. The last of the restored writs of attachment will be returned in early 2024 and bond funds will then be exhausted on this worthy project. Year 2023 was payment year 2 of 15.

Property fraud is of increasing concern to landowners. The Registry provides a service free of charge to alert landowners to property fraud. "Property Watch" alerts land owners if and when a document is recorded using the title holders name. If you have signed up, you will receive an email with a link to view any document recorded signed in the title holder(s) name. If the document is fraudulent, the title holder(s) can quickly respond by contacting law enforcement officials. But you must sign-up. Sign-up for this free service online at our website, CarrollCountyNHDeeds.gov. Information submitted is strictly confidential.

The Register of Deeds instructed one of the virtual classes of CATIC Title Abstracting School, focusing on how to use the research tools provided in Land Records Management Systems to uncover land records pertinent to particular parcels of land. The entry-level program was designed to introduce title examiners to the principles, practices and title standards in place in New Hampshire.

The Registry of Deeds staff strives to provide excellent service for Carroll County. We do this with the help and cooperation of the Carroll County Commissioners, the Legislative Delegation, and all the departments in Carroll County Government. For current year statistics, see data provided below.

Lisa Scott, Register of Deed

Statistics for land transactions recorded in Carroll County, NH in 2023

Volume of recording at the Registry of Deeds:

Transaction volume declined in 2023 compared to 2022. The Registry of Deeds recorded 11,670 documents, a decrease of 21% from the prior year.

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

Recorded volume of mortgages decreased thirty-two percent (<32%)

Recorded volume of liens decreased eighteen percent (<1%)

Recorded volume of foreclosures decreased percent (<71%) Only 7 foreclosures in 2023.

Recorded volume of plans decreased sixteen percent (<16%)

Inventory of property on the market continued to be very low and median sale prices continued to increase. Mortgage rates increased throughout the year, making it harder to afford housing. Home sales volume is projected to continue to decline into 2024.

Revenue Collected by the Registry of Deeds:

As agent for the State of New Hampshire, the Registry of Deeds collects real estate transfer tax and Land and Community Heritage Investment Program surcharge (L-CHIP) when documents are recorded. The Registry retains 4% of these funds which are turned over to the County monthly. In addition, the Registry assesses recording fees per RSA and other fees on purchases of items from the office. With the decline in volume, revenue contributed to the County declined. Registry of Deeds revenue contributed \$1,016,558.74 to the Carroll County general fund.

2023 Revenue Breakdown:

| | State of New Hampshire | Carroll County |
|---|-------------------------------|-----------------------|
| State of New Hampshire Real Estate Transfer Tax | \$12,641,333.76 | |
| State of New Hampshire LCHIP Surcharge | <u>\$187,440.00</u> | |
| Total Revenue: State of New Hampshire | \$12,828,773.76 | |

| | |
|---|---------------------|
| 4% RETT County Commission | \$526,780.24 |
| 4% LCHIP County Commission | \$7,810.00 |
| Copies/Online Account Maintenance Fee | \$153,067.03 |
| Recording Fees, Postage, Refunds, Misc. Deposits & Interest | <u>\$328,803.79</u> |
| Total Revenue to County General Fund | \$1,016,558.74 |
| Total Earned Revenue & Interest to Deeds Equipment Account (RSA 478:17-j) | \$ 22,557.64 |
| Total Deposited Revenue to County of Carroll 2023 | \$1,192,183.41 |
| Total Revenue (New Hampshire and County) | \$13,868,014.66 |

Expenditures by the Office of the Registry of Deeds:

Two pools of funds paid for operations of the Registry of Deeds for 2023: The Carroll County General Fund and the Registry of Deeds Equipment Account (RSA 478:17-j).

Total expenditures from the Carroll County General Fund were \$937,767.24 (operating costs, infrastructure costs and bond payments) leaving \$214,728.67 to fund other Carroll County government services.

Infrastructure costs, previously accounted for outside of the Deeds budget, account 4102 Special Fees & Services and account 4198 County Facilities, were divided county wide and attributed to the various departmental budgets in 2023. Therefore, when comparing budget years 2022 and 2023, the addition of \$99,877.00 in infrastructure costs to the Deeds budget must be taken into account for an accurate comparison.

General Office Expenses from General Fund:

| | |
|--|---------------------|
| Salaries, Office Supplies & associated costs | \$389,035.24 |
| Added infrastructure costs in 2023 | \$ 99,877.00 |
| Bond Year 2 of 15 | \$448,855.00 |
| Total expenses from General Fund | <u>\$937,767.24</u> |

The Registry Equipment Account (RSA 478:17-j) spent \$39,687.50 for the purchase of deed book binders at a cost of \$12,187.50 and \$27,500.00 for maintenance and repair of the Land Records Management System. Total 2023 expenditures for the operation of the Registry of Deeds from all funding sources was \$977,454.74.

Municipal Transactions in 2023: (Note: Some parcels are located in multiple towns)

| | | | | | |
|------------|-------|-----------------|-------|-------------|--------|
| ALBANY | 175 | FREEDOM | 539 | SANDWICH | 254 |
| BARTLETT | 1,041 | HALE'S LOCATION | 27 | TAMWORTH | 519 |
| BROOKFIELD | 128 | HART'S LOCATION | 11 | TUFTONBORO | 594 |
| CHATHAM | 34 | JACKSON | 261 | WAKEFIELD | 979 |
| CONWAY | 1,672 | MADISON | 492 | WOLFEBORO | 1,135 |
| EATON | 64 | MOULTONBOROUGH | 1,389 | CARROLL CTY | 1,291 |
| EFFINGHAM | 231 | OSSIPEE | 885 | GRAND TOTAL | 11,723 |

REPORT OF CARROLL COUNTY SHERIFF

Domenic Richardi, Carroll County Sheriff

I would like to dedicate this annual report to Deputy Jacob Beaudet, who came to us at the Sheriff's Office from Moultonborough PD in late 2022. After just a few months of duty here, he was called to duty in his

role as a US Army National Guardsman and was deployed overseas for the remainder of the 2023 year. It is an honor to have him with us as he serves not only us here in the County but all of us in the Country. Thank you Deputy Beaudet for your Services!

Pursuant to RSA 30:1 and RSA 104:31-a, I hereby submit the annual report of activity conducted by the Carroll County Sheriff's Office and Carroll County Communications Center for the year 2023.

Deputies are responsible for the timely service of civil process throughout Carroll County. In all, there were 1237 requests for civil process to serve. This resulted in revenue of \$66,916.89, which helps to reduce the amount of taxes raised to pay for the annual budget. This division is also responsible for transports, civil and criminal arrest warrants, calls for service, and assisting other agencies throughout the County and State. The deputies are issued Mobil Data Terminal's known as MDT's. MDT's allow deputies to conduct their business without having to go through the communications center. It also helps the deputies to know what other calls may be ongoing within the County.

In 2023, Lt. Santuccio was promoted to Captain while Corporal Lamb and Deputy Thompson were promoted to the rank of Sergeant. These individuals earned these promotions through dedication and abilities in carrying out their duties.

A part time administrative assistant Michelle Gillum was hired in the civil office and she has quickly learned the civil writ process. Michelle was a familiar face to some of us as she had worked here as a dispatcher from 2001 -2003.

The K-9 team of Deputy Rowe and "Charlie" a female, Belgian Malinois who is certified in narcotic detection and tracking. There were 78 related calls for the K9 team. These calls include reviews (air sweeps) and searches for persons, articles and evidence. This team continues to be a great resource for Carroll County law enforcement agencies. Deputy Rowe and K9 Charlie would like to thank the County for its continued support.

The Office continues to receive funding from the United States Federal Government to perform pro-active law enforcement patrols within areas of the White Mountain National Forest system. The deputy's deliver safety to the motoring public as well as all visitors on the Kancamagus Highway and Route 302 in Harts Location. You will see deputies conducting radar patrols as well as cruiser and foot patrols of the parking and scenic areas. Deputies continue to work with the campground hosts to keep peace in the campgrounds while providing some night patrols.

The Town of Albany continued with an agreement to provide directed patrols throughout the year. These patrols are funded by the Town and voted on during the Town's annual budget process. We then provide a dedicated number of patrol hours in Albany throughout the year.

Some of the Sheriff's Office statistics for the year 2023 are:

Transports - Adult Prisoners - 251, Involuntary Emergency Admissions - 41, Juveniles - 11

Arrests -311 – This includes Capiases, Electronic Bench Warrants, Civil, Criminal, Protective Custody and all other arrests.

Investigations – Felony Offenses-75, Misdemeanor offenses - 243, Violation offenses - 79, M/V Accidents - 131, M/V Stops - 1019

The Carroll County Communications Center continues to provide professional and courteous service to the public safety agencies and you, the citizens. The Communications Center is constantly evolving and

integrating new technology. The Center is a significant part of Fire, Ambulance, EMS, and Law Enforcement services provided throughout Carroll County. In 2023, we welcomed Moultonborough Police Department as a new agency that we dispatch for now. The Communication Center handles the vast majority of E911 calls in Carroll County. The Center dispatches for 34 agencies.

In 2023, there were 80,604 Calls for Service handled by the Communications Center.

EMS - 17,389

Fire - 1,635

Police - 61,580

The communications infrastructure continues to be evaluated for areas in need of improvements and upgrades. There is still some work to do in various locations as the terrain in Carroll County is challenging for radio communication. The Sheriff's Office Communication Center remains as backup for the Towns of Conway and Wolfeboro dispatch centers.

The Communication Center is continuing with the Good Morning Program for towns that do not have a direct call into their local police department. The program is designed for senior citizens and disabled persons living in Carroll County. It provides reliable, daily phone assurance and the comfort and security you need to maintain your independence. It provides peace of mind for both you and those who care about you. A phone is the only thing required to access this service. You may contact your local PD or the Sheriff's Office, if you need further information.

In the Communications Center, the dispatchers are truly the first responders. Dispatchers receive the call while it is happening live and uncensored. We were able to hire three individuals in the middle of 2023 they are Joseph Duchesne, Autumn Downs and Anthony Rowe. They have all become certified dispatchers and are working on their own at this time they are an asset to the County and Communications Center. Thank you to all the agencies that we work with for their assistance and support throughout the year. Your assistance and collaboration of work is necessary to keep the citizens and law enforcement communities in Carroll County safe.

In 2023, I submitted the Carroll County Sheriff's Office Dispatchers for the NH Associations of County Team Award, in which they received in October. This was for the extreme circumstances that they worked under during 2022 – 2023. These conditions included COVID times, having five vacant positions and only filling three of them by the end of 2023. There were many overtime shifts, which can cause burn out in most people. A remodel of the entire Communication Center began in mid-2022 until late 2023. This caused them to move into an office room that was 1/6th of the size. They handled the adversity like champions and continued to perform at a high level. They were able to relocate into the newly renovated larger space that gives them a bit of elbowroom. I greatly appreciate all of them for working through all of that with only a little grumbling

Thank you to all the agencies that we work with for their assistance and support throughout the year. None of us can do it alone and the assistance and collaboration of work is necessary to keep the citizens and law enforcement communities in Carroll County safe.

We have been fortunate to retain employees while filling most of the vacancies from 2022 and 2023. As we, all know this has been a year getting back to the new normal for everyone. It has been a year of added duty for all employees due to continued shortages here at the office and with coverage for some of the local police departments.

I want to thank all of the employees of Carroll County Sheriff's Office for their hard work, dedication and abilities to work with each other to get the job done. Continue with your professionalism and duty to serve. I am honored and proud to be working with you all.

Lastly, thank you the Citizens of Carroll County for your support of the Sheriff's Office. It continues to be an honor for me to be serving you in this Office.

REPORT OF MOUNTAIN VIEW COMMUNITY NURSING HOME

Rich Leboeuf, MVC Administrator

First and foremost, I would like to thank the residents, families and staff for welcoming me to Mountain View. I began my tenure here in November and am so appreciative to be able to work for the residents here. They are very special and I take great pride in ensuring that they are getting the best care possible. How do we make that happen? It all starts with taking care of the staff that work at MVC. I firmly believe that if we treat the staff well, they in turn will treat the residents well. With the job market as competitive as it is, we need to do more as a facility to show our appreciation to our staff. They are the back bone of the facility and we need to work hard to retain them. Our goal for next year is to keep improving the culture at Mountain View. We want to be the employer of choice in the area. How do we do this? We need to make Mountain View a place where the staff feel valued, appreciated and a place where it is fun to work. This will be an ongoing goal but I am confident that we can achieve it.

Financially 2023 was a good year. Even though inflation and costs had increased from the previous year, the managers did a great job in keeping within their budgets while still providing everything the residents needed. 2023 saw 62 new admissions and 58 discharges. Approximately 78% of our admissions were Carroll County residents. It is very important to serve our county residents and have always prioritized taking care of our own first. This year MVC had an average daily census of 93% which compares extremely well against other facilities in the state. Our mix of payer sources were 41% private pay, 55% Medicaid and 4% Medicare. One of our goals next year is to increase our Medicare and private pay census to make us an even stronger facility financially. We understand that our prospective residents are often more frail and with more medical issues and are committed to ensure our staff have the training and competencies to care for our new residents. We want to be able to meet this challenge and provide the best care to our residents.

In closing, there are a few people I would like to thank. First, Bob Murray who stepped in and became the acting administrator while the facility was in the hiring process. Bob did an incredible job and the facility ran extremely smooth under his guidance. The next person I would like to thank is the previous administrator, Dee Brown for all her hard work and dedication to the residents. I know I have big shoes to fill but I look forward to the challenge and am confident we will be successful because of the strength of the staff here. Lastly, I would like to thank the County Commissioners for showing the faith and confidence in me and allowing me to lead the team here at Mountain View.

REPORT OF CARROLL COUNTY DEPARTMENT OF CORRECTIONS

Sean Eldridge, Superintendent

As a member of the law enforcement community, it is the mission of the Carroll County Department of Corrections (CCDOC) to provide a safe, secure, and humane environment for the staff, and detainees in accordance to all applicable, federal and state laws, current correctional standards and practice, and to ensure the safety and welfare of the community.

It is further the mission of the CCDOC to offer an environment that promotes and fosters personal growth and model pro-social behavior.

| Vision | Core Values | Slogan |
|--------------------|--------------------|---------------------|
| Do the Right Thing | C-Courage | T - Together |
| | C-Commitment | E - Everyone |
| | D-Dedication | A - Achieves |
| | O-Opportunity | M - More |
| | C-Camaraderie | |

In 2023, the jail held 581 males and 311 females over the course of the year. The Jail Staff booked in 892 offenders and released 854 the total number of day's offenders held at the Carroll County Jail 23.84 and the average length of stay for more than 24 hours was 51.12 days, with a daily average of 61 offenders. Electronic Monitoring and Home Confinement had one offender out on Electronic Monitoring and no Home Confinements.

Services provided to all individuals, 11 participants went through the T.R.U.S.T. Program, which is a reentry to society program for offenders. The county facility provided Medically Assisted Treatment (MAT) to 59 residents, and provided mental health services to 145 residents.

The Carroll County Department of Corrections works with many community-based organizations including Northern Human Services, White Mountain Community Health Center, Mount Washington Valley Supports Recovery, White Horse Recovery, New Hampshire Department of Health and Human Services, and Carroll County Adult Education.

In 2023, we had 20 inmates attend our HISET program. We have also added a new bicycle building and repair program. Inmates that complete this program become a certified bicycle technician. This program is in collaboration with the Carroll County Adult Education.

The jail continues to provide hundreds of transports including emergency, medical, dental, administrative transfers, and home confinements.

The Carroll County Department of Corrections continues to providing Medical Assisted Treatment (MAT) to the qualifying inmate population, with the assistance of Prime Care Medical, Northern Human Mental Health Services and our own County full-time Case Management team.

As the Superintendent, I am proud of how all the staff members here at the Carroll County Jail, for stepping up, pulling together once again in year 2023 as a team during the struggles of running extremely short staffed for most of the 2023 year. I thank the staff and our residents who adjusted to the changes of daily operations once again this year with little or no struggles. We here at the Carroll County Jail will continue to provide a safe and respected environment for our residents and continue to provide a professional service to the county.

REPORT OF DEPARTMENT OF PUBLIC WORKS
William DeWitte, Director

The farm products that were produced this year were sold to the public. The value of the products includes \$29,909 for hay, and \$1,080 for scrap metal.

This year was a really wet year and it was hard to get the hay off the fields for the County Farm. A lot of our fields we were only able to get one cut in due to all the rain, but a few of the higher laying fields we got three cuts off. That is the first time we have ever been able to do that, having the right tools and weather really helps. Every year I repeat it but we have great local customers. A big thank you to them and for allowing us to provide this extremely needed service to our community!

Water department saw a lot of attention again this year, just as we thought would be the case. Along with our engineers, we got a lot of things accomplished starting at the top of the system. Well pumps were pulled, tested and a couple replaced. Some of the water lines leading out of the wells to the pump house were repaired. A lot of testing took place to determine the capacities of our wells. Final numbers on that haven't come back as of writing this but preliminary numbers look like we are in good shape with our current demand. A lighting strike took place mid-summer causing a host of problems in the wastewater plant. Tracking them down to fix them was a process. It was a successful process, a great learning opportunity, and I feel the plant is in better shape for it.

The Public Works personnel also do maintenance of County buildings and vehicles, care of grounds; including lawn mowing, plowing, and shoveling sidewalks. They are responsible for the complex water department, including water testing, treatments, monitoring, state requirement reports, reading of the meters, and customer service of 40 customers in the Ossipee village.

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

The Public Works personnel are on call in case of any unexpected emergencies that may take place. William DeWitte, Mark Ayers, and Hayden Gardner make up the Public Works personnel.

REPORT OF COUNTY TREASURER

Joseph L. Costello, Treasurer

2023 proved to be a fantastic year for the County's fiscal department and for the County as a whole. The fiscal department continues to strengthen, with a fantastic staff of Karen Czifrik, Laura Morse and Michelle Rogers under the direction of County CFO Bonnie Batchelder of Batchelder Associates, Inc. Once again, I am proud of this group which handles the daily fiscal operations of the County.

The nursing home restructured financing of 2021 continues to save the County substantial interest expenses again this year. As always we continue to look for other ways to reduce the County expenses during these hard financial times.

I would like to explain to the population of Carroll County how financing is obtained for the daily operations. We work very closely with our banker partners. We establish a line of credit for borrowings for the County. This way we only pay interest on the funds that are drawn as needed. This is done instead of a traditional tax anticipation note (TAN) where the total amount of the TAN loan is disbursed all at once.

This year the total amount of the TAN requested and approved was \$17,000,000. Again due to regulatory issues regarding TAN borrowings, they are broken down in two separate notes. One is nontaxable income to the financial institution. The second note is taxable income to the financial institution. The two notes are based on a formula system under the direction of the regulators.

The nontaxable portion of the TAN was \$8,273,082 at an interest rate of 4.88%. The taxable portion of the TAN was \$8,726,918 at an interest rate of 5.99%. The budgeted amount for the TANs was \$17,000,000. Using excellent financial management, the County only used a total of \$8,000,000 TAN financing in 2023. The total interest expense for 2023 was \$149,891.

We continue to monitor interest rates in the current fiscal environment along with working with our banking partners to obtain the best interest rates possible.

Included with this report, please find a current balance sheet together with an annual income and expense statement.

As stated, the duties of the County Treasurer include a number of items, including working with the fiscal staff, the business office, the county commissioners, the county delegation, all department heads and other staff at the county. In addition, we also work very closely with the administrative assistance, Denise Leighton of Hales Location. This is an unincorporated place in Carroll County.

I am very pleased and willing to work with all parties of Carroll County and the State as needed. I continue to enjoy the support of the staff of Carroll County and all other individuals involved. I appreciate the continued efforts of all those involved to maintain the fiscal responsibilities of the County.

I appreciate the continued support of the voters of Carroll County. It is the dedication of everyone involved that makes Carroll County a great place to live, work and thrive.

Budget v Actual
County of Carroll New Hampshire
December 31, 2023

| General Fund | Budget | 12/31/2023 | Remaining |
|--------------------------------------|----------------------|----------------------|---------------------|
| Revenue | | | |
| County General | | | |
| 3110.010 County Taxes | 21,386,113.00 | 21,386,113.00 | |
| 3409.018 Water Department Income | 24,000.00 | 26,116.00 | (2,116.00) |
| 3506.030 Insurance Refunds | - | - | - |
| 3509.036 Unincorporated Places | 24,612.00 | 23,894.00 | 718.00 |
| 3509.024 Miscellaneous | 124,000.00 | 1,902,201.00 | (1,778,201.00) |
| 3509.011 Short-Term Disability Reimb | - | 30,924.00 | (30,924.00) |
| 3509.050 Opioid Settlements | 88,000.00 | 34,111.00 | 53,889.00 |
| | 21,646,725.00 | 23,403,359.00 | (1,756,634.00) |
| Sheriff Revenue | | | |
| 3401.012 Sheriff Writ Fees | 60,000.00 | 66,791.00 | -6,791.00 |
| 3401.016 US Forestry | 14,000.00 | 15,000.00 | -1,000.00 |
| 3401.017 Court Bailiffs | 100,000.00 | 180,508.00 | -80,508.00 |
| 3401.018 Special Details | 85,000.00 | 103,568.00 | -18,568.00 |
| 3401.027 Albany Agreement | 31,200.00 | 47,700.00 | -16,500.00 |
| 3401.031 Eaton Agreement | 12,600.00 | 0.00 | 12,600.00 |
| 3401.034 Other Income | 10,000.00 | 7,440.00 | 2,560.00 |
| 3401.036 Dispatch Income | 500.00 | 1,084.00 | -584.00 |
| | 313,300.00 | 422,091.00 | (108,791.00) |
| Registry of Deeds | | | |
| 3402.011 Recording Fees | 297,482.00 | 294,611.00 | 2,871.00 |
| 3402.013 Sales Of Copies | 126,393.00 | 127,747.00 | -1,354.00 |
| 3402.014 Transfer Tax Commission | 433,620.00 | 526,780.00 | -93,160.00 |
| 3402.015 Bank Account Interest | 680.00 | 32,851.00 | -32,171.00 |
| 3402.038 Postage | 1,310.00 | 1,440.00 | -130.00 |
| 3402.039 LCHIP | 8,004.00 | 7,810.00 | 194.00 |
| 3402.045 Online Access Services | 25,000.00 | 25,320.00 | -320.00 |
| | 892,489.00 | 1,016,559.00 | -124,070.00 |
| Corrections | | | |
| 3403.031 Boarders | 145,000.00 | 230,309.00 | (85,309.00) |
| 3403.033 State Contracted Boarders | 5,000.00 | 17,297.00 | (12,297.00) |
| 3403.040 Jail Income | 0.00 | 1,962.00 | (1,962.00) |
| 3403.042 Commissary Profits | 0.00 | 22,959.00 | (22,959.00) |
| | 150,000.00 | 272,527.00 | (122,527.00) |
| Farm Income | | | |
| 3405.054 Sale of Hay | 30,000.00 | 29,910.00 | 91.00 |
| 3405.055 Sale of Wood | - | 1,081.00 | (1,081.00) |
| | 30,000.00 | 30,991.00 | (990.00) |
| Other Revenue | | | |
| 3502.061 Interest Income | 6,500.00 | 72,110.00 | (65,610.00) |
| 3509.007 Surplus to Reduce Taxes | 2,000,000.00 | - | 2,000,000.00 |
| | 2,006,500.00 | 72,110.00 | 1,934,390.00 |
| TOTAL | 25,039,014.00 | 25,217,637.00 | (178,622.00) |

Budget v Actual
County of Carroll New Hampshire
December 31, 2023

Mt View Community

| Revenue | Budget | 12/31/2023 | Remaining |
|---|----------------------|----------------------|-----------------------|
| 3404.010 Medicaid Room and Board | 4,000,000.00 | 3,688,860.00 | 311,140.00 |
| 3404.011 Skilled Room and Board | 300,000.00 | 564,471.00 | (264,471.00) |
| 3404.012 Private Room and Board | 3,692,888.00 | 4,756,507.00 | (1,063,619.00) |
| 3404.019 Personal Resources | 880,000.00 | 1,053,258.00 | (173,258.00) |
| 3404.020 Physical Therapy - Skilled | 25,000.00 | 54,560.00 | (29,560.00) |
| 3404.022 Physical Therapy - Part B | 125,000.00 | 207,992.00 | (82,992.00) |
| 3404.023 Occupational Therapy - Skilled | 30,000.00 | 47,845.00 | (17,845.00) |
| 3404.024 Occupational Therapy - Part B | 200,000.00 | 182,057.00 | 17,943.00 |
| 3404.026 Speech Therapy - Skilled | 14,000.00 | 19,061.00 | (5,061.00) |
| 3404.027 Speech Therapy - Part B | 95,000.00 | 41,846.00 | 53,154.00 |
| 3404.029 Laboratory - Skilled | 3,500.00 | 3,526.00 | (26.00) |
| 3404.034 Donations | - | 314.00 | (314.00) |
| 3404.039 Other - Part B | 7,900.00 | - | 7,900.00 |
| 3404.044 Proshare | 1,200,000.00 | 3,163,032.00 | (1,963,032.00) |
| 3404.045 Quality AssmtBed TaxMQUIP | 1,550,000.00 | 1,922,793.00 | (372,793.00) |
| 3404.046 Pharmacy-Skilled | 14,000.00 | 29,037.00 | (15,037.00) |
| 3404.048 Medical Supplies-Private | 22,000.00 | 11,312.00 | 10,688.00 |
| 3404.049 Miscellaneous | 1,000.00 | 14,976.00 | (13,976.00) |
| 3404.050 Interest Income | 800.00 | 16,475.00 | (15,675.00) |
| 3404.051 Income from Meals | 240,000.00 | 239,371.00 | 629.00 |
| 3404.053 Café Meals | 35,000.00 | 33,836.00 | 1,164.00 |
| 3404.055 Telephone & Cable Income | 19,500.00 | 14,932.00 | 4,568.00 |
| 3404.098 Contractual Allow - Skilled | (89,000.00) | (153,149.00) | 64,149.00 |
| 3404.099 Contractual Allow-Part B | (84,000.00) | (122,281.00) | 38,281.00 |
| TOTAL MVC Revenue | 12,282,588.00 | 15,790,631.00 | (3,508,043.00) |

Budget v Actual
County of Carroll New Hampshire
December 31, 2023

| | Budget | Dec 31 2023 | Remaining |
|--------------------------------------|------------|-------------|-----------|
| 100 GENERAL FUND EXPENDITURES | | | |
| 4110 COUNTY CONVENTION | | | |
| .003 Legal Fees | 1.00 | - | 1.00 |
| .009 Delegation Coordinator | 1.00 | - | 1.00 |
| .010 Social Security | 1.00 | - | 1.00 |
| .018 Medicare | 1.00 | - | 1.00 |
| .036 Office Supplies | 200.00 | 49.00 | 151.00 |
| .038 Postage | 100.00 | 100.00 | 0.00 |
| .067 Advertising | 250.00 | 782.00 | -532.00 |
| .070 Travel | 4,739.00 | 2,979.00 | 1,760.00 |
| .074 Meeting Attendance Stipend | 4,625.00 | 4,575.00 | 50.00 |
| .097 New Equipment | 1.00 | - | 1.00 |
| .100 Performance Audit Contingency | 15,000.00 | - | 15,000.00 |
| | 24,919.00 | 8,485.00 | 16,434.00 |
| 4123 COUNTY ATTORNEY | | | |
| .007 Salaries | 663,822.00 | 636,971.00 | 26,851.00 |
| .009 Salary- Attorney | 102,000.00 | 100,553.00 | 1,447.00 |
| .010 Social Security | 49,093.00 | 39,496.00 | 9,597.00 |
| .011 Short-Term Disability/Life | 4,855.00 | 3,361.00 | 1,494.00 |
| .012 Medical Insurance | 114,254.00 | 112,575.00 | 1,679.00 |
| .013 Retirement | 123,069.00 | 112,600.00 | 10,469.00 |
| .014 Workers Compensation | 2,301.00 | 2,301.00 | 0.00 |
| .015 Unemployment Compensation | 632.00 | 632.00 | 0.00 |
| .016 Dental Insurance | 2,816.00 | 3,150.00 | -334.00 |
| .017 Education and Conferences | 11,000.00 | 5,328.00 | 5,672.00 |
| .018 Medicare | 11,481.00 | 10,534.00 | 947.00 |
| .028 Criminal Case Expense | 11,000.00 | 931.00 | 10,069.00 |
| .029 Fees and Services | 20,000.00 | 13,837.00 | 6,163.00 |
| .030 Phone Consults | 3,500.00 | 2,894.00 | 606.00 |
| .031 Civil Commit/Pronouncements | 10,000.00 | 500.00 | 9,500.00 |
| .032 Transports | 3,000.00 | 1,540.00 | 1,460.00 |
| .036 Office Supplies | 2,500.00 | 1,736.00 | 764.00 |
| .037 Dues Licenses Subscriptions | 5,200.00 | 2,256.00 | 2,944.00 |
| .038 Postage | 500.00 | 109.00 | 391.00 |
| .051 County Attorney Clothing | 500.00 | 375.00 | 125.00 |
| .052 Staff Clothing Allowance | 3,000.00 | 2,635.00 | 365.00 |
| .061 Electricity | 12,535.00 | 8,503.00 | 4,032.00 |
| .065 Propane | 2,345.00 | 1,807.00 | 538.00 |
| .068 Telephone | 4,500.00 | 3,839.00 | 661.00 |
| .070 Travel | 8,000.00 | 7,360.00 | 640.00 |
| .071 Investigator Vehicle Expense | 2,500.00 | 1,768.00 | 732.00 |
| .073 County Attorney Vehicle Exp | 4,800.00 | 4,000.00 | 800.00 |
| .088 Photocopier | 2,000.00 | 1,720.00 | 280.00 |

Budget v Actual
County of Carroll New Hampshire
December 31, 2023

| | Budget | Dec 31 2023 | Remaining |
|---------------------------------------|--------------|--------------|------------|
| .090 Software-Department Specific | 36,900.00 | 7,043.00 | 29,857.00 |
| .093 Property and Liability Insurance | 12,986.00 | 12,986.00 | - |
| .096 Office Improvements | 1.00 | - | 1.00 |
| .097 New Equipment | 1,500.00 | 1,368.00 | 132.00 |
| .099 Extraditions | 4,000.00 | - | 4,000.00 |
| | 1,236,590.00 | 1,104,708.00 | 131,882.00 |
| 4124 VICTIM SERVICES | | | |
| .005 Overtime | 1.00 | 9.00 | (8.00) |
| .007 Salary-Director | 41,817.00 | 32,041.00 | 9,776.00 |
| .009 Salary-Associate | 59,480.00 | 53,425.00 | 6,055.00 |
| .010 Social Security | 6,281.00 | 6,375.00 | (94.00) |
| .011 Short Term Disability | 725.00 | 524.00 | 201.00 |
| .012 Medical Insurance | 34,744.00 | 18,394.00 | 16,350.00 |
| .013 Retirement | 12,611.00 | 14,577.00 | (1,966.00) |
| .014 Workers Compensation | 314.00 | 310.00 | 4.00 |
| .015 Unemployment Compensation | 147.00 | 147.00 | - |
| .016 Dental Insurance | 786.00 | 549.00 | 237.00 |
| .018 Medicare | 1,469.00 | 1,491.00 | (22.00) |
| | 158,375.00 | 127,842.00 | 30,533.00 |
| 4130 COMMISSIONERS | | | |
| .003 Legal Fees | 50,000.00 | 46,701.00 | 3,299.00 |
| .007 Salaries | 80,538.00 | 82,936.00 | (2,398.00) |
| .009 Commissioners Salaries | 39,500.00 | 37,521.00 | 1,979.00 |
| .010 Social Security | 7,442.00 | 7,277.00 | 165.00 |
| .011 Short-Term Disability/Life | 461.00 | 559.00 | (98.00) |
| .013 Retirement | 10,972.00 | 11,392.00 | (420.00) |
| .014 Workers Compensation | 174.00 | 174.00 | - |
| .015 Unemployment Compensation | 49.00 | 49.00 | - |
| .016 Dental Insurance | 786.00 | 1,171.00 | (385.00) |
| .017 Education and Conferences | 2,500.00 | 1,069.00 | 1,431.00 |
| .018 Medicare | 1,741.00 | 1,702.00 | 39.00 |
| .036 Office Supplies | 500.00 | 544.00 | (44.00) |
| .037 Dues Licenses Subscriptions | 8,500.00 | 8,811.00 | (311.00) |
| .038 Postage | 250.00 | 229.00 | 21.00 |
| .061 Electricity | 9,405.00 | 6,441.00 | 2,964.00 |
| .065 Propane | 1,825.00 | 1,425.00 | 400.00 |
| .067 Advertising | 250.00 | 124.00 | 127.00 |
| .068 Telephone | 2,160.00 | 2,098.00 | 62.00 |
| .069 Annual Report | 750.00 | 883.00 | (133.00) |
| .070 Travel | 4,000.00 | 4,625.00 | (625.00) |
| .088 Photocopier | 2,500.00 | 2,090.00 | 410.00 |
| .093 Property & Liability Insurance | 16,866.00 | 16,866.00 | - |
| .097 New Equipment | 1.00 | - | 1.00 |
| | 241,170.00 | 234,687.00 | 6,484.00 |

Budget v Actual
County of Carroll New Hampshire
December 31, 2023

| | Budget | Dec 31 2023 | Remaining |
|---------------------------------------|------------|-------------|-------------|
| 4150 FINANCE | | | |
| .001 County Auditors | 39,500.00 | 99,773.00 | (60,273.00) |
| .005 Overtime | 500.00 | - | 500.00 |
| .007 CFO Salary | 1.00 | - | 1.00 |
| .009 Salaries - All Other | 161,349.00 | 155,956.00 | 5,393.00 |
| .010 Social Security | 10,035.00 | 8,944.00 | 1,091.00 |
| .011 Short-Term Disability/Life | 980.00 | 983.00 | (3.00) |
| .012 Medical Insurance | 23,146.00 | 30,926.00 | (7,780.00) |
| .013 Retirement | 20,451.00 | 22,195.00 | (1,744.00) |
| .014 Workers Compensation | 522.00 | 522.00 | - |
| .015 Unemployment Compensation | 147.00 | 147.00 | - |
| .016 Dental Insurance | 1,179.00 | 1,012.00 | 167.00 |
| .017 Education and Conferences | 2,000.00 | - | 2,000.00 |
| .018 Medicare | 2,347.00 | 2,092.00 | 255.00 |
| .020 Retiree/Cobra Insurance | - | 2,811.00 | (2,811.00) |
| .036 Office Supplies | 3,000.00 | 2,693.00 | 307.00 |
| .038 Postage | 3,500.00 | 2,774.00 | 726.00 |
| .061 Electricity | 9,500.00 | 6,436.00 | 3,064.00 |
| .065 Propane | 2,000.00 | 1,425.00 | 575.00 |
| .067 Advertising | 1.00 | - | 1.00 |
| .068 Telephone | 550.00 | 516.00 | 34.00 |
| .070 Travel | 13,150.00 | 9,223.00 | 3,927.00 |
| .088 Photocopier | 2,500.00 | 2,476.00 | 24.00 |
| .093 Property and Liability Insurance | 3,222.00 | 3,222.00 | - |
| .097 New Equipment | 1,500.00 | - | 1,500.00 |
| .098 Contracted Services | 136,980.00 | 136,980.00 | - |
| .099 Software-Department Specific | 19,000.00 | 14,999.00 | 4,001.00 |
| | 457,060.00 | 506,105.00 | (49,045.00) |
| 4151 TREASURER | | | |
| .008 Deputy Treasurer | 500.00 | 555.00 | (55.00) |
| .009 Salary | 9,300.00 | 9,300.00 | - |
| .010 Social Security | 608.00 | 539.00 | 69.00 |
| .013 Retirement | 69.00 | - | 69.00 |
| .016 Dental | 393.00 | 411.00 | (18.00) |
| .018 Medicare | 143.00 | 126.00 | 17.00 |
| .037 Dues/Licenses/Subscriptions | 50.00 | - | 50.00 |
| .068 Cell Phone | 540.00 | 516.00 | 24.00 |
| .070 Travel | 1,100.00 | 451.00 | 649.00 |
| | 12,703.00 | 11,898.00 | 805.00 |
| 4155 HUMAN RESOURCES | | | |
| .005 Overtime | 500.00 | 106.00 | 394.00 |
| .009 Salaries | 199,354.00 | 196,403.00 | 2,951.00 |
| .010 Social Security | 12,391.00 | 11,736.00 | 655.00 |
| .011 Short-Term Disability/Life | 1,233.00 | 1,370.00 | (137.00) |

Budget v Actual
County of Carroll New Hampshire
December 31, 2023

| | Budget | Dec 31 2023 | Remaining |
|---------------------------------------|------------|-------------|--------------|
| .012 Medical Insurance | 23,146.00 | 23,369.00 | (223.00) |
| .013 Retirement | 27,570.00 | 26,864.00 | 706.00 |
| .014 Workers Compensation | 522.00 | 522.00 | - |
| .015 Unemployment Compensation | 147.00 | 147.00 | - |
| .016 Dental Insurance | 1,179.00 | 1,234.00 | (55.00) |
| .017 Education and Conferences | 4,000.00 | 400.00 | 3,600.00 |
| .018 Medicare | 2,898.00 | 2,745.00 | 153.00 |
| .027 Recruitment and Retention | 5,000.00 | 6,518.00 | (1,518.00) |
| .029 Criminal Records | 1,500.00 | 1,075.00 | 425.00 |
| .036 Office Supplies | 1,000.00 | 1,225.00 | (225.00) |
| .037 Dues Licenses Subscriptions | 300.00 | 61.00 | 239.00 |
| .038 Postage | 200.00 | 105.00 | 95.00 |
| .067 Advertising | 1,500.00 | 3,287.00 | (1,787.00) |
| .068 Telephone | 550.00 | 493.00 | 57.00 |
| .070 Travel | 1,500.00 | 437.00 | 1,063.00 |
| .088 Photocopier | 1,000.00 | 736.00 | 264.00 |
| .090 Software-Department Specific | 79,884.00 | 74,064.00 | 5,820.00 |
| .097 New Equipment | 1.00 | - | 1.00 |
| | 365,375.00 | 352,897.00 | 12,478.00 |
| 4193 REGISTRY OF DEEDS | | | |
| .005 Overtime | 500.00 | - | 500.00 |
| .008 Register of Deeds Salary | 73,000.00 | 72,992.00 | 8.00 |
| .009 Salaries | 237,170.00 | 237,214.00 | (44.00) |
| .010 Social Security | 19,262.00 | 18,382.00 | 880.00 |
| .011 Short-Term Disability/Life | 1,722.00 | 2,132.00 | (410.00) |
| .012 Medical Insurance | 69,488.00 | 70,159.00 | (671.00) |
| .013 Retirement | 42,857.00 | 42,841.00 | 16.00 |
| .014 Workers Compensation | 839.00 | 839.00 | - |
| .015 Unemployment Compensation | 247.00 | 247.00 | - |
| .016 Dental Insurance | 1,965.00 | 2,057.00 | (92.00) |
| .017 Education and Conferences | 2,000.00 | 537.00 | 1,463.00 |
| .018 Medicare | 4,505.00 | 4,299.00 | 206.00 |
| .024 Contracted Equip and Services | 9,400.00 | 871.00 | 8,529.00 |
| .029 Fees and Services | 1.00 | - | 1.00 |
| .035 Archival Papers and Covers | 2,500.00 | (4,778.00) | 7,278.00 |
| .036 Office Supplies | 1,620.00 | (2,728.00) | 4,348.00 |
| .037 Dues Licenses Subscriptions | 400.00 | 350.00 | 50.00 |
| .038 Postage | 2,000.00 | 1,341.00 | 659.00 |
| .039.999 Archival Records Maintenance | - | 729,186.00 | (729,186.00) |
| .061 Electricity | 22,980.00 | 15,767.00 | 7,213.00 |
| .065 Propane | 4,426.00 | 3,336.00 | 1,090.00 |
| .068 Telephone | 1,620.00 | 553.00 | 1,067.00 |
| .070 Travel | 500.00 | 460.00 | 40.00 |
| .088 Document Copier | 6,000.00 | 2,737.00 | 3,263.00 |
| .093 Property and Liability Insurance | 5,340.00 | 5,340.00 | - |

Budget v Actual
County of Carroll New Hampshire
December 31, 2023

| | Budget | Dec 31 2023 | Remaining |
|--|---------------|--------------------|------------------|
| .097 New Equipment | 1,000.00 | - | 1,000.00 |
| | 511,342.00 | 1,204,134.00 | (692,792.00) |
| 4195 COUNTY FACILITIES | | | |
| 005.901 Overtime | 1,000.00 | 476.00 | 524.00 |
| 009.901 Salary | 72,616.00 | 75,174.00 | (2,558.00) |
| 010.901 Social Security | 4,503.00 | 4,546.00 | (43.00) |
| 011.901 Short Term Disability | 454.00 | 497.00 | (43.00) |
| 012.901 Medical Insurance | 6,951.00 | 7,019.00 | (68.00) |
| 013.901 Retirement | 11,039.00 | 10,351.00 | 688.00 |
| 014.901 Workers Compensation | 3,311.00 | 3,311.00 | - |
| 015.901 Unemployment Tax | 49.00 | 49.00 | - |
| 016.901 Dental Insurance | 511.00 | 535.00 | (24.00) |
| 018.901 Medicare | 1,053.00 | 1,063.00 | (10.00) |
| 029.901 Fees and Services-Admin Bldg | 22,650.00 | 16,584.00 | 6,066.00 |
| 029.902 Fees and Services-Annex | 3,750.00 | 5,868.00 | (2,118.00) |
| .029.903 Fees and Services-Courthouse | 350.00 | 184.00 | 166.00 |
| .039.901 Maintenance Supplies-Admin | 3,300.00 | 3,154.00 | 146.00 |
| .061.902 Electricity- Annex | 34,755.00 | 11,298.00 | 23,457.00 |
| .061.903 Electricity - Courthouse | 300.00 | 711.00 | (411.00) |
| .065.000 Propane/Oil | - | 21,881.00 | (21,881.00) |
| .065.901 Propane/Oil | - | 14,018.00 | (14,018.00) |
| .065.902 Propane/Oil - Annex | 12,240.00 | 8,130.00 | 4,110.00 |
| .073.901 Vehicle Expense | 2,000.00 | 1,523.00 | 477.00 |
| .080.901 Care of Grounds - Admin Bldg | 1,000.00 | 1,081.00 | (81.00) |
| .081.901 Maintenance - Admin Bldg | 27,790.00 | 21,321.00 | 6,469.00 |
| .081.902 Maintenance - Annex | 5,000.00 | 10,678.00 | (5,678.00) |
| .081.903 Maintenance | 500.00 | 460.00 | 40.00 |
| .085.901 Property Tax - County Land | 8,000.00 | 3,917.00 | 4,083.00 |
| .085.903 Property Tax - Courthouse | 500.00 | 2,209.00 | (1,709.00) |
| .093.902 Property and Liability - Annex | 3,250.00 | 3,250.00 | - |
| .093.903 Property and Liability - Courthouse | 258.00 | 258.00 | - |
| .097.901 New Equipment | 500.00 | 4,453.00 | (3,953.00) |
| | 227,630.00 | 233,999.00 | (6,369.00) |
| 4199 SPECIAL FEES & SERVICES | | | |
| .009 STD Wages (reimbursed) | | 24,381.00 | (24,381.00) |
| .010 STD Social Security (reimbursed) | | 347.00 | (347.00) |
| .012 Medical Insurance | | (2,811.00) | 2,811.00 |
| .018 STD Medicare (reimbursed) | | 81.00 | (81.00) |
| | | 21,998.00 | (21,998.00) |
| 4200 INFORMATION TECHNOLOGY | | | |
| .007 Salary | 90,000.00 | 36,813.00 | 53,187.00 |
| .010 Social Security | 5,580.00 | 2,233.00 | 3,347.00 |
| .011 Short Term Disability | 535.00 | 156.00 | 379.00 |
| .012 Medical Insurance | 23,171.00 | 3,033.00 | 20,138.00 |
| .013 Retirement | 12,415.00 | 4,740.00 | 7,675.00 |

Budget v Actual
County of Carroll New Hampshire
December 31, 2023

| | Budget | Dec 31 2023 | Remaining |
|-------------------------------------|---------------|--------------------|------------------|
| .014 Workers Compensation | 279.00 | 279.00 | - |
| .015 Unemployment Tax | 49.00 | 49.00 | - |
| .016 Dental Insurance | 393.00 | 109.00 | 284.00 |
| .017 Training-County Wide | 1.00 | - | 1.00 |
| .018 Medicare | 1,305.00 | 522.00 | 783.00 |
| .029 Licensing | 45,705.00 | 25,574.00 | 20,131.00 |
| .036 Supplies and Repairs | 11,200.00 | 7,555.00 | 3,645.00 |
| .066 Computer Expense Contracts | 91,000.00 | 3,435.00 | 87,565.00 |
| .068 Telephone and Internet | 41,500.00 | 39,971.00 | 1,529.00 |
| .097 New Equipment | 25,000.00 | 29,618.00 | (4,618.00) |
| .098 County Wide Contracts | 121,129.00 | 123,340.00 | (2,211.00) |
| | 469,262.00 | 277,427.00 | 191,835.00 |
| 4211 SHERIFF DEPARTMENT | | | |
| .002 Details | 15,000.00 | 15,288.00 | (288.00) |
| .003 Town Agreements | 29,200.00 | 31,650.00 | (2,450.00) |
| .005 Overtime | 40,000.00 | 127,386.00 | (87,386.00) |
| .007 Sheriff-Deputies | 998,982.00 | 891,165.00 | 107,817.00 |
| .009 Salary-Sheriff | 85,000.00 | 85,000.00 | - |
| .010 Social Security | 15,000.00 | 17,936.00 | (2,936.00) |
| .011 Court Bailiffs | 100,000.00 | 148,032.00 | (48,032.00) |
| .012 Medical Insurance (inc dental) | 214,629.00 | 217,935.00 | (3,306.00) |
| .013 Retirement | 288,582.00 | 294,692.00 | (6,110.00) |
| .014 Workers Compensation | 24,601.00 | 24,601.00 | - |
| .015 Unemployment Compensation | 637.00 | 637.00 | - |
| .017 Education and Conferences | 3,500.00 | 2,231.00 | 1,269.00 |
| .018 Medicare | 16,956.00 | 18,182.00 | (1,226.00) |
| .019 US Forestry Salaries | 9,500.00 | 10,000.00 | (500.00) |
| .021 Short-Term Disability/Life | 3,548.00 | 2,680.00 | 868.00 |
| .029 Fees and Services | 1,500.00 | 1,029.00 | 471.00 |
| .036 Office Supplies | 2,000.00 | 1,888.00 | 112.00 |
| .037 Dues Licenses Subscriptions | 2,200.00 | 2,145.00 | 55.00 |
| .044 K9 Expense | 1,500.00 | 714.00 | 786.00 |
| .045 Deputy Expense | 1,000.00 | 549.00 | 451.00 |
| .046 Investigative Supplies | 1,500.00 | 334.00 | 1,166.00 |
| .052 Uniforms | 11,000.00 | 10,070.00 | 930.00 |
| .061 Electricity | 18,805.00 | 14,025.00 | 4,780.00 |
| .065 Propane | 3,125.00 | 2,380.00 | 745.00 |
| .068 Telephone | 11,700.00 | 11,200.00 | 500.00 |
| .069 Radio Communication Expense | 3,500.00 | 3,470.00 | 30.00 |
| .073 Vehicle Expense | 75,000.00 | 72,576.00 | 2,424.00 |
| .078 Generator | 1,100.00 | 1,865.00 | (765.00) |
| .081 Maintenance | 650.00 | - | 650.00 |
| .088 Photo Copier Expense | 700.00 | 700.00 | - |
| .090 Software-Department Specific | 18,411.00 | 17,905.00 | 506.00 |

Budget v Actual
County of Carroll New Hampshire
December 31, 2023

| | Budget | Dec 31 2023 | Remaining |
|---------------------------------------|---------------|--------------------|------------------|
| .091 Extraditions | 250.00 | 12.00 | 238.00 |
| .093 Property and Liability Insurance | 69,959.00 | 69,959.00 | - |
| .095 Firearm Training Equipment | 10,000.00 | 9,698.00 | 302.00 |
| .097 New Equipment | 8,000.00 | 8,000.00 | - |
| | 2,087,035.00 | 2,115,934.00 | (28,899.00) |
| 4214 DISPATCH CENTER | | | |
| .005 Overtime | 91,052.00 | 91,052.00 | - |
| .009 Salary | 626,597.00 | 499,521.00 | 127,076.00 |
| .010 Social Security | 41,581.00 | 35,060.00 | 6,521.00 |
| .011 Short-Term Disability/Life | 3,041.00 | 1,809.00 | 1,232.00 |
| .012 Medical Insurance | 130,334.00 | 93,081.00 | 37,253.00 |
| .013 Retirement | 87,688.00 | 75,983.00 | 11,705.00 |
| .014 Workers Compensation | 2,439.00 | 2,439.00 | - |
| .015 Unemployment Compensation | 686.00 | 686.00 | - |
| .017 Education and Conferences | 3,000.00 | 894.00 | 2,106.00 |
| .018 Medicare | 9,724.00 | 8,221.00 | 1,503.00 |
| .029 Fees and Services | 200.00 | 90.00 | 110.00 |
| .036 Office Supplies | 1,800.00 | 1,794.00 | 6.00 |
| .067 NCIC Terminal Expense | 1.00 | - | 1.00 |
| .068 Telephone | 5,000.00 | 4,736.00 | 264.00 |
| .069 Radio/Communication | 37,000.00 | 34,276.00 | 2,725.00 |
| .070 Travel | 300.00 | - | 300.00 |
| .088 Photocopier | 500.00 | 419.00 | 81.00 |
| .090 Software-Department Specific | 9,536.00 | 9,435.00 | 101.00 |
| .097 New Equipment | 1,500.00 | 1,500.00 | - |
| | 1,051,979.00 | 860,996.00 | 190,984.00 |
| 4230 CORRECTIONS | | | - |
| .005 Overtime | 85,000.00 | 74,500.00 | 10,500.00 |
| .007 Administrative Salaries | 520,466.00 | 520,466.00 | - |
| .008 Nursing Salaries | 1.00 | - | 1.00 |
| .009 Salaries | 1,657,304.00 | 1,528,019.00 | 129,285.00 |
| .010 Social Security | 12,729.00 | 10,531.00 | 2,198.00 |
| .011 Short Term DisabilityLife | 13,354.00 | 10,056.00 | 3,298.00 |
| .012 Medical Insurance | 566,999.00 | 401,477.00 | 165,522.00 |
| .013 Retirement | 734,045.00 | 622,214.00 | 111,831.00 |
| .014 Workers Compensation | 61,490.00 | 61,490.00 | - |
| .015 Unemployment Compensation | 1,813.00 | 1,813.00 | - |
| .016 Dental Insurance | 10,608.00 | 8,320.00 | 2,288.00 |
| .017 Education and Training | 11,000.00 | 4,878.00 | 6,122.00 |
| .018 Medicare | 34,413.00 | 29,429.00 | 4,984.00 |
| .023 Agency Services | 1.00 | - | 1.00 |
| .024 Legal | 1,200.00 | - | 1,200.00 |
| .025 Medical Services and Supplies | 700,000.00 | 673,126.00 | 26,875.00 |
| .026 Medical Doctor Expense | 1.00 | - | 1.00 |

Budget v Actual
County of Carroll New Hampshire
December 31, 2023

| | Budget | Dec 31 2023 | Remaining |
|---------------------------------------|---------------|--------------------|------------------|
| .027 Mental Health | 19,300.00 | - | 19,300.00 |
| .028 Inmate Programs | 15,000.00 | 14,044.00 | 956.00 |
| .029 Fees and Services | 38,600.00 | 22,115.00 | 16,485.00 |
| .030 Academy | 3,700.00 | 3,690.00 | 10.00 |
| .036 Office Supplies | 3,500.00 | 2,660.00 | 840.00 |
| 037 Dues Licenses Subscriptions | 3,000.00 | 3,000.00 | - |
| 038 Postage | 1,000.00 | 818.00 | 182.00 |
| .039 Supplies | 44,300.00 | 37,780.00 | 6,520.00 |
| .041 Chaplin | 4,800.00 | 4,800.00 | - |
| .051 Meals/Pantry Stock/Kit Items | 241,907.00 | 241,907.00 | - |
| .052 Uniforms | 11,000.00 | 10,446.00 | 554.00 |
| .053 Clothing-Inmates | 8,500.00 | 7,886.00 | 614.00 |
| .054 Inmate Bedding/Mattress | 3,000.00 | 2,877.00 | 123.00 |
| .055 Offender Compensation | 2,000.00 | - | 2,000.00 |
| .058 Electronic Monitoring | 3,000.00 | 531.00 | 2,469.00 |
| .061 Electricity | 94,625.00 | 94,126.00 | 499.00 |
| .065 Propane | 101,530.00 | 74,550.00 | 26,980.00 |
| 067 Advertising | 500.00 | - | 500.00 |
| .068 Telephone | 5,000.00 | 3,538.00 | 1,462.00 |
| .069 Laundry | 1,500.00 | 1,418.00 | 82.00 |
| .070 Travel | 6,500.00 | 6,286.00 | 214.00 |
| .072 Vehicle Lease/Purchase | 1.00 | - | 1.00 |
| .073 Vehicle Expenses | 9,000.00 | 8,164.00 | 836.00 |
| .076 Special Inmate Medical | 1.00 | - | 1.00 |
| .081 Maintenance/Building Repair | 57,500.00 | 45,594.00 | 11,906.00 |
| .088 Photocopier | 6,000.00 | 5,560.00 | 440.00 |
| .090 Software | 13,450.00 | 8,947.00 | 4,503.00 |
| .093 Property and Liability Insurance | 103,512.00 | 103,512.00 | - |
| .095 Firearms Training and Equipment | 3,500.00 | 3,421.00 | 79.00 |
| .096 Less Lethal Equipment | 4,000.00 | 3,988.00 | 12.00 |
| .097 New Equipment | 3,500.00 | 3,388.00 | 112.00 |
| .098 Commissary expenses | - | 16,005.00 | (16,005.00) |
| | 5,223,150.00 | 4,677,370.00 | 545,781.00 |
| 4302 DEPARTMENT PUBLIC WORKS | | | |
| .005 Overtime | 5,000.00 | 3,098.00 | 1,902.00 |
| .009 Salaries | 171,416.00 | 159,260.00 | 12,156.00 |
| .010 Social Security | 10,938.00 | 9,865.00 | 1,073.00 |
| .011 Short Term Disability | 857.00 | 931.00 | (74.00) |
| .012 Medical Insurance | 23,171.00 | 11,684.00 | 11,487.00 |
| .013 Retirement | 19,569.00 | 19,399.00 | 170.00 |
| .014 Workers' Compensation | 4,497.00 | 4,497.00 | - |
| .015 Unemployment Tax | 210.00 | 210.00 | - |
| .016 Dental Insurance | 1,179.00 | 790.00 | 389.00 |
| .017 Education and Conferences | 700.00 | 510.00 | 190.00 |

Budget v Actual
County of Carroll New Hampshire
December 31, 2023

| | Budget | Dec 31 2023 | Remaining |
|--|---------------|--------------------|------------------|
| .018 Medicare | 2,558.00 | 2,307.00 | 251.00 |
| .027 Water Testing | 10,000.00 | 7,213.00 | 2,787.00 |
| .029 Supplies | 7,000.00 | 5,476.00 | 1,524.00 |
| .036 Office Supplies | 250.00 | 41.00 | 209.00 |
| .037 Dues Licenses Subscriptions | 675.00 | 203.00 | 472.00 |
| .038 Postage | 175.00 | 12.00 | 163.00 |
| .052 Uniforms | 600.00 | 515.00 | 85.00 |
| .061 Electricity | 10,950.00 | 9,740.00 | 1,210.00 |
| .062 Gasoline/Diesel | 9,500.00 | 6,831.00 | 2,669.00 |
| .064 Septic Removal | 26,000.00 | 24,570.00 | 1,430.00 |
| .065 Propane | 2,100.00 | 1,989.00 | 111.00 |
| .067 Advertising | 200.00 | - | 200.00 |
| .068 Telephone | 1,750.00 | 1,361.00 | 389.00 |
| .070 Travel | 1.00 | - | 1.00 |
| .072 Vehicle-Equip Lease/Purch | 1.00 | - | 1.00 |
| .073 Vehicle Expense | 4,000.00 | 3,785.00 | 215.00 |
| .075 Sand/Salt/Ash | 16,000.00 | 13,727.00 | 2,273.00 |
| .076 Chemicals | 1,200.00 | 869.00 | 331.00 |
| .078 Generator | 800.00 | 778.00 | 22.00 |
| .081 Maintenance Repairs | 8,000.00 | 5,311.00 | 2,689.00 |
| .082 Equipment Repairs | 7,750.00 | 6,486.00 | 1,264.00 |
| .090 Software-Department Specific | 500.00 | 354.00 | 146.00 |
| .093 Property and Liability Insurance | 5,463.00 | 5,463.00 | - |
| .097 New Equipment | 1,500.00 | 11,041.00 | (9,541.00) |
| .099 Purchase/Resale | 1,500.00 | - | 1,500.00 |
| | 356,010.00 | 318,316.00 | 37,695.00 |
| 4449 HUMAN SERVICES (BEAS) | | | |
| .056 BEAS | 5,726,700.00 | 5,477,878.00 | 248,822.00 |
| | 5,726,700.00 | 5,477,878.00 | 248,822.00 |
| 4611 Cooperative Extension Services | | | |
| .001 UNH Cooperative Extension | 295,627.00 | 295,627.00 | - |
| | 295,627.00 | 295,627.00 | - |
| 4659 REGIONAL APPROPRIATIONS | | | |
| .089 White Horse Addiction Center | 125,000.00 | 125,000.00 | - |
| .099 Child Advocacy Center | 55,000.00 | 55,000.00 | - |
| .151 VNA&Hospice Carroll County | 75,000.00 | 75,000.00 | - |
| .153 Retired Senior Volunteer Program | 75,000.00 | 75,000.00 | - |
| .155 Conservation District | 50,000.00 | 50,000.00 | - |
| .157 Mt. Washington Valley Recovery | 15,000.00 | 15,000.00 | - |
| .158 End 68 Hours of Hunger | 5,000.00 | 5,000.00 | - |
| .160 The Nick | 15,000.00 | 15,000.00 | - |
| .161 Lakes Region Humane Society | 5,000.00 | 5,000.00 | - |
| .162 Carroll County Adult Education | 45,000.00 | 45,000.00 | - |
| .163 Bearcamp Valley | 25,000.00 | 25,000.00 | - |

Budget v Actual
County of Carroll New Hampshire
December 31, 2023

| | Budget | Dec 31 2023 | Remaining |
|---|----------------------|----------------------|-------------------|
| .164 Court Appointed Special Advocates (CASA) | - | - | - |
| .165 Mt. Washington Valley Adult Day Center | - | - | - |
| | 490,000.00 | 490,000.00 | - |
| 4711 LONG TERM DEBT | | | |
| .098 Registry Project | 290,000.00 | 290,000.00 | - |
| .157 Energy Upgrade | 202,565.00 | 202,632.00 | (67.00) |
| .170 Corrections - Security | 66,546.00 | 89,260.00 | (22,714.00) |
| | 559,111.00 | 581,892.00 | (22,781.00) |
| 4721-23 INTEREST EXPENSE | | | |
| 21.098 Registry Project | 158,855.00 | 158,855.00 | - |
| 21.157 Energy Upgrade | 75,251.00 | 75,295.00 | (44.00) |
| 21.170 Corrections - Security | 33,978.00 | - | 33,978.00 |
| 23.100 Tax Anticipation Notes | 190,000.00 | 149,891.00 | 40,109.00 |
| | 458,084.00 | 384,041.00 | 74,043.00 |
| 4901 CAPITAL EXPENDITURES | | | |
| .089 Administration Building | - | 3,700.00 | (3,700.00) |
| .091 Lightning Strike | - | 46,867.00 | (46,867.00) |
| .094 DPW | 31,456.00 | 37,314.00 | (5,858.00) |
| .095 Sheriff/Dispatch | 72,414.00 | 287,936.00 | (215,522.00) |
| .097 Jail | 15,000.00 | 743,054.00 | (728,054.00) |
| .099 MVC | 90,000.00 | 79,179.00 | 10,821.00 |
| .191 Flood - Road Repair (FEMA Reimbursement) | | 2,285.00 | (2,285.00) |
| .197 Corrections - IT Reimbursement | | - | - |
| .900 Loan and Lease Proceeds | | (732,555.00) | 732,555.00 |
| | 208,870.00 | 467,780.00 | (258,910.00) |
| 4911 TRANSFER-NON CAPITAL RESERVE | 40,000.00 | 40,000.00 | |
| | 40,000.00 | 40,000.00 | - |
| Total General Fund | 20,200,992.00 | 19,794,014.00 | 406,982.00 |
| 300 MOUNTAIN VIEW COMMUNITY | | | |
| 4411 ADMINISTRATION | | | |
| .005 Overtime | 800.00 | 588.00 | 212.00 |
| .009 Salary-Administration | 349,332.00 | 344,184.00 | 5,148.00 |
| .010 Social Security | 21,709.00 | 20,633.00 | 1,076.00 |
| .011 Short Term Disability (ALL) | 33,000.00 | 32,727.00 | 273.00 |
| .012 Medical Insurance (ALL) | 1,992,028.00 | 1,507,411.00 | 484,617.00 |
| .013 Retirement | 48,301.00 | 43,905.00 | 4,396.00 |
| .014 Workers' Compensation (ALL) | 202,446.00 | 182,450.00 | 19,996.00 |
| .015 Unemployment Tax (ALL) | 8,842.00 | 9,263.00 | (421.00) |
| .016 Dental Insurance (ALL) | 53,832.00 | 41,031.00 | 12,801.00 |
| .017 Education and Conferences | 7,000.00 | 4,290.00 | 2,710.00 |
| .018 Medicare | 5,078.00 | 4,825.00 | 253.00 |
| .021 Auditing and Legal | 108,792.00 | 108,749.00 | 43.00 |

Budget v Actual
County of Carroll New Hampshire
December 31, 2023

| | Budget | Dec 31 2023 | Remaining |
|---------------------------------------|--------------|--------------|--------------|
| .029 Fees and Services | 5,481.00 | 5,482.00 | (1.00) |
| .036 Office Supplies | 8,500.00 | 8,479.00 | 21.00 |
| .037 Dues Licenses Subscriptions | 6,549.00 | 6,549.00 | - |
| .038 Postage | 2,500.00 | 1,598.00 | 902.00 |
| .045 MQUIP-Bed Tax | 604,215.00 | 629,564.00 | (25,349.00) |
| .067 Advertising | 500.00 | - | 500.00 |
| .068 Telephone | 4,500.00 | 4,081.00 | 419.00 |
| .088 Photocopier | 18,000.00 | 14,070.00 | 3,931.00 |
| .090 Software - Department Specific | 82,157.00 | 80,102.00 | 2,055.00 |
| .093 Property and Liability Insurance | 25,353.00 | 25,353.00 | - |
| .097 New Equipment | - | - | - |
| .999 Bad Debt | | 106,087.00 | (106,087.00) |
| | 3,588,915.00 | 3,181,421.00 | 407,495.00 |
| 4412 DIETERY | | | |
| .005 Overtime | 15,000.00 | 14,543.00 | 457.00 |
| .009 Salaries | 1,099,200.00 | 1,005,573.00 | 93,627.00 |
| .010 Social Security | 69,080.00 | 61,158.00 | 7,922.00 |
| .013 Retirement | 122,218.00 | 107,326.00 | 14,892.00 |
| .017 Education and Conferences | 3,249.00 | 1,601.00 | 1,648.00 |
| .018 Medicare | 16,156.00 | 14,303.00 | 1,853.00 |
| .023 Consultant | 20,586.00 | 21,025.00 | (439.00) |
| .037 Dues Licenses Subscriptions | 2,767.00 | 1,384.00 | 1,383.00 |
| .039 General Supplies | 80,000.00 | 84,273.00 | (4,273.00) |
| .050 Food | 668,150.00 | 697,282.00 | (29,132.00) |
| .052 Uniforms | 5,000.00 | 6,176.00 | (1,176.00) |
| .082 Equipment Maintenance and Repair | 20,200.00 | 12,570.00 | 7,630.00 |
| .097 New Equipment | 1.00 | 16,942.00 | (16,941.00) |
| | 2,121,607.00 | 2,044,156.00 | 77,451.00 |
| 4413 NURSING | | | - |
| .005 Overtime | 268,000.00 | 339,115.00 | (71,115.00) |
| .006 Salary-Nursing Secretary | 169,688.00 | 161,299.00 | 8,389.00 |
| .007 Salary-LNA MNA | 2,763,181.00 | 2,806,808.00 | (43,627.00) |
| .008 Salary-Charge+Supervisor | 1,557,732.00 | 1,507,509.00 | 50,223.00 |
| .010 Social Security | 357,107.00 | 282,829.00 | 74,278.00 |
| .013 Retirement | 625,553.00 | 473,147.00 | 152,406.00 |
| .017 Education and Conferences | 20,000.00 | 6,762.00 | 13,238.00 |
| .018 Medicare | 83,517.00 | 66,146.00 | 17,371.00 |
| .023 Agency Staff | 900,000.00 | 1,813,386.00 | (913,386.00) |
| .029 Fees and Services | 3,600.00 | 3,459.00 | 141.00 |
| .036 Office Supplies | 6,000.00 | 6,273.00 | (273.00) |
| .038 Postage | 300.00 | 94.00 | 206.00 |
| .039 Supplies | 275,000.00 | 300,262.00 | (25,262.00) |
| .040 Pharmacy-Skilled | 21,000.00 | 21,634.00 | (634.00) |
| .041 Pharmacy | 60,000.00 | 65,517.00 | (5,517.00) |
| .052 Uniforms | 7,000.00 | 5,589.00 | 1,411.00 |

Budget v Actual
County of Carroll New Hampshire
December 31, 2023

| | | Budget | Dec 31 2023 | Remaining |
|-------------|---------------------------------------|---------------|--------------------|------------------|
| | .082 Equipment Repair and Maintenance | 8,500.00 | 8,500.00 | - |
| | .097 New Equipment | 1.00 | - | 1.00 |
| | | 7,126,179.00 | 7,868,329.00 | (742,150.00) |
| 4414 | ENVIRONMENTAL SERVICES | | | - |
| | .005 Overtime | 24,742.00 | 24,742.00 | - |
| | .009 Salary | 874,808.00 | 742,558.00 | 132,250.00 |
| | .010 Social Security | 55,830.00 | 45,266.00 | 10,564.00 |
| | .013 Retirement | 118,413.00 | 98,138.00 | 20,275.00 |
| | .017 Education and Conferences | 1,792.00 | 1,792.00 | - |
| | .018 Medicare | 13,057.00 | 10,586.00 | 2,471.00 |
| | .029 Contracted Fees and Services | 116,450.00 | 112,466.00 | 3,984.00 |
| | .039 General Operating Supplies | 84,338.00 | 83,318.00 | 1,020.00 |
| | .052 Uniforms | 3,300.00 | 3,054.00 | 246.00 |
| | .055 Cable Television | 19,828.00 | 15,290.00 | 4,538.00 |
| | .061 Electricity | 170,058.00 | 149,604.00 | 20,454.00 |
| | .065 Propane | 107,886.00 | 97,489.00 | 10,397.00 |
| | .066 Pellets | 22,500.00 | 6,669.00 | 15,831.00 |
| | .068 Septic Removal | 14,125.00 | 3,900.00 | 10,225.00 |
| | .073 Vehicle Expense | 5,468.00 | 5,468.00 | - |
| | .078 Generator Expense | 1,350.00 | 1,035.00 | 315.00 |
| | .080 Care of Grounds | 20,000.00 | 378.00 | 19,622.00 |
| | .081 Building Repair and Maintenance | 53,430.00 | 47,681.00 | 5,749.00 |
| | .097 New Equipment | 1,000.00 | 156.00 | 844.00 |
| | | 1,708,375.00 | 1,449,590.00 | 258,785.00 |
| 4415 | PHYSICIAN & PHARMACY | | | |
| | .020 Employee Physicals | 2,181.00 | 2,181.00 | - |
| | .023 Consultants | 50,000.00 | 46,170.00 | 3,830.00 |
| | .024 Physician Services | 42,000.00 | 42,000.00 | - |
| | .034 Oxygen | 26,075.00 | 26,075.00 | - |
| | | 120,256.00 | 116,426.00 | 3,830.00 |
| 4416 | PHYSICAL THERAPY | | | |
| | .039 Supplies | 9,565.00 | 3,625.00 | 5,940.00 |
| | .040 PT - Skilled | 48,000.00 | 45,250.00 | 2,750.00 |
| | .041 PT - Part B | 136,000.00 | 133,244.00 | 2,756.00 |
| | .082 Equip Maint & Repair | 2,185.00 | 2,185.00 | - |
| | | 195,750.00 | 184,304.00 | 11,446.00 |
| 4417 | RECREATIONAL THERAPY | | | |
| | .005 Overtime | 1,500.00 | 279.00 | 1,221.00 |
| | .009 Salaries | 401,191.00 | 389,092.00 | 12,099.00 |
| | .010 Social Security | 24,106.00 | 22,556.00 | 1,550.00 |
| | .013 Retirement | 51,181.00 | 53,552.00 | (2,371.00) |
| | .017 Education and Conferences | 3,500.00 | 1,939.00 | 1,561.00 |
| | .018 Medicare | 5,817.00 | 5,275.00 | 542.00 |
| | .039 Supplies | 4,000.00 | 3,868.00 | 132.00 |
| | .057 Activity Services | 2,250.00 | 1,569.00 | 681.00 |

Budget v Actual
County of Carroll New Hampshire
December 31, 2023

| | | Budget | Dec 31 2023 | Remaining |
|-------------|------------------------------|----------------------|----------------------|-------------------|
| .074 | Entertainment | 5,500.00 | 5,001.00 | 499.00 |
| .097 | New Equipment | 1.00 | - | 1.00 |
| | | 499,046.00 | 483,131.00 | 15,915.00 |
| 4418 | SOCIAL SERVICES | | | |
| .009 | Salary | 149,414.00 | 149,454.00 | (40.00) |
| .010 | Social Security | 9,264.00 | 8,724.00 | 540.00 |
| .013 | Retirement | 20,612.00 | 20,593.00 | 19.00 |
| .017 | Education and Conferences | 730.00 | - | 730.00 |
| .018 | Medicare | 2,167.00 | 2,040.00 | 127.00 |
| .036 | Office Supplies | 500.00 | 640.00 | (140.00) |
| .038 | Postage | 50.00 | - | 50.00 |
| .070 | Travel | 500.00 | - | 500.00 |
| .097 | New Equipment | 1.00 | - | 1.00 |
| | | 183,238.00 | 181,451.00 | 1,787.00 |
| 4419 | SPECIAL SERVICES | | | |
| .054 | Speech Therapy-Skilled | 12,000.00 | 8,916.00 | 3,084.00 |
| .055 | Speech Therapy - Part B | 56,350.00 | 30,347.00 | 26,003.00 |
| .056 | Occupational Therapy-Skilled | 33,500.00 | 36,430.00 | (2,930.00) |
| .057 | Occupational Therapy-Part B | 101,220.00 | 115,922.00 | (14,702.00) |
| .058 | Laboratory-Skilled | 6,400.00 | 5,064.00 | 1,336.00 |
| .060 | Radiology-Skilled | 3,100.00 | 3,382.00 | (282.00) |
| .064 | Ambulance-Skilled | 1,000.00 | - | 1,000.00 |
| .068 | Respiratory Therapy | 500.00 | - | 500.00 |
| | | 214,070.00 | 200,061.00 | 14,009.00 |
| 4721 | INTEREST EXPENSE | | | |
| .099 | MVC Bond Interest | 388,875.00 | 388,875.00 | - |
| | | 388,875.00 | 388,875.00 | - |
| 4711 | LONG TERM DEBT | | | |
| .099 | MVC Bond-2030-Principal | 980,000.00 | 980,000.00 | - |
| | | 980,000.00 | 980,000.00 | - |
| | TOTAL MVC | 17,126,311.00 | 17,077,744.00 | 48,568.00 |
| | GRAND TOTAL | 37,327,303.00 | 36,871,758.00 | 455,550.00 |

| |
|--|
| County of Carroll, NH Trust Funds - December 31, 2023 |
|--|

Edna Dube Fund - Certificate of Deposit

| | | |
|-----------------------------|----|----------------|
| Balance - December 31, 2022 | \$ | 201,100 |
| Interest Earnings | \$ | 7,368 |
| Balance - December 31, 2023 | \$ | <u>208,468</u> |

Mountain View Gift Cart Account

| | | |
|-----------------------------|----|----------------|
| Balance - December 31, 2022 | \$ | 54,974 |
| Donations | \$ | 5,024 |
| Interest Earnings | \$ | 152 |
| Disbursements | \$ | <u>(4,709)</u> |
| Balance - December 31, 2023 | \$ | <u>55,441</u> |

Eleanor Black Sidelinger Nurses Fund

| | | |
|--|----|----------------|
| Balance - December 31, 2022 | \$ | 35,690 |
| Net Investment Earnings | \$ | 4,038 |
| Investment Fees | \$ | (237) |
| Earnings Distribution to Mountain View Nursing | \$ | <u>(1,362)</u> |
| Balance - December 31, 2023 | \$ | <u>38,129</u> |

Please find the County of Carroll, NH Trust Fund accounts for the year ended December 31, 2023. These accounts have been reconciled and included as part of the County's year end figures presented for audit.

Respectfully,

Bonnie Batchelder, CFO

Bonnie K. Batchelder, CFO

County of Carroll, New Hampshire
Non-Capital Reserve - Accrued Benefits
Year Ended December 31, 2023 and 2022

| | |
|---|--------------------|
| Janaury 1, 2022, Cash Balance | \$ 150,226 |
| Transfer from County | \$ 34,000 |
| Interest Earnings | \$ 249 |
| December 31, 2022, Cash Balance | <u>\$ 184,475</u> |
| December 31, 2022, Due to County | <u>\$ (75,848)</u> |
| Total 2022 Expenditures | <u>\$ 75,848</u> |
| Janaury 1, 2023, Cash Balance | \$ 184,475 |
| Transfer from County | \$ 40,000 |
| Interest Earnings | \$ 39 |
| DPW Transfer - Truck | \$ (49,984) |
| Accrued Benefit Transfers Reimbursed to County) | \$ (170,526) |
| December 31, 2023 | <u>\$ 4,005</u> |
| December 31, 2023, Due to County | <u>\$ (87,450)</u> |
| Total 2023 Expenditures | <u>\$ 232,111</u> |
| Proof: | |
| Janaury 1, 2022, Beginning Balance | \$ 150,226 |
| Total Inflows: | |
| Transfer from County 2022 and 2023 Budget | \$ 74,000 |
| Interest Income | \$ 288 |
| Total Outflows | \$ (220,510) |
| December 31, 2023, Ending Balance | <u>\$ 4,004</u> |
| December 31, 2023, Due to County General | <u>\$ 87,450</u> |

The 2023 audit, in its entirety, can be viewed on the County website at www.carrollcountynh.gov and is available for inspection at Carroll County Finance Office, 95 Water Village Road, Ossipee, NH during regular business hours.

May 15, 2024

To the Board of Commissioners
County of Carroll, New Hampshire

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Carroll, New Hampshire for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 2, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County of Carroll, New Hampshire are described in Note 1 to the financial statements. During the year ended December 31, 2023, the County adopted and implemented GASB Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* and GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*. There was no effect on beginning of the year balances as a result of the adoption of the new standards (see Note 15 to the financial statements). We noted no transactions entered into by the County of Carroll, New Hampshire during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements of the Governmental Activities were:

Management's estimates of the useful lives of capital assets are based upon historical records of utilization, necessary improvements and replacements. We evaluated the key factors and assumptions used to develop the depreciable useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Significant estimates also include actuarial assumptions used in determining cost-sharing pension and other post-employment benefit costs and single employer other post-employment benefit costs which are based on plan audited financial statements and a plan

actuarial valuation report, respectively. We evaluated the assumptions used in the plan audited financial statements and the plan actuarial valuation report to determine that they are reasonable in relation to the financial statements as a whole.

The most sensitive estimate affecting the financial statements of the General Fund and the Governmental Activities was:

Management's estimate of the allowance for uncollectible receivables is based on the likelihood of the County collecting monies owed to it. We evaluated the key factors and assumptions used to develop the allowance for uncollectible receivables in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatement detected as a result of audit procedures was corrected by management:

- To record a prior period adjustment of \$385,475 in the General Fund for the understatement of receivables at December 31, 2022.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 15, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County of Carroll, New Hampshire's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the County of Carroll, New Hampshire's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison information, schedule of changes in the County's proportionate share of the net OPEB liability, schedule of County OPEB contributions, schedule of changes in the County's total OPEB liability and related ratios, schedule of changes in the County's proportionate share of the net pension liability, and schedule of County pension contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of expenditures of federal awards, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of the County of Carroll, New Hampshire and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Vachon Clukay & Company PC



CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

May 15, 2024

To the Board of Commissioners
County of Carroll, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Carroll, New Hampshire for the year ended December 31, 2023, we considered the County of Carroll, New Hampshire's system of internal control to determine our audit procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the system of internal control.

However, during our audit we became aware of matters that represent an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding these matters. We previously reported on the County of Carroll, New Hampshire's system of internal control in our report dated May 15, 2024. This letter does not affect that report or our report on the financial statements dated May 15, 2024.

We have already discussed these comments and recommendations with County personnel, and we will be pleased to discuss them in further detail at your convenience, to perform an additional study of the matters, or to assist you in implementing the recommendations.

The purpose of this letter is to provide constructive and meaningful recommendations to you.

Sincerely,

Vachon Clukay & Company PC

PAYROLL FORMS

Observation

As part of our compliance testing on payroll expenditures charged to the major federal program, we noted that the County did not have a required payroll form on file. An employee was hired during 2022, and the required Form I-9 (Employee Eligibility Verification Form) was not on file.

Implication

The County is not in compliance with federal employment regulations. The Form I-9 is required by federal regulations to be completed for all employees of the County and retained.

Recommendation

We recommend that a standard employment checklist be developed to list the various forms and documentation required from a new employee. Once each item is received, the employee receiving the information should initial and date next to the item on the checklist. We further recommend that all personnel files be reviewed to ensure that all employees have the required federal documentation on file.

County Response

The Human Resources department has a new hire checklist that was created by the Human Resources director after she came on board. The form includes a signature line for the employee receiving the information; however, the form was not in place when the employee selected for testing was hired. An internal audit has been conducted to ensure that required federal documentation is on file for all current employees.

AUTHORIZED PAY RATE

Observation

During the federal compliance audit, we selected various employees for testing that had payroll charged to the major federal program. We noted that one employee was paid an incorrect hourly rate for a portion of their weekly hours.

Implication

The controls over payroll expenditures are weakened. The employee was paid the incorrect amount, and the incorrect amount was charged to the federal program.

Recommendation

We recommend that the department head responsible for reviewing and approving the electronic time sheets be careful and not inadvertently increase an employee's hourly pay rate for a day. We also recommend that the payroll personnel be alert for these potential time sheet errors and inquire as necessary to avoid an accidental overpayment.

County Response

Remedial payroll and time sheet training was conducted with the newly appointed County Attorney to prevent future errors on timecards. The Payroll Coordinator has also been informed of the error so that she may be vigilant about questioning anomalies on time sheets to prevent potential errors in the future.

INMATE FUND DEPOSITS

Observation

In performing audit procedures over the separate funds held for County inmates, we again noted that cash receipts are not being deposited in a timely manner. We noted that monies had been received but were not deposited until two weeks later.

Implication

The internal controls over cash receipts for the inmate funds are weakened due to the time delay between when the cash and checks are received and subsequently deposited. The County is exposed to an increased risk that funds will be susceptible to misuse, loss, or theft.

Recommendation

We recommend that a policy be established for depositing inmate receipts. This policy should indicate that monies are to be deposited at least weekly or more frequently whenever cash receipts on hand exceed a predetermined amount.

County Response

The Department of Corrections of the County will make weekly deposits and adhere to the State RSA 41:29. We understand that all deposits per the RSA and County policies need to be deposited weekly. This will be incorporated as part of the Department of Corrections policies immediately.

INMATE FUND DISBURSEMENTS

Observation

In performing our audit procedures, we selected a sample of disbursements paid out of the separate account that is held for the County's inmates. We noted several instances in which items were ordered for an inmate and deducted from the inmate's balance, but the commissary receipt was not signed by the inmate as a form of acknowledgment.

Implication

The internal controls over cash disbursements for inmate commissary purchases are weakened. The absence of signed acknowledgment forms increases the risk that an inmate is being charged for items that were not actually received or given to a different inmate.

Recommendation

We recommend that packing slips be signed by inmates as commissary orders are being distributed. The signed acknowledgment form will document that the proper number of items were received by the inmate who ordered the goods.

County Response

The Department of Corrections of the County will ensure that all items will be signed for by the inmates. Directives have been put in place that all commissary receipts are to be signed without exception and in conformity with County policies.

SCHEDULE OF COUNTY OWNED PROPERTY

(according to Town of Ossipee assessing records)

| Address | Map | Lot | Acres | Assessed Value |
|---|-----|-----|-------|----------------|
| Off Water Village Road | 257 | 001 | 125 | \$2,677 |
| 113 Route 28 | 268 | 006 | 15 | \$355 |
| 159 Route 28 | 268 | 010 | 36 | \$851 |
| 45 County Farm Road | 258 | 018 | 21 | \$6,367 |
| 96 Water Village Rd (includes water tower) | 257 | 013 | 215 | \$280,008 |
| 95 Water Village Road (Administration Building) | 257 | 016 | 406 | \$2,195,600 |
| 93 Water Village Road (MVC Nursing Home) | 257 | 016 | | \$8,477,900 |
| 10 County Farm Road (Old nursing home-Annex) | 257 | 016 | | \$2,739,100 |
| 30 County Farm Road (DPW Garage/Accessory Buildings) | 257 | 016 | | \$300,200 |
| 50 County Farm Road (County Jail) | 257 | 016 | | \$3,923,600 |
| TOTAL | | | 818 | \$17,926,658 |

APPORTIONMENT OF 2023 COUNTY TAX

(provided by NH Department of Revenue Administration)

| | % Proportion to County Tax* | Apportionment of County Budget \$ |
|-----------------|--------------------------------|--------------------------------------|
| ALBANY | 0.7471 | 159,773 |
| BARTLETT | 7.9501 | 1,700,214 |
| BROOKFIELD | 0.7468 | 159,705 |
| CHATHAM | 0.3201 | 68,458 |
| CONWAY | 11.9167 | 2,548,522 |
| EATON | 0.6183 | 132,240 |
| EFFINGHAM | 1.4102 | 301,585 |
| FREEDOM | 4.1009 | 877,014 |
| HALE'S LOCATION | 0.4005 | 85,650 |
| HART'S LOCATION | 0.0954 | 20,397 |
| JACKSON | 2.8254 | 604,250 |
| MADISON | 3.8747 | 828,653 |
| MOULTONBOROUGH | 23.2438 | 4,970,938 |
| OSSIPEE | 5.2382 | 1,120,248 |
| SANDWICH | 2.9189 | 624,238 |
| TAMWORTH | 2.6011 | 556,271 |
| TUFTONBORO | 8.0481 | 1,721,169 |
| WAKEFIELD | 7.4828 | 1,600,278 |
| WOLFEBORO | 15.4610 | 3,306,510 |
| TOTAL | 100% | 21,386,113 |

*ROUNDED FOR DISPLAY

(NH RSA 30:4 requires the minutes of all Delegation meetings be published in the annual report)

County of Carroll

Delegation Meeting

Carroll County Administration Building

January 14, 2023

Meeting convened: 1:00p.m.

Members Present: Chmn. Lino Avellani, Vice-Chmn. Mark McConkey, Michael Belcher, Richard Brown, Anita Burroughs, Karel Crawford, John MacDonald, Chris McAleer, David Paige, Katy Peternel, Jonathan Smith, Steve Woodcock

Members Absent: Michael Costable, Tom Buco Glenn Cordelli,

Others Present: Executive Coordinator Mellisa Seamans, CCHOC Superintendent Sean Eldridge, Facilities Director Bob Murray, Register of Deeds Lisa Scott, CFO Bonnie Batchelder, Commissioner Terry McCarthy, Commissioner Matthew Plache, Ed Comeau (GovernmentOversite.com)

Roll Call

Pledge of Allegiance

Approval of Meeting Minutes

Motion passed to approved the December 12 2022 minutes.

MVC Subcommittee

Reps. Smith (Chair), McConkey, McAleer, Burroughs, Brown

Information Technology Subcommittee

Reps. Cordelli (Chair), Belcher and Paige

Security System Upgrade – Carroll County House of Corrections

MOTION: **"To move that the Carroll County Convention 1) approve the capital lease to upgrade the security system at Carroll County House of Corrections reflected in the Municipal Leasing Consultants financing proposal at 4.69% and 2) authorize the Commissioners to enter into all necessary transactions associated with such items. The proposed transactions require principal and interest of \$825,000 and \$180,242 respectively, for a cost total of \$1,005,242 repaid over a period of 10 years"** by Rep. McConkey, 2nd Rep. Woodcock. Passed 12-0

Supt. Eldridge: Several vendors have completed the required onsite visit. Request for proposals closes January 25. Current system did not have warranties built in; is experiencing repeated failures. Project will complete the entire system. Project completion anticipated for end of February. Dir. Murray noted that any system will be NDSA compliant.

Register of Deeds – Request to Expend from Equipment Fund

MOTION: **"Authorize the expenditure of \$27,500 from the Registry Equipment Fund"** by Rep. McConkey, 2nd Rep. Burroughs. Passed 12-0

2023 Budget Review

MOTION: **"To approve the Commissioners budget at \$233,634"** by Rep. McConkey, 2nd Rep. McAleer. Passed 12-0

MOTION: **"To approve the Finance budget at \$457,060"** by Rep. McConkey, 2nd Rep. Paige. Passed 12-0

MOTION: **"To approve Treasurer budget at \$11,626"** by Rep. Paige. 2nd Rep. Smith. Passed 12-0

MOTION: **"To approve Human Resources budget at \$365,375"** by Rep. Burroughs, 2nd Rep. Crawford. Passed 12-0

Rep. Burroughs: Concern about 2% salary increase given rate of inflation.

Dir. Matchett: Increased human resource generalist salary significantly, revised job description to reflect duties being performed. Surveyed out payroll coordinator position salary found to be in line.

Dir. Matchett: New human resources information system (HRIS) includes Indeed advertising so advertising costs will decrease significantly.

Rep. Belcher questions recruitment and retention line.

Dir. Matchett: funding for new employee referral program; fun activities such as ice cream truck visit

MOTION: "To approve Human Services (Bureau of Elderly and Adult Services – BEAS) budget of \$5,726,700" Passed 12-0

MOTION: "To approve UNH Cooperative Extension budget of \$295,627" by Rep. Paige 2nd Rep. Peternel. Passed 2-0

Regional Appropriations

Rep. Woodcock requested an explanation of the new non-profit agencies set to receive funding in this years' budget.

Comm'r Plache: The agencies provide essential services in the community. The Nick may not provide welfare services but do provide for economically disadvantaged families through scholarships. Lakes Region Humane Society places a lot of canines in the community. Carroll County Adult Education has started using the Annex for classes.

Rep. Brown: what is the process for approval.

Comm'r Plache: White Horse Recovery provides services regardless of ability to pay. I am on the White Horse board so abstain from those votes. Rep. Burroughs: Does the Bearcamp Valley Children's Center funding go to families in need; would like to know the money is not going to those who can afford daycare without subsidies.

Rep. Belcher: Are White Horse participants who have the ability to pay being billed?

Comm'r Plache: Had agreement with previous board of commissioners that clients would not be billed; ongoing efforts by White Horse to increase billing now.

Reps. Smith and Paige requested financials for non-profits that requested funding this year. Rep. Smith requested to vote on each appropriation separately.

Rep. McAleer: How is budget for Regional Appropriations created.

Comm'r Plache: Amount determined and then applications approved.

Rep. Peternel: How many agencies applied?

Comm'r McCarthy: Several back in September.

Rep. Woodcock: Several chapters of End 68 Hours of Hunger in Carroll County; which one will receive this funding; what will Bearcamp Valley funding support, do they have sliding scale program; Carroll County Adult Ed – how will they spend \$45,000 extra this year, that is equal to amount reduced for other non-profits.

Comm'r Plache: expanded their class offerings at the Annex, funding allows for more services to be provided to more adults.

Rep. McConkey: hope the Commissioners consider a different matrix for funding next year. Suggests trusting the Commissioners this year and moving forward look at how agencies are funded.

Comm'r McCarthy: happy to provide detail about the non-profits; have never been asked for this information before.

MOTION: “To increase line-item for VNA and Hospice of Southern Carroll County to its 2022 funding level of \$75,000” by Rep. MacDonald, 2nd Rep. Woodcock. Failed 4-8 (Reps. McConkey, Smith, Belcher, Brown, Peternel, Burroughs, Paige, Avellani opposed)

Rep. MacDonald: VNA pays a great service to the community by assisting seniors with accessing services and keeping them in their homes longer instead of entering a nursing home.

Rep. Brown: We are trying to understand the process and want to make sure before we vote we know how these funds are distributed.

Rep. Peternel: recommendation for which budget to decrease to make up for this requested increase. Rep.

Paige: Will abstain pending receipt of more information about the agencies’ requests.

Rep. Woodcock: Is it our responsibility to recommended budget reductions to make up for increases? Chmn. Avellani: It is not.

Rep. Belcher: Is there a preference for maintaining programs funded previously versus new programs applying for funding.

Comm’r Plache: Delegation members went into the community to solicit agency applications so this year we received many more. We did the best we could.

Rep. Smith: If Delegation votes on an amount, it is up to the Commissioners rather or not to expend the funds, correct.

Chmn. Avellani: Correct. Suggests the members go back and watch the meeting videos when the Commissioners heard presentations from the agencies.

Rep. Burroughs: Not comfortable voting on this now, looking for basic information about these organizations’ requests. I don’t think taxpayers want to fund things for people who can afford to pay.

Comm’r Plache: It was important to fund things for children, not just our older residents. The Nick provides scholarships.

Rep. Crawford: Did all non-profits provide information about whether or not they provide services county-wide?

Rep. Brown: Our role is to approve or disapprove the funding. We also have obligation to the commissioners for a certain level of trust. Moving forward perhaps there will be an opportunity to be more involved in the process.

Chmn. McCarthy: RSVP board member, recuses herself on related votes; they provide meals on wheels countywide, drivers for medical appointments; must be over 50 to volunteer.

Comm’r Plache: There a lot of ways to cut up the pie. We did the best we could.

Chmn. Avellani: We asked the Commissioners to develop policy and procedures. For us to go through and change it after the commissioners have done their due diligence and vetting is a disservice to the commissioners. The process was open to the public, on video, in minutes. As for the new agencies, this has been streamlined and updated. We should have the questions answered on the new programs but do not agree with adjusting the commissioners’ funding recommendations.

Rep. MacDonald: Were the cuts to some organizations because they deserved less or you were trying to balance the budget?

Comm’r Plache: Trying to balance the budget.

Coord. Seamans: Amount requested from agencies this year was \$626,327.

The Regional Appropriations budget will be reconsidered at the next Delegation meeting.

Rep. MacDonald: Clarification – as other budgets are presented and there is a request to increase funding from the Commissioners’ proposed, will this be allowed.

Chmn. Avellani – operations of the County and the needs, such as staffing, are different than the funding of outside agencies.

Rep. MacDonald: Requests that the CFO calculate 2% of the budget reserved for regional appropriations.

MOTION: "To approve \$559,111 for long-term debt" by Rep. McAleer, 2nd Rep. McConkey. Passed 12-0

MOTION: "To approve \$458,084 for interest expense" by Rep. McConkey, 2nd Rep. Belcher. Passed 12-0

Tax-anticipation note (TAN) interest increased significantly – 2.15% in 2022 versus 4.88% in 2023.

GOFERR County Nursing Home Infrastructure Award

On January 5, 2023, the Commissioners voted, ""To accept county nursing home infrastructure program loan agreement for State fiscal recovery funds in the amount of \$855,801 and that Carroll County Commission Chairman Terry McCarthy is duly authorized to enter into contracts or agreements on behalf of County of Carroll with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any documents which may in his/her judgment be desirable or necessary to effect the purpose of this vote". The signed agreement and supporting documents have been submitted to GOFERR for review. The award will then go to NH Executive Council for final approval.

Chmn Avellani: The Delegation will hold their vote to accept the grant until the funds are received.

Dir. Murray: In Fall 2022, the Commissioners asked us to apply and I assigned the application process to the nursing home administrator. Will now result in reduction of capital expense 2023 budget.

Funding breakdown as follows:

| Item | Requested Amount | Eligible Amount | Awarded (40% of eligible amount) |
|-----------------------------|------------------|-----------------|----------------------------------|
| ANNEX | \$1,937,932 | \$1,937,932 | \$755,172.80 |
| Sprinkler System | \$60,000 | \$46,000 | \$18,400 |
| Therapy Tub | \$65,000 | \$62,271.56 | \$24,908.62 |
| Security Cameras | \$10,000 | \$10,000 | \$4,000 |
| O2 Concentrator Replacement | \$3,300 | \$3,300 | \$1,320 |
| MVC Door Security | \$80,000 | \$80,000 | \$32,000 |
| | \$2,156,232 | \$2,139,503.56 | \$855,801.42 |

Rep. Woodcock: Has a decision been made about what is happening with the Annex.

Comm'r Plache: Proposed Annex renovations proposed will benefit the nursing home operations. The commissioners are working with Siemens Engineering to finalize the proposal in order to bring it to the Delegation. Annex plan is to have multiple uses – HVAC, windows, housing for travelling nurses, staff offices, new meeting room, upgraded commercial kitchen, a wing dedicated to warehouse for centralized purchasing to include a loading dock. We have been working on the plan for over a year. We will make a formal presentation when the Chair puts it on the agenda. Laundry and maintenance for the nursing home are in the Annex.

Capital Reserve Fund

Following up on the December 12, 2022 public hearing for establishment of a capital reserve fund to fund future capital expenses.

Chmn. Avellani: Will the Commissioners create the plan and bring recommendations to the Delegation, will there be a committee?

CFO Batchelder: A committee will be formed to develop the capital plan.

Rep. Brown: Essential to create a plan; reduces fluctuation in taxes

Other Business

Delegation members are paid \$25 per meeting per RSA. Some members indicated they do not wish to receive the meeting fee or mileage reimbursement.

24:9-ee Compensation for County Conventions. – Members of each county convention shall receive from the county treasury a sum not to exceed \$25 per day for actual attendance at meetings of their respective conventions and an allowance for travel expenses to and from the place of meeting at a rate per mile not in excess of the rate allowed by the United States Internal Revenue Service to be set by a vote of the respective county convention. They are not entitled to receive any compensation or mileage for attending such meetings when such meetings are held at the state house in Concord on a legislative day.)

Comm'r Plache suggests that Dir. Murray be included in the Information Technology subcommittee. The suggestion will be forwarded to IT Subcommittee Chairman Rep. Cordelli.

Meeting recessed to the Call of the Chair.

**County of Carroll
Delegation Meeting**

Carroll County Administration Building

February 10, 2023

Meeting convened: 1:08 p.m.

Members Present: Chmn. Lino Avellani, Vice-Chmn. Mark McConkey, Richard Brown, Anita Burroughs, Karel Crawford (remote), John MacDonald, Chris McAleer, David Paige (remote), Jonathan Smith, Michael Costable (remote), Tom Buco

Members Absent: Michael Belcher, Glenn Cordelli, Katy Peternel, Steve Woodcock

Others Present: County Attorney Michaela Andruzzi, Facilities Director Bob Murray, DPW Director Will DeWitte, Sheriff Domenic Richardi (remote), Executive Coordinator Mellisa Seamans, CFO Bonnie Batchelder, Commissioner Terry McCarthy, Commissioner Matthew Plache, Commissioner Kimberly Tessari, Ed Comeau (GovernmentOversite.com)

Roll Call

Pledge of Allegiance

Approval of Meeting Minutes

Motion passed on a roll call to approve the January 30, 2023 meeting minutes.

2023 Budget Review

County Attorney

Atty. Andruzzi: The diversion, medical referee, and domestic violence prosecutor budgets have been combined into the main county attorney budget. Had requested 8% wage increase for staff, accept 5% set by the commissioners. Asking the Delegation to fund additional attorney position for fourth quarter. If the Delegation needs to cut cost, public safety is not where the cuts should happen.

Atty. Andruzzi presented information about caseload:

| Year | Cases Received | Cases Disposed | Victim Services | Win/Loss/Hung Jury | Notes |
|------|----------------|----------------|-----------------|--------------------|---|
| 2015 | 143 | | 87 | | |
| 2016 | 323 | 164 | 196 | | Atty. Andruzzi joined the office mid-year |
| 2017 | 427 | 184 | 187 | | Added a felony attorney |
| 2018 | 293 | 196 | 162 | 1/2/1 | |
| 2019 | 398 | 260 | 207 | 4/0/0 | |
| 2020 | 388 | | 237 | 3/1/1 | |
| 2021 | 448 | | 241 | 2/1/2 | |
| 2022 | 484 | | 282 | 3/4/2 | |

Atty. Andruzzi: We have ethical responsibility to not take more cases that we can competently handle. Recommended caseload is 65. Deputy County Attorney has 80. Felony DV prosecutor has 107. General felony attorney has 105. New attorney has 65. Public defenders have a case cap at 35. Get all of the calls for untimely deaths (167 in 2022). Victims deserve the same representation as defendants. We have been able to find creative solutions to the workload, thankfully received some ARPA money. If business more than doubled could you handle it with the same space and without increasing the staffing? Caseload more than doubled yet have same number of judge days, same space and same staff.

Term "disposed of" means a plea as charged, goes to trial, or negotiated plea.

Atty. Andruzzi: We have cases set for trial multiple times. Open cases (on warrant, on probation, etc.) is 1,100. Criminal justice system works slowly and is overwhelmed. People are not getting justice in a timely manner.

Rep. Burroughs: How will staff handle the 5% increase, especially given the caseload.

Atty. Andruzzi: We are in line with what counties are paying. Hard to attract attorneys in Carroll County. We don't pay enough to get establish attorneys, target for hiring is brand-new attorneys.

Have not used full amount of ARPA funds because we were not able to fill both paralegal positions. ARPA-funded position is not shown on the 2023 budget. The position is specifically for assisting with the court backlog due to pandemic. Hopefully the backlog will ease and that position will no longer be needed.

Atty. Andruzzi gave an overview of the Diversion program and Domestic Violence Prosecutor divisions.

Comm'r Tessari: We make the best budget we can make. We heard about the attorney position. Needs she had in November have changed and she decides which positions are most critical. My personal opinion is I find it hard to look at the budget by department without considering the budget as a whole.

MOTION: To increase the County Attorney budget, adding the new full-time felony attorney position for the fourth quarter, in the amount of \$16,816 by Rep. MacDonald, 2nd Rep. McAleer. Passed 8-2 with Reps. McConkey and Costable opposed.

MOTION: To approve the County Attorney budget at \$1,236,590 by Rep. Bucu, 2nd Rep. Paige. Passed 9-1 with Rep. Costable opposed.

Victim Services

Atty. Andruzzi: Originally asked for a third person in this department but withdrew the request.

Overview of victim services: Allow victim to input on pleas, sentencing, release status of defendant; assist with getting victim compensation funds and restitution, refer to counseling; go to Child Advocacy Center for interviews; liaison between attorney and victim; prepare subpoenas; testimony review; etc.

Second employee added to this department in 2019. Had requested a third in 2023 but able to find funding for a part-time not in the budget. Consistently looking for grants.

MOTION: To approve Victim Services budget at \$158,375 by Rep. Bucu, 2nd Rep. Paige. Passed 9-1 with Rep. Costable opposed.

Department of Public Works

Dir. DeWitte: Plowing, lawn mowing, operate water department that feeds County complex and about 40 customers in Ossipee Village, sewer department, help maintain woodlots and haying operations (85 acres). Provided a line-by-line overview of the 2023 proposed budget.

Asset Management Grant and Planning Grant – replacing all fire hydrants and water meters (over 20 years old). Also installation of water meters on building at County complex.

Rep. McConkey: Is part of the study to determine extra capacity for expansion of the water system for County facilities or housing? Request latest copy of vehicle inventory.

Dir. DeWitte: The water study will answer many questions. What is the capacity? What can we produce? Do we need a new source?

Wood Processor – Last used in November; a logger was granted an easement; was supposed to give two truckloads of wood but only gave one, left the landing a mess. DPW fixed the drainage, cleaned up the landing, got the property back in shape for tree farm certification renewal

MOTION: **Approve the DPW budget at \$351,010** by Rep. Brown, 2nd Rep. McAleer. Passed 9-0
Comm'r McCarthy: We owe Will the thanks for working 73 hours last week in the storm to save us paying overtime.

County Buildings and Facilities

Facilities Director salary now split 40% this budget, 60% nursing home budget.

Rep. McConkey: Requested breakdown of contracted fees and services for the administration building and Annex. Dir. Murray provided the following:

| | Administration Building | Annex |
|----------------------------------|-------------------------|-------|
| Sprinkler system | 300 | 300 |
| Fire Extinguishers | 250 | 250 |
| Fire Alarm Monitoring/inspection | 700 | 700 |
| HVAC PM Agreement | 1300 | 600 |
| Trash Removal | 3400 | 0 |
| Backflow Preventer Maintenance | 250 | 200 |
| Elevator Inspection | 1250 | 0 |
| Generator PM Agreement | 600 | 300 |
| Pest Control | 1000 | 1400 |

This budget approval on hold pending while the Commissioners and Delegation decide disposition of Carroll County Courthouse. All member given a copy of the North Star Academy bid for reuse of the Courthouse as a charter school.

Sheriff Department

Sheriff Richardi:

- Request funding for a deputy cut by the commissioners be returned to his budget.
County 1,000 square miles; assisting more towns than ever before. Most agencies short-handed. Deputies working considerable overtime. Five towns in the county don't have police
- Learned in Late-November when the Commissioners budget was finalized that \$52,000 had been removed from my requested salary line.
- 12 full time positions including sheriff
- Going through supervisor process right now, multiple people going through the process.
- Haven't had to put anyone through police academy in 12 years – people want to work here
- Corporal position vacant since October 2022; others assumed responsibilities of that position
- Agreements with Eaton and Albany; detail pay with full-time deputies given first refusal
- I was clear that the investigator position for the County Attorney office would be completely separate financially from the sheriff's department. The investigator is trained and certified through the sheriff's department, funded by county attorney.
- Supervisory personnel work patrol; respond to calls in addition to administrative duties
- Increase to software line for investigative software – first year \$6,800.
- Receives request for assistance from all towns in Carroll County.

Rep. McConkey: Are the towns relying too heavily on the sheriff's department?

Sheriff Richardi: Everyone is short-handed. The powers of the sheriff include investigating crimes, pursue criminals, anywhere in the state – not just civil process servers.

Rep. Smith: If this vacant deputy position stays open there will be no harm to the public. Government has no duty to protect the individual (Deshaney Vs Winnebago County Supreme Court case). Unprecedented inflation this year, prudent to not fund it.

Comm'r Tessari: This is one of the only counties in which we pay sheriff's department to do patrol functions. In Carroll County taxpayers pay three times for police – state, county, local. In 2022, 1080 civil processes served; 183 total transports so to fulfill constitutional duties would need 4 deputies. Implore you to consider not funding this position especially given unprecedented expenses we have no control over.

MOTION: To accept the Sheriff's Department budget at \$2,087,035 by Rep McAleer, 2nd Rep. Buco. Passed 7-2 with MacDonald and Smith opposed
Meeting recessed to the Call of the Chair.

**County of Carroll
Delegation Meeting**

Carroll County Administration Building

February 27, 2023

Meeting convened: 10:00 a.m.

Members Present: Chmn. Lino Avellani, Vice Chmn. Glenn Cordelli, Clerk Mark McConkey, Richard Brown, Anita Burroughs, Katy Peternel, Steve Woodcock, John MacDonald, Chris McAleer, Michael Belcher, David Paige, Tom Buco

Members Absent: Karel Crawford, Jonathan Smith, Michael Costable

Others Present: Facilities Director Bob Murray, CCDOC Captain Michael Baker, Sheriff Domenic Richardi, Executive Coordinator Mellisa Seamans, CFO Bonnie Batchelder, Commissioner Terry McCarthy, Commissioner Matthew Plache,

Public Present: Ed Comeau (GovernmentOversite.com), Fred Cain (Wolfeboro)

Roll Call

Pledge of Allegiance

Approval of Meeting Minutes

Motion passed on a roll call to approve the February 10, 2023 meeting minutes with Reps. Cordelli, Belcher, Peternel and Woodcock abstaining.

2023 Expense Budget Review

Convention

MOTION: To approve the Convention budget at \$24,919 by Rep. Woodcock, 2nd Rep. Peternel. Passed 11-0 on roll call vote.

County Facilities and Buildings

Chmn. Avellani: The Commissioners have a buyer for the Courthouse. Purchase agreement at counsel for review.

Rep. Woodcock: Inquired about property taxes billed to the County for the Courthouse.

Coord. Seamans: Abatement application is due to Town of Ossipee March 1 if the County plans to dispute the property taxes owed.

Dir. Murray: The budget can be reduced if the Courthouse transfers (approximately \$43,558)

Grants

Capt. Baker: Mental health grant is a coordinated effort with Coos and Rockingham counties. PREA (Prison Rape Elimination Act) grant gave us the ability to become federally certified, install additional cameras, staff training and inmate education.

Chmn. Avellani: Victim Witness grant offsets some of the costs of the County Victim Services Department.

MOTION: Approve the Grant budget at \$155,500 by Rep. Woodcock, 2nd Rep. Paige. Passed on roll call vote 11-0

2023 Revenue Budget Review

Corrections

Capt. Baker: Request the proposed revenue be reduced to \$150,000 based on reduced number of inmates being housed from other counties

Rep. Woodcock: Please explain Commissary profits collected in 2022 and why no proposed budget for this year.

CFO Batchelder: It is an offsetting line to expenses. Revenue generated from commissary and put in a special account and used to purchase special items the superintendent brings to the commissioners.

MOTION: To approve Corrections revenue at \$150,000 by Rep Cordelli, 2nd Rep. Peternel. Passed 11-0 on roll call vote.

County Attorney

MOTION: To approve County Attorney revenue at \$5,702 by Rep. Buco, 2nd Rep. Woodcock. Passed 11-0 on roll call vote.

Sheriff

Sheriff Richardi: Request to increase Special Details line \$10,000. Also, Town of Albany is in talks about increasing coverage but this will not be decided until Town Meeting in March. Dispatch income is down because Town of Milton Fire Department is now being dispatched by Strafford County. Other income is from fines, juvenile transports, vehicle sales, etc.

MOTION: To approve Sheriff revenue at \$313,300 by Rep. Woodcock, 2nd Rep. McAleer. Passed 11-0 on roll call vote.

DPW Revenue

MOTION: To approve \$30,000 revenue for sale of hay by Rep. Woodcock, 2nd rep. McAleer. Passed 11-0 on roll call vote.

Water Department

MOTION: To approve \$24,000 revenue for water department income by rep. Brown, 2nd Rep. Paige. Passed 11-0 on roll call vote

Rep. Woodcock: What is the status on the water system improvements?

Chmn. Avellani: Ongoing

Mountain View Community (MVC)

MOTION: To approve the MVC subcommittee recommended revenue at \$12,282,588 by Rep. Brown, 2nd Rep. Burroughs. Passed 11-0 on roll call vote.

Rep. Burroughs: Would like to understand why the Delegation considers the MVC expense and revenue separate

Chmn. Avellani: We will be looking at both when the expense budget is brought forward.

Commissioners McCarthy and Plache joined the meeting.

Unincorporated Places (Hale's Location)

CFO Batchelder: Hale's reduced the amount being sent to the County. This amount represents the reimbursement of payroll and payroll taxes we are paying for the employee at Hale's Location. The \$16,000 is just for the coverage of payroll. In 2022 there was a payment from Hale's to the County and in addition reimbursement to the County for the employee and payroll taxes. Now there will be \$1,000 to the county and the remainder to cover the Hale's employee payroll and payroll taxes.

Rep. Woodcock, Rep. Brown, Rep. Burroughs request clarification

Comm'r McCarthy: \$1,000 is coming to the County for administrative, \$1,000 for executive coordinator salary, stipend to now be paid to each Commissioner and the Treasurer, plus the salary for the Hale's Location tax collector. The Commissioners also act as the board of selectmen of Hale's and decided what the stipend will be. This is in addition to the commissioners and treasurer salary. The tax collector was given a raise.

Rep. Brown: The Commissioners always had these duties and have always been paid for doing those and this is just defining it clearly?

Chmn. Avellani: Clearly delineated now
MOTION: **To approve the Unincorporated Places Revenue** by Rep. Woodcock, 2nd rep. Belcher. Passed 10-1 on roll call vote with Rep. Woodcock opposed.

Interest Income

MOTION: **To approve the Interest Income at \$6,500** by Rep. Paige, 2nd Rep. Woodcock. Passed 10-0 on roll call vote with Rep. Burroughs absent for the vote.

Miscellaneous Revenue

MOTION: **To approve \$124,000 to cover 2nd disbursement of the LATCF funding through ARPA** by Rep. McConkey, 2nd Rep. Peternel. Passed 12-0

Establishment of Capital Reserve Fund

MOTION: **Remove this item from the table** by Rep. Woodcock, 2nd rep. Paige. Passed 10-0 with Rep. Burroughs absent from the vote

Chmn. Avellani: In December 2022 we had a public hearing regarding establishing a capital reserve
CFO Batchelder: Put together a hefty list of items that including encumbrance, new items, and retroactive capital that is eligible for the GOFERR grant funds coming in. Working on document to put together a committee. Still waiting to hear from some department heads. \$1.7 million in requests. Thought is to fund capital plan with reimbursements received from the grant. Will have final actual figures for End-December for the March 10 meeting.

Rep. Buco: A capital reserve is generally for a specific item. We had enough problems with unassigned fund balance in the past and I am uncomfortable writing banks checks.

CFO Batchelder: Example: Let's say the jail has a \$1 million budget and only spends \$800,000, I am suggesting using a portion of that that surplus to help fund the capital reserve for future projects instead of letting lapse. Reserve with a plan in place for future capital items for the County to avoid leasing, borrowing such as the jail project or emergency items, i.e., septic grinder

Rep. Cordelli: We heard this was for emergency purposes, not specific projects. This capital reserve will be akin to a contingency fund. I have always resisted the idea of a contingency because it increases taxes without a specific purpose. There is a lack of clarity.

Rep. McConkey joined the meeting.

MOTION: **To table the Capital Reserve discussion** by Rep. Cordelli, 2nd Rep. Buco. Failed 4-8 on roll call vote with Reps. Cordelli, Belcher, MacDonald, and Buco in favor.

Rep. Avellani: Always advocated for non-lapsing capital reserve fund so emergencies can be funded as well as plan for long-term projects

Rep. Belcher: Concerned about putting away money under high inflation times

Comm'r Plache: The project at the jail was not a surprise. It had been kicked down the road for years. It is a massive project. Had to be done quickly because everything sort of stopped working. Some departments are not capital intensive, some are.

Rep. Buco: Don't think we should set up a fund without a plan. We have had so much trouble with undesignated fund balance. We were once told we had \$4 million in there and it was \$400,000 in deficit.

Rep. McAleer: Unexpected things come up. Having a capital reserve fund, rainy day fund for unexpected, in favor

Rep. Belcher: The reserve will experience a high rate of utilization correct?

Comm'r Plache: It works for long term and emergency

Dir. Murray: Not going to advocate either way just want to give examples. Maintenance budget based on averages. In 2022, I had a \$14,000 unexpected expense; DPW lost \$30,000

septic grinder fail; unexpected expense of the County accepting the Courthouse. These things happen.

MOTION: **To establish the Capital Reserve Fund and designate the Commissioners as agents to expend from said fund with approval of the Executive Committee and to fund the Reserve with \$1** by Rep. Cordelli, 2nd Rep. McConkey. Passed on roll call vote 11-1 with Rep. Buco opposed.

Other Business

Rep. Burroughs: Status of the 2021 annual report?
Chmn. McCarthy: Expected to be received tomorrow
CFO Batchelder: 2021 audit field work is complete; auditors are working on draft audit
Comm'r Plache: We have accepted a bid from a charter school for sale of the Courthouse. They will pay \$1 and reimburse the County for any oil in the tank; reversionary clause for 5 years, possibly longer; preserve the courtroom. This looks promising. Will transfer later this year.

Chmn. McCarthy: Hoping to have contract back from counsel for your March 10 meeting.
Comm'r Plache: MVC Union negotiations in process; we've offered the largest increase they've ever seen.

I have been exploring, had meetings with Wendy Scribner at UNH to identify land that is low value for trees, habitat and agriculture but near utilities and roads. And would not interfere with hayfields. I put together a conceptual, spoken to developers. There is interest in doing this. No specifics yet. Asks for indication whether or not this is worth going forward with.

Rep. McConkey: Suggest appointing a committee. When I look at that we might not consider land because it might be high-yield hay property and then look at the expense of producing that hay versus the income I don't think that is a dynamic that should be considered. All for the general idea. When I look at all the land we own I think it makes sense.

Rep. Burroughs: Request that solar be included in this. Should be high priority due to benefit to the taxpayers.

Comm'r Plache: We have three problems we need to address that would help hiring at the County and local business; could spur the economy. Hard for families to find housing and daycare. We could make land available for daycare. There is another problem in this County that the County has been spending a lot of money on, drug addiction and mental health concerns. It is a need the county has. We have come up with 70 acres with access to the road, not high value land. Not hayfields or wetlands. Could expand water system. Fair market value for the land. A lot of parameters to be discussed. I welcome this being an interactive process with the Delegation.

MOTION: **To form a subcommittee for discussions with the Commissioners on uses of County land** by Rep. McConkey, 2nd Rep. Brown. Passed 12-0

Chmn Avellani appoints Reps. McConkey, Brown and Paige to the subcommittee. The commissioners will schedule the meetings.

County of Carroll

Delegation Meeting

Carroll County Administration Building

March 10, 2023

Meeting convened: 1:17 p.m.

Members Present: Chmn. Lino Avellani, Richard Brown, Anita Burroughs, Katy Peternel, Steve Woodcock, John MacDonald, Jonathan Smith, Chris McAleer, Michael Belcher, David Paige (remote)

Members Absent: Vice Chmn. Glenn Cordelli, Clerk Mark McConkey, Karel Crawford, Michael Costable, Tom Buco

Others Present: CCDOC Lieutenant Brian King, CFO Bonnie Batchelder, Commissioner Terry McCarthy, Commissioner Matthew Plache, Register of Deeds Lisa Scott, Maureen Blanchard (Hale's Location. Remote), Executive Coordinator Mellisa Seamans

Public Present: Ed Comeau (GovernmentOversite.com), Fred Cain (Wolfeboro)

Roll Call

Pledge of Allegiance

All votes taken during this meeting were done by roll call.

Approval of Meeting Minutes

Motion passed to approve the February 27, 2023 meeting minutes with a spelling and a formatting change with Reps. Smith and Crawford abstaining because they were absent February 27.

Hale's Location

Chmn. Avellani opened the public hearing on the proposed 2023 Hale's Location Unincorporated Town and School budgets.

CFO Batchelder: Requested amendment to increase the telephone/mileage reimbursement line to \$800 to allow the Hale's Location employee to receive a monthly cell phone reimbursement.

Ms. Blanchard: Secretary of the Hale's Location property association. That board supports the passage of the warrant.

Chmn. Avellani closed the public hearing.

MOTION: To increase the Hale's Location operating budget to \$169,190 by Rep. Brown, 2nd Rep. Paige. Passed 9-1 with Rep. Woodcock opposed.

Rep. Woodcock: Requested a breakdown of the cost-per-student for Conway School District versus Fryeburg Academy.

Treas. Costello: Fryeburg Academy much less expensive than Conway. Cannot tell Hale's Location residents where to send their children.

MOTION: To approved the Hale's Location total budget (\$169,100 Town and \$119,000 School) of \$288,190 by Rep. Brown, 2nd Rep. Belcher. Passed 9-1 with Rep. Woodcock opposed.

Rep. Brown: Why do they have these school choices

Comm'r Plache: Fryeburg Academy does not include elementary school. The selectmen entered an agreement to send students to Conway lower grades. Students can also be homeschooled, go to charter school or to a private academy.

Rep. McAleer: How much will the town pay if they send students to a school like St. Paul's school?

Comm'r Plache: I can't answer that. It's not happening

IT Subcommittee (Rep. Cordelli, Rep. Paige, Rep. Belcher)

Rep. Paige: The committee is fully supportive of the Commissioners' proposed budget and the recommendation to add in-house IT position. Very clear this is needed. Will continue to have the new position run concurrently with Cybertron contract. Computer expense contracts line recommended to be increased for the cost of migration to the cloud. The committee received an estimate of to implement a help desk system. Recommend that a new committee be convened when the 2024 budget is being formulated. Comm'r McCarthy said it is advisable to have a subcommittee to assist through the transition.

MOTION: **Adjust line .066 to \$91,000** by Rep. Woodcock, 2nd Rep. Brown. Passed 10-0
Rep. Belcher: In high confidence in-house IT is important; medium confidence in moving to a new system and of the cost of the migration; fair degree of uncertainty of the actual migration cost.

Chmn. Avellani thanked the subcommittee members for their service.

MOTION: **Approve Information Technology budget (Account 4200) at \$469,262** by Rep. Smith, 2nd Rep. Paige. Passed 10-0

Rep. Paige excused himself from the meeting.

Capital Reserve Fund

CFO Batchelder: Request to hold until the final budget meeting so the Commissioners have time to review the draft capital improvement plan. We are awaiting grants to determine how to fund this reserve

County Facilities Expense Budget

CFO Batchelder: The Courthouse is in transition. We took what has been spent on this building in the first quarter and recommend reducing this budget.

Rep. Woodcock: Questioned property taxes the County paid on the Courthouse

Coord. Seamans: Filed an abatement of the property taxes March 1 with Town of Ossipee

Comm'r Plache: We are hoping to bring the Courthouse transfer agreement to the next Delegation meeting

MOTION: **To approve the County Facilities budget (Account 4195) of \$227,630** by Rep. Woodcock, 2nd Rep. Crawford. Passed 9-0

Capital Expenditures

CFO Batchelder: We have reduced this budget in hopes that GOFERR Equipment grant will be received to fund some capital needs this year. DPW capital includes repaving, truck enhancements and the remainder of the septic grinder project. Sheriff is requesting two police cruisers. Jail is requesting \$15,000 for food transport vehicle. MVC is requesting \$68,000 for door security upgrade. This is also requested in the GOFERR grant but the Facilities Director asks that it be kept in the capital expense budget in case grant funds are not received for it because it is a critical project. MVC capital of \$22,000 funds the County's portion of the cost of replacing carpet due to a fire.

MOTION: **To approve the Capital Expenditure budget (Account 4901) at \$208,870** by Rep. Crawford, 2nd Rep. Burroughs. Passed 9-0

The jail security project originally proposed in capital expenditures will be funded through long term financing.

Department of Public Works

MOTION: **Reconsider DPW budget and increase 4302.064 to \$26,000 to account for additional septic pumpings due to septic grinder fail** by Rep. Smith, 2nd Rep. Crawford. Passed 9-0

MOTION: **Approve total DPW budget (account 4302) at \$356,010** by Rep. McAleer, 2nd Rep. Brown. Passed 9-0

House of Corrections Budget

MOTION: **Reconsider House of Corrections budget** by Rep. Brown, 2nd Rep. Peternel. Passed 9-0

MOTION: **To reduce line 4230.009 to \$1,711,044** by Rep. Brown, 2nd Rep. Smith. Passed 9-0

MOTION: **To increase line 4230.005 to \$85,000** by Rep. Crawford, 2nd Rep. Belcher. Passed 9-0

MOTION: **Approve total House of Corrections budget (account 4230) at \$5,223,150** by Rep. Brown, 2nd Rep. Belcher. Passed 9-0

Lt. King reported the jail continues to be short-handed, with eight vacancies. Due to minimum staffing requirements, using about 56 hours of overtime per week.

Non-Capital Reserve Fund

CFO Batchelder: When this account was established in May 2022 the recommendation was to keep it at \$150,000. Current balance is \$110,000. This fund is used to fund the sick bank and payouts of accrued time when an employee leaves. Instead of department bearing the cost of a payout, this reserve does that. There is a sick bank committee that determines when time is paid out. Earned Time was first adopted for non-union employees and then jail officers. We expect the nursing home to move to this system this year.

Coord. Seamans will forward a copy of the Earned Time Policy to the Delegation.

Rep. MacDonald: Are non-union employees eligible for use of the sick bank? How many hours can they accrue?

CFO Batchelder: Yes. All accrue at a percentage based on years of service

Coord. Seamans: The maximum an employee can bank is 280 hours. Hours above that are lost.

Rep. Crawford: Can employees use overtime towards earned time? Could they work 36 hours and then put in for eight hours of earned time to then give them overtime?

CFO Batchelder: No. Overtime is based on hours actually worked

Rep. Belcher: How many people were eligible for this system in 2022 versus how many you expect being added on this year

CFO Batchelder: In 2022, about 66 non-union were eligible. With the jail and nursing home being added, about 225 employees.

Chmn. Avellani: In the past couple of years the Delegation has asked for updated policies to comport to the recommendations in the performance audits. One was a more stable and equitable PTO so it is equal across the board. The changes are implemented as the union contracts come up for renewal

Rep. Woodcock: Why aren't these payouts included in the department salary lines

CFO Batchelder: Employees can accumulate up to 280 hours so that amount is not budgeted in the current years' salary budget

MOTION: **Add \$40,000 to the non-capital reserve fund** by Rep. Brown, 2nd Rep. Woodcock. Passed 9-0

MVC Subcommittee

The committee met today prior to this meeting.

Rep. Smith: In the facilities section 4414, three changes were brought forward by the director - 4414.029 reduce to \$116,450; 4414.068 increase to \$14,125; 4414.081 increase to \$53,430 for an overall revised 4414 budget of \$1,706,906. Administrator requests increasing 4413.023 from \$1 to \$300,000 to cover the cost of use of agency staff

Rep. Woodcock: Is this the Commissioners proposal as well?

Comm'r Plache: We will look at this Thursday (March 16).

Rep. Woodcock: With such a large increase in agency and staffing costs...why are the vacancies happening? What is happening with staffing patterns? Agency fees are for non-RNs and non-nurses or for all positions? I have never seen the staffing this bad in my five years here

Comm'r Plache: We are not where we should be with staffing. Most vacancies in LNAs. We are in the middle of union negotiations right now.

Rep. McAleer: The nursing home administration said it is simply a matter of low wages.

CFO Batchelder: In the budget process there was 20-25 vacant positions.

Rep. Burroughs: The cost of using agency staffing is unsustainable.

Rep. Woodcock: Since the CFO has taken over things are accurate and with Ms. Seamans we seem to always get accurate information. Is the \$300,000 enough for agency?

Chmn. Avellani: That will depend on the Union contract that is under negotiations right now

Revenue – Registry of Deeds

Reg. Scott provided revenue analysis documents ahead of the meeting.

Reg. Scott: Budget projections were made in Fall 2022 using the standard of annualizing for the year. The projections are unrealistic, too high, for the current state of the economy. Request to consider decreasing the projected 2023 revenue. As of yesterday, down 16% over last year. Received about 86% of the projected revenue in 2022. Lack of inventory, interest rates contributing to decline in sales. Transactions have declined 45% this year. Reg. Scott recommends

MOTION: To adopt \$892,489.08 by Rep. MacDonald, 2nd Rep. Chris McAleer. Passed 9-0

Chmn. Avellani: The Registrar has always done a great job with her department and has been revenue-positive. The bond to restore and preserve the records was approved by us, yet it is in her budget. Using that as a basis to judge the management of her budget is not fair. I am not opposed to the \$914,645.07 projection.

Reg. Scott: The industry is suggesting 30% less revenue projection. I don't have that pessimistic attitude because we live in the best county in the state. I don't see the economy going downhill too but it is not going to thrive. If we take the bond obligation out of the picture, to meet our budget we would have to bring in \$511,000 for the year and we are well on the way to that.

MOTION: Approve the projected revenue of \$22,156 from the Registry Equipment Account by Rep. MacDonald, 2nd Rep. McAleer. Passed 9-0

MOTION: Approve Registry of Deeds revenue total of \$914,645.07 by Rep. MacDonald, 2nd Rep. McAleer. Passed 9-0

Deeds Equipment Account

A separate account that is funded by a surcharge on every document recorded resulting in \$20,000 to \$25,000 deposited each year. Can only be used for Deeds equipment, maintenance and repair. The law requires that the Commissioners and Delegation approve expenditures from this account.

MOTION: To approve the Register of Deeds spending \$12,300 from the Registry Equipment Account Fund by Rep. McAleer, 2nd Rep. Peternel. Passed 9-0

Opioid Settlement Funds

The County received \$243,162.27 in 2021 and 2022 and request using \$88,000 of the remaining \$88,121.03 to offset the cost of the 2023 regional appropriations.

MOTION: To approve \$88,000 revenue from opioid settlements by Rep. Woodcock, 2nd Rep. Burroughs. Passed 9-0

Funding Transfers

All funding transfer approvals were moved by Rep. Burroughs, seconded by Chmn. Avellani and the following passed unanimously accept as indicated:

| | | | |
|----------|-------------------------|---------------------------------------|-------|
| 2022-041 | Mountain View Community | \$19,080 | |
| 2022-042 | Medical Referee | (less than \$1,000. No vote required) | \$175 |
| 2022-043 | Special Fees & Services | \$210,000 | |
| 2022-044 | Human Resources | \$5,981 | |
| 2022-045 | Registry of Deeds | \$3,634 | |
| 2022-046 | Information Technology | \$14,297 | |
| 2022-047 | MVC Dietary | \$3,740 | |
| 2022-048 | MVC Nursing | \$50,366 | |
| 2022-049 | MVC Administration | \$31,577 | |
| 2022-050 | MVC Special Services | \$4,167 | |
| 2022-051 | MVC Facilities | \$4,073 | |
| 2022-052 | House of Corrections | (less than \$1,000. No vote required) | \$791 |

| | | | |
|----------|-------------------------|---------------------------------------|-------|
| 2022-053 | Victim Services | \$1,432 | |
| 2022-054 | Finance | (less than \$1,000. No vote required) | \$375 |
| 2022-055 | Convention | (less than \$1,000. No vote required) | \$26 |
| 2022-056 | Special Fees & Services | \$33,104 | |

Public Comment

Mr. Cain: There has been a lot of discussion about nursing home staffing. There should be a subcommittee to look at why staffing and morale are at an all-time low

Rep. Woodcock: What is the process, our authority?

Chmn. Avellani: We will pass on this request to the Commissioners

Rep. Burroughs: I share your concerns Mr. Cain. At this point I think it is out of our hands and the Commissioners' hands. The State is very concerned and looking into it.

County of Carroll

Delegation Meeting

Carroll County Administration Building

March 20, 2023

Meeting convened: 10:00 a.m.

Members Present: Chmn. Lino Avellani, Vice-Chmn. Glenn Cordelli, Richard Brown, Anita Burroughs, Steve Woodcock, John MacDonald, Jonathan Smith, Chris McAleer, Karel Crawford (remote), David Paige (remote)

Members Absent: Clerk Mark McConkey, Michael Belcher, Katy Peternel, Michael Costable, Tom Bucu

Others Present: Commissioner Terry McCarthy, Commissioner Matthew Plache, Commissioner Kimberly Tessari, Treasurer Joe Costello, MVC Administrator Dee Brown, MVC Finance Director Paula Coates, CFO Bonnie Batchelder, Executive Coordinator Mellisa Seamans

Public Present: Ed Comeau (GovernmentOversite.com), Fred Cain (Wolfeboro)

Roll Call

Pledge of Allegiance

All votes taken during this meeting were done by roll call.

Approval of Meeting Minutes

Motion passed to approve the March 10, 2023 meeting minutes 8-0 with Reps. Crawford and Paige not voting.

Rep. Paige joined the meeting while roll call in progress for this vote.

Capital Reserve Fund

CFO Batchelder: Prudent to start a capital improvement plan. We drafted a policy and have received input on capital needs from department heads. With GOFERR grant applied for, a portion is reimbursements for expenses already incurred. I think the reimbursements could start this fund. Would like to talk this through and see if the Delegation agrees with this plan. Spending from capital reserve requires approval from the commissioners and executive committee. Hopefully the CIP is a moving, living document.

Rep. Brown: Looking for a longer term than five years, a leveling of funding

Rep. Cordelli: Supportive of a CIP. Concern that funds allocated for a certain project are not reallocated to do something else

Rep. MacDonald: Suggest having three reserves – nursing home, jail, and a general reserve for all other projects

Rep. Smith The commissioners won't have wide latitude to move money around. The executive committee has to approve

2023 Budget Review and Approval

MOTION: To reconsider the Commissioners budget (Account 4130) to make adjustments for Hales Location expenses by Rep. Cordelli, 2nd Rep. Smith. Passed 9-0

MOTION: To adjust lines 4130-007, 009, 010 and 018 in the total amount of \$7,536 by Rep. Cordelli, 2nd Rep. Smith. Passed 8-1 with Rep. Woodcock opposed.

MOTION: To approve the new bottom line for Account 4130 Commissioners at \$241,170 by Rep. Smith, 2nd Rep. Brown. Passed 8-1 with Rep. Woodcock opposed.

MOTION: Reconsider the Treasurer budget (Account 4151) by Rep. McAleer, 2nd Rep. Burroughs. Passed 9-0

MOTION: To adjust lines 4151-009, 010 and 018 in the total amount of \$1,077 by Rep. Smith, 2nd Rep. McAleer. Passed 8-1 with Rep. Woodcock opposed.

Rep. Crawford joined the meeting at this point. A revised attendance was taken 10 members present.

MOTION: To approve the revised Account 4151 Treasurer at \$12,703 by Rep. Burroughs, 2nd Rep. McAleer. Passed 9-1

MOTION: To reconsider Unincorporated Places revenue (Account 3509) by Rep. Woodcock, 2nd Rep. Brown. Passed 10-0

MOTION: To approve the revised Unincorporated Places revenue (Account 3509) at \$24,612 by Rep. Smith, 2nd Rep. Brown. Passed 10-0

Hale's Location

MOTION: To readopt the Optional Veterans' Tax Credit in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$500.00 by Rep. Woodcock, 2nd Rep. Brown. Passed 10-0

MOTION: To readopt the All Veterans' Tax Credit in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal the same amount as the standard or optional veterans' tax credit voted by the Hales Location under RSA 72:28 by Rep. Woodcock, 2nd Rep. Cordelli. Passed 10-0

MOTION: To accept the provisions of RSA 53-G:1-RSA 53-G:11 providing for the establishment of a communications district, together with the municipalities of Albany, Bartlett, Brookfield, Chatham, Conway, Eaton, Effingham, Freedom, Hales Location, Harts Location, Jackson, Madison, Moultonborough, Ossipee, Tamworth and Tuftonboro in accordance with the provisions of the proposed agreement filed with Hale's Location Property Owners Association and Hale's Location Board of Selectmen by Rep. Woodcock, 2nd Rep. Cordelli. Passed 10-0

Mountain View Community

Collective Bargaining Agreement Ratification – Mountain View Community

MOTION: To ratify the MVC Collective Bargaining Agreement (April 1, 2023-March 31, 2024) by Rep. Brown, 2nd Rep. Woodcock. Passed 10-0

Comm'r Plache: Substantial increase in pay at \$2.50 increase for all union positions. The County will have, without permission from the Union, the ability to do a one-time market adjustment to any position in 2023. Changes in the way vacations are approved. Agreed to new earned time policy and the new medical insurance plan. Agency fees are two to three times a union employee.

Rep. Brown: Why only a one-year contract?

Comm'r Plache: We are trying to get the three union contracts at the County to have staggered terms

MVC Expenditure Budget

CFO Batchelder: MVC budget underspent by about \$738,000 in 2022. There are about \$1.5 million in vacant positions in the budget. Even though the proposed budget had Agency at \$1, it was with the understanding that we could later transfer from salary to Agency.

Rep. Cordelli: The commissioners presented a totally responsible budget. I am opposed to adding \$300,000 for agency

Rep. Burroughs: What is the plan for reducing the use of agency and getting people into those positions

Comm'r Plache: The hope is that with the pay increases in the union contract we will be able to attract and retain staff

Rep. Burroughs: RNs are not in the union, what will we do to fill those positions.

Rep. Woodcock: What is the starting salary for LNA now versus April 1?

Dir. Coates: \$16.95 now, \$19.45 April 1

Rep. Woodcock: I understand there was a \$100,000 position cut for budgetary reasons but yet the budget had a surplus of \$750,000 at the end of the year

Comm'r Tessari: There are about 108 positions at the nursing home that are covered under the union contract and about 30 non-union positions. Those in union positions receive \$2.50 per hour, 5% for non-union. When the commissioners did the budget there were only two RN vacancies compared to the six now.

Rep. Burroughs: Per-diem, agency LPNs average pay in the State is \$29. They are looking to go elsewhere.

Comm'r Tessari: We came in as strong as we could and then negotiated for a one-time market adjustment this year if it is needed

Rep. Cordelli: People work at jobs at certain locations for a variety of reasons, very often not just salary. Don't think we can lose sight of that

Rep. Smith: The subcommittee goal was not to increase the MVC budget by \$300,000 for agency costs. Suggest reducing the salary line to offset the agency cost to prevent a future line-item transfer.

Rep. Cordelli: Would like to see December-end actual reports when voting on the budget. Seen over the past five years a growing percentage of split between actual and budgeted. If anything I think we are over-budgeting.

Rep. Burroughs: Agreed with Rep. Cordelli

MOTION: **To approve the MVC line item adjustments for the ratified MVC contract totaling \$307,886 and all corresponding line item changes to reflect that total** by Rep. Cordelli, 2nd Rep. Brown. Passed 10-0

Rep. Cordelli: Not sure that \$300,000 increase is the correct amount for the agency staffing, it might be high but it should result in reduction of the salary line.

Rep. Brown: The MVC management team was projecting how much would be spent on agency in 2023. What are we currently projecting. I would like to see a reduction in salary line to offset

Admin. Brown: In two months we spent \$107,000 for agency. Will probably see a few more months of that until we can bring in new staff. We projected at the current pattern \$600,000 for the year. We are probably close to \$200,000 for agency staffing at this date

Rep. Brown: What are the commissioners' thoughts on this?

Comm'r Plache: We will be looking at positions through a market study and may need some of the salary funding to do adjustments if necessary. There is excess in payroll now but leave enough in there to do adjustments

Rep. Burroughs: Concerned about reducing salary lines at this juncture

Rep. Cordelli: We know there are 20-25 vacant positions included in the salary line. As we fill we will need less agency staff.

Admin. Brown: The non-union will only receive 5% salary resulting in an hourly increase of a dollar and some change versus union increase of \$2.50. Salary compression will happen so there will need to be funding for market adjustments.

Rep. Avellani: Does the administrator have any suggestions?

Admin. Brown: My concern is that we have enough funding to do the market adjustments. We adjusted for half of the nursing staff but not the other.

Rep. Brown: We need a realistic estimate on what we are going to be spending. I don't have a good number I'm comfortable voting on. We should have a number based on what the management team is saying they need – agency, union, non-union.

MOTION: Approve the MVC expense budget at \$17,426,311 by Rep. McAleer, 2nd Rep. MacDonald. [withdrawn]

Rep. Burroughs: Impacts the taxpayers but residents and taxpayers looking really closely at the nursing home. If we make some irresponsible financial decisions it will be on the Delegation and Commissioners.

Rep. MacDonald: What can you offer to save additional money? How much can the Delegation take out yet be sure there is sufficient funding to operate the nursing home

Admin. Brown: The only place we can take is from the salary line-item at this point. We could reduce the salary line by \$100,000

Rep. Cordelli: There will be a market study. Line transfers are possible. A supplementary budget is also an option.

Rep. Woodcock: Census at the nursing home now?

Admin. Brown: Average 90-94 daily census of 103 beds

Rep. Woodcock: What would a \$100,000 reduction look like on the county tax rate? I would rather leave the extra in the budget for the staffing needs than cut it and have to come back for a supplemental or to cannibalize the budget for line item transfers

Chmn. Avellani: Between the requested \$300,000 increase for agency staffing and \$307,000 increases for the cost of the union contract, cutting costs today is in order.

Rep. Burroughs: What is the MVC margin?

CFO Batchelder: Deficit of about 30%

Rep. Crawford: If the director of the nursing home says we can take \$100,000 from the budget, that's what we should take

CFO Batchelder: Continually using fund balance to supplement the tax rate. The deficit is concerning

Rep. Woodcock: What is the CFO's recommendation?

CFO Batchelder: We should be reducing the salary pretty close to the increase in the agency line. There is quite a bit of buffer for agency, leaving enough for market adjustments without jeopardizing the budget.

MOTION: Reduce line 4413.007 to \$3,264,373 by Rep. Woodcock, 2nd Chmn. Avellani. Passed 9-1 with Rep. McAleer opposed.

Rep. Crawford excused herself from the meeting.

MOTION: Approve total MVC expense budget of \$17,126,311 by Rep. MacDonald, 2nd Rep. Woodcock. Passed 9-0

Comm'r Plache: In the past, some of the costs of MVC were not in the MVC budget. We are now showing the Delegation the actual cost of operating the nursing home. I don't think the true budget has increased substantially.

MOTION: To utilize \$2,000,000 from unassigned fund balance by Rep. Woodcock, 2nd Rep. Brown. Passed 9-0

MOTION: To approve the 2023 Expense budget of \$37,482,804 by Rep. Smith, 2nd Rep. McAleer. Passed 9-0

MOTION: To approve the 2023 Revenue budget of \$37,482,804 by Rep. Woodcock, 2nd Rep. MacDonald. Passed 9-0

MOTION: To approve \$21,386,113 to be raised by taxes by Rep. Smith, 2nd Rep. Brown. Passed 9-0

Other Business

Treas. Costello: Thanked the CFO for providing the figures almost immediately, something not available to the Delegation in previous years.

Chmn. Avellani: On behalf of the Delegation thank you to the CFO for the updated numbers, timeliness and corresponding trust in these numbers

Public Comment

Fred Cain: Something needs to be looked into. There needs to be a subcommittee. The removal of the assistant director of nursing has sent a ripple effect through the community and the nursing home. She offered to work as a nurse. Denying that was a mistake made by the administrator and the commissioners.

Rep. Woodcock: Concerned that we have a professional registered nurse available yet we are paying \$900 a day for agency staffing

Rep. Burroughs: We need to take a look at where we are with a -30% margin and figure out how we are going to fix this and I am really concerned with the nursing home

Recessed to the Call of the Chair

**County of Carroll
Delegation Meeting
Carroll County Annex
June 5, 2023**

Meeting convened: 2:00 p.m.

Members Present: Chmn. Lino Avellani, Vice-Chmn. Glenn Cordelli (remote), Clerk Mark McConkey, Richard Brown, Anita Burroughs, Steve Woodcock (remote), John MacDonald, Jonathan Smith, Chris McAleer, Karel Crawford, David Paige, Michael Belcher, Katy Peternel, Michael Costable (remote), Tom Buco

Others Present: *Participating:* Commissioner Terry McCarthy, Commissioner Matthew Plache, CFO Bonnie Batchelder, Executive Coordinator Mellisa Seamans, Sheriff Domenic Richardi, Facilities Director Bob Murray, MVC Director of Nursing Sue Dodier, Ed Comeau (GovernmentOversite.com), Daymond Steer (Conway Daily Sun), Fred Cain (Wolfeboro), Bobbi Boudman (Wolfeboro), Dallas Emery (Ossipee), Chip Albee (Tuftonboro), Chuck McGee (Moultonborough); Avae Traina and Kevin Christensen (Siemens); Joy Gagnon (UNH Cooperative Extension), Caleb Gilbert (Carroll County Coalition for Public Health), Eileen Leavitt (End 68 Hours of Hunger), several member of the public
Ed Comeau (GovernmentOversite.com)

Roll Call

Pledge of Allegiance

All votes taken during this meeting were done by roll call.

MOTION: To have public comment at the start of the meeting and limited to three minutes each
Passed 15-0

Public Comment

Fred Cain: Concerned about nursing home. Noted the fine assessed to the nursing home at \$155,000. Request subcommittee to "try to fix the problem over there". Commissioners are requesting a \$300,000 funding transfer to pay for agency staffing. Currently 12 agency staff.

Bobbi Boudman: Questioned how Delegation meetings are noticed. Four candidates for the commissioners' seat. Watched many meetings to research how candidates have carried themselves in the public. We have a known track record with Chip Albee. Before we hand off the courthouse to a school, have we looked at lead paint, asbestos, consulted with historical resource experts. Concerned about nursing home fine. Waiting to put my mother-in-law there. We would have private paid \$144,000 to put her there. We are holding her and keeping her out of there due to concerns. Ask Delegation to withhold voting on the courthouse, appoint Chip Albee.

Daymond Steer: Might you consider forming a subcommittee for the nursing home?

Chmn. Avellani: I will have to look into it. Not sure in our purview to get involved in employment decisions.

Approval of Meeting Minutes

MOTION: **Approve March 20, 2023 meeting minutes by Rep. Paige. 2nd Rep. Crawford.** Motion passed 12-0-3 with Reps. Belcher, Peternel and Buco abstaining.

Appointment of District 2 Commissioner

Each candidate was allowed 10 minutes to both introduce themselves and also take questions from the Delegation. Candidates present: Dallas Emery, Chip Albee, and Chuck McGee.

MOTION: **Appoint Chuck McGee to the Commissioner position** by Rep. Cordelli, 2nd Rep. Belcher. Passed 10-5 with Reps. Buco, Burroughs, Paige, Woodcock, McAleer opposed.

MOTION: **Appoint Chip Albee to the Commissioner position by Rep. Woodcock.** Given that the vote to appoint Chuck McGee passed 10-5, a vote was not taken on this motion

Coord. Seamans will arrange for Mr. McGee to be sworn in

Review of January-April Financial Statements

CFO Batchelder gave an overview of the statements. Most lines should be about 33% spent. Note the underspent salary lines due to staffing shortages. To date, the County has borrowed \$1.2 million against the tax-anticipation line of credit. As of the May 31 financials, underspending in the MVC salary line is sufficient to cover the agency staffing. Salary line underspending will cover the agency staffing funding transfers and the CMC fine.

Rep. Buco: Concerned about money being spent on agency staffing.

CFO Batchelder: Agency staffing very expensive. Nursing home and human resources doing everything they can to attract employees. Budget approved by commissioners and delegation allows for salaries to attract new staff.

Rep. Burroughs: How are we going to get ahead of this with agency staffing costs and now the fine?

CFO Batchelder: Spoken with HR and they are gaining ground

Increase in Fees of Sheriff and Deputy Sheriffs (NH RSA 104:31) – Sheriff Domenic Richardi

Legislation passed to increase fees for service of writs 7%. Helps to offset some of the cost of service. Based on 12-month average, will be increased revenue of \$1,138 per year. Was not brought forward during the budget process because the legislation had not passed.

MOTION: **Increase the Sheriff's writ fees revenue by \$1,200 to \$61,200** by Rep. Smith, 2nd Rep. Woodcock. Passed 15-0

Carroll County Courthouse Purchase Agreement Approval

The Delegation was provided with an agreement to purchase the Carroll County Courthouse at 20 Courthouse Square in Ossipee between Carroll County and Institute for Classical Culture.

Comm'r Plache: The Commissioners agreed we did not need to keep this building for any County purposes. There is also a significant cost to maintain this building. Conducted RFP process. We received one bid and another entity that offered to take ownership if no one else wanted it. We accepted the bid of \$1. We retained counsel to work on the agreement. The charter school will get a quitclaim deed. If they do not use as a charter school within two years, it will revert to the County. If they cease to use it as a charter school in five years, it will revert to the County. There is an option, rather than reversion, to purchase the building for \$200,000. Reversion right subject to any mortgage they put on the building.

Rep. Belcher: Rough estimate of cost of maintaining the building?

Comm'r Plache: About \$40,000 in the budget

Rep. Paige: When was building appraised and how did we arrive at \$200,000?

Coord. Seamans: Building assessed at \$225,000

Rep. Paige: I don't care if a charter school is there. But whoever is there, I want to make sure we are being good stewards of this historical resource. I'm a little concerned about the agreement and what our guarantees are they will preserve the building and its historical characteristics.

Comm'r Plache: It is a historically protected building.

Mr. Yule: It is on the historical registry. First phase is to renovate and get rid of the hazardous materials – lead, asbestos – preserve the courtroom and the outside historical elements. Second phase to build additional school at the back of the property. Third phase to turn the Courthouse into a high school that would provide AP classes for constitutional law to allow students in the community to practice college level law. Mock trials in the courtroom. Putting it into extremely good use for the community.

Rep. Paige: You have \$1.1 million CSP grant? I was looking at your five-year operating budget that has \$3,000 for maintenance and repairs. This is a cherished historic resource. I want to make sure this is done right

Mr. Yule: Loan guarantee for \$700,000 to go towards renovation. Some of the \$1.1 million can go to renovation but mostly for supplies, staff, start-up costs. Annual grant that charter schools get from the state of \$50,000 towards rent. North Star Academy would rent from Institute for Classical Culture which then would turn that rental revenue into the loan which would go toward the renovation. We will also be going back to the state for additional money once we have the building.

Rep. Woodcock: Thinking about \$1.1 million from the federal government through the NH DOE. If we lose receivership of the building and get back \$200,000 but \$1 million into it, why not a long-term \$1 per year lease. Then if something happens we get it back and can move on from there. Why a sale versus a lease?

Chmn. Avellani: During the budget process, intention was to get rid of the building and put it into the private sector.

Rep. Burroughs: Was appraisal done? How did we arrive at \$1? I have nothing against charter schools? How is it in the best interest to sell this historical building for \$1 to a school that has ties to Hillsdale College that has a very specific political and religious bent? The public would like to know

Rep. Cordelli: I object.

Comm'r Plache: Anyone able to bid. We did not have an agenda. It's a public charter school approved by the DOE. We did not get into what they're teaching. Advertised for two weeks.

Rep. McAleer: If they put a lot of money into the building. And then it is worth \$800,000 and they have the choice to give us \$200,000 and sell it for \$800,000 not in our best interest. Language on page 12 'this agreement contingent on buyer obtaining finance sufficient to fund improvements to make the building suitable as a school'. How much due diligence did we do on North Star? It seems dependent on grants

Comm'r Plache: They don't have to do closing if they cannot secure financing.

Rep. Belcher: We are talking about a public school and not a private school.

Rep. Brown: The decision was made quite some time ago that we were going to divest ourselves of this building. I don't think he would be here if he didn't have financing. I'm sure we have had this reviewed by legal counsel.

Mr. Yule: We have extensive fundraising campaign we will implement. Most of it comes from the lease agreement. North Star will apply for a lease pay from the State plus money in the budget for leasing from Institute for Classical Culture. Loan guarantee for \$750,000. Once renovation done, we have to prove it is safe for a school, ADA regulations. Not a religious school, allow anyone who applies. Our budget is \$7,300 per student.

Rep. McAleer: Tell me about the Institute for Classical Culture.

Mr. Yule: There are three ways to form a charter school: a group of 20 parents can apply; three certified teachers can apply; or, a founding non-profit can apply for a charter. ICC is the entity that applied to the State for a charter.

Rep. Paige: Are you open to a third party holding a historic preservation easement on the property?

Mr. Yule: I would be open to oversight but not an easement.

Rep. Paige: Would you be open to soliciting technical assistance from the state preservation office? I'm fine with the transfer happening but I don't like this purchase and sale agreement. I would like to have the State division of historical resources look at the deed, offer assistance. Some guarantees. I want to get the building back not only if it fails as a charter school but also if it's not being taken care of. Are you willing to wait a month while working this out with the State office? I feel we should have their eyeballs on this purchase and sale agreement. They might have recommendations

Mr. Yule: Our opening date is September 2024 and we have to get renovations done. We've been six months in this process. I'm not willing to push it down the line. Fear is one month will turn into six months and I will be looking at another building. Our intention is to preserve the building so I am more than happy to have the State agency assist. Great place for people who don't have the best background, don't have the means to send their children to private school, being able to send them to public high school with AP courses in constitutional law

Rep. Belcher: If I looked back through months of meeting minutes would I find anyone bringing a request to have the historical society involved before this point?

Chmn. Avellani: No

Rep. Burroughs: Having historic resources involved might protect the school as well

Rep. Brown: We are required to preserve the building. Certain criteria. The State has oversight and if anyone felt like something was wrong, they could report and the State would investigate.

MOTION: **To move forward with the contract** by Rep. Brown, 2nd Rep. Smith

Rep. Paige: If the school fails, their intentions no longer matter. If they are around five years and then a buyer comes in and takes it, that's my hesitation. An easement runs with the property and we can be sure the preservation runs in perpetuity.

Rep. Cordelli: There have been three charter schools fail in the past 20 years due to financial reasons. Across the State we were seeing new charter schools starting up because of the interest and demand. One in Keene, Lionheart, has already come back to the state for increase in maximum students because of the demand. If there is demand, it will lead to success. I am all for going ahead with this.

Rep. Peternel: This will be using the same curriculum as Lionheart.

Rep. MacDonald: Request that the Institute of Classical Culture meeting minutes authorizing Jim Miller to sign the agreement be attached.

Rep. McAleer: Is it possible to look at their curriculum?

Rep. Peternel: If you go on ICC website, it is available.

Mr. Yule: Hillsdale College has K-12 curriculum that is publicly available.

Rep. Burroughs: Is ICC based on Hillsdale curriculum?

Mr. Yule: Yes

Rep. MacDonald: Your methods are Socratic, the same as law schools, correct? Not religious based correct?

Mr. Yule: Yes

Rep. Cordelli: I have to object to this political introduction and political attacks on the curriculum of this school. Hillsdale College is one of the largest growing curriculums and types of education in this country. Politics should not be part of this discussion. I object strenuously. I have seen attacks on social media that this is a charter school of hate. It is ridiculous and obscene.

Rep. Burroughs: If anyone wants to learn more, research Hillsdale College

Rep. McAleer: Hillsdale is a very political organization. You know it, Mr. Cordelli

MOTION: **"To accept the purchase and sale agreement for the property located at 20 Courthouse Square for the terms of the signed agreement signed June 23, 2023 with the Institute for Classical Culture. The motion will include the minutes of a meeting for Institute for Classic Culture dated June 1, 2023 board meeting as distributed to the Delegation"** Passed 10-5 with Reps. Buco, Burroughs, Woodcock, McAleer, Paige opposed.

GOFERR Emergency Equipment Grant

This grant, approved by Governor and Council May 31 will reimburse the County for past purchases of emergency equipment which will provide funding for the County to additional equipment purchases in 2023.

MOTION: **Accept the GOFERR Emergency Equipment grant in the amount of \$139,929 to be applied to account 200.3319.035.551** by Rep. McConkey, 2nd Rep. Woodcock. Passed 14-0

Recess 3:46 p.m. to 4:00 p.m.

Funding Transfer

Chmn. Avellani: Typically funding transfers are handled in the executive committee but due to the gravity of this I chose to bring it to the full Delegation.

Rep. Buco: Asked for an explanation of the fine

Comm'r Plache: Anonymous complaint to the State that we did not have enough nursing staff. They discovered we had enough staff but during the investigation learned a staff member worked with Covid. Should have stayed out ten days but only stayed out

five. Had exposure to three residents. Never had symptoms. Did not spread Covid to anyone. The rules had changed and this led to the misunderstanding. Opportunity to get the penalty reduced if the appeal right is waived. After consulting counsel, the commissioners agreed to waive the right to appeal.

Rep. Buco: Under previous administrator we had no deficiencies. What is different now

Dir. Dodier: We've always had tags on survey; two perfect surveys in 10 years. They came in on a complaint not regular survey. While there they chose to look at infection control.

Comm'r Plache: If we had been in staffing crisis we would not have been fined and the staff member would have been fine to work

Rep. Woodcock: Who was supposed to have oversight to staffing coming in and out during the illness period.

Comm'r Plache: The administrator ultimately responsible for what happens in the nursing home. She wasn't involved in the decision to allow someone to work. Someone made a mistake. There is a process for checking everyone for Covid. A bad decision was made on third shift so the person worked.

Rep. Woodcock: Who has the oversight?

Rep. Burroughs: (directed to Dir. Dodier) There were other issues raised by the elder advocate and others who used to work there. Are there still issues with training protocols and other things that were flagged?

Dir. Dodier: Yes

Rep. Burroughs: I think we need to take this a lot more seriously. There is a good chance many more fines coming down the road. Basically no one cares.

MOTION: **Transfer \$101,192 from MVC Salary to MVC Legal line** by Rep. McConkey, 2nd Rep. Smith. Passed 13-1 with Rep. Woodcock opposed.

Commissioners Presentation on Proposed Future Use of the Annex

Members were given a printed copy of the presentation.

Comm'r Plache: This is a real exciting opportunity. We've run out of space at the main building. Our vision is to bring this building back to life. It's very useable. The bones are sound. The roof is tight. We can't get rid of this building because many of the uses for the new nursing home still connected to it- laundry, IT, pellet boiler, maintenance, storage, etc. We have turned over our former meeting room at the administration building to the county attorney for needed office space for her staff.

Coord. Seamans: Reviewed the potential funding mix to pay for the project: \$4,000,000 APRA, \$2,000,000 pending Congressional Funding, GOFERR Nursing Home grant \$775,173 with \$484,590 remaining to be funded. CDBG grant for the remaining is possible.

Rep. McConkey: I am hopeful we will get the \$2 million from Senator Shaheen's office. If not, will the County have to make up that difference?

Ms. Traina: Initially, we had this as a phased project of \$4 million for first phase because of ARPA funds available. The additional funding will allow for completion of both phases. This is a fabulous addition to the community. Can provide a breakout of the two phases. In 2018, Carroll County did a performance contracting project with administration building, jail, and nursing home that relies on energy efficiencies to fund the project.

Comm'r Plache: (in response to Rep Burroughs question) At the beginning of one wing, there would be three rooms where staff could stay. Available to nurses if there is another pandemic, traveling nurses to save money on hotels, staff who work overnight, meant to be temporary.

Rep. Brown: Is there any justification for central purchasing versus just-in-time? I would like to see you justify the exact amount of space needed so, perhaps, space can be freed up for more functional purposes than warehouse.

Comm'r Plache: There is a lot of materials and supplies we have to keep on hand for the nursing home.

Ms. Traina: We have architect and engineer that is ready to with the approval here to do so. The budgetary numbers only go so far.

Mr. Christenson: The numbers won't be changed after they arrive at the firm numbers

Ms. Traina: Anything we can find we can guarantee for energy savings, we will – lighting, HVAC, windows

Rep. Buco: There is a double roof. How will you deal with it?

Ms. Traina: Bob (Murray) knows this and has warned us. This is for the architect and engineer. In about six weeks after they start we will have a better idea and are happy to come back to a meeting.

(in response to Rep. McAleer) If there is interest in solar, we will pursue it. There is a portion of land behind the jail that would be an excellent place for ground solar

Dir. Murray: In order to go through with engineering, the commissioners would have to sign a letter of intent. If the project goes through, the cost of this gets absorbed in the project. If the project does not move forward, Siemens would be paid the agreed amount. This would be paid from ARPA.

Rep. Smith: What is the time frame for each phase?

Ms. Traina: If this moves as fast as we hope it would, we would have the agreement signed by December and start very soon after that. A year and a half for the project?

Rep. Avellani: Has adding assisted living to the nursing home been looked at? Can we use ARPA funds for that instead of this?

Comm'r Plache: We don't see it as part of this project. The ARPA funds would not cover the full cost of that

Comm'r McCarthy: The last feasibility study we had done found this is not a good location for assisted living. If you'd like another study, we can seek grant funds for that. We can find the last study and send a copy to you.

Rep. Belcher: Looking for specific ideas about what space would be used for

Ms. Gagnon: UNH Cooperative Extension offers classes and activities in nutrition, forestry, agriculture, 4-H, food safety, etc. We would use the kitchen for cooking classes and the classrooms and STEM lab for education.

Mr. Gilbert: Our coalition vaccinated most of the County employees. We would have a home base, office, and another area to store PPE and clinic supplies. We could have vaccine clinics.

Ms. Leavitt: In 18 months, we had to move our food pantry 7 times. We now have a good space but had this been available we would certainly have appreciated it. A good portion of the families we serve are in Ossipee.

Rep. McConkey: If this becomes a multi-purpose space, do the Commissioners intend to only write leases to specific organizations? Who will coordinate what sources come in here? And the meeting space. There are plenty of groups that will be competing for this space. I don't want to give the false impression it's a lock-in for any one group

Comm'r McCarthy: We have the staff, at least initially, to do this.

Comm'r Plache: We know there is a need for a commercial kitchen in the community, a large meeting room. County needs first. If we are using the ARPA funds, we weren't looking to spend money unless you indicate it is worth going forward.

Chmn. Avellani: We can't give you absolution because we don't have any numbers.
Ms. Traina: Firm numbers come after having the architect and engineers do their work.
Chmn. Avellani: I don't want to hold this project up if it can go forward and be completed in a timeline that ARPA funds need to be expended or encumbered.

Other Business

Rep. McConkey: Express my thanks and appreciation to Commissioner Tessari for the time and effort she has spent here. Sometimes life takes a twist. I would appreciate if we could send a letter or card from the Delegation expressing our thankfulness for her service.

Lands Committee

Rep. McConkey: The Lands Committee has met for the past several months. We've discussed possibly repurposing some of the County acreage. Potential projects include providing acreage for a daycare facility, drug and alcohol recovery campus, and workforce housing. Perhaps we can work in conjunction with the Town of Ossipee on the planning and zoning regulations. Wendy Scribner with UNH Extension assisting. The Committee has come to a stall. Would like the subcommittee to fall under the Delegation? Could have a recommendation in six months.

MOTION: **"To expand the advisory committee to a full subcommittee of the Delegation to include the use of the Annex, use of the lands and recommendations to the Commissioners, Delegation and the Town of Ossipee for possible and continued use of the property with three sitting members to continue and the Commissioners to appoint one of their members"** by Rep. McAleer, 2nd Rep. Brown. Passed 12-0 (Reps. Cordelli, Costable and Woodcock absent for the vote)

Rep. MacDonald: Will our water and sewer system support these uses? What location?

Rep. McConkey: Probably not. We have a well field so perhaps we could put wells in the same location and condense the amount of land they would need. Locations being considered are along Route 171; lower lands past the jail.

Rep. Paige: It is really important to emphasize that these discussions are very preliminary. We have not gotten anywhere close to a decision.

Rep. Brown: Suggested expanding the committee to get more buy-in; to at least five members *(there were no volunteers)*

Rep. McConkey: Noted that New Hampshire is 49th in receipt of federal funding for highways. Requested a meeting with Mr. Henderson and/or Senator Shaheen to discuss further.

(the Commissioners went to meeting room 2 at the Annex, reconvened their previously recessed meeting, voted to approve the \$94,050 Siemens letter of intent, recessed, and returned to the Delegation meeting)

Mr. Henderson: Very excited the Delegation is supportive of the Annex. Some people see a mess, some see the possibilities. The Senator sees this as the number one project in Carroll County so hoping to push it through the appropriations committee and the (federal) budget.

MOTION: **Accept the proposal to look into going forward on the Annex in the amount of \$94,050** by Rep. McAleer, 2nd Rep. Paige. Passed 11-0 with Rep. Belcher opposed and Reps. Cordelli, Costable and Woodcock absent for the vote.

Public Comment

Mr. Comeau: Point of order. Protest that the commissioners left the room and took an action.

Mr. Cain: Protested the commissioners taking a vote and signing a document in another room

Comm'r McCarthy: It is not illegal to have two meetings at the same time. We came out of recess, took the vote, and went back into recess.

Mr. Steer: Asked about the process for appointing a second commissioner given Comm'r Plache's announced intent to resign.

Chmn. Avellani: We cannot act until there is actually a vacancy.

Recessed to the Call of the Chair (5:28pm)

County of Carroll
Delegation Meeting
Carroll County Annex
September 7, 2023

Meeting convened: 3:00 p.m.

Members Present: Chmn. Lino Avellani, Vice-Chmn. Glenn Cordelli, Clerk Mark McConkey, Richard Brown, Anita Burroughs, John MacDonald, Jonathan Smith, Chris McAleer, Karel Crawford (remote), David Paige, Michael Belcher, Katy Peternel, Tom Buco (remote)

Members Absent: Steve Woodcock, Michael Costable

Others Present: Commissioner Terry McCarthy, Commissioner Chuck McGee, CFO Bonnie Batchelder, Executive Coordinator Mellisa Seamans, Facilities Director Bob Murray

Public Present: Ed Comeau (GovernmentOversite.com), Daymond Steer (Conway Daily Sun), Fred Cain (Wolfeboro), Blair Moffett (Wolfeboro), Bobbi Boudman (Wolfeboro), Dallas Emery (Ossipee), Bill Nelson (Brookfield), Bill Marsh (Brookfield), Brian Deshaies (Wolfeboro), and several others who did not participate

Roll Call

Pledge of Allegiance

All votes taken during this meeting were done by roll call.

Public Comment

Fred Cain: Request the Delegation form a subcommittee to look into staffing at the nursing home; continued concerns about agency staffing.

Mr. Moffett: Spoke in support of Commissioner candidate Bill Marsh

Ms. Boudman: Spoke in support of Commissioner candidate Bill Marsh

Mr. Emery: Opposed to the appointment of Mr. Marsh

The Chair called for a brief recess.

Approval of Meeting Minutes

MOTION: Approve June 5, 2023 meeting minutes as amended Motion passed 13-0

The amendment corrects a vote taken at the June 5, 2023 meeting:

"To accept the purchase and sale agreement for the property located at ~~95 Water Village Road~~ 10 Courthouse Square for the terms of the signed agreement signed June 23, 2023 with the Institute for Classical Culture. The motion will include the minutes of a meeting for Institute for Classic Culture dated June 1, 2023 board meeting as distributed to the Delegation"

Appointment of District 3 Commissioner

Each candidate was allowed 10 minutes to both introduce themselves and also take questions from the Delegation. Candidates present: Bill Nelson, Bill Marsh, Brian Deshaies. On his turn to speak, Mr. Deshaies withdrew his interest and asked the Delegation to support the appointment of Mr. Marsh. Ms. Bevard did not attend but did send a text message that was read aloud by Rep. Cordelli, "After careful contemplation of what is best for Carroll County I am withdrawing my name from the election of commissioner to replace Matthew Plache. I encourage my supporters to vote for the Honorable Bill Nelson. Thank you all for your support. Sincerely, Amanda Bevard"

MOTION: To appoint Bill Nelson to the Commissioner's seat by Rep. McConkey, 2nd Rep. Cordelli. Passed 9-4 with Reps. Bucu, Burroughs, McAleer, Paige opposed.

Resignation – Carroll County Attorney Michaela Andruzzi

Chmn. Avellani thanked Atty. Andruzzi for her service to Carroll County.

MOTION: Accept the resignation, with regret by Rep. Belcher, 2nd Rep. Cordelli. Passed 12-1 with Chmn. Avellani opposed.

Reps. Cordelli, McAleer, Crawford, Peternel left the meeting

2021 Financial Audit

CFO Batchelder reported on the results of the audit.

- Considerable improvements over prior years
- On target with fund balance
- 2022 audit is underway

Chmn. Avellani: Quite a few deficiencies in 2020 audit. How many fixed since you came on late in 2021?

CFO Batchelder: Two journal entries for 2022 audit; there were over 50 in 2020. Feel like everything has been corrected for 2022 and that audit will be much cleaner. Auditor field work is done; time constraints due to staffing shortages.

Review of July 2023 Financial Statements

CFO Batchelder: Should have spent 58% of budget at this point, we are under that threshold for the general fund. Nursing home budget is at surplus of \$133,000 at July-end, largely due to \$2 million in additional revenue from ProShare. I am looking at agency staffing and salaries closely. We are spending a lot on agency but being offset by salary for unfilled positions; off by about \$160,000. Finding staffing in every industry is difficult.

Lands & Annex Subcommittee Update – Rep. McConkey

- Meeting every other week
- Working towards a point of having a much larger public forum
- Focus on the possibility of workforce housing and childcare
- Working with the commissioners on repurposing the Annex so we are together on these projects so when it comes time to act the Delegation will be in agreement with the commissioners
- Archiving records in one location

Other Business

Dir. Murray:

- Have been appointed as interim administrator of the nursing home
- State survey done two weeks ago. Infection control survey was deficiency-free and this is attributed to the nursing staff who do an incredible job led by Sue Dodier. Minor recordkeeping deficiencies. State team made a point to tell us the residents and families are happy and the residents are well cared for
- Lynn Beede, Coos County Nursing Home Administrator is the supervising administrator

Drainage Easement – Town of Ossipee

Rep. McConkey: Water runs across the blueberry field and drains to edge of County Farm Road. Culvert no longer handles the flow and the water is channeling across the road. The proposal is to create an agricultural swale to move the water from doing damage to the road. It will also be an advantage to the County to help drain our property over time as well.

MOTION: Accept the Commissioners recommendation to grant a drainage easement on our property as outlined in the agreement presented to us by Rep. McConkey, 2nd Rep. Brown. Passed 9-0

Recessed to the Call of the Chair

County of Carroll
Delegation Meeting
Carroll County Annex
October 9, 2023

Meeting convened: 9:00 a.m.
Members Present: Chmn. Lino Avellani, Vice-Chmn. Glenn Cordelli, Clerk Mark McConkey, Richard Brown, Anita Burroughs (remote), John MacDonald, Jonathan Smith, Chris McAleer (remote), David Paige, Michael Belcher, Katy Peternel, Tom Buco
Members Absent: Karel Crawford, Steve Woodcock, Michael Costable, David Paige
Others Present: Executive Coordinator Mellisa Seamans, Deputy County Attorney Keith Blair, IT Director Bobbi O'Rourke
Public Present: Ed Comeau (GovernmentOversite.com), Daymond Steer (Conway Daily Sun), Fred Cain (Wolfeboro)

Roll Call

Pledge of Allegiance

All votes taken during this meeting were done by roll call.

Public Comment

Fred Cain: Requested a subcommittee be formed to address the increase in need of agency staffing at nursing home

Approval of Meeting Minutes

MOTION: **Approve September 7, 2023 meeting minutes** by Rep. Buco, 2nd Rep. Peternel. Passed 11-0

Appointment of Carroll County Attorney

At county attorney office since May 2017, appointed deputy in 2021. Prior to Carroll County, worked in Strafford County. Has had some training in budgeting and office operations from former County Attorney Michaela Andruzzi. Intends to run for the office in 2024

MOTION: **To approve Mr. Blair as the next county attorney effective October 10, 2023** by Rep. Cordelli, 2nd Rep. Buco. Passed 11-0

MOTION: **To have Mr. Blair's benefits continue in their current state until the next election including health insurance, earned time, all employee benefits** by Rep. Corelli, 2nd Rep. Brown. Passed 1-0

Rep. Burroughs: Will the new county attorney be paid the same as the former county attorney?

Coord. Seamans: The county attorney salary is set for \$104,000 in 2024

MOTION: **To approve the county attorney's salary for the new county attorney at the current rate for years 2023 and 2024** by Rep. Smith, 2nd Rep. Belcher. Passed 11-0

Coord. Seamans: Will Attorney Blair fill the deputy attorney position

Atty. Blair: Will be working with human resources to hire, depending on qualifications, a deputy attorney or assistant attorney to fill the vacancy.

Recessed to the Call of the Chair

County of Carroll
Delegation Meeting
Carroll County Annex
December 14, 2023

Meeting convened: 9:00 a.m.

Members Present: Chmn. Lino Avellani, Vice-Chmn. Glenn Cordelli, Clerk Mark McConkey, Richard Brown, Anita Burroughs (remote), John MacDonald, Jonathan Smith, Chris McAleer David Paige, Katy Peternel, Tom Buco, Karel Crawford, Steve Woodcock

Members Absent: Michael Costable, Michael Belcher

Others Present: Executive Coordinator Mellisa Seamans, Deputy County Attorney Keith Blair, CCHOC Superintendent Sean Eldridge, Facilities Director Bob Murray, MVC Administrator Rich Leboeuf, Treasurer Joe Costello, Commissioner Terry McCarthy, Commissioner Chuck McGee, Commissioner Bill Nelson

Public Present: Ed Comeau (GovernmentOversite.com), Daymond Steer (Conway Daily Sun), Fred Cain, Dallas Emery Jr, Jan Brooks, Eileen Leavitt, Christina Bertogli, Lisa Sargent, Jena Stevens, and others who did not sign in.

Roll Call

Pledge of Allegiance

All votes taken during this meeting were done by roll call.

Public Comment

Fred Cain: Agency staffing at MVC is expected to exceed \$1.5 million in 2023. Continues to request the delegation form a subcommittee to follow the money to figure out a way to retain and attract staff.

Approval of Meeting Minutes

MOTION: Approve October 9, 2023 meeting minutes by Rep. Woodcock, 2nd Rep. Cordelli. Passed 10-0-3.

Public Hearing – Proposed 2024 Carroll County Budget

Mr. Steer: Asked if the 2% appropriated for non-profits is based on the 2023 budget or 2024

Ms. Batchelder-Edson: The budget request, per policy, is based on 2% of the proposed budget and also includes opioid funding received

Ms. Brooks: Spoke on behalf of End 68 Hours of Hunger and asked the Delegation to fund the \$8,000 requested but not supported by the commissioners

Mr. Houle: I want to spend my money to buy hay. I was buying hay since 1995 but the farm manager cut me off. What is the hay policy? How much was generated from the hay sales? How much does the farm manager make? Does he take the County vehicle home?

Chmn. Avellani: The Delegation does not handle the day-today operations of the county. Directed Mr. Houle to take his questions to the commissioners.

Ms. Sargent: 17 businesses rely on the childcare provided by Bearcamp so their employees can continue to work. Asked the Delegation to reconsider the commissioners' decision to zero-fund Bearcamp in the County budget.

Ms. Stevens: On the board of Bearcamp and children attend the center while she is working. Asked the board to reconsider funding for Bearcamp

Rep. Avellani: Would encourage the non-profits to return to the budget approval meetings in January, date to be determined

Ms. Kelly-Scott: Overview of Child Advocacy Center and asked the Delegation to fully fund their request

A representative from Carroll County Conservation District spoke on behalf of fully funding their 2024 request.

Public Hearing – Tax Anticipation Note (TAN) Borrowing

MOTION: To authorize the treasurer to pursue tax-anticipation note borrowing for 2024 in the amount of \$17,000,000 by Rep. Buco, 2nd Rep. Crawford. Passed 13-0

Auditor Engagement

MOTION: To engage the services of Vachon Clukay and Company PC to conduct the 2023 financial audit by Rep. Brown, 2nd Rep. McAleer. Passed 13-0

On schedule to begin the 2023 audit in February.

Registry of Deeds Equipment Account

Current balance of the account is \$141,000

MOTION: To authorize the Register of Deeds to expend \$27,500 from the Registry Equipment Account by Rep. Woodcock, 2nd Rep. Peternel. Passed 13-0

Recessed to the Call of the Chair

