

STATE OF NEW HAMPSHIRE

CARROLL COUNTY



ANNUAL REPORT

YEAR ENDING DECEMBER 31, 2024

2024 Annual Report

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County Commissioners

Terry McCarthy, Chairman (R-Conway)
Charles McGee, Vice Chairman (R-Moultonborough)
William Nelson, Clerk (R-Brookfield)

Treasurer

Joe Costello (R-Conway)

County Attorney

Keith Blair (R-Wolfeboro)

Register of Deeds

Lisa Scott (R-Sandwich)

Sheriff

Domenic Richardi (R-Conway)

Executive Coordinator

Mellisa Seamans

Human Resources Director

Linda Matchett

Nursing Home Administrator

Rich Leboeuf

Superintendent of Corrections

Sean Eldridge (retired)

Brian King

Director of Facilities

Robert Murray

Director of Public Works

William DeWitte

Director of Information Technology

Bobbi O'Rourke

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)

REPORT OF CARROLL COUNTY COMMISSIONERS

It is with great pleasure that we present the 2024 Annual Report. This past year has been marked by dedication, innovation, and an unwavering commitment to public service from every department and individual within our county government.

This report aims to highlight the significant achievements, ongoing efforts, and the invaluable contributions of our various departments. From maintaining public safety and providing compassionate care to managing critical infrastructure and ensuring efficient operations, the collective work of our employees continues to uplift our community.

We extend our sincere thanks to our dedicated staff for their tireless efforts, professionalism, and resilience. Your hard work is the backbone of our county, and it is truly appreciated. Each department highlighted in this report, along with many others, has contributed significantly to the well-being and progress of our community.

The County Commissioners are immensely proud of the achievements outlined herein. We look forward to continuing our work alongside such committed professionals, striving for even greater efficiency, transparency, and service in the years ahead.

REPORT OF HUMAN RESOURCES DEPARTMENT
Report of the Human Resources Department
Linda Matchett, Human Resources Director

A busy year, 2024 saw the completion of several projects that were carried over from 2023. The review by legal counsel of the employee handbook was completed, and the document was issued to all employees. The handbook 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.

The annual benefit fair was held at the Annex prior to open enrollment. Representatives from the county's benefit vendors attended providing information and answering questions for employees. The event was well received by employees.

Union negotiations were conducted with the Teamsters, the union representing employees within the Sheriff's Department. The collective bargaining agreement will go into effect on April 1, 2025 for a period of three years, ending March 31, 2028.

As in 2023 and aligning with nationwide trends, staffing remained a challenge in some departments. Overall turnover was somewhat heavy with five employees retiring during the year, and six relocating out of the area for various reasons. However, we attained full staffing levels in the Department of Corrections and maintained full staffing in many others. Recruiting methods include attendance at college and NH Employment Security job fairs as well as the Kingswood Regional High School job fair, online job boards including Zip Recruiter which has proven to be very effective, newspaper and social media advertising, and the employee referral bonus program. The county finished the year with a net loss of nine (9) employees as compared to last year's net gain of five (5).

The County continues to invest in its employees through education and training. In early 2024, the commissioners approved a tuition program for LNA, MNA, LPN, and RN employees at MVC that is funded by a designated endowment. Additionally, in January Del Gilbert of Accelerating Excellence conducted a one-day management workshop for county managers at all levels, and in October Ross Gibson of the Richards Group gave a half-day seminar for over thirty managers about working with the five generations represented in the workforce. Other staff training included the National Association of Counties Leadership Class, Primex's Supervisor's Academy, and various online classes through SkillPath, Relias and Primex.

The JLMC committee continues to meet on a quarterly basis. Regular departmental safety inspections are conducted, and the committee is currently reviewing and revising the Safety Manual which should be completed during 2025.

The County is fortunate to have many long-term employees. A recognition event was held in December for the twenty-eight (28) employees who passed significant milestones:

Thirty years: 1
Twenty years: 2
Fifteen years: 4
Ten years: 8
Five years: 13

In addition to processing weekly (all employees except Corrections Officers), bi-weekly (Corrections Officers), and monthly (Elected Officials) payroll cycles, Ruby-Ann Nugent, the Payroll Coordinator, assisted with providing information for 91-A requests as well as the 2023 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. 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, producing and analyzing reports to ensure benefit and retirement system eligibility, and assisting with special projects such as working with HR Generalist Taylor Gunn to audit the I-9 files and personnel files to ensure all recordkeeping is current.

Assigned to support Mountain View Community, HR Generalist Taylor Gunn has a wide range of responsibilities including benefits administration, recruitment, conducting new hire orientation and benefit briefings, coaching supervisors in resolving employee-related issues, and answering questions from staff regarding benefits, compensation, policies, and procedures. She has taken the lead with Zip Recruiter, ensuring an efficient and effective use of the system, and enabling us to find a large number of suitable employment candidates. Taylor participated in several of the oral boards that were conducted to fill the series of vacancies prompted by the promotion of Lt. Brian King to Superintendent Jail & HOC. 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 hard work and dedication throughout the year.

REPORT OF CARROLL COUNTY ATTORNEY

Keith Blair, Carroll County Attorney

The year 2024 was a year where everything old was new again. For Carroll County, for the last six years, we have been operating under the "Felonies First," a court sponsored, legislative initiative that had felony level offenses begin in Superior Court (the court of jurisdiction). At the urging of the defense bar and ACLU, the legislature repealed the initiative effective January 1, 2024. Now, all criminal cases originate in our district courts, even though those courts do not have the jurisdiction to adjudicate felony level charges.

What that meant for the Carroll County Attorney's Office, was developing new systems of case input and the handling of arraignments and probable cause hearings throughout the county. Fortunately for the citizens of Carroll County, the staff and attorneys here at the office rose to the occasion, creating a near seamless transition. When hiccups did surface, these professionals found and implemented solutions to keep operations moving as smoothly as possible.

Unfortunately, there were some small changes in personnel. Sara Hartford, who joined the office in 2023, left in 2024. Sara's position was an ARPA funded temporary position, and unfortunately, for Sara and the office, the funding marked for that position was spent down. We thank Sara for her year of dedicated work and are glad to hear that she found similar work in Concord.

The office also said goodbye to Amanda Esmay. In 2024 Amanda made the switch from Senior Paralegal to Victim Witness advocate to mother. Amanda was a valued asset to the office, and we are sure she will be an even better mother. We wish her all the best!

With Amanda's departure, the office welcomed Cassidy Manter in December of 2024. Cassidy has been doing a great job of getting acclimated to the world of Victim Services and has been a sound addition to the team.

For attorneys the office welcomed back Kimberly Tessari. Kim was a senior assistant county attorney here in Carroll County before departing for the Department of Safety in 2019. While at the Department of Safety Kim gained a plethora of valuable prosecutorial experience that she brought back with her. She was hired as the Deputy County Attorney in April of 2024.

Unfortunately, 2024 saw the end of the tenures of Attorney Nicholas Downing and Attorney Garrett Tynes. Nick actually started his time at the office while as an intern during his first year of law school. He returned for the following summer and upon graduation, accepted a position as an Assitaant County Attorney. We were glad to have provided Nick the opportunity to learn the job while doing the job. As often is the case, after several years with us, Nick sought employment closer to home, with the Rockingham County Attorney where he will continue to grow as a prosecutor.

Garrett Tynes join the office in May of 2021, and really hit the ground running. He was always willing to volunteer to litigate some of the most difficult cases, and really found himself at home in trial. Garrett quickly became an experienced litigator and his willingness to be an asset to the office saw him promoted to Senior Assistant County Attorney in 2023. However, similar to Nick, a longer commute to Carroll County led him to pursue an opening at the Merrimack County Attorney's Office in Concord.

The county thanks all its departing employees for their years of service. The current 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, continued to provide an alternative to the court process for the county's low risk offenders.

The office handled a year of significant procedural 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. While the attorney's caseloads remain high, each attorney maintains a 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	7
DUI Misdemeanor	223
Other Motor Vehicle Stops	28,436
Citations Issued	4,502
Property Crime Felony (Burglary, Theft, Shoplifting, Etc.)	300

Property Crime Misdemeanor	496
Domestic Violence Felony	40
Domestic Violence Misdemeanor	240
Violent Crime (except DV or Sexual Assault)	121
Sexual Assault Felony	32
Sexual Assault Misdemeanor	45
All Other Felonies	350
All Other Misdemeanors	1,360
Total Number of Felony Level Arrests	347
Juvenile Crime:	55
Felony Level (if they were adult crimes)	2
Misdemeanor Level	53

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 it Carroll County a safe and peaceful place to live and work.

The County Attorney's Office also extend its thanks to the men and women who serve within it. Their dedication to the citizens of this county was again remarkable. We look forward to continuing this important work in 2025.

REPORT OF CARROLL COUNTY REGISTRY OF DEEDS

Lisa Scott, Carroll County Register of Deeds

The Registry of Deeds office serves citizens and land owners weekdays from 8 – 4 from within the Carroll County Administration Building in Ossipee, NH and online at www.CarrollCountyNHDeeds.gov. We receive, inspect and record complex legal documents relating to land ownership: deeds, mortgages, permits, liens, declarations, etc. Land documents submitted for recording are reviewed and if recording requirements are met, the documents are accepted and recorded. Staff index the data into the electronic database so the documents can be found. The official land records can be searched and viewed in the office or online 24/7. Do not hesitate to call (603-539-4872) if you need assistance.

Ten years ago, Carroll County voters elected me as Register of Deeds to modernize the Registry of Deeds office. The records from 1962 forward are now available online, all plans from 1840 are indexed with enhanced search ability: land owners, roads, local monuments and surveyor names can now be searched. Reducing cybersecurity risks is a daily challenge. Staff are trained to identify likely scams and infrastructure has been put in place to protect against malicious activities. In addition, the registry secures and protects the official land record by storing documents in vaults in several media: paper, electronic and microfilm. Restoration of the official land record from 1840 to date is now complete. Indexing of the older documents continues on into the future. The services provided by the knowledgeable staff are state of the art.

Statistics for land transactions recorded in Carroll County, NH in 2024

Volume of recording at the Registry of Deeds:

Transaction volume in the year 2024 slightly increased from that of 2023. The Registry of Deeds recorded 11724 documents, an increase/decrease of 0% from the prior year.

Recorded volume of deeds increased two percent (>2%)

Recorded volume of mortgages increased seven percent (>7%)

Recorded volume of liens decreased two percent (<2%)

Recorded volume of foreclosures decreased forty-three percent (<43%)

Recorded volume of plans increased nineteen percent (>19%)

Inventory of property on the market continued to be very low in 2024 and median sale prices continued to increase. Mortgage rates decreased a small amount, then increased, affordable housing is in short supply, however high-end properties continue to be bought and sold.

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. Registry of Deeds revenue contributed \$1,071,995.46 to the Carroll County general fund.

2024 Revenue Breakdown:	State of New Hampshire	Carroll County
State of New Hampshire Real Estate Transfer Tax	\$13,226,215.68	
State of New Hampshire LCHIP Surcharge	<u>\$195,696.00</u>	
Total Revenue: State of New Hampshire.....	\$13,421,911.68	
4% RETT County Commission		\$550,742.32
4% LCHIP County Commission		\$8,152.00
Copies/Online Account Maintenance Fee.....		\$162,881.38
Recording Fees, Postage, Refunds, Misc. Deposits & Interest.....		\$350,219.76
Total Revenue to County General Fund		\$1,071,995.46
Total Earned Revenue & Interest to Deeds Equipment Account (RSA 478:17-j).....		<u>\$ 22,677.12</u>
Total Deposited Revenue to County of Carroll 2024		\$1,094,672.58
Total Revenue (New Hampshire and County).....		\$14,516,584.26

Expenditures by the Office of the Registry of Deeds:

Two pools of funds paid for operations of the Registry of Deeds for 2024: 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 \$944,380.60 (operating costs, infrastructure costs and bond payments) leaving \$150,291.98 to fund other Carroll County government services. The Registry Equipment Account (RSA 478:17-j) spent \$27,500 for maintenance and repair of the Land Records Management System. Total 2024 expenditures for the operation of the Registry of Deeds from all funding sources was \$971,880.60.

Municipal Transactions in 2024: (Note: Some parcels are located in multiple towns)

ALBANY	181	FREEDOM	425	SANDWICH	297
BARTLETT	920	HALE'S LOCATION	24	TAMWORTH	481
BROOKFIELD	122	HART'S LOCATION	13	TUFTONBORO	608
CHATHAM	34	JACKSON	234	WAKEFIELD	992
CONWAY	1,871	MADISON	563	WOLFEBORO	1,128
EATON	89	MOULTONBOROUGH	1,359	CARROLL CTY	1,254
EFFINGHAM	254	OSSIPEE	912	GRAND TOTAL	11,761

The Registry of Deeds staff strives to provide excellent service for Carroll County. We do this with the cooperation of the Carroll County Commissioners, the Legislative Delegation, and the departments in Carroll County Government. Thank you to all of the parties that have worked together to facilitate the accomplishments of the past ten years, and thank you, voters of Carroll County, who trusted in me to modernize the systems and uphold the safety and security of the Carroll County official land record.

REPORT OF CARROLL COUNTY SHERIFF

Domenic Richardi, Carroll County Sheriff

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 2024.

Deputies are responsible for the timely service of civil process throughout Carroll County. In all, there were 1192 requests for civil process to serve. This resulted in revenue of \$69,123.70, 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, motor vehicle enforcement, criminal investigations, and assisting other agencies throughout the County and State. The deputies have Mobil Data Terminal's known as MDT's. MDT's allow deputies to conduct their business without having to go through the communications center all of the time. It also helps the deputies to know what other calls may be ongoing within the County.

The K-9 team of Deputy Stephen Rowe and "Charlie", a female Belgian Malinois who is certified in narcotic detection and tracking. There were 50 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. We will soon be retiring K-9 Charlie from her work here at the agency. Charlie, (and Deputy Rowe), have done a tremendous job over the years both in their duty work as well as being huge assets for public relations for the Office. Charlie will be missed in her daily patrols for us, but will definitely continue to keep Stephen busy at home.

With that said, we were able to secure a K-9 patrol-matching grant of \$10,000 (\$7,500 grant, \$2,500 County) with the Assistance of Deputy Rowe through the AKC Reunite Adopt a K-9 Cop Grant. With this grant, we have a new K-9 team of Deputy Robert Galatioto and K-9 Hotch a German Shepherd. This team came together in August 2024. They have completed the training and certification to track articles, and persons. In the spring of 2025 they will train and become certified in Narcotics detection

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 and increased the hours 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 2024 are:

Transports - Adult Prisoners - 261, Involuntary Emergency Admissions - 40, Juveniles - 1

Arrests - 303 - This includes Capiases, Electronic Bench Warrants, Civil, Criminal, Protective Custody and all other arrests.

Investigations - Felony Offenses-96, Misdemeanor offenses 275, Violation offenses - 110, M/V Accidents - 151, M/V Stops - 1,343

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. The Communication Center handles the vast majority of E911 calls in Carroll County. The Center dispatches for 34 agencies.

In 2024, there were 92,685 calls for Service handled by the Communications Center. This was a substantial increase in calls by over 12,000. The biggest increase was for police calls increasing by over 8,500 calls.

EMS – 20,763

Fire – 1,741

Police – 70,181

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 have been able to hire individuals that are able to do this fast-paced work under stress. We have seen a younger group of hires as of late, which is a welcomed sight in today's world of technology. They are eager learners with a desire to help. They are an asset to the County and Communications Center.

In 2024 we had some staff leave the Office for various reasons.

Deputy George Stevens (Retired), Deputy Andy Lipson (Sandwich PD), Deputy Jacob Beaudet (Tuftonboro PD), Dispatchers Joseph Duchesne Jr. (Military enlistment) and April Olsen (moved away). We wish them all the best in their future endeavors.

With these departures, we were able to hire some new and returning faces to the Office. Deputy Richard Young (returning from part time and retirement). Dispatchers Abigail Smith, Allyssa Barrows, and Cameron Grimes. We wish them all the best and have already felt their commitment to improve the Office with their fast learning and willingness to work.

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.

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

As I reflect back on the past year it was quite apparent that our goals remain unchanged. Improving the culture at the facility was our top priority. I believe our culture has improved but it can always get better. This will be an on-going priority and we are committed as a team to make this better. 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. We want to be the employer of choice in the area and we need to make Mountain View a place where the staff feel valued, appreciated and a place where it is fun to work.

We have implemented different initiatives throughout the past year to address these goals. One of the first initiatives was a management workshop by Accelerating Excellence. This workshop gave our leaders the tools to be better managers. It taught our managers how to better coach their staff. It also taught them how to address an issue early so it doesn't grow to a bigger issue. Another initiative was instituting an Employee Retention Committee. This employee-driven committee is charged with providing ideas that staff would like to see to improve the morale at the community. We have also implemented the "You've been caught...doing something nice" program which recognizes staff members who were caught doing something extra special for the residents, their family members or other staff. To date we have recognized over 50 of our staff members.

The last initiative that I would like to discuss is our in-house training program. In the past, most trainings were computer based. As a team, we decided that it was more beneficial to our staff to do live in-person trainings. In calendar year 2024, we provided 85 in house training sessions, which were held at different times so it was convenient for staff on all 3 shifts.

Financially, 2024 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. 2024 saw 112 new admissions, which is 72% higher than the previous year. Approximately 87% 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 96% which is up from 91% the previous year. These numbers compare extremely well against other facilities in the state. Our mix of payer sources were 42% Private Pay, 50% Medicaid and 8% Medicare. One of our goals this past

year was to increase our Medicare and Private Pay census to make us an even stronger facility financially. We met this goal by increasing our Medicare census by 119% and Private pay census by 12%.

I would like to thank the staff here at MVC. As noted above, many things have changed. They have tackled each initiative with an open mind and commitment to trying something new. They are the best in what they do and the county is lucky to have them. I would also like to thank the County Commissioners for supporting the staff here at the facility. It's extremely comforting to know that leadership is committed to our mission.

REPORT OF CARROLL COUNTY DEPARTMENT OF CORRECTIONS

Brian King, Superintendent

As a member of the law enforcement community, it is the mission of the Carroll County Department of Corrections. 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 Carroll County Department of Corrections to offer an environment that promotes and fosters personal growth, and models pro-social behavior.

Vision

Together we Move Forward

Core Values

C-Courage
C-Commitment
D-Dedication
O-Opportunity
C-Camaraderie

Slogan

T- Together
E- Everyone
A- Achieves
M- More

In 2024, the jail held 591 males and 268 females over the course of the year. The Jail Staff booked in 859 offenders, and released 817. The average length of stay for more than 24 hours was 51.9 days, with a daily average of 51 offenders. Electronic We had 1 offender out on Electronic Monitoring and no Home Confinements.

Program Status:

In 2024, we offered 14 separate programming opportunities to our inmates. We had 11 inmates attend our HISET program, 8 attend Project Bike Tech, and 12 complete our TRUST program. 515 inmates attended classes this year.

The Carroll County Department of Corrections continues to provide Medical Assisted Treatment (MAT) to the qualifying inmate population, with the assistance of Prime Care Medical, and our own County Mental Health and Case Management team. 81 residents participated in the MAT program this year, and 232 residents received Mental Health Services.

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 to name a few.

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

In 2024, the National Commission of Correctional Health Care accredited the Carroll County Department of Corrections. Making us one of a few county jails in the state to do so.

Carroll County Department of Corrections continues to be Prison Rape Elimination Act (P.R.E.A.) compliant, which puts us on the map with the many other county and state facilities throughout the state. We will complete our 3-year compliance audit again in 2025.

As the Superintendent, I am proud of all the staff members here at the Carroll County Jail, we have made great strides in promoting a positive work environment, and continue to promote a team attitude. The Carroll County Department of Corrections will continue to provide a safe and respectful 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 and marketed to the public by the finance department.

This year was a very good growing season for hay. We produced around 520 round bales and around 760 squares bales. The hay business under went some changes which have slowed sales. The good news of that is there is still lots of hay for sale at the time of writing this!

Water department this year got lots of attention with our time again. Lots of improvements taking place. I like to call these kinds of improvements once in a career kind of tasks. This year we changed out all the water meters in the system and added commercial meters to all the buildings on the complex. We did an inventory on the customer side of the water lines for a lead survey that the federal government was looking for. This involved in taking pictures of the water line entering each home. We hooked up auto readers to each home as well. With one of our grants we got an improved ArcGIS mapping program. We started and still continue to update the computer mapping system with accurate information as we go. There are some really big tasks ahead for 2025. We have two contracts out now that will replace some much needed main water line and improvements to our water tank.

Our wastewater plant has recently shown its age here at the end of 2024. We have a lot of plans to update our current system in the year ahead. After 22 years' things start to fail, but we are looking forward to getting the plant back to its full potential. Treating our wastewater properly is paramount to protecting our environment.

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.

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	\$2,898
113 Route 28	268	006	15	\$384
159 Route 28	268	010	36	\$921
45 County Farm Road	258	018	21	\$6,875
96 Water Village Rd (Danfield/includes water tower)	257	013	215	\$302,724
95 Water Village Road (Administration Building)	257	016		\$3,505,500
93 Water Village Road (MVC Nursing Home)	257	016		\$14,076,200
10 County Farm Road (Old nursing home-Annex)	257	016		\$4,610,900
30 County Farm Road (DPW Garage/Accessory Buildings)	257	016		\$333,700
50 County Farm Road (County Jail)	257	016		\$6,811,200
Land	257	016	406	\$1,585,000
TOTAL			818	\$31,236,302

APPORTIONMENT OF 2024 COUNTY TAX

(provided by NH Department of Revenue Administration)

	% Proportion to County Tax*	Apportionment of County Budget \$
ALBANY	0.7792	166,640
BARTLETT	8.0807	1,728,140
BROOKFIELD	0.7525	160,940
CHATHAM	0.3199	68,413
CONWAY	11.6089	2,482,694
EATON	0.6771	144,813
EFFINGHAM	1.2148	259,807
FREEDOM	4.0904	874,769
HALE'S LOCATION	0.4192	89,649
HART'S LOCATION	0.0870	18,599
JACKSON	2.8706	613,919
MADISON	3.6753	786,006
MOULTONBOROUGH	22.7633	4,868,176
OSSIPEE	5.5036	1,177,006
SANDWICH	2.9613	633,312
TAMWORTH	2.5231	539,603
TUFTONBORO	7.4597	1,595,343
WAKEFIELD	7.9620	1,702,753
WOLFEBORO	16.2513	3,475,531
TOTAL	100%	21,386,113

Budget v Actual
County of Carroll New Hampshire
December 31, 2024

General Fund	Budget	12/31/2024	Remaining
Revenue			
County General			
3110.010 County Taxes	21,386,113.00	21,386,113.00	-
3409.018 Water Department Income	25,500.00	24,285.00	1,215.00
3509.036 Unincorporated Places	25,500.00	26,029.00	(529.00)
3509.024 Miscellaneous	-	68,852.00	(68,852.00)
3509.011 Short-Term Disability Reimb	-	118,711.00	(118,711.00)
3509.050 Opioid Settlements	35,000.00	231,470.00	(196,470.00)
	21,472,113.00	21,855,460.00	(383,347.00)
Sheriff Revenue			
3401.012 Sheriff Writ Fees	60,000.00	69,194.00	(9,194.00)
3401.016 US Forestry	14,000.00	15,000.00	(1,000.00)
3401.017 Court Bailiffs	130,000.00	188,928.00	(58,928.00)
3401.018 Special Details	85,000.00	132,451.00	(47,451.00)
3401.027 Albany Agreement	63,300.00	63,300.00	-
3401.030 Insurance Refunds	0.00	13,163.00	(13,163.00)
3401.034 Other Income	5,000.00	818.00	4,182.00
3401.036 Dispatch Income	2,084.00	1,084.00	1,000.00
	359,384.00	483,938.00	(124,554.00)
Registry of Deeds			
3402.011 Recording Fees	217,259.00	306,605.00	(89,346.00)
3402.013 Sales Of Copies	97,992.00	138,881.00	(40,889.00)
3402.014 Transfer Tax Commission	379,552.00	550,742.00	(171,190.00)
3402.015 Bank Account Interest	19,630.00	42,351.00	(22,721.00)
3402.038 Postage	1,078.00	1,264.00	(186.00)
3402.039 LCHIP	5,697.00	8,152.00	(2,455.00)
3402.045 Online Access Services	23,000.00	24,000.00	(1,000.00)
	744,208.00	1,071,995.00	(327,787.00)
Corrections			
3403.031 Boarders	210,000.00	176,470.00	33,530.00
3403.033 State Contracted Boarders	5,000.00	0.00	5,000.00
3403.040 Jail Income	1,000.00	3,387.00	(2,387.00)
3403.042 Commissary Profits	0.00	16,778.00	(16,778.00)
	216,000.00	196,635.00	19,365.00
Farm Income			
3405.054 Sale of Hay	30,000.00	21,667.00	8,333.00
	30,000.00	21,667.00	8,333.00
Other Revenue			
3502.061 Interest Income	120,000.00	188,927.00	(68,927.00)
3509.007 Surplus to Reduce Taxes	3,983,376.00	3,983,376.00	-
	4,103,376.00	4,172,303.00	(68,927.00)
TOTAL	26,925,081.00	27,801,998.00	(876,917.00)

Budget v Actual
County of Carroll New Hampshire
December 31, 2024

Mt View Community

Revenue	Budget	12/31/2024	Remaining
3404.010 Medicaid Room and Board	4,000,000.00	5,050,090.00	(1,050,090.00)
3404.011 Skilled Room and Board	300,000.00	1,683,944.00	(1,383,944.00)
3404.012 Private Room and Board	3,692,888.00	3,407,947.00	284,941.00
3404.019 Personal Resources	880,000.00	1,155,971.00	(275,971.00)
3404.020 Physical Therapy - Skilled	25,000.00	183,703.00	(158,703.00)
3404.022 Physical Therapy - Part B	125,000.00	158,221.00	(33,221.00)
3404.023 Occupational Therapy - Skilled	30,000.00	147,220.00	(117,220.00)
3404.024 Occupational Therapy - Part B	200,000.00	97,264.00	102,736.00
3404.026 Speech Therapy - Skilled	14,000.00	80,125.00	(66,125.00)
3404.027 Speech Therapy - Part B	95,000.00	96,536.00	(1,536.00)
3404.029 Laboratory - Skilled	3,500.00	10,428.00	(6,928.00)
3404.034 Donations	-	-	-
3404.039 Other - Part B	7,900.00	-	7,900.00
3404.044 Proshare	1,617,560.00	2,569,620.00	(952,060.00)
3404.045 Quality AssmtBed TaxMQUIP	1,550,000.00	1,156,462.00	393,538.00
3404.046 Pharmacy-Skilled	14,000.00	68,915.00	(54,915.00)
3404.048 Medical Supplies-Private	22,000.00	11,913.00	10,087.00
3404.049 Miscellaneous	1,000.00	9,837.00	(8,837.00)
3404.050 Interest Income	800.00	31,107.00	(30,307.00)
3404.051 Income from Meals	240,000.00	211,386.00	28,614.00
3404.053 Café Meals	35,000.00	42,472.00	(7,472.00)
3404.055 Telephone & Cable Income	19,500.00	16,818.00	2,682.00
3404.054 Tuition Reimburse (BEAS)	8,400.00	-	8,400.00
3404.098 Contractual Allow - Skilled	(89,000.00)	(394,833.00)	305,833.00
3404.099 Contractual Allow-Part B	(84,000.00)	(121,393.00)	37,393.00
TOTAL MVC Revenue	12,708,548.00	15,673,753.00	(2,965,205.00)

Budget v Actual
County of Carroll New Hampshire

December 31, 2024

		Budget	Dec 31 2024	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	186.00	14.00
.038	Postage	100.00	100.00	0.00
.067	Advertising	250.00	156.00	94.00
.070	Travel	3,500.00	1,529.00	1,971.00
.074	Meeting Attendance Stipend	4,625.00	2,100.00	2,525.00
.097	New Equipment	1.00	-	1.00
.100	Performance Audit Contingency	1.00	-	1.00
		8,681.00	4,071.00	4,610.00
4123	COUNTY ATTORNEY			
.007	Salaries	786,339.00	666,512.00	119,827.00
.009	Salary- Attorney	104,000.00	104,000.00	0.00
.010	Social Security	50,010.00	40,790.00	9,220.00
.011	Short-Term Disability/Life	4,310.00	3,395.00	915.00
.012	Medical Insurance	150,087.00	136,641.00	13,446.00
.013	Retirement	132,354.00	112,585.00	19,769.00
.014	Workers Compensation	2,425.00	2,347.00	78.00
.015	Unemployment Compensation	637.00	536.00	101.00
.016	Dental Insurance	4,021.00	3,334.00	687.00
.017	Education and Conferences	11,000.00	2,486.00	8,514.00
.018	Medicare	12,910.00	10,647.00	2,263.00
.028	Criminal Case Expense	9,000.00	9,251.00	-251.00
.029	Fees and Services	20,000.00	8,642.00	11,358.00
.030	Phone Consults	3,500.00	3,025.00	475.00
.031	Civil Commit/Pronouncements	10,000.00	-	10,000.00
.032	Transports	3,000.00	-	3,000.00
.036	Office Supplies	2,500.00	106.00	2,394.00
.037	Dues Licenses Subscriptions	5,200.00	3,352.00	1,848.00
.038	Postage	500.00	5.00	495.00
.051	County Attorney Clothing	500.00	500.00	0.00
.052	Staff Clothing Allowance	3,500.00	2,000.00	1,500.00
.061	Electricity	12,000.00	12,825.00	-825.00
.065	Propane	2,000.00	2,299.00	-299.00
.068	Telephone	4,644.00	3,531.00	1,113.00
.070	Travel	8,000.00	9,353.00	-1,353.00
.071	Investigator Vehicle Expense	2,500.00	2,001.00	499.00
.073	County Attorney Vehicle Exp	4,800.00	4,800.00	0.00
.088	Photocopier	2,000.00	2,000.00	0.00
.090	Software-Department Specific	18,956.00	13,152.00	5,804.00

Budget v Actual
County of Carroll New Hampshire

December 31, 2024

	Budget	Dec 31 2024	Remaining
.093 Property and Liability Insurance	13,650.00	13,650.00	-
.096 Office Improvements	1.00	-	1.00
.097 New Equipment	3,000.00	500.00	2,500.00
.099 Extraditions	4,000.00	2,896.00	1,104.00
	1,391,344.00	1,177,161.00	214,183.00
4124 VICTIM SERVICES			
.005 Overtime	1.00	-	1.00
.007 Salary-Director	42,028.00	40,923.00	1,105.00
.009 Salary-Associate	75,332.00	33,108.00	42,224.00
.010 Social Security	7,276.00	6,167.00	1,109.00
.011 Short Term Disability	862.00	667.00	195.00
.012 Medical Insurance	25,638.00	17,561.00	8,077.00
.013 Retirement	12,766.00	13,418.00	(652.00)
.014 Workers Compensation	350.00	339.00	11.00
.015 Unemployment Compensation	147.00	124.00	23.00
.016 Dental Insurance	893.00	731.00	162.00
.018 Medicare	1,702.00	1,442.00	260.00
	166,995.00	114,480.00	52,515.00
4130 COMMISSIONERS			
.003 Legal Fees	50,000.00	27,349.00	22,651.00
.007 Salaries	86,104.00	87,889.00	(1,785.00)
.009 Commissioners Salaries	40,373.00	39,500.00	873.00
.010 Social Security	7,925.42	7,783.00	142.42
.011 Short-Term Disability/Life	431.00	557.00	(126.00)
.01 Medical Insurance	2,564.00	2,564.00	-
.013 Retirement	11,650.00	11,802.00	(152.00)
.014 Workers Compensation	185.00	179.00	6.00
.015 Unemployment Compensation	199.00	168.00	31.00
.016 Dental Insurance	447.00	958.00	(511.00)
.017 Education and Conferences	2,500.00	2,432.00	68.00
.018 Medicare	1,747.00	1,819.00	(72.00)
.036 Office Supplies	900.00	1,121.00	(221.00)
.037 Dues Licenses Subscriptions	9,500.00	9,154.00	346.00
.038 Postage	100.00	100.00	-
.061 Electricity	7,000.00	7,329.00	(329.00)
.065 Propane	1,500.00	1,788.00	(288.00)
.067 Advertising	125.00	311.00	127.00
.068 Telephone	2,160.00	1,938.00	222.00
.069 Annual Report	750.00	575.00	175.00
.070 Travel	4,000.00	5,195.00	(1,195.00)
.087 Land Grants Land Committee	75,000.00	3,798.00	71,202.00
.088 Photocopier	2,500.00	2,360.00	140.00
.093 Property & Liability Insurance	16,866.00	16,866.00	-
.097 New Equipment	1.00	-	1.00

Budget v Actual
County of Carroll New Hampshire

December 31, 2024

		Budget	Dec 31 2024	Remaining
		324,527.42	233,535.00	6,484.00
4150	FINANCE			
.001	County Auditors	42,500.00	40,687.00	1,813.00
.005	Overtime	500.00	10.00	490.00
.007	CFO Salary	1.00	-	1.00
.009	Salaries - All Other	162,784.00	168,549.00	(5,765.00)
.010	Social Security	10,124.00	9,635.00	489.00
.011	Short-Term Disability/Life	1,293.00	974.00	319.00
.012	Medical Insurance	35,893.00	34,660.00	1,233.00
.013	Retirement	20,523.00	20,496.00	27.00
.014	Workers Compensation	550.00	532.00	18.00
.015	Unemployment Compensation	198.00	167.00	31.00
.016	Dental Insurance	1,340.00	1,060.00	280.00
.017	Education and Conferences	2,000.00	-	2,000.00
.018	Medicare	2,368.00	2,255.00	113.00
.036	Office Supplies	3,000.00	4,144.00	(1,144.00)
.038	Postage	3,500.00	2,581.00	919.00
.061	Electricity	7,000.00	7,329.00	(329.00)
.065	Propane	1,500.00	1,788.00	(288.00)
.067	Advertising	1.00	-	1.00
.068	Telephone	550.00	516.00	34.00
.070	Travel	11,000.00	10,938.00	62.00
.088	Photocopier	2,500.00	2,435.00	65.00
.093	Property and Liability Insurance	3,400.00	3,400.00	-
.097	New Equipment	1,500.00	150.00	1,350.00
.098	Contracted Services	156,000.00	156,000.00	-
099	Software-Department Specific	19,000.00	14,118.00	4,882.00
		489,025.00	482,424.00	6,601.00
4151	TREASURER			
.008	Deputy Treasurer	511.00	630.00	(119.00)
.009	Salary	9,400.00	7,050.00	2,350.00
.010	Social Security	650.00	429.00	221.00
.013	Retirement	69.00	22.00	47.00
.016	Dental	447.00	327.00	120.00
.018	Medicare	130.00	100.00	30.00
.037	Dues/Licenses/Subscriptions	50.00	-	50.00
.068	Cell Phone	540.00	315.00	225.00
.070	Travel	500.00	413.00	87.00
		12,297.00	9,286.00	3,011.00
4155	HUMAN RESOURCES			
.005	Overtime	500.00	54.00	446.00
.009	Salaries	215,477.00	217,885.00	(2,408.00)
.010	Social Security	13,391.00	13,306.00	85.00
.011	Short-Term Disability/Life	1,293.00	1,386.00	(93.00)

Budget v Actual
County of Carroll New Hampshire

December 31, 2024

	Budget	Dec 31 2024	Remaining
.012 Medical Insurance	25,638.00	25,636.00	2.00
.013 Retirement	29,222.00	29,372.00	(150.00)
.014 Workers Compensation	550.00	532.00	18.00
.015 Unemployment Compensation	149.00	125.00	24.00
.016 Dental Insurance	1,340.00	1,307.00	33.00
.017 Education and Conferences	4,000.00	3,212.00	788.00
.018 Medicare	3,132.00	3,045.00	87.00
.027 Recruitment and Retention	5,000.00	6,465.00	(1,465.00)
.029 Criminal Records	1,000.00	840.00	160.00
.036 Office Supplies	1,200.00	1,162.00	38.00
.037 Dues Licenses Subscriptions	300.00	447.00	(147.00)
.038 Postage	200.00	80.00	120.00
.067 Advertising	15,000.00	15,273.00	(273.00)
.068 Telephone	550.00	494.00	56.00
.070 Travel	1,500.00	215.00	1,285.00
.088 Photocopier	1,000.00	881.00	119.00
.090 Software-Department Specific	69,000.00	71,768.00	(2,768.00)
.097 New Equipment	1.00	-	1.00
	389,443.00	393,485.00	(4,042.00)

4193 REGISTRY OF DEEDS

.005 Overtime	800.00	42.00	758.00
.008 Register of Deeds Salary	75,000.00	75,000.00	-
.009 Salaries	247,661.00	247,593.00	68.00
.010 Social Security	20,055.00	19,171.00	884.00
.011 Short-Term Disability/Life	2,155.00	2,085.00	70.00
.012 Medical Insurance	76,971.00	76,967.00	4.00
.013 Retirement	43,764.00	43,684.00	80.00
.014 Workers Compensation	885.00	857.00	28.00
.015 Unemployment Compensation	248.00	209.00	39.00
.016 Dental Insurance	2,234.00	2,178.00	56.00
.017 Education and Conferences	2,000.00	755.00	1,245.00
.018 Medicare	4,690.00	4,483.00	207.00
.024 Contracted Equip and Services	13,440.00	8,855.00	4,585.00
.029 Fees and Services	1.00	-	1.00
.035 Archival Papers and Covers	500.00	5,397.00	(4,897.00)
.036 Office Supplies	1,620.00	1,873.00	(253.00)
.037 Dues Licenses Subscriptions	400.00	385.00	15.00
.038 Postage	2,000.00	950.00	1,050.00
.061 Electricity	19,000.00	20,032.00	(1,032.00)
.065 Propane	3,500.00	4,343.00	(843.00)
.068 Telephone	1,660.00	554.00	1,106.00
.070 Travel	500.00	344.00	156.00
.088 Document Copier	3,000.00	2,336.00	664.00
.093 Property and Liability Insurance	5,610.00	5,610.00	-
.097 New Equipment	1,000.00	-	1,000.00

Budget v Actual
County of Carroll New Hampshire

December 31, 2024

	Budget	Dec 31 2024	Remaining
4195 COUNTY FACILITIES	528,694.00	523,703.00	4,991.00
005.901 Overtime	1,740.00	1,985.00	(245.00)
009.901 Salary	78,859.00	84,734.00	(5,875.00)
010.901 Social Security	4,951.00	5,304.00	(353.00)
011.901 Short Term Disability	560.00	506.00	54.00
012.901 Medical Insurance	7,700.00	7,700.00	-
013.901 Retirement	10,805.00	11,659.00	(854.00)
014.901 Workers Compensation	3,350.00	3,243.00	107.00
015.901 Unemployment Tax	102.00	86.00	16.00
016.901 Dental Insurance	581.00	566.00	15.00
018.901 Medicare	1,158.00	1,240.00	(82.00)
029.901 Fees and Services-Admin Bldg	20,447.00	17,922.00	2,525.00
029.902 Fees and Services-Annex	6,303.00	8,574.00	(2,271.00)
.039.901 Maintenance Supplies-Admin	3,300.00	2,607.00	693.00
.061.902 Electricity- Annex	34,755.00	17,237.00	17,518.00
.065.902 Propane/Oil - Annex	12,240.00	5,960.00	6,280.00
.073.901 Vehicle Expense	1,260.00	917.00	343.00
.080.901 Care of Grounds - Admin Bldg	16,000.00	12,610.00	3,390.00
.081.901 Maintenance - Admin Bldg	27,790.00	20,700.00	7,090.00
.081.902 Maintenance - Annex	10,000.00	3,320.00	6,680.00
.085.901 Property Tax - County Land	8,000.00	4,331.00	3,669.00
.093.902 Property and Liability - Annex	3,250.00	3,250.00	-
.097.901 New Equipment	500.00	372.00	128.00
	253,651.00	214,823.00	38,828.00
4200 INFORMATION TECHNOLOGY			
.007 Salary	92,015.00	100,724.00	(8,709.00)
.010 Social Security	5,705.00	6,081.00	(376.00)
.011 Short Term Disability	431.00	599.00	(168.00)
.012 Medical Insurance	12,819.00	12,818.00	1.00
.013 Retirement	12,450.00	13,359.00	(909.00)
.014 Workers Compensation	300.00	290.00	10.00
.015 Unemployment Tax	49.00	41.00	8.00
.016 Dental Insurance	447.00	436.00	11.00
.017 Training-County Wide	1.00	-	1.00
.018 Medicare	1,334.00	1,422.00	(88.00)
.029 Licensing	45,705.00	13,496.00	32,209.00
.036 Supplies and Repairs	11,200.00	10,087.00	1,113.00
.066 Computer Expense Contracts	91,000.00	38,965.00	52,035.00
.068 Telephone and Internet	41,500.00	45,724.00	(4,224.00)
.097 New Equipment	25,000.00	47,449.00	(22,449.00)
.098 County Wide Contracts	121,129.00	131,295.00	(10,166.00)
	461,085.00	422,786.00	38,299.00

Budget v Actual
County of Carroll New Hampshire

December 31, 2024

		Budget	Dec 31 2024	Remaining
4211	SHERIFF DEPARTMENT			
.002	Details	15,000.00	32,188.00	(17,188.00)
.003	Town Agreements	42,200.00	41,475.00	725.00
.005	Overtime	40,000.00	77,718.00	(37,718.00)
.007	Sheriff-Deputies	1,069,780.00	971,539.00	98,241.00
.009	Salary-Sheriff	85,000.00	85,000.00	-
.010	Social Security	33,760.00	18,988.00	14,772.00
.011	Court Bailiffs	130,000.00	154,475.00	(24,475.00)
.012	Medical Insurance (inc dental)	246,728.00	202,009.00	44,719.00
.013	Retirement	260,870.00	297,462.00	(36,592.00)
.014	Workers Compensation	25,850.00	25,023.00	827.00
.015	Unemployment Compensation	882.00	743.00	139.00
.017	Education and Conferences	3,500.00	1,639.00	1,861.00
.018	Medicare	19,209.00	19,164.00	45.00
.019	US Forestry Salaries	9,500.00	10,000.00	(500.00)
.021	Short-Term Disability/Life	4,875.00	3,539.00	1,336.00
.029	Fees and Services	1,500.00	1,495.00	5.00
.036	Office Supplies	2,000.00	2,000.00	-
.037	Dues Licenses Subscriptions	2,500.00	2,450.00	50.00
.044	K9 Expense	1,500.00	4,517.00	(3,017.00)
.045	Deputy Expense	1,000.00	397.00	603.00
.046	Investigative Supplies	1,500.00	1,456.00	44.00
.052	Uniforms	11,000.00	10,071.00	929.00
.061	Electricity	13,000.00	16,708.00	(3,708.00)
.065	Propane	2,000.00	3,409.00	(1,409.00)
.068	Telephone	12,500.00	11,222.00	1,278.00
.069	Radio Communication Expense	3,500.00	-	3,500.00
.073	Vehicle Expense	75,000.00	63,282.00	11,718.00
.078	Generator	2,500.00	1,532.00	968.00
.081	Maintenance	650.00	650.00	-
.088	Photo Copier Expense	700.00	700.00	-
.090	Software-Department Specific	14,000.00	14,831.00	(831.00)
.091	Extraditions	250.00	249.00	1.00
.093	Property and Liability Insurance	69,959.00	69,959.00	-
.095	Firearm Training Equipment	10,000.00	9,682.00	318.00
.097	New Equipment	10,000.00	10,000.00	-
		2,222,213.00	2,165,572.00	56,641.00
4214	DISPATCH CENTER			
.005	Overtime	40,000.00	33,694.00	6,306.00
.009	Salary	697,836.00	617,419.00	80,417.00
.010	Social Security	45,746.00	40,026.00	5,720.00
.011	Short-Term Disability/Life	4,500.00	2,331.00	2,169.00
.012	Medical Insurance	143,497.00	104,172.00	39,325.00
.013	Retirement	99,829.00	81,848.00	17,981.00

Budget v Actual
County of Carroll New Hampshire

December 31, 2024

	Budget	Dec 31 2024	Remaining
.014 Workers Compensation	2,500.00	2,420.00	80.00
.015 Unemployment Compensation	686.00	578.00	108.00
.017 Education and Conferences	3,000.00	2,783.00	217.00
.018 Medicare	10,699.00	9,062.00	1,637.00
.029 Fees and Services	200.00	139.00	61.00
.036 Office Supplies	1,800.00	1,800.00	-
.067 NCIC Terminal Expense	1.00	-	1.00
.068 Telephone	5,000.00	4,873.00	127.00
.069 Radio/Communication	37,000.00	34,817.00	2,725.00
.070 Travel	300.00	300.00	-
.088 Photocopier	4,300.00	4,285.00	15.00
.090 Software-Department Specific	10,595.00	10,595.00	-
.097 New Equipment	1,500.00	1,502.00	(2.00)
	1,108,989.00	952,644.00	156,887.00

4230 CORRECTIONS

.005 Overtime	40,000.00	52,714.00	(12,714.00)
.007 Administrative Salaries	607,958.00	618,520.00	-
.009 Salaries	1,749,997.00	1,759,527.00	(9,530.00)
.010 Social Security	29,150.00	14,997.00	14,153.00
.011 Short Term DisabilityLife	15,122.00	14,629.00	493.00
.012 Medical Insurance	468,302.00	502,313.00	(34,011.00)
.013 Retirement	635,737.00	673,133.00	(37,396.00)
.014 Workers Compensation	64,565.00	62,500.00	2,065.00
.015 Unemployment Compensation	1,715.00	1,444.00	271.00
.016 Dental Insurance	10,275.00	10,160.00	115.00
.017 Education and Training	11,000.00	5,811.00	5,189.00
.018 Medicare	34,770.00	33,577.00	1,193.00
.023 Agency Services	1.00	-	1.00
.024 Legal	2,000.00	770.00	1,230.00
.025 Medical Services and Supplies	1,050,000.00	959,518.00	26,875.00
.026 Physician	1.00	-	1.00
.027 Mental Health	47,000.00	49,625.00	(2,625.00)
.028 Inmate Programs	15,000.00	10,687.00	4,313.00
.029 Fees and Services	52,000.00	45,416.00	6,584.00
.030 Academy	4,200.00	5,651.00	(1,451.00)
.036 Office Supplies	3,000.00	2,930.00	70.00
037 Dues Licenses Subscriptions	3,000.00	3,500.00	(500.00)
038 Postage	1,000.00	858.00	142.00
.039 Supplies	50,000.00	49,856.00	144.00
.041 Chaplin	4,800.00	4,800.00	-
.051 Meals/Pantry Stock/Kit Items	240,000.00	212,161.00	27,839.00
.052 Uniforms	13,500.00	11,970.00	1,530.00
.053 Clothing-Inmates	4,000.00	5,143.00	(1,143.00)
.054 Inmate Bedding/Mattress	3,000.00	2,883.00	117.00

Budget v Actual
County of Carroll New Hampshire

December 31, 2024

	Budget	Dec 31 2024	Remaining
.055 Offender Compensation	2,000.00	-	2,000.00
.058 Electronic Monitoring	3,000.00	1,203.00	1,797.00
.061 Electricity	94,625.00	128,467.00	(33,842.00)
.065 Propane	75,000.00	99,580.00	(24,580.00)
067 Advertising	500.00	-	500.00
.068 Telephone	5,000.00	3,700.00	1,300.00
.069 Laundry	1,500.00	1,465.00	35.00
.070 Travel	6,000.00	4,476.00	1,524.00
.072 Vehicle Lease/Purchase	1.00	-	1.00
.073 Vehicle Expenses	9,000.00	12,201.00	(3,201.00)
.076 Special Inmate Medical	1.00	-	1.00
.081 Maintenance/Building Repair	58,200.00	52,571.00	11,906.00
.088 Photocopier	6,000.00	5,812.00	188.00
.090 Software	13,988.00	9,256.00	4,732.00
.093 Property and Liability Insurance	109,000.00	109,000.00	-
.095 Firearms Training and Equipment	3,500.00	3,450.00	50.00
.096 Less Lethal Equipment	4,000.00	3,415.00	585.00
.097 New Equipment	3,500.00	327.00	3,173.00
	5,555,908.00	5,550,016.00	545,781.00

4302 DEPARTMENT PUBLIC WORKS

.005 Overtime	7,000.00	5,347.00	1,653.00
.009 Salaries	164,121.00	165,714.00	(1,593.00)
.010 Social Security	11,488.00	10,389.00	1,099.00
.011 Short Term Disability	862.00	941.00	(79.00)
.012 Medical Insurance	12,819.00	12,818.00	1.00
.013 Retirement	20,581.00	20,520.00	61.00
.014 Workers' Compensation	4,725.00	4,574.00	151.00
.015 Unemployment Tax	217.00	183.00	34.00
.016 Dental Insurance	893.00	871.00	22.00
.017 Education and Conferences	600.00	600.00	-
.018 Medicare	2,687.00	2,430.00	257.00
.027 Water Testing	11,000.00	10,083.00	917.00
.029 Supplies	7,000.00	4,343.00	2,657.00
.036 Office Supplies	250.00	80.00	170.00
.037 Dues Licenses Subscriptions	675.00	403.00	272.00
.038 Postage	175.00	-	175.00
.052 Uniforms	600.00	522.00	78.00
.061 Electricity	10,950.00	10,456.00	494.00
.062 Gasoline/Diesel	5,400.00	4,409.00	991.00
.064 Septic Removal	24,000.00	26,260.00	(2,260.00)
.065 Propane	2,100.00	2,341.00	(241.00)
.067 Advertising	200.00	434.00	(234.00)
.068 Telephone	1,750.00	1,219.00	531.00
.070 Travel	1.00	-	1.00

Budget v Actual
County of Carroll New Hampshire

December 31, 2024

	Budget	Dec 31 2024	Remaining
.072 Vehicle-Equip Lease/Purch	1.00	-	1.00
.073 Vehicle Expense	4,000.00	3,843.00	157.00
.075 Sand/Salt/Ash	13,000.00	11,795.00	1,205.00
.076 Chemicals	1,200.00	664.00	536.00
.078 Generator	2,900.00	2,601.00	299.00
.081 Maintenance Repairs	31,665.00	15,302.00	16,363.00
.082 Equipment Repairs	16,250.00	15,220.00	1,030.00
.090 Software-Department Specific	600.00	160.00	440.00
.093 Property and Liability Insurance	5,464.00	5,464.00	-
.097 New Equipment	-	-	-
.099 Purchase/Resale	-	-	-
	365,174.00	339,986.00	37,695.00
4449 HUMAN SERVICES (BEAS)			
.056 BEAS	5,829,397.00	5,620,212.00	209,185.00
	5,829,397.00	5,620,212.00	209,185.00
4611 County Mandated Appropriations			
.001 UNH Cooperative Extension	313,627.00	313,627.00	-
.002 Conservation District	56,640.00	56,639.00	-
	370,267.00	370,266.00	-
4659 REGIONAL APPROPRIATIONS			
.089 White Horse Addiction Center	125,000.00	125,000.00	-
.099 Child Advocacy Center	70,000.00	70,000.00	-
.151 VNA&Hospice Carroll County	77,500.00	77,500.00	-
.153 Retired Senior Volunteer Program	77,500.00	77,500.00	-
.157 Mt. Washington Valley Recovery	7,000.00	7,000.00	-
.158 End 68 Hours of Hunger	5,000.00	5,000.00	-
.162 Carroll County Adult Education	45,000.00	45,000.00	-
.163 Bearcamp Valley	10,000.00	10,000.00	-
.164 Court Appointed Special Advocates (CASA)	5,000.00	5,000.00	-
.165 Mt. Washington Valley Adult Day Center	35,000.00	35,000.00	-
	457,000.00	457,000.00	-
4711 LONG TERM DEBT			
.098 Registry Project	290,000.00	290,000.00	-
.157 Energy Upgrade	202,565.00	202,565.00	-
.170 Corrections - Security	59,090.00	59,090.00	-
	551,655.00	551,655.00	-
4721-23 INTEREST EXPENSE			
21.098 Registry Project	144,065.00	144,065.00	-
21.157 Energy Upgrade	69,923.00	69,698.00	225.00
21.170 Corrections - Security	30,171.00	30,171.00	-
23.100 Tax Anticipation Notes	175,000.00	128,827.00	46,173.00
	419,159.00	372,761.00	46,398.00

Budget v Actual
County of Carroll New Hampshire

December 31, 2024

Budget

Dec 31 2024

Remaining

4901 CAPITAL EXPENDITURES

.091	Lightning Strike		17,803.00	
.094	DPW	2,500.00	-	2,500.00
.095	Sheriff/Dispatch	72,414.00	72,414.00	-
.096	Information Technology (IT)	70,000.00	69,825.00	
.097	Jail	70,000.00	66,839.00	3,161.00
.099	MVC	139,200.00	136,302.00	2,898.00
.191	Flood - Road Repair (FEMA Reimbursement)	8,750.00	-	8,750.00
		362,864.00	363,183.00	8,559.00

4911 TRANSFER-CAPITAL RESERVES

.089	Accrued benefit non capital reserve	190,000.00	190,000.00	-
		Budget	Dec 31 2024	Remaining
.090	Capital Improvement reserve	150,000.00	150,000.00	
		340,000.00		340,000.00
	TOTAL GENERAL FUND	21,608,368.42	20,659,049.00	949,319.42

300 MOUNTAIN VIEW COMMUNITY

4411 ADMINISTRATION

.005	Overtime	801.68	835.00	(33.32)
.009	Salary-Administration	366,809.00	397,743.00	(30,934.00)
.010	Social Security	22,792.00	23,639.00	(847.00)
.011	Short Term Disability (ALL)	54,629.00	40,945.00	13,684.00
.012	Medical Insurance (ALL)	1,474,941.00	1,472,434.00	2,507.00
.013	Retirement	54,038.00	54,025.00	13.00
.014	Workers' Compensation (ALL)	179,575.00	179,479.00	96.00
.015	Unemployment Tax (ALL)	9,182.00	7,733.00	1,449.00
.016	Dental Insurance (ALL)	46,236.00	39,625.00	6,611.00
.017	Education and Conferences	7,200.00	7,675.00	(475.00)
.018	Medicare	5,330.00	5,528.00	(198.00)
.021	Auditing and Legal	8,800.00	8,750.00	50.00
.027	Retention and Recognition	10,000.00	10,906.00	(906.00)
.029	Fees and Services	5,000.00	2,157.00	2,843.00
.036	Office Supplies	9,700.00	8,663.00	1,037.00
.037	Dues Licenses Subscriptions	11,750.00	6,455.00	5,295.00
.038	Postage	2,600.00	2,512.00	88.00
.045	MQUIP-Bed Tax	550,000.00	705,357.00	(155,357.00)
.067	Advertising	500.00	137.00	363.00
.068	Telephone	4,500.00	4,997.00	(497.00)
.088	Photocopier	18,000.00	17,800.00	200.00
.090	Software - Department Specific	82,157.00	79,520.00	2,637.00
.093	Property and Liability Insurance	31,353.00	31,320.00	33.00
		2,955,893.68	3,108,235.00	(152,341.32)

Budget v Actual
County of Carroll New Hampshire

December 31, 2024

		Budget	Dec 31 2024	Remaining
4412	DIETARY			
.005	Overtime	20,000.00	18,675.00	1,325.00
.009	Salaries	1,103,680.00	1,134,227.00	(30,547.00)
.010	Social Security	68,794.00	69,641.00	(847.00)
.013	Retirement	124,389.00	119,692.00	4,697.00
.017	Education and Conferences	2,500.00	1,371.00	1,129.00
.018	Medicare	18,077.00	16,287.00	1,790.00
.023	Consultant	21,800.00	23,825.00	(2,025.00)
.037	Dues Licenses Subscriptions	3,000.00	2,906.00	94.00
.039	General Supplies	87,500.00	101,201.00	(13,701.00)
.050	Food	668,150.00	776,994.00	(108,844.00)
.052	Uniforms	8,500.00	8,026.00	474.00
.082	Equipment Maintenance and Repair	24,800.00	26,094.00	(1,294.00)
.097	New Equipment	1.00	-	1.00
		2,151,191.00	2,298,939.00	(147,748.00)
4413	NURSING			-
.005	Overtime	315,000.00	311,434.00	3,566.00
.006	Salary-Nursing Secretary	172,411.00	174,585.00	(2,174.00)
.007	Salary-LNA MNA	2,478,356.00	2,522,748.00	(44,392.00)
.008	Salary-Charge+Supervisor	1,684,788.00	1,713,781.00	(28,993.00)
.010	Social Security	278,804.00	283,291.00	(4,487.00)
.013	Retirement	446,139.00	443,286.00	2,853.00
.017	Education and Conferences	10,150.00	9,981.00	169.00
.018	Medicare	64,866.00	65,954.00	(1,088.00)
.023	Agency Staff	2,817,001.00	3,033,103.00	(216,102.00)
.029	Fees and Services	1,000.00	841.00	159.00
.036	Office Supplies	6,000.00	7,140.00	(1,140.00)
.038	Postage	300.00	-	300.00
.039	Supplies	271,500.00	255,776.00	15,724.00
.040	Pharmacy-Skilled	38,000.00	43,456.00	(5,456.00)
.041	Pharmacy	62,000.00	67,948.00	(5,948.00)
.052	Uniforms	7,500.00	10,107.00	(2,607.00)
.082	Equipment Repair and Maintenance	8,500.00	7,244.00	1,256.00
.097	New Equipment	1.00	198.00	(197.00)
		8,662,316.00	8,950,873.00	(288,557.00)
4414	ENVIRONMENTAL SERVICES			-
.005	Overtime	30,000.00	29,572.00	428.00
.009	Salary	920,687.00	938,904.00	(18,217.00)
.010	Social Security	58,787.00	59,925.00	(1,138.00)
.013	Retirement	126,588.00	124,827.00	1,761.00
.017	Education and Conferences	1,000.00	190.00	810.00
.018	Medicare	14,450.00	13,815.00	635.00
.029	Contracted Fees and Services	112,062.00	120,680.00	(8,618.00)
.039	General Operating Supplies	79,000.00	86,718.00	(7,718.00)

Budget v Actual
County of Carroll New Hampshire

December 31, 2024

		Budget	Dec 31 2024	Remaining
.052	Uniforms	3,300.00	3,538.00	(238.00)
.055	Cable Television	17,810.00	17,093.00	717.00
.061	Electricity	170,000.00	186,525.00	(16,525.00)
.065	Propane	118,000.00	130,151.00	(12,151.00)
.066	Pellets	5,000.00	-	5,000.00
.068	Septic Removal	12,500.00	10,420.00	2,080.00
.073	Vehicle Expense	5,000.00	4,921.00	79.00
.078	Generator Expense	1,350.00	300.00	1,050.00
.080	Care of Grounds	5,000.00	1,476.00	3,524.00
.081	Building Repair and Maintenance	43,430.00	78,943.00	(35,513.00)
.097	New Equipment	1,017.00	1,017.00	-
		1,724,981.00	1,809,015.00	(84,034.00)
4415	PHYSICIAN & PHARMACY			
.020	Employee Physicals	2,000.00	292.00	1,708.00
.023	Consultants	55,000.00	51,463.00	3,537.00
.024	Physician Services	18,000.00	24,000.00	(6,000.00)
.034	Oxygen	25,500.00	27,695.00	(2,195.00)
		100,500.00	103,450.00	(2,950.00)
4416	PHYSICAL THERAPY			
.039	Supplies	5,000.00	5,617.00	(617.00)
.040	PT - Skilled	48,000.00	120,607.00	(72,607.00)
.041	PT - Part B	115,000.00	106,847.00	8,153.00
.082	Equip Maint & Repair	4,000.00	2,562.00	1,438.00
		172,000.00	235,633.00	(63,633.00)
4417	RECREATIONAL THERAPY			
.005	Overtime	500.00	582.00	(82.00)
.009	Salaries	437,690.00	448,143.00	(10,453.00)
.010	Social Security	30,578.00	26,089.00	4,489.00
.013	Retirement	65,571.00	59,755.00	5,816.00
.017	Education and Conferences	2,000.00	1,090.00	910.00
.018	Medicare	7,151.00	6,035.00	1,116.00
.039	Supplies	3,500.00	3,726.00	(226.00)
.057	Activity Services	1,000.00	968.00	32.00
.074	Entertainment	4,800.00	4,459.00	341.00
.097	New Equipment	1.00	-	1.00
		552,791.00	550,847.00	1,944.00
4418	SOCIAL SERVICES			
.009	Salary	136,644.00	138,971.00	(2,327.00)
.010	Social Security	9,588.00	8,230.00	1,358.00
.013	Retirement	20,923.00	18,701.00	2,222.00
.017	Education and Conferences	500.00	-	500.00
.018	Medicare	2,242.00	1,925.00	317.00
.036	Office Supplies	500.00	1,276.00	(776.00)

Budget v Actual
County of Carroll New Hampshire

December 31, 2024

		Budget	Dec 31 2024	Remaining
.038	Postage	50.00	-	50.00
.070	Travel	500.00	-	500.00
.097	New Equipment	1.00	-	1.00
		170,948.00	169,103.00	1,845.00
4419	SPECIAL SERVICES			
.054	Speech Therapy-Skilled	15,000.00	43,349.00	(28,349.00)
.055	Speech Therapy - Part B	35,000.00	64,614.00	(29,614.00)
.056	Occupational Therapy-Skilled	38,000.00	94,225.00	(56,225.00)
.057	Occupational Therapy-Part B	105,000.00	63,395.00	41,605.00
.058	Laboratory-Skilled	6,500.00	7,422.00	(922.00)
.060	Radiology-Skilled	3,000.00	11,306.00	(8,306.00)
.064	Ambulance-Skilled	3,000.00	-	3,000.00
.068	Respiratory Therapy	500.00	-	500.00
		206,000.00	284,311.00	(78,311.00)
4721	INTEREST EXPENSE			
.099	MVC Bond Interest	338,640.00	338,640.00	-
		338,640.00	338,640.00	-
4711	LONG TERM DEBT			
.099	MVC Bond-2030-Principal	990,000.00	990,000.00	-
		990,000.00	990,000.00	-
	TOTAL MVC	18,025,260.68	18,839,046.00	(813,785.32)
	GRAND TOTAL	39,633,629.10	39,498,095.00	135,534.10

2024 Long Term Debt Schedule

**ROUNDED FOR DISPLAY*

		Principal Balance 12/31/23	Principal Payment 2024	Interest Payment 2024	Principal Balance 12/31/24
1	Nursing Home Refinance: Issued in 2021, maturing in 2030. Interest rate of 5.1%. Amount of original issue \$9,000,000 NH Municipal Bond Bank	\$7,135,000	\$990,000	\$338,640	\$6,145.000
2	Registry Project: Issued in 2021, maturing in 2036 interest rate of 5.1%. Amount of original issue \$4,337,000 NH Municipal Bond Bank	\$3,760,000	\$290,000	\$144,065	\$3,470,000
3	Energy Upgrade: Issued in 2019, maturing in 2036. Interest rate 2.69%. Amount of original issue \$3,443,264 Bank of New Hampshire	\$2,633,004	\$202,565	\$69,923	\$2,430,439
4	Corrections Security Project: Issued 2023, maturing in 2032. Interest rate 4.69% Amount of original issue \$732,555.30 Municipal Leasing Consultants, Inc.	\$643,295.25	\$59,090	\$30,171	\$584,205.25
		\$14,171,299.25	\$1,541,655	\$582,799	\$12,629,644.25

(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 12, 2024

Meeting convened: 2:00 p.m.

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

Members Absent: Michael Costable, Michael Belcher, Chris McAleer, Karel Crawford

Others Present: Executive Coordinator Mellisa Seamans, Register of Deeds Lisa Scott, Facilities Director Bob Murray, MVC Administrator Rich Leboeuf, HR Linda Matchett, CFO Bonnie Batchelder-Edson, Commissioner Terry McCarthy, Commissioner Chuck McGee, Commissioner Bill Nelson, Sheriff Domenic Richardi, Register of Deeds Lisa Scott

Public Present: Ed Comeau (GovernmentOversite.com), Fred Cain, Dallas Emery Jr, Catherine Dragonfly

Roll Call

Pledge of Allegiance

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

2024 Budget Review and Approval

Sheriff Department & Dispatch Center

MOTION: **To approve the increase in base writ service from \$32.42 to \$33.55 effective July 1, 2024 as requested by Sheriff Richardi and in accordance with NH RSA 104.31** by Rep. Woodcock, 2nd Rep. Brown. Passed 11-0

There was a deputy deployed most of the year and one still out on worker's comp, causing need for increased overtime. Generator expenses in this budget are for generators in Madison and Ossipee at communications tower sites.

MOTION: **Reduce line 100.4211.078 Generator Expense from \$3,600 to \$2,500** by Rep. Cordelli, 2nd Rep. Brown. Passed 6-5 with Reps. McConkey, Buco, Woodcock, Burroughs and Paige opposed.

MOTION: **Approve the Sheriff Department budget at \$2,222,213.16** by Rep. Cordelli, 2nd Rep. Woodcock. Passed 11-0

Rep. MacDonald asked if level funding the Dispatch budget would be agreeable. Sheriff Richardi opposed stating with new hires pending, the department will be fully staffed. Opposed Rep. Cordelli motion to reduce education and training line. With the department fully staffed there will be opportunity for staff to be trained outside of the dispatch center. Rep. Peternel noted that providing education opportunities is one way to curb burnout.

MOTION: **Reduce line 100.4217.017 Education and Training from \$3,000 to \$1,500** by Rep. Cordelli, 2nd Rep. Smith. Failed 9-2 with Rep. Cordelli and Rep. Smith in favor.

MOTION: **Approve Dispatch Center budget at \$1,108,988.65** by Rep. Cordelli, 2nd Rep. Peternel. Passed 11-0

Two cruisers were ordered in September 2023 at the same price (\$36,207 each) as previous cruisers ordered from the same dealer. This order is pending cruiser availability and approval of the 2024 budget.

MOTION: **Approve Sheriff's capital request (\$72,414)** by Rep. Woodcock, 2nd Rep. Brown. Passed 10-1 with Rep. Cordelli opposed.

Convention

MOTION: **Reduce line 100.4110.100 (Performance Audit Contingency) to \$1** by Rep. Cordelli, 2nd Rep. McConkey. Passed 1-0

MOTION: **Approve Convention budget at \$8,681** by Rep. Cordelli, 2nd Rep. Brown. Passed 11-0

Treasurer

This treasurer budget was held pending approval of the Hale's Location 2024 budget because it contains a \$1,000 stipend for the treasurer.

Human Resources

MOTION: **Approve Human Resource budget at \$389,441.77** by Rep. Cordelli, 2nd Rep. Brown. Passed 11-0

- Regarding past reports of payroll software problems, Dir. Matchett said it is "tremendously better" with more frequent communication with the vendor
- Bulk of recruiting is at the nursing home (LNAs) and jail (corrections officers). Two RN-level unit manager positions are available
- LNA training policy being worked on with MVC Administrator
- Criminal background checks are conducted by NH State Police

Finance

MOTION: **Approve the 2024 Finance budget at \$489,024.36** by Rep. Cordelli, 2nd Rep. Brown. Passed 11-0

- Plan is to utilize additional modules in the finance software in 2024. Rep. Cordelli requested that a list including the name of the software and the modules be sent to the full Delegation

Registry of Deeds

- Volume down – not much available on the market; large cash purchases still happening. Interest rates make borrowing challenging. Predicted 25% decline in revenue for 2023 but ended with 10% decline
- 2023 expenditures partially funded with ARPA monies. Those not available in 2024
- Contracted fees increase for 2024 due to being partially offset by ARPA in 2023
- Rep. McConkey asked if staffing can be reduced now that electronic filing represents the bulk of filings. Registry of Deeds staffing level the same for past four years. Transitioning to the new system has created additional work. The transition is at about 70% now. Do not anticipate decrease in staffing levels.
- Records management system in the past cost in excess of \$100,000 per year. After initial equipment outlay using ARPA funds and contracting with new vendor, the system is paying for itself quickly. There is a 10-year contract with level cost first five years. Years 6-10 indexed to the CPI. We are in year 2 now.

MOTION: **Approve the Registry of Deeds budget at \$528,693.39** by Rep. Cordelli, 2nd Rep. Brown. Passed 11-0

MOTION: **Approve the Registry of Deeds bond principal payment at \$290,000** by Rep. Cordelli, 2nd Rep. Brown. Passed 11-0

MOTION: **Approve Registry of Deeds bond interest payment of \$144,065** by Rep. Cordelli, 2nd Rep. Brown. Passed 11-0

MOTION: **Approve Registry of Deed proposed revenue of \$744,208** by Rep. Cordelli, 2nd Rep. Brown. Passed 11-0

County Facilities

- Rep. McConkey asked if there are paving plans for Annex building. Dir. Murray responded it is not in this budget and he has not been directed to pursue
- Rep. MacDonald question on salary increase to which CFO Batchelder-Edson responded for 2024 it is 3% for earners over \$55,000 and \$1.50 per hour for those who earn less than \$55,000

MOTION: **Approve the County Facilities budget at \$253,650.41** by Rep. Cordelli, 2nd Rep. Brown.
Passed 11-0

Department of Public Works

- Paving company is working on assessment of the paving at Annex; grants being pursued
- Water upgrades have all been funded with ARPA monies. Pumps replaced. All new water meters and fire hydrants. Looking next at upgrading Old Route 28 line.
- Capacity for wells and storage appears it will be just enough for current users and the County operations. Final analysis expected to be received soon
- Rep McConkey asked if there is enough water and sewer capacity for the proposed future use of the Annex.
- Wastewater treatment system is 21 years old. Grinder had to be replaced in 2023. Lightning strike in August resulted in other sewer system parts being replaced.
- Dir. DeWitte suggested hiring an engineering firm to study the sewer system as it is and what improvements or future expansion would require. Rep. McConkey urged the commissioners to pursue this study with an eye toward 10% expansion. Chmn. Avellani concurred and said this should be included in discussion about renovation of the Annex. It was suggested that the Annex future use plan be conveyed to Underwood Engineers including the renovation of the commercial kitchen
- Rep. Peternel asked if the director has considered using the advertising funding to advertise hay sales
- Dir. DeWitte - The commissioners are developing a hay policy. Most of the hay has been sold this year. The remaining hay is mulch quality
- Rep. Peternel said she owns a farm and getting hay was more difficult in 2022 because of the drought than in 2023's rainy summer. Dir. DeWitte said the hay did grow really well in 2023 but they could not get out on the fields due to wet conditions

MOTION: **Approve the DPW budget at \$365,173.48** by Rep. Cordelli, 2nd Rep. Woodcock. Passed
11-0

MOTION: **Approve proposed 2024 DPW revenue at \$30,000** by Rep. Cordelli, 2nd Rep. Brown.
Passed 11-0

- Comm'r McGee said not having a hay policy brought several issues to light. The commissioners are happy to take input from anyone as the hay policy is being developed. The policy will make the process of hay sales more transparent. Rep. McConkey asked if the Delegation can make suggestions for the policy. Comm'r McGee agreed.
- Rep. McConkey asked to receive a copy of the DPW maintenance and equipment inventory

BEAS (Bureau of Adult and Elderly Services) Contract

- CFO Batchelder-Edson read a definition of BEAS, "The purpose of the agreement is to set forth the procedures in which the County will transfer funds for use as the non-federal share of per diem nursing facility payments and CFI waiver programs".
- Rep. Brown requested a copy of this definition

MOTION: **Approve the 2024 BEAS expense of \$5,829,397.02** by Rep. Cordelli, 2nd Rep. Brown.
Passed 11-0

Approval of Meeting Minutes

MOTION: **Approve December 14, 2023 meeting minutes** by Rep. Paige, 2nd Rep. Cordelli. Passed
11-3.

Public Comment

Mr. Cain: \$1.7 million spent on agency staffing for the nursing home in 2023. Need to have a committee to make recommendations to retain staff. Two years ago less than \$15,000 was spent on agency staff.

Ms. Dragonfly: Thanked Rep. Burroughs for sponsoring marijuana bill. Difficult finding agenda, meeting information on the County website. Continue to question the courthouse transaction. Asked why the County charges for tampons in the public bathrooms. Asked for better signage for the Annex.

Other Business

Rep. Cordelli said Freedom Logistics will be at the January 18 county commissioners meeting to talk about net metering.

Budget Process

Chmn. Avellani proposed a daylong budget session of the executive committee to prepare recommendations to be brought to the full delegation for final approval. Regional appropriations requests will not be part of the executive budget committee process. Rather those requests will be considered by the full Delegation.

MOTION: **The Executive Committee will meet to further discuss the budget, make suggested changes as necessary, at a public meeting. Any changes will be brought forward to the full Delegation for votes** by Rep. Cordelli, 2nd Rep. Woodcock. Passed 11-0

Recessed to the Call of the Chair

County of Carroll
Delegation Meeting
Carroll County Administration Building
February 19, 2024

Meeting convened: 12:00 p.m.

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

Others Present: Executive Coordinator Mellisa Seamans, Register of Deeds Lisa Scott, County Attorney Keith Blair, MVC Administrator, Rich Leboeuf, CFO Bonnie Batchelder-Edson, Commissioner Chuck McGee, Commissioner Bill Nelson, Treasurer Joe Costello

Public Present and Participating: Ed Comeau (GovernmentOversite.com), Fred Cain, Dallas Emery Jr, Kevin Houle, Joy Gagnon (UNH Extension), Paul Chiarantona (UNH Extension), Liz Kelley-Scott (Child Advocacy Center), Christine Bertogli (Bearcamp School), Catherine DuFault (Carroll County Conservation District), Daymond Steer (Conway Daily Sun), Bobbi Boudman, Mitch Yeaton (White Horse Recovery), Matt Plache (White Horse Recovery)

Roll Call

Pledge of Allegiance

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

Public Comment

F Cain: Remains concerned about nursing home staffing level. Currently using 21 agency staff. Disagree with the commissioners considering addition of vehicle repair facility on campus. Disagree with the commissioners requesting a third full-time employee for DPW

K Houle: The County is not charging sufficient price for hay – “1980’s prices”.

Rep. Burroughs: How is hay advertised?

C. Bertogli: On board of directors for Bearcamp Valley School. Provide care to children from surrounding communities. Struggling to recover post-Covid. One of three non-profit

	childcare centers in the county. Ask the Delegation to reconsider the Commissioners' decision to zero-fund their 2024 funding request
L Kelley-Scott	Requested the Delegation support their full funding request (\$70,000). Federal funding has been reduced dramatically

Ratification of 2024-2027 Mountain View Communication Collective Bargaining Agreement

MOTION:	To ratify the contract by Rep. Brown, 2 nd Rep. Smith. Passed 15-0
MOTION:	Reconsider the MVC Union contract by Rep. Burroughs, 2 nd Rep. Woodcock. Failed 10-5 with Reps. Buco, Woodcock, Burroughs, McAleer and Paige opposed.
Rep. Burroughs:	Question changes to MVC contract with removal of assistant director of nursing, hairdresser and physical therapy aide from the contract
Admn. Leboeuf:	Physical therapy aide and hairdresser positions are contracted and not employees. The Director of Quality will implement ways to improve quality across all nursing home departments. The assistant director of nursing was more focused only on staff development

Hales Location 2024 Town and School Budgets

MOTION:	Approve Hale's Location budget at \$169,265 by Rep. McConkey, 2 nd Rep. Brown. Passed 15-0
MOTION:	Approve Hale's Location school budget at \$105,967 by Rep. McConkey, 2 nd Rep. Crawford. Passed 15-0

2024 County Budget Approval

The executive committee reduced the Commissioners' proposed budget by \$330,068.

CFO	Currently earning a higher percentage of bank interest than the interest rates of the long-term debt so does not suggest paying off any debt early
Rep. Burroughs	Does it make sense to take excess surplus and raise nursing salaries?
Chmn. Avellani	Not allowed to do outside of union negotiations
Rep Burroughs	Why is agency staffing budget line \$1 when \$1.8 million spent in 2023
Chmn. Avellani	We kept it like this so the executive committee can monitor use of agency staff through funding transfers from salary line to agency throughout the year
MOTION:	To approve the Commissioners budget (100.4130) at \$249,531.82 by Rep. Cordelli, 2 nd Rep. McConkey. Passed 13-2 with Reps. Burroughs and Woodcock opposed
MOTION:	To approve the treasurer budget (100.4151) at \$12,297.56 by Rep. Cordelli, 2 nd Rep. McConkey. Passed 14-1 with Rep. Woodcock opposed.
MOTION:	To approve capital expense addition for tower road repair at \$8,750 bringing the new capital expenses (100.4901) total to \$362,864 by Rep. McConkey, 2 nd Rep. Cordelli. Passed 15-0

The \$8,750 represents the 25% match for anticipated FEMA grant for the road repair.

MOTION:	Add a line item 300.4411.027 (Retention and Recognition) and fund with \$10,000 bringing the new total for 100.4411 to \$3,489,191.70 by Rep. McConkey, 2 nd Rep. Smith. Passed 15-0
MOTION:	Approve MVC Nursing 300.4413 at \$7,926,016.75 by Rep. McConkey, 2 nd Rep. Belcher. Passed 15-0

\$10,000 from this budget (300.4413.017) was transferred to the new line in the previous motion (300.4411.027)

MOTION:	To accept the remainder of the executive committee recommendations by Rep. McConkey, 2 nd Rep. Cordelli. Passed 15-0
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Rep. Burroughs: Are we paying nurses a competitive wage? The State average for RNs is \$90,000 a year. Are we close to that?

Admn. Leboeuf: We are in the ballpark, competitive

MOTION: **Approve the Mt View Community budget at \$18,025,260.68** by Rep. Smith, 2nd Rep. Belcher. Passed 15-0

Rep. Cordelli: The Administrator provided a comparison of other county nursing homes. MVC has highest occupancy rate.

Rep. Woodcock: Is there a waiting list

Admn. Leboeuf: Waiting list of five or six people; today's census is 101

MOTION: **Increase anticipated Interest Income (100.3502.061) from \$10,000 to \$120,000** by Rep. Woodcock, 2nd Rep. Cordelli. Passed 15-0

CFO: Bank of New Hampshire created a program that matches, on a weekly basis, the NH Investment Pool. The bank is a much safer vehicle. Collateralized by governmental funds.

MOTION: **Approve UNH Cooperative Extension budget at \$313,627** by Rep. McConkey, 2nd Rep. Brown. Passed 14-1 with Rep. Belcher opposed.

MOTION: **Fund Bearcamp Valley School at \$10,000 by reducing funding for White Horse Recovery to \$118,000 and Mt Washington Valley Adult Day Center to \$32,000** by Rep. McConkey, 2nd Rep. Brown. Passed 10-5 with Reps. Buco, Woodcock, McAleer, Paige and Cordelli opposed.

Rep. Cordelli: Opposed to reducing funding for White Horse

M Yeaton: Spoke about waitlist (about 20 people) and increased services provided at the jail

Rep. Woodcock: Spoke in support of MWV Adult Day Center

Rep. Paige: Bearcamp request was \$75,000 and they expressed concerns about keeping their program running. Will they still be able to keep their doors open with just \$10,000?

Chmn. Avellani: County policy is to appropriate no more than 2% of the annual county budget to the non-profits

Rep. McConkey: Spoke to the need for funding childcare facilities to support families and employers

Rep. Burroughs: Spoke in support of Child Advocacy Center

Treas. Costello: Spoke in support of MWV Adult Day Center

Rep. MacDonald: Think we should start focusing on families, kids, older adults. White Horse is running a business, competing with businesses in my community. They do a great job, expanding to Coos county. Consistently given a hefty amount to White Horse. Other non-profits are struggling

Rep Burroughs: Many nonprofits now forced to also run a for profit venture to raise money for their cause

Rep. Smith: The Delegation should honor the Commissioners executive authority to cap expenditures at 2%

Comm'r McGee: I was under the impression whatever the Delegation approves, we will spend

Rep Paige: If Conservation District is mandatory; why do we include it with the other regional appropriations. We are artificially limiting our funding for nonprofits by including this organization in the 2% cap

K Dufault: Conservation districts are governmental subdivisions established by State law RSA 432:12. Other counties provide funding for the district manager salary and benefits

MOTION: **Establish a new line item (County Mandated organizations 100.4611.002) to place Conservation District** by Rep. Woodcock, 2nd Rep. Paige. Passed 15-0

MOTION: **Appropriate \$56,640 for the District (100.4611.002)** by Rep. Woodcock, 2nd Rep. McAleer. Passed 15-0

MOTION: **Restore funding for MWV Adult Day Care to \$35,000** by Rep. Woodcock, 2nd Rep. McAleer. Passed 13-2 with Reps. Belcher and Costable opposed

MOTION: **Restore funding for White Horse Recovery to \$125,000** by Rep. Woodcock, 2nd Rep. McAleer. Passed 13-2 with Reps. Belcher and Costable opposed

MOTION: **Fund End 68 Hours of Hunger at \$5,000** by Rep. MacDonald, 2nd Rep. McConkey. Passed 12-3 with Reps. Cordelli, Belcher and Costable opposed

MOTION: **Fully fund Child Advocacy Center at its original ask of \$70,000** by Rep. Burroughs, 2nd Rep. Buco. Passed 13-2 with Reps. Cordelli and Belcher opposed.

MOTION: **Approve total Regional Appropriations at \$457,000** by Rep. Woodcock, 2nd Rep. McAleer. Passed 12-3 with Reps. Smith, Costable and Belcher opposed.

MOTION: **Approve the total expense budget at \$39,558,629.10** by Rep. Woodcock, 2nd Rep. Brown. Passed 15-0

MOTION: **To approve \$25,500 unincorporated place revenue** by Rep. McConkey, 2nd Rep. Cordelli. Passed 15-0

MOTION: **Allow the Executive Committee to make the revenue adjustment after Eaton town meeting for the Eaton agreement with Sheriff's department** by Rep. Smith, 2nd Rep. McConkey. Passed 15-0

MOTION: **Reconsider the Commissioners budget (100.4130) to add \$75,000** by Rep. McConkey, 2nd Rep. Brown. Passed with Reps. Cordelli, Belcher, Costable and Peternel opposed.

Rep. McConkey explained the addition:

For the purpose of securing grants and public outreach to 1) explore childcare and workforce housing to attract and retain County employees, 2) the current viability of the County's sewer system and 3) to expand our opportunity for county residents to farm our County land using surplus fund balance. Prior to the withdrawal of any funds, the commissioners must obtain approval by the Executive Committee.

The Lands Committee is making great strides on these items. We have talked about increasing childcare; not that the county would be paying for childcare but exploring grants and partnering with a provide. We are talking long range about possibly using acreage for workforce housing. We all understand the value of the prime agricultural land with a lot of conversation on how to move from government farming to opening it up to the community. Want to do large outreach program. If we were to move forward with grants, the County would have the match with this funding. We have commissioned a study on the water system to determine capacity. We need to also look at the centralized sewer system. We may have 7-8,000 extra capacity. The system is 20 years old and having problems. There may be planning grants but it will need some County involvement. Take \$75,000 from surplus and move into this line so we won't be held back by needing a supplemental appropriation. Rep. Paige thanked Rep. McConkey for his leadership on this.

Rep. Cordelli: I'm not sure where \$75,000 comes into play. If we want someone to farm the land, we can issue an RFP. We had someone come in years ago who wanted to start a hay cooperative but the County never followed up with that. In terms of workforce housing and childcare, it sounds like we are doing a survey. As for sewer, we've had discussions about that. We could put funding in capital reserve.

MOTION: **Create Land Grants line item (100.4130.087) and fund with \$75,000** by Rep. McConkey, 2nd Rep. Brown. Passed 11-4 with Reps. Cordelli, Costable, Belcher and Peternel opposed.

MOTION: **To approve the revised total Commissioners budget (100.4130) at \$324,531.82** by Rep. McConkey, 2nd Rep. Brown. Passed 11-4 with Reps. Cordelli, Belcher, Costable and Peternel opposed

MOTION: **To approve the total expense budget at \$39,633,629.10** by Rep. McConkey, 2nd Rep. Brown. Passed 11-4 with Reps. Cordelli, Belcher, Costable and Peternel opposed.

Use of Fund Balance

CFO: Cautioned against using too much fund balance, depleting it, to offset taxes. \$3.7 million was received in unclaimed property and extra ProShare in 2023 which we will not get this year

Rep Cordelli: Surplus is audited and unaudited. I like to be conservative when talking about unaudited numbers. Over the past decade I have been here we have overtaxed people – when you look at budget versus actual. I propose using enough fund balance to make a zero tax increase

Rep Crawford: Moultonborough pays about 23% of the tax obligation, I am looking at level impact or even less. Moultonborough retains 12% fund balance

MOTION: **To use \$4,001,675.81 to offset taxation** by Rep. Cordelli, 2nd Rep. Smith. Passed 15-0

This will leave an approximate fund balance of 18.3% (\$7,272,580)

Rep. Cordelli This will leave \$7,510,760.19 in unaudited fund balance. Wolfeboro retains 10%. The 2019 audit we had recommended 16.7%. GFOAA recommends keeping two months' expenses (16.7%) so I am comfortable with this amount

The fund balance policy is 8-15%. The CFO has requested the policy be amended to maximum of 19%. Coord. Seamans, after a phone call with Sheriff Richardi, clarified that the Sheriff income is not for the Eaton agreement as voted previously but for the Albany police coverage agreement. Albany town meeting will decide in March on the \$67,200 appropriation.

MOTION: **To allow the Executive Committee to reopen the budget to make a revenue adjustment if necessary after Albany Town Meeting** by Rep. Woodcock, 2nd Rep. Cordelli. Passed 15-0

Elected Officials Compensation (2025 and 2026)

Prior to the meeting, the treasurer, register of deeds, county attorney and sheriff provided written salary recommendations. Coord. Seamans provided a copy of the compensation package detail for each position prior to the meeting.

MOTION: **To approve \$9,000 for the treasurer stipend as requested by the treasurer** for 2025 and 2026 by Rep. Crawford, 2nd Rep. Brown. Passed 13-2 with Cordelli and Costable opposed.

MOTION: **Set District 2 Commissioner stipend at \$12,000** by Rep. Cordelli, 2nd Rep. McConkey. Passed 15-0

Rep. Cordelli: The Commissioners also receive a stipend from Hale's Location in addition to this

MOTION: **Set District 1 and District 3 stipend at \$12,000** by Rep. Woodcock, 2nd Rep. Cordelli. Passed 15-0

MOTION: **Approve the Treasurer compensation package as presented** by Rep. Woodcock, 2nd Rep. McConkey. Passed 15-0

MOTION: **Approve the Commissioners' compensation package as presented** by Rep. Woodcock, 2nd Rep. McConkey. Passed 14-0-1 with Rep. Belcher absent for the vote.

Atty. Blair: The proposal is a 9% increase in 2025 and 4% increase in 2026 to keep the county attorney position economically competitive.

MOTION: **Approve the County Attorney salary at \$112,000 for 2025 and \$116,500 for 2026** by Rep. McAleer, 2nd Rep. Paige. Failed 10-5 with Reps. Burroughs, McAleer, Paige, Woodcock and Buco in favor

Rep. Costable What is the total value of the full compensation package.

Vehicle allowance is \$4,800 per year, clothing allowance is taxable \$500 per year

Rep. MacDonald: I can't support 9% increase when giving people in the nursing home 3%

Rep. McAleer: 2023 was only a 1.9% increase

Rep. Blair: Trying to avoid a market adjust as what happened in 2022, raising it almost 20%. I'm trying to keep the County on a steady path so the position doesn't again fall into the unmarketable category

Rep. McConkey: Appreciate the job of the office but agree with MacDonald

Rep Woodcock: Chief executive attorney for the county. I suggest this is a reasonable level of salary for the responsibility

MOTION: **Increase the County Attorney salary 3.5% for 2025 (\$107,640) and 5% for 2026 (\$113,022)** by Rep. MacDonald, 2nd Rep. McConkey. Passed 13-2 with Reps. Woodcock and Paige opposed.

Rep. MacDonald: The county attorney previously did not have to work a set schedule and request leave time

Atty. Blair: It is required for participation in the NH Retirement system

Rep. Paige: The 1.9% in 2022, was that the same other county employees received? At 1.9% we may have catching up to do

Atty. Blair: I was an employee at that time and received 3% that year

Rep. Woodcock: My "no" vote on this motion is because I don't think it is sufficient

MOTION: **Approve the County Attorney compensation package as presented** by Rep. Woodcock, 2nd Rep. McAleer. Passed 15-0

Rep. Crawford excused herself from the meeting

Reg. Scott: In comparison to other County department heads, elected department heads' salaries are very low. Really need to attract a qualified leader. The cost of living in Carroll County is extraordinary. The candidate needs to communicate well, be able to manage staff, have a vision for the future, tech savvy, accounting abilities, understand, read and act on the laws, and understand the value of the land records and how to protect them. The register is on call 24/7, required by law to be available. The salaries for elected officials should be indicative of what we expect from them.

Rep. Paige excused himself from the meeting

MOTION: **Set the Register of Deeds salary at \$80,000 (6.67% increase) for 2025 and \$85,000 (6.25% increase) for 2026** by Rep. Cordelli, 2nd Rep. Paige. Failed 9-5 with Reps. Cordelli, Buco, Woodcock, Burroughs and Paige in favor.

MOTION: **Set the Register of Deeds salary at \$77,625 (3.5% increase) and \$81,500 (rounded 5% increase) for 2026** by Rep. Costable, 2nd Rep. Belcher. Passed 12-2 with Reps. Cordelli and McAleer opposed and Reps. Crawford and Paige absent for the vote.

MOTION: **Approve the Register of Deeds compensation package as presented** by Rep. Woodcock, 2nd Rep. Woodcock, 2nd Rep. Belcher. Passed 13-0

Chmn. Avellani thanked Register Scott for bringing the department into the 21st century and making sure the records are preserved and taken care of.

MOTION: **Set the Sheriff salary at \$87,975 (3.5% increase) for 2025 and \$92,375 (rounded 5% increase) for 2026** by Rep. MacDonald, 2nd Rep. McConkey. Passed 13-0

MOTION: **Approve the Sheriff compensation package as presented** by Rep. MacDonald, 2nd Rep. Peternel. Passed 13-0

Approval of Meeting Minutes

MOTION: **Approve the January 12, 2024 meeting minutes** by Rep. Woodcock, 2nd Rep. McConkey. Passed 12-0-1 with Rep. Belcher abstaining.

Public Comment

F Cain: Does moving the Conservation District into a new line mean she is a County employee now?

Chmn. Avellani: No, it does not

F Cain: The Annex project estimate came in at \$8,783,057.88 which I think is exorbitant. I think the Delegation should watch that meeting.

D Steer: Will the County budget impact the June 2024 tax bill or the December 31?

CFO It would have to be December 31

B Boudman Asked for clarification about the funding move from nursing education to the new MVC retention and recognition line
Asked if the DPW Director position will be reduced if the County is no longer in the hay business
Thanks, the Representatives present for listening to their constituents and voting against the book banning bill and upholding 1st Amendment Rights.
Appreciated the Safe Haven box vote

D Emery Thanked Rep Cordelli for his presentation at the State House on the book banning bill
Meeting recessed to the Call of the Chair at 3:52 p.m.

**County of Carroll
Delegation Meeting**
Carroll County Administration Building
May 29, 2024

Meeting convened: 1:00 p.m.

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

Members Absent: Tom Buco, Steve Woodcock

Others Present: Executive Coordinator Mellisa Seamans, Facilities Director Bob Murray, Register of Deeds Lisa Scott, MVC Administrator Rich Leboeuf, CFO Bonnie Batchelder-Edson, Commissioner Chuck McGee

**Public Present
and Participating:** Avae Traina, Kevin Christenson, Arthur Woolverton (Siemens Industry); Ed Comeau (GovernmentOversite.com), Fred Cain, Dallas Emery Jr

Roll Call

Pledge of Allegiance

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

Public Comment

F Cain Remains concerned about nursing home staffing level and use of agency staffing. Pleaded with Delegation to form a committee to address the issue. Regarding the Annex renovation, the commissioner chairman stated if there is an overage Siemens will cover it. This tells me padding in the budget. Even though funded through grants it is still the people's money. The cost of maintaining the building will increase.

D Emery Made a good pick choosing Chuck McGee as a commissioner. Spoke against spending money on anything until the Covid issue is dealt with. Will people be held accountable for what they did to us. Federal government giving us money we don't have. NO faith in health care industry or government.

Approval of Minutes

MOTION: **To approve the February 19 2024 meeting minutes by** Rep. McConkey, 2nd Rep. Cordelli.
Passed 13-0

UNH Cooperative Extension

Introduction of Amy Loader (interim executive director) and Paul Chiarantona (public relations manager). Extension has had an office in Carroll County since 1915. Brought forward a renewed memorandum of understanding for 2024-2030. The changes include how the Extension communicates with the County with no changes to the spirit of the MOU. Chmn. Avellani requested quarterly reports to the Delegation. Rep. Buco is the County representative to the Advisory Council.

MOTION: **The County be provided a quarterly report with a copy to the Chairman of the Commissioners and Chairman of the Delegation** by Rep. Cordelli, 2nd Rep. Smith. Passed 13-0

MOTION: **To approve the 2024-2030 Memorandum of Understanding between Carroll County and UNH Cooperative Extension and authorize the Chair to sign** by Rep. Paige, 2nd Rep. Costable. Passed 13-0

Land & Annex Subcommittee Report – Rep. McConkey

- Very engaged committee with assistance from Dir Murray, Commissioners and members of the public
- Siemens has been very positive for the County with energy savings
- Committee was under the impression that a general contractor was overseeing the Annex project but this is not the case. Rep. Brown asked previously for soundness of the roof and we were told it was in adequate condition. State practice is to have a general contractor, usually the public works department. No proof of roof condition.

Rep. McConkey presented the following written statement that the Lands & Annex Subcommittee voted 3-0 to approve prior to this meeting:

We are very appreciative of the efforts by the commissioners, their staff and especially Mellisa Seamans in securing funding for an Annex remodel. We recently learned that an evaluation of the roof at the annex has not been performed and view making an extensive rehabilitation to an aged building without an assurance that the roof will not require bonding (like our jail) is ill advised at best. The cost of the roof, associated drainage around the annex and the pavement rehabilitation should be included in the proposal. Providing these items are included we recommend.

1. *Retrofit of sections A and B (the main building) to include the retrofitting the kitchen, meeting rooms, public bathrooms, office space and or maintenance accommodations.*
2. *The wings should be inspected to see which one is most suitable for a limited rehab, for Bob's maintenance needs. We suggest before you select one wing, you consider the condition of the roof and evaluation of the interior for mold.*

Furthermore, we recommend the commissioners explore repurposing the remaining funding to seek a construction estimate to add onto the current nursing home to:

- *Include assisted living on the main floor, laundry and maintenance in the basement, construct limited overnight accommodations for nursing/ emergency personnel on the second floor.*
- *We make this additional request knowing that the future build will most likely require bonding if the feasibility study warrants construction.*

Rep. Cordelli You are suggesting a wing set aside for non-profits is being eliminated?

Rep. McConkey There is a wish to move the business offices to the Annex. We do not feel this is necessary and that area can be used for the non-profits.

Rep. Cordelli We have a number of letters from non-profits in support of using the space. These letters were submitted as part of the grant application to Senator Shaheen's office.

Rep. McConkey It looks like some of the groups will be moving to the new building in Conway; we will be able to support as satellite space and not permanent offices. Is there a possibility of losing some of the \$8 million? Yes, there is

Rep. MacDonald What are you looking for in life of the roof?

Rep. McConkey I would hope we have a 20-year roof guarantee

Rep. Brown The original roof is 1968 and roof placed over it is 34 years old. I think we will have to have the roof replaced. I'm disappointed we did not get a full roof report. The roof structure might be sound to support a new roof, but I don't know. There had to be a reason they put a new roof over the old one. Siemens was told the roof was good so I don't blame them

A Traina	We have roof contractors who can be here in June but cannot move forward to accept this additional cost without a plan to move forward. If the project moves forward with a roof contingency we take an almost phased approach. I am concerned about the Delegation meeting schedule.
Rep Cordelli	The roof has been discussed numerous times in my 12 years on Delegation. Some work was done about 6 years ago. The finding at that time is the roof is structurally sound with annual maintenance. I am concerned in the final few weeks we are talking about the roof in an Annex project that has been developing for a year and a half
Dir. Murray	Minor leakage addressed 6 years ago. A couple of different roofers have determined the roof is in good condition. I'm not sure a complete replacement is a good use of money. Pitched aluminum roof on steel structure
Rep Brown	Based on my roofing experience, roofs can become a problem quickly. For me to spend \$8 million I have to feel comfortable with the roof being sound.
<i>Rep. Crawford excused herself from the meeting.</i>	
MOTION:	Request the Commissioners hire an engineer to inspect the roof as soon as possible by Rep. McAleer, 2 nd Rep. Smith. Passed 12-0.
A Traina	Suggest starting on the overall project while simultaneously getting a roof evaluation
Rep McConkey	What if the project were to proceed and we accept the funds but you have a model number that is a current square foot pricing; start the project and find out if a roof is needed. With money in reserve to use for a roof and less to spend on the overall project. I want assurance that there is money in the bank to do the roof
A Traina	A new roof is not a change order; it is an amendment to the contract. If we hold off on one wing and leave that funding in reserve and can redirect it to the roof
Rep Paige	Starting on sections A and B while getting a study on the roof. Trying to spend down the GOFERR funding
Dir Murray	Section F is critical and has to be done first. I have stuff squirreled all over the building so need a place to consolidate all of it
Rep Cordelli	We can make recommendation to the Commissioners but that is as far as our authority goes.
Dir Murray	It is my understanding the Commissioners are responsible for the money and the Delegation gives the permission for the construction to happen
Suggestion that funding for the roof study can be found in line 100.4130.087.000 "Lands Grants-Land Committee" of the 2024 budget.	
Rep Avellani	Now I would like to give Siemens and the Commissioners direction on where to start and we can decide if we want to expand later to sections e, d, and g with possibly c.
Rep McConkey	the Committee recommendation is to do A, B and F only and using additional monies for the second half of the recommendation (assisted living study).
Rep MacDonald	I am concerned about what commitments the Commissioners have made. I am in favor of appropriating the full amount and letting the Commissioners decide what sections to do and roof work if necessary
Rep Cordelli	I am opposed to eliminating the other wing from the project and opposed addition to the current nursing home. I'm fine with a recommendation to phase with A, B and F first.
Rep Avellani	Move forward with A, B, and F simultaneously with roof evaluation and then come back to approve next steps

Rep Paige	I would like to see A, D, and G done as well. We need to make sure we don't have unexpected expenses (roof) as we move forward. There are some parts of the funding contingent on pieces of the funding. I think phased approach makes sense. Let's do what we can afford concurrently with the roof then move forward with the rest of the project when we have more information. We are proceeding with A, B and F with roof evaluation and then come back with the rest of the project.
MOTION:	To approve the commissioners proceeding with A, B and F while simultaneously moving forward with engineering firm to prepare roof recommendation by Rep McConkey, 2 nd Rep Brown. Passed 12-1 with Rep Costable opposed.
Chmn. Avellani	Currently the next Delegation meeting is planned for September
A Woolverton:	Pricing we have currently for the remaining parts (section c, d, and g) may have to be rebid if we wait until September
MOTION:	Have the Lands & Annex Subcommittee receive updates from Siemens and send to the Delegation and the Commissioners by Rep. Brown. Passed 10-2 with Rep. Cordelli and Rep. MacDonald opposed
Rep Cordelli	Vital that we meet as soon as we know about the roof situation to decide on phase two because several of us have strong opinions about that
Chmn. Avellani	Asked that the Delegation be given the opportunity to review the project contract when available

Review of Financials – April 30 2024

- 43% of 2024 income has been received and 32% general fund budget spent, MVC at 31%
- MVC income is up \$500,000 over this time last year
- No TAN line of credit use in 2024
- Agency staff – comparing what we budgeted for salary and benefits versus use of agency and currently about \$77,000 over budget but CFO believes this will level out and will be in line with the budget by year end

Rep Burroughs Any consideration to paying nurses more due to increase in MVC revenue. Is anyone else in the room concerned about agency staffing?

2023 Financial Audit

- Accepted and approved by the Commissioners
- Single audit for federal grant funds – extensive testing with no findings
- Four minor things detected with suggestions for strengthening internal controls

MOTION: Accept the 2023 audit as presented by Rep. Paige, 2nd Rep. Cordelli. Passed 12-0

Appointment of Trustee of Trust Funds

MOTION: To appoint Representative Tom Buco as a trustee by Rep. Cordelli, 2nd Rep. Brown. Passed 12-0

Other Business

Rep Costable Suggests using online auctions rather than sealed bids for surplus vehicle sales. Easy to set up and could increase revenue to the County

Recess to the Call of the Chair

Rep. Mark McConkey, Clerk

**County of Carroll
Delegation Meeting**
Carroll County Administration Building
October 9, 2024

Meeting convened: 2:00 p.m.

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

Members Absent: Tom Buco

Others Present: Executive Coordinator Mellisa Seamans, Facilities Director Bob Murray, Register of Deeds Lisa Scott(remote), MVC Administrator Rich Leboeuf, CFO Bonnie Batchelder-Edson, Commissioner Terry McCarthy, Commissioner Bill Nelson, sheriff Domenic Richardi

Public Present and Participating:

Ed Comeau (GovernmentOversite.com), Fred Cain, Dallas Emery Jr

Roll Call

Pledge of Allegiance

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

Public Comment

F Cain Remains concerned about nursing home staffing level and use of agency staffing. Requested again that the Delegation form a committee to try to find solutions.

D Emery There is a meeting of the Covid Response committee soon. Ask the representatives to be involved and paying attention to this.

Approval of Minutes

MOTION: **To approve the May 29 2024 meeting minutes** by Rep. McConkey, 2nd Rep. Peternel. Passed 13-0-1 with Rep. Woodcock abstaining.

Review of August 31, 2024 Financials

CFO B Batchelder-Edson

CFO Batchelder-Edson provided information (bullet points) in response to several questions;

- The County has a policy that we collect the employee portion of insurances the month before. For Teamsters we pay the premium two months' in advance and withhold for the prior month.
- I want to point out a positive that the County has borrowed \$950,000 less from the TAN than we did at this time last year. This is due to good cash management.
- Currently the undesignated fund balance for the County is -13,500,000 because we don't collect tax revenue until December.
- We budgeted \$30,000 for hay revenue and have brought in \$17,600 to date. She will provide a detail of hay inventory to the full Delegation.

A lengthy discussion about MVC agency staffing ensued with questions from Reps. Cordelli, Brown, MacDonald, Peternel, Burroughs and McAleer.

- When you take all of the items in the MVC budget for nursing including salary, payroll taxes, benefits, overtime, we budgeted \$7,484,354. When compared to agency costs, right now with what we've budgeted versus what we've spent we are in the negative \$57,000. When looking at the revenue it is up \$453,000 as of September.

Admin. Leboeuf: We have hired 28 more people than were hired last year. We have a retention committee and are going to have a recruitment committee. There is a lot of positive momentum. We've taken the facility and are offering more short-term rehab. We only want the best quality staff.

We have to wait until April 2025 before we can apply to reinstate our ability to do LNA training onsite. We have employees in other departments that may want to become LNAs. We've started a Baylor program (two 12-hour shifts instead of three 8-hour shifts) to help with staffing the building.

Rep. McAleer suggested that even though the agency versus staffing costs are nearly equal, the County could still save money by not having to pay the agency fees.

- The anticipated ProShare revenue for 2024 was \$1.6 million but the County received \$2.5 million. Rep. Cordelli asked the Sheriff about his overtime line. Sheriff Richardi said one part-time deputy has moved up to full-time. A deputy has resigned to move to a town police department.

Treasurer Vacancy

Those present joined in a moment of silence to honor the late Joe Costello. Mr. Costello served as the County Treasurer for 7.5 years and passed away in August. Chmn. Avellani asked that condolences be passed along to his family.

MOTION: **To leave the Treasurer position vacant until the November 5 election** by Rep. Cordelli, 2nd Rep. Woodcock. Passed 14-0

Request to Expend from Deeds Equipment Account

Register L Scott

This is a request to expend from the Equipment Account for the purpose of paying the annual maintenance plan for the land records management system in the amount of \$27,500. The payment will be made in January.

The funding comes from a \$2 surcharge that is attached to recording of documents in the Registry and is placed into a separate account. Expenditures from the account must first be approved by the Commissioners and Delegation. There is approximately \$135,000 in the account.

MOTION: **To approve the request to expend \$27,500 from the Deeds Equipment Account** by Rep. Brown, 2nd Rep. Cordelli. Passed 14-0

Reallocation of MVC Capital Funds

Admin R Leboeuf/Dir B Murray

MOTION: **Reallocate the 2024 MVC Capital funds previously allocated for a bladder scanner and ceiling lifts to instead pay for the installation of first floor carpeting** by Rep. Cordelli, 2nd Chmn. Avellani. Passed 14-0

Housing Charrette Report

Rep M McConkey

MWV Housing Coalition hosted a three-day housing charrette focused on County land. The charrette included two listening sessions and then the project reveal on September 25. About 150 people participated in the charrette across the three days. The amount of information provided was phenomenal. Lands Committee meeting is scheduled tentatively for October 18.

Rep. Brown The Lands Committee had considered a smaller scale development. We'll be going over that to clarify.

Rep. Paige We can look at what we might be able to do but my hope is also that we use this as an educational opportunity in the County. I hope this is the beginning of the conversation about how to develop housing local people want and need.

Rep. McAleer The momentum is there to carry this conversation on

Other Business

Chmn. Avellani Thanked all for their participation this term. He wished those well who are not returning as Delegation members. The next meeting for the public budget hearing and organization is tentatively scheduled for December 9.

Recess to the Call of the Chair

**County of Carroll
Delegation Meeting**
Carroll County Administration Building
December 9, 2024

Meeting convened: 10:00 a.m.

Members Present: Lino Avellani, Michael Belcher, Richard Brown (remote), Anita Burroughs, Karel Crawford, John MacDonald, Chris McAleer, Katy Peternel, Jonathan Smith, Steve Woodcock, Tom Buco, Joseph Hamblen

Members Absent: David Paige, Glenn Cordelli, Brian Taylor

Others Present: Executive Coordinator Mellisa Seamans, Facilities Director Bob Murray, MVC Administrator Rich Leboeuf, CFO Bonnie Batchelder-Edson, Commissioner Bill Nelson, Commissioner Chuck McGee, Sheriff Domenic Richardi, County Attorney Keith Blair, CCHOC Superintendent Brian King, IT Director Bobbi O'Rourke

Public Present and Participating: Ed Comeau (GovernmentOversite.com), Fred Cain, Dallas Emery Jr, Daymond Steer (Conway Daily Sun)

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

Election of Officers

MOTION: **To elect Rep. Lino Avellani as Chairman** by Rep. Woodcock, 2nd Rep. McAleer. Passed 12-0 on roll call vote.

MOTION: **To elect Rep. Jonathan Smith as Vice-Chairman** by Rep. Brown, 2nd Rep. Belcher

MOTION: **To elect Rep. David Paige as Vice-Chairman** by Rep. Burroughs, 2nd Rep. Woodcock

During the voting mode, Rep. Woodcock asked to withdraw his 2nd on the nomination for Rep. Paige as he was not aware he was being nominated. Because the voting had already begun, Chmn. Avellani continued, calling the roll and each representative giving their vote to Rep. Smith or Rep. Paige. For Rep. Smith: Reps. Avellani, Belcher, Brown, Crawford, MacDonald, Peternel, Smith, and Hamblen. For Rep. Paige: Reps. Burroughs, Buco, McAleer, and Woodcock. **Rep. Smith was elected to the vice-chairman position 8-4.**

MOTION: **To elect Rep. John MacDonald as Clerk** by Rep. Crawford, 2nd Rep. Peternel. Passed 12-0 on a roll call vote.

Pledge of Allegiance

Executive Committee Appointments

The Executive Committee consists of the Chairman, Vice-Chairman and Clerk plus two appointed members. Rep. Avellani thanked Rep. Burroughs for her past service on the Committee and then appointed Reps. Buco and McAleer to the Committee.

Trustee of Trust Funds Appointment

Vice-Chairman Smith volunteered to serve in this position and was therefore appointed by the Chair.

Land and Annex Subcommittee

Chmn. Avellani chose not to move this subcommittee forward unless the commissioners call upon him to do so in the future. He thanked the previous members of the committee for the long hours they put into it.

IT Subcommittee

Chmn. Avellani appointed Reps. Belcher, Brown and Paige to this committee with Rep. Belcher serving as the chairman.

Outside Agencies Budget Subcommittee

Chmn. Avellani appointed Reps. MacDonald, Brown and Woodcock to this committee with Rep. MacDonald serving as chairman. The purpose is to bring 2025 budget recommendation to the full Delegation.

Approval of Minutes

MOTION: **To approve the October 9 2024 meeting minutes** by Rep. McAleer, 2nd Rep. Crawford. Passed 11-0-1 with Rep. Buco abstaining because he was absent October 9th.

Public Hearing – 2025 County Budget

Chmn. Avellani opened the public hearing and asked for public comment.

Deb Weinstein (Starting Point): On the budget document it shows that Starting Point only requested \$25,000 when, in fact, \$50,000 was requested.

Fred Cain: As of November 10, the County has spent \$2.6 million on agency staffing at the nursing home. We've gone from \$15,000 a year to \$3 million this year. I have repeatedly asked for the commissioners and delegation to look into it. Why can't the county attract staffing?

	Questioned that the Annex project has not gone out to bid and his understanding that it has to go out to bid if the county is receiving federal funding.
Kevin Houle:	White Horse, a faith-based organization, is asking for County dollars; separation of church and state. Thanked the commissioners that he is now allowed to buy hay after being discriminated against. Quite happy that Commissioner McGee and Harold Parker were elected. Looking forward to the tomfoolery, shenanigans and discrimination coming to a screeching halt.
Dallas Emery:	Asking the Delegation if they are willing to reduce the 2025 County budget by 10%
Elizabeth Kelly-Scott (Child Advocacy Center):	Thanked the Delegation and Commissioners for their partnership in keeping kids safe in the community. She is available for any questions.
Jan Brooks (End 68 Hours of Hunger):	Thanked the Delegation for past budgetary support and keeping it level-funded in 2025
Chmn. Avellani	closed the public hearing and opened the meeting up for members to ask questions about the budget.
Chmn. Avellani:	Requested a year-to-date MVC agency staffing total. Is there offsetting revenue?
CFO:	MVC Administrator has raised revenue to the point it has exceeded, at end of November, the 2024 budget by \$1.5 million.
Rep. Burroughs:	During union negotiations are we looking at raising salaries to closer match the agency staffing rates for the LPNs?
Comm'r McGee:	I was part of the negotiations last year and we raised the pay significantly
Rep. Burroughs:	If we paid the RNs the same as agency rates would we attract more to stay here
Admin. Leboeuf:	Of course, we want 100% of our own staff. We sign 14-week contracts with agency staffing. This is our most pressing need. The union negotiations were extremely positive. We are aggressive on salaries and annual raises. We are also looking at retention. We don't have people leaving to go to another facility; they leave because they are not meeting our performance requirements or they move away.
Rep. Woodcock:	Asked about things done to increase staffing; changing ratio to have more LPNs than RNs?
Admin. Leboeuf:	HR does more of the recruitment, we work more on retention. What an RN does in a nursing home and what an LPN does are pretty similar. HR and MVC are working closely together. Creative retention ideas. RNs typically want to work in hospitals.
Rep. McAleer:	How many agency staff do we routinely have?
Admin. Leboeuf:	Today we have 11 agency staff. We typically run 20% agency, 80% MVC staff. Have relationships with various health careers agencies and schools; attend job fairs.
Rep. Crawford:	Question about the county attorney's office investigator
Atty. Blair:	Needs to be certified law enforcement officer. Uses county vehicle, former cruiser that was in use by the sheriff's department.
Rep. Crawford:	Question about Convention budget; several lines have \$1. Also, why is \$1 budgeted for CFO salary?
Chmn. Avellani:	To keep the Convention line items open in case the Delegation needs them. Same with CFO salary line – in case the commissioners hire someone in-house.
Admin. Leboeuf:	The reason we use agency staffing is so we don't have to keep beds empty.
Chmn. Avellani:	For occupancy percentages, we are highest in the State.
	Request Coord. Seamans to reach out to Rep. Cordelli for his list of budget information questions. The list and response will be shared with the Delegation.
	Thanked CFO for the budget narrative.

Ratification of 2025-2027 Sheriff's Department Collective Bargaining Agreement

Have not received signed copy from the Union. This item held to next Delegation meeting.

MOTION: To authorize the executive committee to approve the agreement by Rep. McAleer, 2nd Rep. Crawford. Passed 11-0-1 with Rep. Brown absent for the vote.

Authorization to Pursue 2025 Tax Anticipation Borrowing

This item was not previously approved by the Commissioners due to lack of quorum at their meeting today. Preliminary interest rate has been received – taxable at 7.25% and non-taxable at 5.65% through Bank of New Hampshire. May be reduced further on negotiation.

MOTION: To authorize the treasurer to pursue TAN borrowing in the amount of \$17,000,000 for 2025 by Rep. Woodcock, 2nd Rep. McAleer. Passed 12-0

CFO: Finance office did a good job of controlling cash flow to limit borrowing at \$8 million in 2023 and 2024.

Auditor Engagement

This item did not receive prior approval by the Commissioners due to lack of quorum at their meeting today.

MOTION: To retain Vachon Clukay for the 2024 audit by Rep. Woodcock, 2nd Rep. McAleer. Passed 12-0

CFO Batchelder noted this is the fourth year (her third) with this firm. For 2025 audit, the Delegation may choose to go out to bid. In response to question from Rep. Smith, the 2024 audit cost was \$30,000.

Weather Cancellation Policy

Coord. Seamans brought forward a policy for cancelling meetings due to weather and the resulting Notification process. Rep. Woodcock requested that the weather in the northern part of the county be considered as well.

MOTION: To approve the Weather Cancellation Policy as amended by Rep. Woodcock, 2nd Rep. Belcher. Passed 12-0

2025 Budget Process

CFO Request the Delegation consider the same process as last year with the Executive Committee meeting on a Saturday and recommending a proposed budget to the full Delegation.

MOTION: Approve the Executive Committee working on the entire budget except for IT and Outside Agencies by Rep. Woodcock, 2nd Rep. Belcher. Passed 12-0

Adjourned.



CARROLL COUNTY

NEW HAMPSHIRE

COUNTY OF CARROLL, NEW HAMPSHIRE

Financial Statements

With Schedule of Expenditures of Federal Awards

December 31, 2024

and

Independent Auditor's Report

Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance
With *Government Auditing Standards*

Report on Compliance for Each Major Program and
Report on Internal Control Over Compliance
Required by the Uniform Guidance

Schedule of Findings and Questioned Costs

COUNTY OF CARROLL, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2024

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COUNTY OF CARROLL, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
County of Carroll, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Carroll, New Hampshire, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County of Carroll, New Hampshire's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Carroll, New Hampshire, as of December 31, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of Carroll, New Hampshire and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Carroll, New Hampshire's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County of Carroll, New Hampshire's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Carroll, New Hampshire's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the 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 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Carroll, New Hampshire's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2025, on our consideration of the County of Carroll, New Hampshire's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County of Carroll, New Hampshire's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Carroll, New Hampshire's internal control over financial reporting and compliance.

Vashon Clukay & Company PC

Manchester, New Hampshire
June 6, 2025

EXHIBIT A
COUNTY OF CARROLL, NEW HAMPSHIRE
Statement of Net Position
December 31, 2024

	<u>Governmental Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 19,107,909
Investments	217,434
Accounts receivable, net	1,537,829
Due from other governments	1,590,943
Prepaid items	263,883
Total Current Assets	<u>22,717,998</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	5,600,644
Depreciable capital assets, net	<u>22,637,590</u>
Total Noncurrent Assets	<u>28,238,234</u>
Total Assets	<u>50,956,232</u>
DEFERRED OUTFLOWS OF RESOURCES	
Loss on debt refunding	26,711
Deferred outflows of resources related to OPEB liability	209,416
Deferred outflows of resources related to net pension liability	<u>1,826,947</u>
Total Deferred Outflows of Resources	<u>2,063,074</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	613,345
Accrued liabilities	1,712,939
Due to other governments	654,316
Advances from grantors	18,214
Current portion of bonds payable	1,290,000
Current portion of financed purchase obligations	<u>264,426</u>
Total Current Liabilities	<u>4,553,240</u>
Noncurrent Liabilities:	
Bonds payable	9,461,579
Financed purchase obligations	2,750,219
Compensated absences payable	769,513
OPEB liability	1,885,515
Net pension liability	<u>17,077,428</u>
Total Noncurrent Liabilities	<u>31,944,254</u>
Total Liabilities	<u>36,497,494</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to OPEB liability	460,473
Deferred inflows of resources related to net pension liability	<u>610,968</u>
Total Deferred Inflows of Resources	<u>1,071,441</u>
NET POSITION	
Net investment in capital assets	14,498,721
Restricted	272,172
Unrestricted	679,478
Total Net Position	<u>\$ 15,450,371</u>

EXHIBIT B
COUNTY OF CARROLL, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2024

Functions/Programs	<u>Expenses</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for <u>Services</u>	Operating <u>Grants and Contributions</u>	Capital <u>Grants and Contributions</u>	
Governmental Activities:					
General government	\$ 4,775,739	\$ 1,098,200	\$ 228,949	\$ 162,123	\$ (3,286,467)
Public safety and corrections	9,276,250	680,573	3,798		(8,591,879)
Human services	5,623,683				(5,623,683)
Economic development	457,000				(457,000)
Cooperative extension services	370,266				(370,266)
Nursing home	18,307,916	11,620,097	10,347,387	833	3,660,401
Interest and fiscal charges	344,134				(344,134)
Total governmental activities	\$ 39,154,988	\$ 13,398,870	\$ 10,580,134	\$ 162,956	(15,013,028)
General revenues:					
Property taxes				21,386,113	
Interest and investment income				645,505	
Miscellaneous				<u>452,561</u>	
Total general revenues				<u>22,484,179</u>	
Change in net position				<u>7,471,151</u>	
Net Position - beginning of year, as previously reported				8,034,661	
Restatement for correction of error				(55,441)	
Net Position - beginning of year, as restated				<u>7,979,220</u>	
Net Position - end of year				<u>\$ 15,450,371</u>	

EXHIBIT C

COUNTY OF CARROLL, NEW HAMPSHIRE**Balance Sheet****Governmental Funds**

December 31, 2024

	General <u>Fund</u>	Grant <u>Fund</u>	Nonmajor Governmental <u>Fund</u>	Total Governmental <u>Funds</u>
ASSETS				
Cash and cash equivalents	\$ 11,616,140	\$ 7,362,258	\$ 129,511	\$ 19,107,909
Investments	217,434			217,434
Accounts receivable, net	1,535,749		2,080	1,537,829
Due from other governments	1,584,001	6,942		1,590,943
Due from other funds	6,721,902			6,721,902
Prepaid items	263,724	159		263,883
Total Assets	\$ 21,938,950	\$ 7,369,359	\$ 131,591	\$ 29,439,900
LIABILITIES				
Accounts payable	\$ 597,305	\$ 16,040		\$ 613,345
Accrued liabilities	1,523,936			1,523,936
Due to other governments	654,316			654,316
Advances from grantors		18,214		18,214
Due to other funds		6,721,902		6,721,902
Total Liabilities	2,775,557	6,756,156	\$ -	9,531,713
FUND BALANCES				
Nonspendable	263,724			263,724
Restricted	140,581		131,591	272,172
Committed	201,710			201,710
Assigned	5,090,881	613,203		5,704,084
Unassigned	13,466,497			13,466,497
Total Fund Balances	19,163,393	613,203	131,591	19,908,187
Total Liabilities and Fund Balances	\$ 21,938,950	\$ 7,369,359	\$ 131,591	\$ 29,439,900

EXHIBIT C-1

COUNTY OF CARROLL, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2024

Total Fund Balances - Governmental Funds (Exhibit C) \$ 19,908,187

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 28,238,234

Losses on debt refundings are recognized on an accrual basis in the statement of net position, not the modified accrual basis. 26,711

Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds:

Deferred outflows of resources related to OPEB liability	209,416
Deferred outflows of resources related to net pension liability	1,826,947
Deferred inflows of resources related to OPEB liability	(460,473)
Deferred inflows of resources related to net pension liability	(610,968)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:

Bonds payable	(10,751,579)
Financed purchase obligations	(3,014,645)
Accrued interest on long-term obligations	(189,003)
Compensated absences payable	(769,513)
OPEB liability	(1,885,515)
Net pension liability	<u>(17,077,428)</u>

Net Position of Governmental Activities (Exhibit A) \$ 15,450,371

EXHIBIT D

COUNTY OF CARROLL, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2024

	<u>General Fund</u>	<u>Grant Fund</u>	<u>Nonmajor Governmental Fund</u>	<u>Total Governmental Funds</u>
Revenues:				
Taxes	\$ 21,386,113			\$ 21,386,113
Intergovernmental	3,726,082	\$ 7,017,008		10,743,090
Charges for services	13,376,266		\$ 22,604	13,398,870
Interest and investment income	268,781	376,651	73	645,505
Miscellaneous	<u>445,061</u>	<u>7,500</u>		<u>452,561</u>
Total Revenues	<u>39,202,303</u>	<u>7,401,159</u>	<u>22,677</u>	<u>46,626,139</u>
Expenditures:				
Current operations:				
General government	4,169,951	296,159	27,500	4,493,610
Public safety and corrections	8,707,073	7,502		8,714,575
Human services	5,620,212	3,981		5,624,193
Economic development	457,000			457,000
Cooperative extension services	370,266			370,266
Nursing home	17,517,688			17,517,688
Capital outlay	376,346	87,104		463,450
Debt service:				
Principal retirement	1,541,654			1,541,654
Interest and fiscal charges	<u>711,401</u>			<u>711,401</u>
Total Expenditures	<u>39,471,591</u>	<u>394,746</u>	<u>27,500</u>	<u>39,893,837</u>
Excess revenues over (under) expenditures	<u>(269,288)</u>	<u>7,006,413</u>	<u>(4,823)</u>	<u>6,732,302</u>
Other financing sources (uses):				
Transfers in	6,621,305			6,621,305
Transfers out		<u>(6,621,305)</u>		<u>(6,621,305)</u>
Total Other financing sources (uses)	<u>6,621,305</u>	<u>(6,621,305)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	6,352,017	385,108	(4,823)	6,732,302
Fund Balances at beginning of year, as previously reported	12,866,817	228,095	136,414	13,231,326
Restatement for correction of error	<u>(55,441)</u>			<u>(55,441)</u>
Fund Balances at beginning of year, as restated	<u>12,811,376</u>	<u>228,095</u>	<u>136,414</u>	<u>13,175,885</u>
Fund Balances at end of year	<u>\$ 19,163,393</u>	<u>\$ 613,203</u>	<u>\$ 131,591</u>	<u>\$ 19,908,187</u>

EXHIBIT D-1

COUNTY OF CARROLL, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities

For the Year Ended December 31, 2024

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 6,732,302
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlays and depreciation expense in the current period are as follows:

Capital outlays	497,154
Depreciation expense	(1,463,502)

Governmental funds report the effect of bond issuance premiums and losses on debt refundings when the debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt. Current year activity is as follows:

Amortization of bond issuance premium	350,217
Amortization of loss on debt refunding	(9,537)

Repayment of principal on long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Repayments in the current year are as follows:

Bond principal paid	1,280,000
Financed purchase obligation principal paid	261,654

In the statement of activities, interest is accrued on outstanding long-term debt payable, whereas in governmental funds, an interest expenditure is reported when due.

26,587

Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.

Net changes in OPEB	(36,258)
Net changes in pension	(158,366)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. These expenses are from the following activities:

Compensated absences	<u>(9,100)</u>
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Change in Net Position of Governmental Activities (Exhibit B)

\$ 7,471,151

EXHIBIT E
COUNTY OF CARROLL, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2024

	<u>Custodial Funds</u>
ASSETS	
Cash and cash equivalents	\$ 1,847,479
Accounts receivable	9,539
Total Assets	<u>1,857,018</u>
LIABILITIES	
Accounts payable	136,556
Due to other governments	<u>1,567,369</u>
Total Liabilities	<u>1,703,925</u>
NET POSITION	
Restricted for:	
Individuals	<u>153,093</u>
Total Net Position	<u>\$ 153,093</u>

EXHIBIT F
COUNTY OF CARROLL, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2024

	<u>Custodial Funds</u>
ADDITIONS:	
Investment earnings:	
Interest income	\$ 2,022
Total Investment earnings	<u>2,022</u>
Amounts collected for individuals	304,772
Fees collected for other governments	<u>13,421,912</u>
Total Additions	<u>13,728,706</u>
DEDUCTIONS:	
Beneficiary payments to individuals	309,623
Payments of fees to other governments	<u>13,421,912</u>
Total Deductions	<u>13,731,535</u>
Change in net position	(2,829)
Net Position - beginning of year, as previously reported	100,481
Restatement for correction of error	<u>55,441</u>
Net Position - beginning of year, as restated	<u>155,922</u>
Net Position - end of year	<u>\$ 153,093</u>

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2024

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Carroll, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The County of Carroll, New Hampshire (the County) was established in 1840 under the laws of the State of New Hampshire. The County boundaries include nineteen New Hampshire municipalities located in central New Hampshire. The County operates under the Commissioner/Delegation form of government and provides services as authorized by state statutes.

The financial statements include those of the various departments governed by the Commissioners and other officials with financial responsibility. The County has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

2. Fund Financial Statements

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level.

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The County employs the use of two categories of funds: governmental and fiduciary.

1. Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the County's major governmental funds:

The *General Fund* is the main operating fund of the County and is used to account for all financial resources except those required to be accounted for in another fund.

The *Grant Fund* is used to account for the financial resources related to various state and federal grants and the related expenditures.

2. Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The County maintains one type of fiduciary fund: custodial funds. The County's custodial funds are held and administered by the County for the benefit of others; the assets are not available to support the County or its programs. The County's custodial funds account for inmate funds, nursing home resident funds, and the Registry of Deeds funds.

Measurement Focus

1. Government-Wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position.

2. Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The fiduciary funds are reported using the economic resources measurement focus.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

1. Revenues – Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 9). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services and interest on investments.

Miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors.

2. Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

The County's budget represents functional appropriations as authorized by the County Delegation. The County Delegation may transfer funds between operating categories as they deem necessary. The County adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2024, the County applied \$3,983,376 of fund balance to reduce the tax rate.

Investments

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

Accounts Receivable

The County uses the reserve method for accounting for bad debts. It is the County's policy to directly charge off uncollectible receivables when management determines the receivable will not be collected. General Fund accounts receivable as of December 31, 2024 are recorded net of an allowance for uncollectible receivables of \$360,000.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2024 are recorded as prepaid items. Prepaid items are recognized using the consumption method.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the governmental fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The County maintains a capitalization threshold of \$5,000 for its governmental activities, except for its nursing home. The capitalization threshold of the nursing home is \$500. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

All reported capital assets except for land and construction in process are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Land improvements	8-25
Buildings and improvements	10-40
Infrastructure	25-50
Equipment	5-20
Vehicles	3-15

Loss on Debt Refunding

Debt refundings that result in a difference between the reacquisition price of old debt and the net carrying value of the old debt have been reported in the accompanying financial statements as a loss on debt refunding. The loss on debt refunding is amortized as a component of interest expense over the remaining life of the related refunding debt using the effective interest rate method.

Bond Premium

Bond premiums are amortized as a component of interest expense over the life of the related bond using the effective interest rate method. Bonds payable are reported in the accompanying financial statements gross of any applicable unamortized bond premium.

Compensated Absences

Effective April 1, 2022, the County's separate vacation and sick leave policies have been combined into a single earned time policy. Pursuant to the County personnel policy, employees who are not covered under a collective bargaining agreement shall accrue earned time on a weekly basis. This earned time may accumulate up to 280 hours (35 days). Any earned time accrued over the 280 hours and not used by December 31 of that year will be forfeited. Non-union employees employed prior to April 1, 2022, will receive 100% of their accrued earned time paid out upon resignation or retirement. Non-union employees hired after April 1, 2022 will receive a percentage of their accrued earned time based on years of service upon resignation or retirement. Any employee that is terminated by the County is not entitled to any payout of accrued earned time.

Effective April 1, 2023, County employees that are members of collective bargaining agreements shall accrue earned time on a weekly basis, accumulated up to 280 hours (35 days). Collective bargaining members employed prior to April 1, 2023, will receive 100% of their accrued earned time paid out upon resignation or retirement. Collective bargaining members hired after April 1, 2023 will receive a percentage of their accrued earned time based on years of service upon resignation or retirement. Any collective bargaining member that is terminated by the County is not entitled to any payout of accrued earned time.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period or upon the occurrence of employee death or retirement. The entire compensated absence liability is reported on the government-wide financial statements.

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

Lease Liabilities and Lease Assets

Lease liabilities are measured at the present value of payments expected to be made during the lease term. Lease assets are measured at the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs and are amortized on a straight-line basis over the life of the related lease.

The County has entered into various rental agreements as a lessee for equipment, with maturities ranging through 2026. Management has determined that the effect of implementing GASB Statement No. 87 related to these leases is immaterial to its financial statements.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair-value, except for non-registered commingled funds at net asset value (NAV) as a practical expedient to estimate fair value.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation and amortization, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balance Policy

The County has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- **Nonspendable Fund Balance**: Amounts that are not in a spendable form (such as inventory or prepaid items) or are required to be maintained intact.
- **Restricted Fund Balance**: Amounts that can only be spent for the specific purposes stipulated by external resource providers (such as grantors) or the enabling legislation (federal or state law). Restrictions may be changed or lifted only with the consent of the resource providers or the enabling legislation.
- **Committed Fund Balance**: Amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision making authority (annual meeting of the County Delegation). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally.
- **Assigned Fund Balance**: Amounts that the County intends to use for a specific purpose. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as "assigned". Items that would fall under this type of fund balance classification would be certain encumbrances.
- **Unassigned Fund Balance**: Amounts that are not obligated or specifically designated and are available for any purpose. The residual classification of any General Fund balance is to be reported here. Any deficit fund balance of another governmental fund is also classified as "unassigned".

Spending Prioritization

In instances when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed resources should be reduced first, followed by assigned amounts and then unassigned amounts.

Minimum Level of Unassigned Fund Balance

The County's policy is to maintain a minimum unassigned fund balance of 8% of the County's annual gross appropriations up to a maximum of 19%.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 2—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2024 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 19,107,909
Investments	217,434
Statement of Fiduciary Net Position:	
Cash and cash equivalents	1,847,479
	<u>\$ 21,172,822</u>

Deposits and investments as of December 31, 2024 consist of the following:

Cash on hand	\$ 2,142
Deposits with financial institutions	<u>21,170,680</u>
	<u>\$ 21,172,822</u>

The County's investment policy states that any excess funds which are not immediately needed for the purpose of expenditure may be invested in the New Hampshire Deposit Public Investment Pool, certificates of deposit, and United States government obligations as approved by the County Commissioners.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy states that securities purchased from any bank or dealer including appropriate collateral shall be placed with an independent third party for custodial safekeeping. Of the County's deposits with financial institutions at year end, \$10,415,646 was collateralized by securities held by the bank in the bank's name.

NOTE 3—CAPITAL ASSETS

The following is a summary of changes in capital assets of the governmental activities:

	<u>Balance</u>			<u>Balance</u>
	<u>1/1/2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/2024</u>
Capital assets not depreciated:				
Land	\$ 45,552			\$ 45,552
Construction in process	<u>5,357,824</u>	\$ 197,268		<u>5,555,092</u>
Total capital assets not being depreciated	<u>5,403,376</u>	<u>197,268</u>	\$ -	<u>5,600,644</u>

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

	<u>Balance</u> <u>1/1/2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2024</u>
Other capital assets:				
Land improvements	1,740,766			1,740,766
Buildings and improvements	32,516,773	37,518		32,554,291
Sewer system	2,367,672			2,367,672
Water system	1,508,026			1,508,026
Equipment	9,471,561	107,149		9,578,710
Vehicles	1,248,761	155,219	(195,666)	1,208,314
Total other capital assets at historical cost	<u>48,853,559</u>	<u>299,886</u>	<u>(195,666)</u>	<u>48,957,779</u>
Less accumulated depreciation for:				
Land improvements	(1,605,218)	(23,097)		(1,628,315)
Buildings and improvements	(14,050,602)	(893,018)		(14,943,620)
Sewer system	(1,557,896)	(41,599)		(1,599,495)
Water system	(713,043)	(30,161)		(743,204)
Equipment	(6,168,605)	(367,846)		(6,536,451)
Vehicles	(956,989)	(107,781)	195,666	(869,104)
Total accumulated depreciation	<u>(25,052,353)</u>	<u>(1,463,502)</u>	<u>195,666</u>	<u>(26,320,189)</u>
Total other capital assets, net	<u>23,801,206</u>	<u>(1,163,616)</u>	<u>-</u>	<u>22,637,590</u>
Total capital assets, net	<u>\$ 29,204,582</u>	<u>\$ (966,348)</u>	<u>\$ -</u>	<u>\$ 28,238,234</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 312,292
Public safety and corrections	446,162
Nursing home	705,048
Total	<u>\$ 1,463,502</u>

NOTE 4—INTERFUND BALANCES AND TRANSFERS

Interfund Balances

The County maintains self-balancing funds; however, most cash transactions flow through the General Fund. In order to obtain accountability for each fund, the County utilizes interfund receivable and payable accounts. As of December 31, 2024, the General Fund has an interfund receivable of \$6,721,902 from the Grant Fund.

Interfund Transfers

During the year, several interfund transactions occurred between funds. The Grant Fund transferred \$6,621,305 to the General Fund for qualifying expenditures incurred related to the ARPA grant.

NOTE 5—SHORT-TERM OBLIGATIONS

The County issues tax anticipation notes during the year. These borrowings, classified as direct placements, are to assist in the payment of operating expenses during the year and are guaranteed to be repaid from the tax revenue received in December from the municipalities within the County.

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

The changes in short-term debt obligations for the year ended December 31, 2024 are as follows:

Balance - January 1, 2024	\$ -
Additions	8,000,000
Reductions	(8,000,000)
Balance - December 31, 2024	\$ -

NOTE 6—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the County's long-term obligations of the governmental activities for the year ended December 31, 2024 are as follows:

	Balance 1/1/2024	Additions	Reductions	Balance 12/31/2024	Due Within One Year
Bonds payable	\$ 10,895,000		\$ (1,280,000)	\$ 9,615,000	\$ 1,290,000
Unamortized bond premium	1,486,796		(350,217)	1,136,579	
Total Bonds payable	12,381,796	\$ -	(1,630,217)	10,751,579	1,290,000
Financed purchase obligations	3,276,299		(261,654)	3,014,645	264,426
Compensated absences payable	760,413	9,100 *		769,513	
Total governmental activities	\$ 16,418,508	\$ 9,100	\$ (1,891,871)	\$ 14,535,737	\$ 1,554,426

* - The change in the compensated absences liability is presented as a net change.

Payments on the bonds payable and financed purchase obligations of the governmental activities are paid out of the General Fund.

Bonds Payable

Bonds payable at December 31, 2024 are comprised of the following individual issues:

	Original Issue Amount	Interest Rate	Serial Maturities Through	Balance at 12/31/2024
<i>General Obligation Bonds:</i>				
2021 Refunding bond issue	\$ 9,000,000	5.10%	February 2030	\$ 6,145,000
2021 Series bond issue	4,337,000	2.10-5.10%	February 2036	3,470,000
				9,615,000
		Add: Unamortized bond premium		1,136,579
		Total Bonds payable		\$ 10,751,579

General obligation bonds are direct obligations of the County, for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within County boundaries.

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

Debt service requirements to retire bonds payable for governmental activities as of December 31, 2024 are as follows:

Year Ending <u>December 31,</u>	General Obligation Bonds		
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2025	\$ 1,290,000	\$ 417,170	\$ 1,707,170
2026	1,300,000	351,125	1,651,125
2027	1,310,000	284,570	1,594,570
2028	1,320,000	217,505	1,537,505
2029	1,330,000	149,930	1,479,930
2030-2034	2,495,000	201,773	2,696,773
2035-2036	570,000	11,970	581,970
	9,615,000	1,634,043	11,249,043
Add: Unamortized bond premium	1,136,579		1,136,579
	<u>\$ 10,751,579</u>	<u>\$ 1,634,043</u>	<u>\$ 12,385,622</u>

Financed Purchase Obligations

Financed purchase obligations represent lease agreements entered into for the financing of asset acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Following are the individual financed purchase obligations outstanding at December 31, 2024:

Energy savings performance upgrade, due in quarterly installments of \$50,641; interest at 2.69%, through December 2036	\$ 2,430,439
Security system upgrade, due in annual installments of \$89,260, including interest at 4.69%, through April 2032	<u>584,206</u>
	<u><u>\$ 3,014,645</u></u>

Debt service requirements to retire financed purchase obligations outstanding for governmental activities as of December 31, 2024 are as follows:

Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2025	\$ 264,426	\$ 91,593	\$ 356,019
2026	267,327	83,168	350,495
2027	270,364	74,606	344,970
2028	273,544	66,037	339,581
2029	276,873	54,048	330,921
2030-2034	1,257,322	150,967	1,408,289
2035-2036	404,789	12,385	417,174
	<u>\$ 3,014,645</u>	<u>\$ 532,804</u>	<u>\$ 3,547,449</u>

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

NOTE 7—OTHER POSTEMPLOYMENT BENEFITS

Total OPEB Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and OPEB Expense

	<u>Deferred Outflows</u>	<u>OPEB Liability</u>	<u>Deferred Inflows</u>	<u>OPEB Expense</u>
Cost-Sharing Multiple Employer Plan	\$ 52,595	\$ 872,913	\$ 207	\$ 109,671
Single Employer Plan	156,821	1,012,602	460,266	45,535
Total	\$ 209,416	\$ 1,885,515	\$ 460,473	\$ 155,206

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as a decrease to unrestricted net position in the amount of \$251,057.

COST-SHARING MULTIPLE EMPLOYER PLAN

Plan Description

The New Hampshire Retirement System (NHRs) is a public employee retirement system which administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRs issues a publicly available financial report that includes financial statements and required supplementary information for NHRs. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

Benefits Provided

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRs to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

Funding Policy

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The County's contribution rates for the covered payroll of public safety employees and political subdivision employees were 2.60% and 0.26%, respectively, during the year ended December 31, 2024. Contributions to the OPEB plan for the County were \$102,678 for the year ended December 31, 2024. Employees are not required to contribute to the OPEB plan.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2024, the County reported a liability of \$872,913 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2023. The County's proportion of the net OPEB liability was based on actual contributions by the County during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2024, the County's proportion was approximately 0.2808 percent, which was an increase of 0.0279 percentage points from its proportion measured as of June 30, 2023.

For the year ended December 31, 2024, the County recognized OPEB expense of \$109,671. At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on OPEB plan investments	\$ 52,595	\$ 207
County contributions subsequent to the measurement date	<u>52,595</u>	<u>207</u>
Totals	<u>52,595</u>	<u>207</u>

The County reported \$52,595 as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

<u>June 30,</u>
2025
2026
2027
2028
<u>\$ (1,845)</u>
<u>2,730</u>
<u>(704)</u>
<u>(388)</u>
<u><u>\$ (207)</u></u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Wage inflation	3.00% (2.50% for Teachers)
Salary increases	6.00%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments, adjusted for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2021.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2019 – June 30, 2023.

The following assumptions were changed in the current year:

- Increased wage inflation from 2.75% to 3.00% (2.25% for Teachers)
- Increased price inflation from 2.0% to 2.25%
- Updated demographic assumptions in mortality tables
- Updated mortality tables (specifically the projected fully generational mortality improvements using scale MP-2021 from scale MP-2019)

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public equity	40%	5.40-5.65%
Private market equity	20%	4.00-6.65%
Private debt	10%	5.05%
Fixed income	25%	2.15%
Infrastructure	5%	4.35%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2024 was 6.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net OPEB liability calculated using the discount rate of 6.75%, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	Current		
	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Net OPEB liability	\$ 954,953	\$ 872,913	\$ 816,232

SINGLE EMPLOYER PLAN

Plan Description

The County of Carroll, New Hampshire administers the retiree health care benefits program, a single employer defined benefits plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The County provides medical benefits to its eligible retirees and their covered spouses. Employees other than police hired prior to July 1, 2011 are eligible to retire at age 60 regardless of years of creditable service, age 50 with at least 10 years of creditable service, or at any age if they have at least 20 years of creditable service and the sum of their age and years of service is at least 70. Employees other than police hired on or after July 1, 2011 are eligible to retire at age 65 regardless of years of creditable service, or age 60 with at least 30 years of creditable service. Police officers hired prior to July 1, 2011 are eligible to retire at age 45 with at least 20 years of Group II creditable service, or at age 60 regardless of their years of creditable service. Police officers hired on or after July 1, 2011 are eligible to retire at age 50 with 25 years of Group

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

II creditable service or at age 60 regardless of years of creditable service. Retirees and their covered spouses are required to pay 100% of the cost of the premium. The valuation does not account for the cost of benefits to retirees or their spouses after age 65. Surviving spouses continue to receive coverage after the death of the eligible retired employee but are required to pay 100% of the premium.

Employees Covered By Benefit Terms

At January 1, 2024, the census collection date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>167</u>
	<u><u>168</u></u>

Total OPEB Liability

The County's total OPEB liability of \$1,012,602 was measured as of December 31, 2024 and was determined by an actuarial valuation as of January 1, 2024.

Actuarial Assumptions and Other Inputs for OPEB

The total OPEB liability in the January 1, 2024 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	3.50%
Discount rate	4.08%
Healthcare cost trend rates:	
2024 Trend	10.00%
2025 Trend	8.00%
Ultimate Trend	4.54%
Year Ultimate Trend is Reached	2090

The discount rate was based on the index provided by the *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of December 31, 2024.

Mortality rates were based on Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Safety Employees Headcount-Weighted Mortality fully generational using Scale MP-2021.

The following assumptions were changed in the current year:

- Increased the discount rate from 3.72% to 4.08%.
- Initial trend rates were advanced, the model for trends in subsequent years is based on the Getzen Model as updated through October 2023.
- The retirement and withdrawal tables were updated to reflect the New Hampshire Retirement System Annual Comprehensive Financial Report dated June 30, 2023.

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

Changes in the Total OPEB Liability

Balance at January 1, 2024	\$ 1,053,079
Changes for the year:	
Service cost	81,466
Interest	40,006
Changes of assumptions or other inputs	181,821
Differences between expected and actual experience	(327,863)
Benefit payments	(15,907)
Net changes	(40,477)
Balance at December 31, 2024	<u>\$ 1,012,602</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	Discount Rate		
	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB liability	\$ 1,111,681	\$ 1,012,602	\$ 922,534

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	Healthcare Cost Trend Rates		
	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB liability	\$ 875,543	\$ 1,012,602	\$ 1,177,621

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the County recognized OPEB expense of \$45,535. At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 748	\$ 358,690
Changes of assumptions	<u>156,073</u>	<u>101,576</u>
Totals	<u>\$ 156,821</u>	<u>\$ 460,266</u>

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>December 31,</u>	
2025	\$ (111,006)
2026	(116,719)
2027	(28,354)
2028	(24,669)
2029	<u>(22,697)</u>
	<u><u>\$ (303,445)</u></u>

NOTE 8—DEFINED BENEFIT PENSION PLAN

Plan Description

The County contributes to the New Hampshire Retirement System (NHRs), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRs issues a publicly available financial report that includes financial statements and required supplementary information for NHRs. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Benefits Provided

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

Years of Creditable Service as of <u>January 1, 2012</u>	Minimum <u>Age</u>	Minimum <u>Service</u>	Benefit <u>Multiplier</u>
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Funding Policy

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The County is required to contribute at an actuarially determined rate. The County's pension contribution rates for covered payroll of police officers and general employees were 28.68% and 13.27%, respectively, during the year ended December 31, 2024. The County contributes 100% of the employer cost for police officers and general employees of the County. Per RSA-100:A16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on their actuarial funding policy. The County's pension contributions to the NHRS for the year ending December 31, 2024 were \$2,055,603.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2024, the County reported a liability of \$17,077,428 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2023. The County's proportion of the net pension liability was based on actual contributions by the County during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2024, the County's proportion was approximately 0.3293 percent, which was a decrease of 0.0005 percentage points from its proportion measured as of June 30, 2023.

For the year ended December 31, 2024, the County recognized pension expense of \$2,220,361. At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred <u>Outflows of Resources</u>	Deferred <u>Inflows of Resources</u>
Difference between expected and actual experience	\$ 380,170	\$ 3,434
Changes of assumptions		199,867
Net difference between projected and actual earnings on pension plan investments		238,393
Changes in proportion and differences between County contributions and proportionate share of contributions	395,231	169,274
County contributions subsequent to the measurement date	1,051,546	
Totals	\$ 1,826,947	\$ 610,968

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of \$1,215,979. The County reported \$1,051,546 as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense in the measurement periods as follows:

<u>June 30.</u>	
2025	\$ (345,862)
2026	916,467
2027	(241,662)
2028	<u>(164,510)</u>
	<u>\$ 164,433</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2023, using the following actuarial assumptions:

Inflation	2.25%
Wage inflation	3.00% (2.50% for Teachers)
Salary increases	6.00%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with creditability adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2021.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2019 – June 30, 2023.

The following assumptions were changed in the current year:

- Increased wage inflation from 2.75% to 3.00% (2.25% for Teachers)
- Increased price inflation from 2.0% to 2.25%
- Updated demographic assumptions in mortality tables
- Updated mortality tables (specifically the projected fully generational mortality improvements using scale MP-2021 from scale MP-2019)

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public equity	40%	5.40-5.65%
Private market equity	20%	4.00-6.65%
Private debt	10%	5.05%
Fixed income	25%	2.15%
Infrastructure	<u>5%</u>	4.35%
Total	<u><u>100%</u></u>	

Discount Rate

The discount rate used to measure the collective pension liability as of June 30, 2024 was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County's proportionate share of the net pension liability	\$ 23,876,180	\$ 17,077,428	\$ 11,413,857

NOTE 9—PROPERTY TAXES

Property taxes levied to support the County are based on the assessed valuation of the prior April 1st for all taxable real property. Under State statutes, the nineteen Towns that comprise Carroll County (all independent governmental units) collect County taxes as part of local property tax assessments. As collection agent, the Towns are required to pay over to the County its share of property tax assessments. The Towns assume financial responsibility for all uncollected property taxes under state statutes.

NOTE 10—RESTRICTED NET POSITION

Net position of the governmental activities is restricted for specific purposes at December 31, 2024 as follows:

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

Opioid funds	\$ 140,581
Deeds equipment	131,591
	<u>\$ 272,172</u>

NOTE 11—COMPONENTS OF FUND BALANCE

Components of fund balance for the County's governmental funds at December 31, 2024 are comprised as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Grant Fund</u>	<u>Nonmajor Governmental Fund</u>	<u>Total Governmental Funds</u>
Nonspendable:				
Prepaid items	\$ 263,724			\$ 263,724
Restricted for:				
Opioid funds	140,581			140,581
Deeds equipment			\$ 131,591	131,591
Committed for:				
Capital Reserves	201,710			201,710
Assigned for:				
Designated to offset subsequent year's tax rate	5,000,000			5,000,000
Encumbrances	90,881			90,881
Unexpended interest on ARPA grant		\$ 613,203		613,203
Unassigned:				
General operations	<u>13,466,497</u>	<u>\$ 613,203</u>	<u>\$ 131,591</u>	<u>\$ 13,466,497</u>
	<u><u>\$ 19,163,393</u></u>			<u><u>\$ 19,908,187</u></u>

NOTE 12—RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2024, the County participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2024.

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the County shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

Worker's Compensation

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

NOTE 13—COMMITMENTS AND CONTINGENT LIABILITIES

Encumbrances

The encumbrances of the General Fund as of December 31, 2024, by function, are as follows:

<u>Function</u>	
General government	\$ 31,130
Public safety and corrections	35,708
Nursing home	<u>24,043</u>
	<u><u>\$ 90,881</u></u>

Litigation

County officials estimate that any potential claims against the County which are not covered by insurance are immaterial and would not affect the financial position of the County.

Other Contingencies

The County participates in the federally assisted Medicaid program at the County Nursing Home. This program is subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time; although the County expects such amounts, if any, to be immaterial.

Federal Grants

The County participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

NOTE 14—CHANGE IN ACCOUNTING PRINCIPLES

GASB Statement No. 100 – Accounting Changes and Error Corrections

During the year ended December 31, 2024, the County implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*. Under GASB Statement No. 100, the accounting and financial reporting for each type of accounting change and error correction is outlined. The Statement requires that the aggregate adjustments to beginning net position or beginning fund balance be presented on the face of the financial statements. Additionally, disclosures in the notes to the financial statements are to provide descriptive information about the accounting changes and error corrections, including the financial statement line items affected.

GASB Statement No. 101 – Compensated Absences

During the year ended December 31, 2024, the County implemented GASB Statement No. 101, *Compensated Absences*. Under GASB Statement No. 101, a liability should be recognized for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time off or otherwise paid in cash. However, salary-related payments related to defined benefit pensions or defined benefit OPEB should not be included in the measurement of liabilities for compensated absences. Management has determined that the effect of implementing GASB Statement No. 101 is immaterial to its financial statements.

NOTE 15—RESTATEMENT OF EQUITY

During the year ended December 31, 2024, the County's management determined that cash previously reported within the General Fund is held by a separate Board of Trustees. Furthermore, these monies held in trust are for the benefit of the residents of the County's nursing home facility. Management has determined that this cash balance should be reported in a Fiduciary Fund. The effect of correcting that error is shown below:

	12/31/2023		
	As Previously Reported	Error Correction	12/31/2023 As Restated
Government-Wide:			
Governmental Activities	\$ 8,034,661	\$ (55,441)	\$ 7,979,220
Total Primary Government	<u>\$ 8,034,661</u>	<u>\$ (55,441)</u>	<u>\$ 7,979,220</u>
Governmental Funds:			
Major Funds:			
General Fund	\$ 12,866,817	\$ (55,441)	\$ 12,811,376
Grant Fund	228,095		228,095
Nonmajor Funds	136,414		136,414
Total Governmental Funds	<u>\$ 13,231,326</u>	<u>\$ (55,441)</u>	<u>\$ 13,175,885</u>
Fiduciary Funds:			
Custodial Funds	\$ 100,481	\$ 55,441	\$ 155,922

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2024

NOTE 16—SUBSEQUENT EVENTS

Tax Anticipation Notes

During March 2025, the County secured a line of credit of \$17,000,000 in tax anticipation notes. The tax-exempt borrowing of \$11,735,634 has an interest rate of 5.49% whereas the taxable borrowing of \$5,264,366 has an interest rate of 6.95%. The tax anticipation notes are due on December 31, 2025. No funds have been drawn down on this line of credit as of June 6, 2025.

SCHEDULE 1

COUNTY OF CARROLL, NEW HAMPSHIRE

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended December 31, 2024

	Budgeted Amounts		Variance with Final Budget -	
	<u>Original</u>	<u>Final</u>	Actual Amounts	Favorable (Unfavorable)
Revenues:				
Taxes	\$ 21,386,113	\$ 21,386,113	\$ 21,386,113	\$ -
Intergovernmental	3,167,560	3,167,560	3,726,082	558,522
Charges for services	10,895,650	10,895,650	13,376,266	2,480,616
Interest income	140,430	140,430	262,384	121,954
Miscellaneous	60,500	60,500	445,061	384,561
Total Revenues	35,650,253	35,650,253	39,195,906	3,545,653
Expenditures:				
Current operations:				
General government	4,390,916	4,363,416	4,025,811	337,605
Public safety and corrections	8,887,110	8,917,110	8,660,235	256,875
Human services	5,829,397	5,829,397	5,620,212	209,185
Economic development	457,000	457,000	457,000	-
Cooperative extension services	370,267	370,267	370,266	1
Nursing home	16,696,621	16,696,621	17,541,731	(845,110)
Capital outlay	362,864	360,364	376,346	(15,982)
Debt service:				
Principal retirement	1,541,655	1,541,655	1,541,654	1
Interest and fiscal charges	757,799	757,799	711,401	46,398
Total Expenditures	39,293,629	39,293,629	39,304,656	(11,027)
Excess revenues over (under) expenditures	(3,643,376)	(3,643,376)	(108,750)	3,534,626
Other financing sources (uses):				
Transfers in	-	-	6,621,305	6,621,305
Transfers out	(340,000)	(340,000)	(340,000)	-
Total Other financing sources (uses)	(340,000)	(340,000)	6,281,305	6,621,305
Net change in fund balances	(3,983,376)	(3,983,376)	6,172,555	10,155,931
Fund Balance at beginning of year				
- Budgetary Basis, as previously reported	12,753,688	12,753,688	12,753,688	-
Restatement for correction of error	(55,441)	(55,441)	(55,441)	-
Fund Balance at beginning of year				
- Budgetary Basis, as restated	12,698,247	12,698,247	12,698,247	-
Fund Balance at end of year				
- Budgetary Basis	\$ 8,714,871	\$ 8,714,871	\$ 18,870,802	\$ 10,155,931

SCHEDULE 2

COUNTY OF CARROLL, NEW HAMPSHIRE

Schedule of Changes in the County's Proportionate Share of the Net OPEB Liability

For the Year Ended December 31, 2024

Cost-Sharing Multiple Employer Plan Information Only					
<u>Measurement Period Ended</u>	<u>County's Proportion of the Net OPEB Liability</u>	<u>County's Proportionate Share of the Net OPEB Liability</u>	<u>County's Covered Payroll</u>	<u>County's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
June 30, 2024	0.28080623%	\$ 872,913	\$ 11,498,047	7.59%	14.01%
June 30, 2023	0.25287435%	\$ 864,123	\$ 11,202,235	7.71%	12.80%
June 30, 2022	0.24993699%	\$ 944,481	\$ 11,093,950	8.51%	10.64%
June 30, 2021	0.22970291%	\$ 919,861	\$ 10,303,440	8.93%	11.06%
June 30, 2020	0.23200880%	\$ 1,015,523	\$ 9,769,743	10.39%	7.74%
June 30, 2019	0.24356675%	\$ 1,067,824	\$ 8,803,870	12.13%	7.75%
June 30, 2018	0.23965152%	\$ 1,097,234	\$ 8,513,613	12.89%	7.53%
June 30, 2017	0.17398997%	\$ 795,541	\$ 8,472,349	9.39%	7.91%
June 30, 2016	0.15467737%	\$ 748,801	\$ 7,726,156	9.69%	5.21%
June 30, 2015	*	*	*	*	*

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2024	2.25%	6.00%	6.75%	Pub-2010	MP-2021
June 30, 2022 - 2023	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

Note to Required Supplementary Schedule:

* 10 Year schedule, historical information not available

SCHEDULE 3
COUNTY OF CARROLL, NEW HAMPSHIRE
Schedule of County OPEB Contributions
For the Year Ended December 31, 2024

Cost-Sharing Multiple Employer Plan Information Only

<u>Year Ended</u>	Contributions in Relation to the					<u>Contributions as a Percentage of Covered Payroll</u>
	<u>Contractually Required Contribution</u>	<u>Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>County's Covered Payroll</u>		
December 31, 2024	\$ 102,678	\$ (102,678)	\$ -	\$ 11,935,006		0.86%
December 31, 2023	\$ 104,112	\$ (104,112)	\$ -	\$ 11,110,926		0.94%
December 31, 2022	\$ 106,289	\$ (106,289)	\$ -	\$ 11,195,626		0.95%
December 31, 2021	\$ 103,715	\$ (103,715)	\$ -	\$ 10,431,116		0.99%
December 31, 2020	\$ 113,499	\$ (113,499)	\$ -	\$ 10,359,515		1.10%
December 31, 2019	\$ 110,292	\$ (110,292)	\$ -	\$ 9,342,617		1.18%
December 31, 2018	\$ 107,931	\$ (107,931)	\$ -	\$ 8,572,084		1.26%
December 31, 2017	\$ 107,759	\$ (107,759)	\$ -	\$ 8,700,127		1.24%
December 31, 2016	\$ 91,880	\$ (91,880)	\$ -	\$ 7,728,100		1.19%
December 31, 2015	*	*	*	*	*	*

Note to Required Supplementary Schedule:

* 10 Year schedule, historical information not available

SCHEDULE 4
COUNTY OF CARROLL, NEW HAMPSHIRE
Schedule of Changes in the County's Total OPEB Liability and Related Ratios
For the Year Ended December 31, 2024

Single Employer Plan Information Only

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total OPEB Liability:										
Service cost	\$ 81,466	\$ 54,479	\$ 52,525	\$ 85,393	\$ 83,620	\$ 60,681	\$ 66,058	*	*	*
Interest	40,006	38,068	35,335	27,186	25,938	38,892	32,037	*	*	*
Changes of assumptions or other inputs	181,821	(250,949)			182,225		(62,732)	*	*	*
Differences between expected and actual experience	(327,863)		(212,986)		27,398			*	*	*
Benefit payments	(15,907)	(16,649)	(16,052)	(51,222)	(50,159)	(18,443)	(17,717)	*	*	*
Net change in total OPEB liability	(40,477)	75,898	(392,127)	61,357	269,022	81,130	17,646	*	*	*
Total OPEB Liability - beginning of year	<u>\$ 1,053,079</u>	<u>\$ 977,181</u>	<u>\$ 1,369,308</u>	<u>\$ 1,307,951</u>	<u>\$ 1,038,929</u>	<u>\$ 957,799</u>	<u>\$ 940,153</u>	*	*	*
Total OPEB Liability - end of year	<u>\$ 1,012,602</u>	<u>\$ 1,053,079</u>	<u>\$ 977,181</u>	<u>\$ 1,369,308</u>	<u>\$ 1,307,951</u>	<u>\$ 1,038,929</u>	<u>\$ 957,799</u>	*	*	*
Covered employee payroll	\$ 9,590,343	\$ 7,560,325	\$ 7,304,662	\$ 7,070,441	\$ 6,897,991	\$ 7,462,603	\$ 7,280,588	*	*	*
Total OPEB liability as a percentage of covered employee payroll	10.56%	13.93%	13.38%	19.37%	18.96%	13.92%	13.16%	*	*	*
Significant Actuarial Assumptions										
Discount rate	4.08%	3.72%	3.72%	2.12%	2.12%	4.10%	3.44%	*	*	*
Health cost trend rates:										
Initial	10.00% - 2024	7.50% - 2023	3.77% Allegiant Care/11.5% NHIT HMO	9.93% - 2020	9.93% - 2020	10.0% - 2018	10.0% - 2018	*	*	*
Ultimate	4.54% - 2090	4.54% - 2090	4.54% - 2090	5.0% - 2030	5.0% - 2030	5.0% - 2028	5.0% - 2028	*	*	*
Mortality data set	Pub-2010	Pub-2010	SOA RP-2014	SOA RP-2014	SOA RP-2014	SOA RP-2014	SOA RP-2014	*	*	*
Mortality improvement scale	MP-2021	MP-2021	MP-2020	MP-2020	MP-2017	MP-2017	MP-2017	*	*	*

Notes to Required Supplementary Schedule:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75
* 10 Year schedule, historical information not available

SCHEDULE 5

COUNTY OF CARROLL, NEW HAMPSHIRE

Schedule of Changes in the County's Proportionate Share of the Net Pension Liability

For the Year Ended December 31, 2024

<u>Measurement Period Ended</u>	<u>County's Proportion of the Net Pension Liability</u>	<u>County's Proportionate Share of the Net Pension Liability</u>	<u>County's Covered Payroll</u>	<u>County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2024	0.32932798%	\$ 17,077,428	\$ 11,498,047	148.52%	70.33%
June 30, 2023	0.32982721%	\$ 18,464,650	\$ 11,202,235	164.83%	67.18%
June 30, 2022	0.33484776%	\$ 19,207,308	\$ 11,093,950	173.13%	65.12%
June 30, 2021	0.31622611%	\$ 14,014,886	\$ 10,303,440	136.02%	72.22%
June 30, 2020	0.31290174%	\$ 20,013,668	\$ 9,769,743	204.85%	58.72%
June 30, 2019	0.29687123%	\$ 14,284,418	\$ 8,803,870	162.25%	65.59%
June 30, 2018	0.29457526%	\$ 14,184,395	\$ 8,513,613	166.61%	64.73%
June 30, 2017	0.32072781%	\$ 15,773,371	\$ 8,472,349	186.17%	62.66%
June 30, 2016	0.29524066%	\$ 15,699,704	\$ 7,726,156	203.20%	58.30%
June 30, 2015	0.30156592%	\$ 11,946,616	\$ 7,770,529	153.74%	65.47%

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2024	2.25%	6.00%	6.75%	Pub-2010	MP-2021
June 30, 2022 - 2023	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

SCHEDULE 6

COUNTY OF CARROLL, NEW HAMPSHIRE**Schedule of County Pension Contributions**

For the Year Ended December 31, 2024

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>County's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2024	\$ 2,055,603	\$ (2,055,603)	\$ -	\$ 11,935,006	17.22%
December 31, 2023	\$ 1,949,565	\$ (1,949,565)	\$ -	\$ 11,110,926	17.55%
December 31, 2022	\$ 1,957,045	\$ (1,957,045)	\$ -	\$ 11,195,626	17.48%
December 31, 2021	\$ 1,658,216	\$ (1,658,216)	\$ -	\$ 10,431,116	15.90%
December 31, 2020	\$ 1,471,095	\$ (1,471,095)	\$ -	\$ 10,359,515	14.20%
December 31, 2019	\$ 1,351,056	\$ (1,351,056)	\$ -	\$ 9,342,617	14.46%
December 31, 2018	\$ 1,258,086	\$ (1,258,086)	\$ -	\$ 8,572,084	14.68%
December 31, 2017	\$ 1,242,142	\$ (1,242,142)	\$ -	\$ 8,700,127	14.28%
December 31, 2016	\$ 1,062,469	\$ (1,062,469)	\$ -	\$ 7,728,100	13.75%
December 31, 2015	\$ 1,043,513	\$ (1,043,513)	\$ -	\$ 7,850,570	13.29%

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2024

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

General Fund

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the County. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Budgetary expenditures were adjusted for encumbrances. Budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for non-budgetary activity, and budgetary transfers as follows:

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 45,823,608	\$ 39,471,591
Encumbrances - December 31, 2024		90,881
Encumbrances - December 31, 2023		(196,573)
Non-budgetary activity	(6,397)	(61,243)
Budgetary transfers		340,000
Per Schedule 1	<u>\$ 45,817,211</u>	<u>\$ 39,644,656</u>

Major Special Revenue Fund

Budgetary information in these financial statements has been presented only for the General Fund, as there is no adopted budget for the Grant Fund.

NOTE 2—BUDGETARY FUND BALANCES

Components of the budgetary fund balance for the General Fund as of December 31, 2024 are as follows:

	General Fund
Nonspendable:	
Prepaid items	\$ 263,724
Restricted for:	
Opioid funds	140,581
Assigned for:	
Designated to offset subsequent year's tax rate	5,000,000
Unassigned:	
General operations	13,466,497
	<u>\$ 18,870,802</u>

SCHEDULE I
COUNTY OF CARRROLL, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Federal Grantor / Pass-Through Grantor / Program or Cluster Title			
<u>DEPARTMENT OF JUSTICE</u>			
Direct Award Program	16.745	N/A	\$ 3,798
Criminal and Juvenile Justice and Mental Health Collaboration Program			
Total Department of Justice			<u>3,798</u>
<u>DEPARTMENT OF THE TREASURY</u>			
Direct Award Program	21.027	N/A	6,927,684
COVID-19 Coronavirus State and Local Fiscal Recovery Funds			
Pass Through Payments from the New Hampshire Office of the Governor	21.027	N/A	1,284
COVID-19 Coronavirus State and Local Fiscal Recovery Funds			
Pass Through Payments from the New Hampshire Department of Transportation	21.027	2025ARPVS08	10,520
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	2024ARPVS08	17,464
Pass Through Payments from the New Hampshire Department of Environmental Services	21.027	ARPA-AM-141	34,752
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SPL-ARPA-012	10,840
COVID-19 Coronavirus State and Local Fiscal Recovery Funds			<u>7,002,544</u>
Total Department of the Treasury			<u>7,002,544</u>
<u>DEPARTMENT OF HOMELAND SECURITY</u>			
Pass Through Payments from the New Hampshire Department of Safety	97.036	FEMA-4740-DR-NH	<u>7,500</u>
Disaster Grants-Public Assistance (Presidentially Declared Disasters)			
Total Department of Homeland Security			<u>7,500</u>
Total Expenditures of Federal Awards			<u>\$ 7,013,842</u>

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

NOTE 1—BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the County of Carroll, New Hampshire (the “County”) under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 of the County’s basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3—INDIRECT COST RATE

The County has not elected to use the 10-percent de minimis indirect cost rate for awards received through October 1, 2024, or the 15-percent rate, thereafter, as allowed under the Uniform Guidance.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Independent Auditor's Report

To the Board of Commissioners
County of Carroll, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Carroll, New Hampshire, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County of Carroll, New Hampshire's basic financial statements, and have issued our report thereon dated June 6, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Carroll, New Hampshire's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Carroll, New Hampshire's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Carroll, New Hampshire's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Carroll, New Hampshire's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Vashon Clubay & Company PC

Manchester, New Hampshire
June 6, 2025

**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

To the Board of Commissioners
County of Carroll, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Carroll, New Hampshire's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County of Carroll, New Hampshire's major federal programs for the year ended December 31, 2024. The County of Carroll, New Hampshire's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County of Carroll, New Hampshire complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County of Carroll, New Hampshire and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County of Carroll, New Hampshire's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County of Carroll, New Hampshire's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County of Carroll, New Hampshire's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County of Carroll, New Hampshire's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County of Carroll, New Hampshire's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County of Carroll, New Hampshire's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County of Carroll, New Hampshire's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Vashon Clubay & Company PC

Manchester, New Hampshire
June 6, 2025

**County of Carroll, New Hampshire
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024**

Section I—Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified - all reporting units

Internal control over financial reporting:

Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiency(ies) identified	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiency(ies) identified	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported

Type of auditor’s report issued on compliance for each major federal program: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? yes no

Section II—Financial Statement Findings

There were no findings relating to the financial statements required to be reported by GAGAS.

Section III—Federal Award Findings and Questioned Costs

There were no findings and questioned costs required to be reported under 2 CFR 200.516(a).

June 6, 2025

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, 2024. 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 December 12, 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, 2024, the County adopted and implemented GASB Statement No. 100 – *Accounting Changes and Error Corrections* and GASB Statement No. 101 – *Compensated Absences*. There was an error correction in the financial statements resulting in a restatement on beginning of the year balances as prescribed in the adoption of the new standard under GASB Statement 100 (see Notes 14 and 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 misstatements detected as a result of audit procedures were corrected by management:

- To reduce the advances from grantors and recognize revenue in the Grant Fund in the amount of \$6,858,498.
- To record an interfund transfer between the General Fund and the Grant Fund in the amount of \$6,621,305.

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 June 6, 2025.

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,

Vashon Clubay & Company PC

