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2005

STATE OF NEW HAMPSHIRE

Coös County



ANNUAL REPORT

FOR THE
YEAR ENDING DECEMBER 31

2005

COÖS COUNTY REPORT

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STATE OF NEW HAMPSHIRE

ANNUAL REPORT

OF

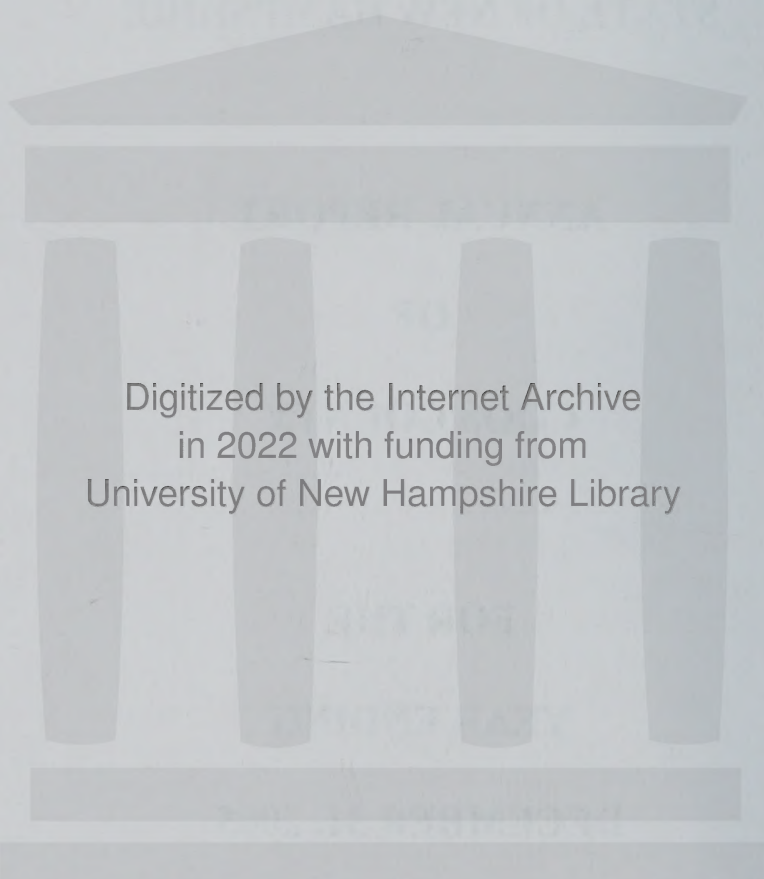
COÖS COUNTY

FOR THE

YEAR ENDING

DECEMBER 31, 2005

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COUNTY OFFICERS

COUNTY COMMISSIONERS

Burnham A. Judd - Chairman, Pittsburg
Paul R. Grenier - Vice Chair, Berlin
Thomas M. Brady - Clerk, Jefferson

TREASURER

Donald M. Bisson, Berlin

REGISTER OF DEEDS

Carole A. Lamirande, Berlin

JUDGE OF PROBATE

David D. King, Colebrook

SUPERIOR COURT

Timothy Vaughn, Presiding Justice
David Carlson, Clerk
Pierre J. Morin, County Attorney
Gerald P. Marcou, Sheriff

COUNTY ADMINISTRATOR

Suzanne L. Collins, Stewartstown

ADMINISTRATOR, Berlin

Jeannette Morneau, Gorham

ADMINISTRATOR, West Stewartstown

Suzanne L. Collins, Stewartstown

SUPERINTENDENT OF CORRECTIONS

Norman A. Brown, Jefferson

REPRESENTATIVES TO THE GENERAL COURT

- DISTRICT NO. 1: Frederick W. King, Colebrook
Eric Stohl, Columbia
- DISTRICT NO. 2: Bill Remick, Lancaster
Herbert Richardson, Lancaster
John E. Tholl, Jr., Whitefield
Bruce S. Lary, Gorham
D. Scott Merrick, Lancaster
- DISTRICT NO. 3: Ed Mears, Berlin
Bernie Buzzell, Berlin
Robert L. Theberge, Berlin
Renney Morneau, Berlin

DELEGATION OFFICERS

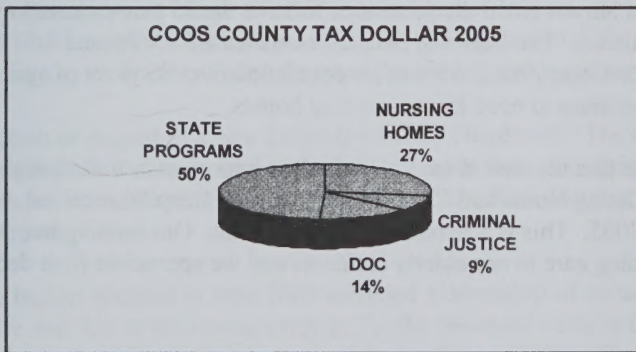
- John E. Tholl, Chairman
Eric Stohl, Vice Chair
Frederick King, Clerk

COMMISSIONERS' REPORT 2005

Two thousand five was a year that began in the sunlight of a county tax assessment that we projected would drop 15%. It was a year that ended with storm clouds threatening a potential 20% rise in the amount to be raised by taxes in 2006. The same weather elements that brought good news also brought anguish.

In 2005, the Coös County tax was \$8,736,000 and each dollar raised was spent distributed among four different programs:

1. Criminal Justice (9%) - This grouping includes the County Sheriff, County Attorney, Victim/Witness Program and Medical Referees net of any income generated in each group.
2. Department of Corrections (14%) - This category covers the operation of the County's 44-bed Jail and House of Corrections.
3. State Programs (50%) - On a monthly basis Coös County remits to the State of New Hampshire certain sums to support Home & Community Based Care, Old Age Assistance, Aid to the Permanently & Totally Disabled, Provider Payments, Intermediate Nursing Care, the Bureau of Institutional Rate Setting and 25% of all placement costs for the Division of Children, Youth and Families. For these programs, Coös County's role is tax collector for the State of NH.
4. Nursing Homes (27%) - In 2005, the County's two nursing homes had operating costs of \$14,044,537. Revenue from operations totaled \$11,367,015. We will address the reasons for this shortfall below.



The most significant driver behind the county tax is Medicaid and long term care. The Medicaid program covers only a portion of the entire cost of providing care to those elderly who are not wealthy. Private nursing homes are charging \$250 per day to their well to do clients but our citizens on Medicaid who only have a social security check and sometimes a small pension can hardly afford a private nursing home. Most social security checks would cover only 3 days of care per month in a private home, say nothing about any prescription drug costs. Our two nursing homes operate at a deficit because our residents are predominately Medicaid. The state budget has a limit on how much is appropriated to reimburse nursing homes and for the past several years, nursing homes have only been reimbursed about 85% of their allowable costs by the Medicaid program.

That remaining 15% could have been matched with federal funds but the federal Medicaid program will only pay as much as the state. The Commissioners are working with the legislature to pass some version of HB638 whereby the counties could match county nursing home deficits with federal dollars and potentially eliminate at least half of the \$2.6 million nursing home deficit. At the same time as our attempts on the state level continue to garner more federal dollars, the Board is aware of the on-going federal assault on funding for human services programs. There are efforts in Washington to approve significant reductions in Medicaid funding. It is at this level that our membership in the National Association of Counties is particularly valuable.

Demographics indicate 45% growth in the NH population over the age of 85 through 2010 and the infrastructure and programs to provide services outside of nursing homes at 1/3 to 3/4 of the cost have been slow to develop or are non-existent in some regions of Coös County. Historically, those aged 85 and older are 5-6 times more likely to require nursing home care. Many are so ill they must be washed, dressed and fed. Some are in the throes of dementia. Others are recovering from surgery or strokes struggling to walk again or speak again.

Coös County has almost twice the percent of folks in the 85 years + category over state and national statistics. The state and national statistics are 1.47% and 1.51% of the population. Coös County has 2.65% of its population over 85 years of age. It is clear that Coös County continues to need its two nursing homes.

We acknowledge that the cost of care is high. It is important to note though that both Coös County Nursing Home and Coös County Nursing Hospital received deficiency-free surveys during 2005. This is a remarkable achievement. Our nursing home employees provide outstanding care to our elderly residents and we appreciate their dedication and commitment.

The Coös County Department of Corrections carried on in 2005 under the leadership of three very capable sergeants and Suzanne Collins in the role of Acting Superintendent. We welcome Superintendent Norm Brown back from a 15-month deployment with the US Army Reserves in Iraq. In March 2005 we welcomed back Sergeant Brendon

McKeage, Officer Shawn Thibeault and Officer Mark Jones. The Commissioners honor Brendon, Shawn, Mark and Norm for safely completing extremely dangerous assignments in service to our country. Sergeants John Brunault, Craig Hamelin and Brendon McKeage rose to the challenge of efficiently running the facility day to day with the help of a very capable group of professional corrections staff. Last summer we remodeled the Control Center and installed state of the art surveillance equipment that enables staff to monitor inmates more closely with images captured in digital format. In 2005, there were 4,435 days served in the Jail (inmates awaiting court or bail) and 7,765 days served in the House of Corrections (sentenced inmates). The total cost of 2005 operations, net of income, was \$1,402,966 or \$115 per inmate day.

The Coös County Farm operated at a loss in 2005 reversing several years of earning reasonable profits. The price of milk fell in 2005 from almost 19-cents per hundred-weight to payments of 14-cents to 15-cents per hundredweight. Additionally, the cost of trucking raw milk increased as a result of the national spike in gasoline and diesel fuel costs last fall. Patrick Giroux, Farm Manager, also had to deal with the skyrocketing cost of sawdust. Farms are now competing with the pellet industry and it is not unusual to pay \$725 for a load of sawdust that cost about \$400 in 2004. On the plus side, this year Mother Nature was good to farmers in the North Country resulting in record crop production. Despite a loss of \$16,102 in 2005, the County Farm continues to be a practical worksite for inmates sentenced to the House of Corrections. The Commissioners recognize and appreciate the hard work of Pat and his crew and their efforts to assure a healthy herd of Holsteins while maintaining productive farm lands and trying to motivate a crew of inmates to emulate their work ethic. It is a constant challenge.

Some of our other activities in 2005 included:

- The award of a \$425,000 Community Development Block Grant for the Coös Economic Development/Ethan Allen/Vermont Electric Project. The County Commissioners support all efforts made in New Hampshire and Vermont to keep this furniture factory in Beecher Falls, Vermont productive and working at capacity.
- The adoption in August of a new Employee Policy Handbook. The Commissioners spent considerable time soliciting and receiving input from non-union employees relative to their benefits and working conditions. The final document was well received by employees.
- The state budget adopted in June 2005 included a downshift of certain Old Age Assistance and Aid to the Permanently & Totally Disabled costs to the counties. This action cost Coös County \$72,000 for the last 6 months of 2005. The Commissioners are supporting Representative Fred King's legislation, HB638 that aims to eliminate this downshift in the future and restore to the counties the increased amounts billed each month since July 2005.

- The Unincorporated Places had a record year in yield taxes collected - a total of \$561,330. In 2005 only 5 of Coös County's Unincorporated Places had property taxes assessed - Dixville, Green's Grant, Pinkham's Grant, Thompson & Meserve Purchase and Wentworth Location. The Board anticipates that these places with their large tracts of woodlands and low property taxes are becoming more and more attractive to development and recreation. The Coös County Planning Board will undoubtedly see increased activity in building permits and subdivision applications in the coming years.
- The Commissioners supported the Delegation's selection of Gerald Marcou of Gorham to fill the vacancy in the office of County Sheriff. The Board has established a good working dialogue with Sheriff Marcou and after 11 months on the job, the Commissioners applaud the leadership that Sheriff Marcou has brought to the Sheriff's Department and Coös County.

In December the Commissioners presented a budget proposal for 2006. At that time, the Board announced that it was recommending a 3.5% wage and salary increase for Coös County employees in 2006.

The unknown budget factors in December included the cost of the Medicare D Phase Down Contribution Payments (also known as claw back payments), the health insurance premium costs for July - December 2006 and the amount of the 2005 unencumbered fund balance (surplus).

The Medicare Phase Down Contribution Payment is a federal provision related to the Medicare Part D program launched by the federal government on January 1, 2006. Previous to the implementation of this program, Coös County reimbursed the State of NH 25% of prescription drug costs for any citizen of Coös County who qualified medically and financially for nursing home level of care in the Medicaid program. Many of those folks are known as "dual eligibles" who qualify for benefits from both the Medicare and Medicaid programs. As soon as the dual eligible population became enrolled in Medicare Part D, Medicaid stopped covering the costs of most prescription drugs. That might have been a big savings to the County; however, the federal government built in a provision that States would have to reimburse the federal government 90% of the savings to state Medicaid programs. Hence, the Center for Medicare & Medicaid is clawing back the savings from Concord to Washington. Since the state and county share the savings equally, counties will have to reimburse the State of NH for these payments. In 2005, Coös County reimbursed the State of NH \$506,300 for its 25% of prescription drug costs. In 2006, the State estimates that Coös County will have to reimburse about \$390,000 in Phase Down Contribution Payments and continue to pay 25% of the cost of necessary prescription drugs not covered by Medicare Part D. At this time, our plan is to request the appropriation already included in our 2006 budget for Provider Payments.

Early rate projections for the health insurance premium for the county's current plans beginning on July 1, 2006 are \$7,600 for single plans, \$15,200 for 2-person plans and \$20,500 for family plans. That is a 20.5% increase over the July 1, 2005 - June 30, 2006 rates. The Commissioners are evaluating alternatives with higher deductibles and co-pays as premiums have become cost prohibitive for both the employees and the county.

The Coös County budget proposed in December for 2006 before any revisions that will be recommended to the Delegation in March was \$25,500,100 or an overall increase of 1.2%. The budget assumed using an estimated \$1,191,000 in unencumbered fund balance to offset county taxes. The result was \$10,590,500 in county taxes. Since the meeting in December, we closed our financial statements for 2005 and determined that the unencumbered fund balance is \$1,759,000. That will be helpful in lowering the tax burden estimated in December.

We would like to remind the readers that the county tax dropped substantially in 2005 due to a windfall from the Medicaid Quality Incentive Funds. The Board of Commissioners gave consideration to setting some of the funding aside to prevent a sharp rebound in the 2006 county tax but each Commissioner agreed that the taxpayers deserved a break and that it was not fair for the County to hold funds that actually belonged to the taxpayers. It was clear that the windfall was a one year boon. Without the one time windfall, the county tax would have seen a 6% growth in 2005 and another 5% increase in 2006.

The Board of Commissioners remains committed to reining in spending, controlling costs and taxes while also providing fair wages and benefits to our employees and a high level of quality services to our citizens.

Sadly, Coös County mourned the loss of our two long time Commissioners and friends of county government. Former Commissioner Thomas Corrigan passed away in May and former Commissioner Sue Trottier died unexpectedly in December. They had 52 years of combined service to the citizens of Coös and we will miss their wisdom and guidance.

In closing, county government works because of dedicated employees. We are grateful to them and to the County Delegation for appropriating the funds necessary to carry on our mission and obligations to the citizens of Coös County.

Respectfully submitted,
Burnham A. Judd, Chairman
Paul R. Grenier, Vice-Chairman
Thomas M. Brady, Clerk

**COÖS COUNTY NURSING HOSPITAL
ADMINISTRATOR'S REPORT
West Stewartstown**

I am pleased to submit my annual report to the citizens of Coös County and I extend a heartfelt thank you to everyone who has made a personal and practical commitment to ensuring the continued success of this home and its residents.

This nursing home is a business. What is really important about this business is that it may be, it could be your Mom or Dad's or your grandparents home. My own Dad lived here for a few years and I personally understand the importance of resident satisfaction and superior care.

Nationally, hundreds of thousands of people are placed in nursing homes each year. Almost all the folks we admit are old, sick and frail. Few are happy about moving in. The emotions usually associated with moving into a nursing home are fear, anxiety and guilt. It is also very fashionable in this country to portray nursing homes as overly expensive and second rate life options.

Therefore, it is our challenge, each and every day, to assure peace of mind that comes with knowing that we are providing the services and comforts our residents need, the best possible care and that we have earned the trust of our residents and their loved ones.

We meet our challenge in two ways.

1. Nursing homes are held to some of the strictest regulations in the nation. More than 130,000 pages of Medicare and Medicaid rules and instructions exist. That is 3 times the page total of the IRS tax code and regulations.

The NH Department of Health & Human Services conducts unannounced Medicaid compliance surveys of each nursing home in New Hampshire each year. *It is a pure joy to announce that our 2005 annual survey was "deficiency-free".*

However, when you ask a family member or a resident what matters most to them, they don't mention survey deficiencies. State surveys assure the staff and the County Commissioners something about quality and following the rules well but they do not even come close to painting the whole picture. State surveys generally last three days.

2. We have a story to tell and in 2005 there were 365 unique days here. Each of those days shared a common theme. Our second and main challenge is to assure meaningful living through meaningful caring. That is the universal theme and I share but one example.

In June, one day was named "farm day" to celebrate the farmers who moved from their own farms of long ago to the "County Farm". Calves were brought up from the

barn to visit. residents reminisced about their days and years on the farm, the animals they raised, the vegetables they grew, the times they spent haying and pickling. The staff members prepared a traditional farmhouse meal and the dress code for the day was coveralls and plaid shirts. With the newly planted corn just beginning to peep out of the soil in the fields nearby and the County Farm Holsteins grazing within view, residents discussed their farm memories with staff. The social engagement of each resident in this activity never focused on any pain or depression on that June day, only on stories of long, hard work and simple fun. Here's what one resident shared that day, *"Back then, things were fun. We used to go outside, play different games, Red Light, we'd go in the pit and jump in the hay. We'd play hide 'n seek and hide the thimble. Together we'd read the encyclopedia and the Book of Knowledge and read about the states. We used to churn butter in a crank glass churn; my arms ached afterward!"*

Activities staff member Janie Burke understood the emotional and historical value of these experiences residents shared each year on farm day and thanks to her initiative, residents and family members were invited to share their stories and we published a 77-page booklet of farm memories, old photographs and family recipes. It is a treasure.

This is only one account of the types of experiences that transcend the old belief that folks are just shipped up here to die. Members of all of our departments no matter what their positions become part of our residents' families. Staff members are committed to offering the very best professional care combined with the most knowledgeable, friendly and resident focused service.

Families and residents may not know about the 130,000 pages of regulations, but they certainly understand if they got a friendly greeting when they came in the door. And given a little time we are able to help family members overcome fear, anxiety and guilt. The greatest compliment is when I hear a resident has gone out on a family visit and at the end of the day is ready to "come home". We are here waiting.

This annual report is also an opportunity to thank our dedicated, selfless, hardworking volunteers and their extraordinary contributions. We could perhaps survive without them but we surely would not thrive and flourish.

We will continue on our quest to care more and listen more. It is an honor to serve Coös County, the residents and employees as Administrator of this outstanding home. I thank the County Commissioners and members of our County Delegation for their trust and support. It is rewarding work.

Respectfully submitted,
Suzanne L. Collins
Administrator

**COÖS COUNTY NURSING HOME
ADMINISTRATOR'S REPORT
Berlin**

The management of a 100 bed nursing home is not an easy task at all levels. We are fortunate to have dedicated, loyal and well-trained professionals who bring their best to care for our residents and this facility. As in most organizations, the resources and support to our team, comes from "above". We have been so fortunate in Coos County, through the years, to have had long-term, devoted County Commissioners. Sadly, this year two of them passed on to a better life. In May, Commissioner Tom Corrigan, who had served the County for 31 years passed away. In December, A.M. Sue Trottier also passed away. They both were proud of the work that we do and are missed by many.

Every year that passes so much changes and yet so much stays the same! Reviewing the year makes me wonder if I'm looking at a previous year. The usual insufficient government funding of the Medicaid care persists, though the MQIP (Medicaid Quality Incentive Payments) payments have helped reduce our deficits. As with most healthcare providers we have to do more, work harder for less reimbursement. It's a common denominator in most industries.

In January, we hired a nursing consultant for two days to help the nursing department work smarter, not harder, and meet the requirements of the licensing bodies. The mountains of paperwork required to prove to regulators that we actually instituted prevention measures, provided the care under the "best practice" guidelines and had positive outcomes is mind-boggling. Her recommendations to restructure the personnel on the day shift were implemented on one floor, with the addition of another RN as Clinical Coordinator. Hopefully, we can replicate this measure on the other nursing unit.

We were visited by Jo Moncher of Bureau of Elderly and Adult Services in January. This was part of HHS Commissioner John Stephen's initiative to meet with facilities and programs that provide excellent quality of care and can be models for others. She toured the facility, met with Department Heads and was very impressed with the facility and the vitality of the staff and the appearance of the residents and their honesty in relating the good things about the nursing home.

During the winter, we dealt with various hardware issues. One of the hot water boilers needed two sections replaced because of corrosion. The NH State Fire Marshal's recommendation caused a change in the elevator code, necessitating additional work on our recent elevator upgrade. This proved very costly, over \$3,000. Androscoggin Valley Hospital was contemplating closing down their incinerator, which would have necessitated contracting with an out-of-state firm to dispose our hazardous waste. Thankfully, after the revision of the criteria for disposal of all the local health providers' wastes, the decision was postponed indefinitely.

Early winter, Dr. Tom Temme became the physician rounding weekly, to see the residents with acute medical problems. This, along with the weekly visits of Kathleen Donovan, ARNP, helps prevent hospitalization as problems can be addressed promptly without sending residents to the hospital for evaluation.

Spring time is a time for renewal, refreshing, and shedding the old habits. Several of our employees participated in a wellness program, called "Smart Steps". We were issued pedometers and attended programs designed to encourage more frequent walking and other exercises. Many

participants enjoyed the benefits of weight loss, stress reduction and increased physical fitness from the walking program. We also enjoyed separate "Healthy Luncheons" for the men and the women, at which educational presentations were specific to male or female health issues.

This year, our annual Health Education Fair, consisted of a variety show, including skits, audience participation and quizzes. It's a fun way to attend the mandatory inservices required in nursing homes.

In March, several employees from all departments donated 200 hours of their personal leave time to an individual on an extended sick leave. This is another indication of how caring our staff is and this gift was definitely appreciated by the employee affected. The employee has since returned to work.

In May, we celebrated National Nursing Home Week. The theme was "Taking Center Stage"; very appropriate for a generation that saw the classic movies and Broadway shows. As part of the activities, each resident had a "studio portrait" done by our Activity Aide, Claire Dignard. The 8x12 pictures were spectacular! Families in particular were very pleased with the results. Residents had a great time dressing for the occasion; fancy hats, boas for the ladies and derby hats for the men were the fashion. The employees were treated to a "Spa Day", enjoying chair massage, paraffin hand dips, Reiki in a relaxing aroma filled atmosphere.

In May, Connie Croteau, the first employee in our facility to participate in the tuition-loan program became a Registered Nurse. This Fall Sandy Villeneuve, LPN and Kayla Fitzmorris, LNA are in the same program. We expect them to become RN and LPN, respectively, in 2006. Other nursing students, Virginia Thibodeau and Darcy Deplois, both became Licensed Practical Nurses and are continuing the program to become RN's.

Our nursing staff has been involved for the last two years with the Northeast Health Care Quality Foundation on several quality improvement projects related to pain management, pressure ulcers, decline in ADL's and quality of life. This fall Diane Booth, Activity Director was asked to serve on Commissioner Stephen's Quality of Life Council. The Council will examine criteria for quality programs and keynote programs or facilities that exemplify Quality of Life in NH.

Early summer, we purchased ten more electric beds for the residents. The low beds have proven to be beneficial in preventing injuries if residents fall out of bed, but more importantly, they provide a degree of independence. The electronics for the third floor whirlpool tub malfunctioned, and repair parts were no longer available; therefore, we purchased a new whirlpool tub. Maintenance men extended the patio roof on the north end, providing additional shaded area for the residents. We purchased new patio furniture from the Bequest Account. A resident's family donated a lovely fountain in anticipation of building the Sun Room.

For the last ten years, we have been saving the funds in the Bequest Account to build a Sun Room in the front of the building. An enclosed sun room would provide a three-season area for the residents to enjoy. In late summer we began construction of Phase I. This entailed having a concrete patio with temporary railing built, as well as a temporary door from the first floor Day Room. We were also able to complete a paved, enclosed path from the front patio to the rear of the building. The original flower beds along the building will be restored next spring. Hopefully, we will be able to do Phase II in 2006, which is to build a roof and later to enclose the structure.

In June, a resident account that we reported in arrears, was investigated by the Attorney General's Medicaid Fraud Unit. As a result, a family member is awaiting trial for misappropriation of the resident's funds. We all have a duty within the facility and in the community to protect the elderly.

On-going activities include upgrades to the payroll system, revision of the County Policies for non-bargaining employees, and archiving resident records which clears up a lot of filing space.

The Annual Family Picnic was held in August. The theme was "Rocking 50's". Staff and residents were clad in petticoats, bobby socks and saddle shoes. A pink "Cadillac" was placed on the lawn, and lots of Rock 'n Roll Music by Bill Adams and Denise Doucette. We served approximately 297 people on the patio, lawns and under tents. It was a great time! In October, the Dietary Department took over the special meal day with the County Fair theme. They not only prepared the menu but also decorated the Day Room and really participated in the event. This year we have a wonderful huge barbeque grill that was built by Mike Holt and Dave LeBlanc with help from Andrew Gallagher and Russ Faucher. For the safety of residents, a separate deck area was built outside of the patio for the grill.

The summer was very hot and humid for everyone. We continued our third year of a Quality Improvement project of monitoring the temperature/humidity in various areas of the facility on all shifts. The results are what we all expected. The summers are getting hotter, more humid, for longer periods of time; the warnings about global warming seem to be validated. Residents' rooms and hallways have fans, common areas such as dining rooms and day rooms are air conditioned to provide relief for both residents and staff.

This fall we are proud to report that we had a deficiency-free survey from the Bureau of Healthcare Facilities. This state survey is our report card of a job well done. It's achieved by everyone's hard work, dedication to the residents, a caring attitude and everyone's support. Hurricane Katrina made us all reflect on how fortunate we are to live in the north-country. Residents had a fund-raiser that families and employees contributed to, and donated \$200 to the Salvation Army in Berlin.

The last months of 2005 were extremely busy preparing for two very significant changes in the Medicare and Medicaid systems. In October our facility became a pilot site for our Pharmacy provider, Unicare, to prepare for Medicare Part D. As we all know, the transition is not without many bumps, but we are still "ahead of the curve" in many respects. The State of NH implemented a new assessment process for Medicaid applicants, called the MED: Medicaid Eligibility Determination, to be effective January 1, 2006. Our facility hosted an educational session on the process and new forms in December. We will host another training session for area providers in January. It's important for our staff to understand the process to facilitate admissions to the nursing home. In 2005, we had 38 admissions, 2 discharges to home and 34 deaths, with a 93.5% occupancy rate. That means that the new, lengthy assessment process certainly will impact us. However, as with all changes, we will adapt and follow-through to the best of our abilities, continually building on our successes. The understanding and support of the County officials, our employees, residents and their families is what makes this facility a wonderful home for residents and a great workplace for our staff.

Sincerely,
Jeannette Morneau, Administrator

HUMAN SERVICES ADMINISTRATOR'S REPORT

In the year 2005, fifty-one percent of the county tax dollars raised were used to reimburse the State of New Hampshire for State Assistance Programs.

Children, Youth and Families:

Coös County had 204 juveniles receiving numerous services from various providers through the NH Department of Children, Youths and Families (DCYF) in 2005. Coös County's 25% share of placement costs totaled \$409,035.

Elderly and Adult Services:

OAA (Old Age Assistance) had an average of 84 adults receiving assistance. The total cost to Coös County in 2005 was \$45,766.

APTD (Aid to the Permanently & Totally Disabled) had an average of 370 adults receiving support from the state program. Coös County's share was \$483,188.

INC (Intermediate Nursing Care) had an average of 282 citizens receiving Medicaid services in nursing homes. The total cost to the county was \$2,561,931.

HCBC (Home & Community Based Care) programs served an average of 134 adults costing Coös County \$422,940.

PPMT (Provider Payments) covered a wide range of medical services to an average of 420 Coös County citizens with the county's share costing \$852,003.

Intermediate Nursing Care, Home & Community Based Care and Provider Payments are financed by the county only for individuals who qualify medically and financially for nursing home level of care.

Incentive Funds:

The incentive funds are pass-through funds from the State of NH, Department of Health & Human Services to the counties for the development of programs that focus on at-risk youths between the ages of birth and 18 years. The 2005-2006 state grant to Coös County was \$138,325. That amount added to \$13,000 still on hand from previous years totaled \$151,325 for 2005-2006 awards. Proposals for these funds were accepted in June. In 2005, the county received 19 applications for incentive funds. The Commissioners approved full or partial funding for 18 programs totaling \$138,740. The amount of \$12,585 remains in reserve for funding other programs that may be developed during the year. The eight-member selection committee consisted of Representative Eric Stohl, Coös County Commissioner Paul Grenier, Coös County Victim/Witness Advocate Jessica Adair, Juvenile Probation & Parole Officer Deb Eskedahl, Child Protection Service Worker Rick Sarette, Myriam Roeder of the State Incentive Funds Program, Gail Purrington and me.

Late in 2005, I replaced Gail Purrington as Human Services Administrator. At this time, I would like to wish her the best of luck in her new endeavors.

Respectfully submitted,

Brenda J. Ladd

Human Services Administrator

REPORT OF THE COUNTY ATTORNEY

The following is my report of cases disposed of in 2005:

FELONIES: Pleas: 95
Sentences: State Prison - 50
House of Corrections - 45
Jury Trials: 6
TOTAL FELONY CASES DISPOSED OF: 101

MISDEMEANORS: Pleas: 33

MISDEMEANOR APPEALS: 17

Pleas: 6
Jury Trials: 4
Remanded to District Court: 3
TOTAL MISDEMEANOR CASES DISPOSED OF: 60

MISCELLANEOUS: Probation Violations - 31
Annulment of Criminal Record - 10
Miscellaneous Motion Hearings - 36
Sentencing Hearings - 49
Violation of Court Order Hearings - 13
Competency Hearings - 2
TOTAL MISCELLANEOUS CASES DISPOSED OF: 141

GRAND TOTAL OF CASES DISPOSED: 302

In addition, the Grand Jury met monthly during the year. Several hearings were held in all cases, including arraignment, pre-trial conferences, motions, evidentiary hearings, pleas and sentences.

With a new addition to her family Sonya Shaffaval chose to become a stay-at-home mom. Jessica Adair assumed her position of Victim/Witness Coordinator in May 2005 joining Keith Clouatre, Susan Corrow and yours truly.

I wish to thank all Law Enforcement Agencies, the various state labs, and the Medical Examiners for making Coös County a safer place to live.

Respectfully submitted,
Pierre J. Morin
Coös County Attorney

REPORT OF THE COÖS COUNTY SHERIFF

This is my first annual report to the residents of Coös County. With the resignation of Elected Sheriff Alan Tardif to pursue other professional pursuits, the Coös County Delegation was tasked with the job of appointing a Sheriff for the remainder of the term. This process included a personal interview with the members of the Delegation prior to their choosing your appointed Sheriff.

At this interview, I explained to the members of the Delegation my prior 32 years of law enforcement experience. I also told them that I was born and raised in Gorham, NH and that I am a lifelong resident of Coös County. I explained to the Delegation my personal knowledge of the county and that I was acutely aware of the economic struggles and realities of trying to make a living and raise a family in the North Country. I further committed to the Delegation that if appointed Sheriff, I would be dedicated to working to maintain the quality of life the residents of the county have come to enjoy and expect. In order to fulfill this commitment I outlined to the Delegation my vision for the department which was to focus on the basic priorities to provide a professional service to the residents of the county. These priorities include:

- The safe transportation of prisoners to and from court, the state prison, and as ordered by the judiciary;
- Timely and professional service of all civil process; and
- Court Security at the Coös County Superior Court.

I also assured the Delegation that it was very important to me to have a Sheriff's Department that consisted of motivated and dedicated law enforcement professionals who are committed to the service of the residents of the county and the public they are sworn to serve.

Since being appointed your Sheriff I have worked hard during the past year with the other members of the department to accomplish the goals as stated above.

Several members of the Sheriff's Department attended specialized training instructed by the New Hampshire State Police SWAT team in how to respond and deal with an Active Shooter Situation. Deputies also received training in firearms qualifications and minors possessing alcohol. Training is a very important priority of the Sheriff's Department and it is my goal that all deputies receive additional training in the year to come.

During the past year, the Sheriff's Department received several technology grants which allowed the purchase of cameras and several global positioning units. The Sheriff's Department also received a significant grant from the Bureau of Homeland Security which was used to purchase additional equipment needs. All of this equipment is now available to be utilized by the Sheriff's Department on the day to day activities. More importantly, this equipment will be available to other law enforcement agencies within the county to assist with search and rescue and other special operations and to aid in the protection of our residents of the county.

Included with this year's report are the year's statistics for the Sheriff's Office.

| | |
|---|---------|
| Transports: | |
| Total # of Individuals Transported: | 1159 |
| Civil Process: | |
| Civil Process Received: | 1,708 |
| Civil Process Served: | 1,714 |
| Arrest Warrants Received: | 183 |
| Criminal Warrants Served: | 36 |
| Civil Warrants Served: | 79 |
| | |
| Total Miles traveled in the course of duty: | 195,000 |

In 2006, I would like to continue with the progress we have made to date and further improve the professionalism of Sheriff's Office. I intend to accomplish this by providing additional opportunities for the Deputies to attend in-service training and through the upgrading of equipment. I will strive to keep the Deputies motivated with a positive attitude while instilling in them the intrinsic values of, fairness, honesty and respect for all members of the public who come in contact with the Sheriff's Department.

I believe the residents of the County should have easy access and communication with their Sheriff and I would encourage that if anyone has a question to please contact me at the Sheriff's Office. Members of my staff are very well aware of my expectation that your communication reaches me in a timely manner.

The Sheriff's Department consists of a dedicated full-time staff of law enforcement professionals that includes the Sheriff, Sgt. Keith Roberge, Deputy Mitchell Doolan, Deputy Tobey Reichart, and Secretary Iris Emerson. The Sheriff's Department also relies on a dedicated staff of part-time deputies who without their assistance the Sheriff's Department would struggle to accomplish the many daily tasks we are responsible for. This past year part-time deputy Michael Gentili successfully graduated from the New Hampshire Police Standards and Training Academy and we welcome him as a valued member of the staff.

I would like to take this opportunity to thank all of the residents of Coös County for the support they have given me during the past year. I would also like to thank all the local law enforcement agencies through out the county and the New Hampshire State Police for their unwavering support.

Respectfully submitted
Gerald P. Marcou
Coös County Sheriff

REPORT OF THE REGISTRY OF DEEDS

It's that time again when we collect our thoughts and ponder over another year gone by. The last year has seen several system modifications that have improved the Registry's operations. Connor & Connor (Document Instrument & Retrieval System Development Corporation) continues to focus on improving the quality of work they supply. Most noteworthy was the transition of the indexing system and Tax Stamp function to an upgraded operating system. Along with the indexing of day to day work, we can expect Connor & Connor to transition the Historical Indexing function to this system as well. Additionally, our new website with index searching capability was launched in January with the inclusion of images, as well, in February. The ability to do town transfers online was also added.

All of the retrieval stations in the vault are now equipped with flat-screen monitors. The Map & Plan Scanner was swapped out and one which is capable of reading colored ink was installed. Additionally, our image backup media was upgraded converting our existing images to the new media at no charge to the Registry.

Recording activity has receded from its unprecedented highs of 2004; however we remain at a relatively stable level. Document count for year-end 2005, was 9,396. Overall revenue (includes surcharge amount and interest earned on account) forwarded to the County was \$460,358 with a net profit, after expenses, of approximately \$140,358.

The internet system and service continues to grow in its usage, data quantity, and scope. In 2005, Connor & Connor added an additional T1 line to their server in an effort to handle the peak demand by website users. Since implementation in January, the website usage has shown a steady increase. Currently there are 140 user accounts established. Coös County experiences an average of 150-index look-ups a day and print requests for 1,000 documents and 2,500 pages per month. In addition to the aforementioned capabilities, Coös County Registry of Deeds will consider adding a plan index which could be searched by either name or street. Along with Connor & Connor, the Registry continues to provide these services with a minimal increase in cost. While we have experienced a slight cost increase added to the Internet service fee, the overall financial obligation to Connor & Connor remains the same. Additionally, revenue generated from Internet usage, along with in-house copy requests, more than covers the slight increase in service fee. Year-end "2005" brought in \$76,261 in copy request.

The recording process continues to utilize the majority of our time; however, the Registry staff continues to offer quality work and excellent service. With the addition of Kathy Dunlap to our staff in May we are able to keep up with demand and still maintain excellent service. The Registry is grateful to Kathy for her excellent work. My gratitude extends to the entire staff, Sally J. Pelletier Deputy Registrar, Colleen Truland Assistant Deputy Registrar, and Tanya Batchelder Document-Clerk. Their continued support and dedication continues to promote quality service to the entire county.

Finally, I wish to personally thank Commissioner Burnham “Bing” Judd, Commissioner Paul R. Grenier, and Commissioner Thomas Brady for their continued support.

With the continued help and guidance of County Administrator Suzanne Collins, Coös County Registry of Deeds will continue to operate as efficiently and cost effective as possible.

I look forward to the upcoming year with positive aspirations.

Respectfully submitted,
Carole A. Lamirande, Registrar

COÖS COUNTY UNINCORPORATED PLACES
TAX COLLECTOR'S REPORT
 Summary of Tax Accounts
 Fiscal Year Ended December 31, 2005

DR.

| | Levies of | | |
|--|--------------------------|--------------------------|--------------------------|
| | <u>2004</u> | <u>2003</u> | <u>2002</u> |
| Unredeemed Taxes | | | |
| Balances at Beginning of Fiscal Year | .00 | 1,141.16 | 1,038.55 |
| Liens Executed During Fiscal Year | 4,115.79 | .00 | .00 |
| Interest and Costs Collected After Lien Execution | <u>.00</u> | <u>14.03</u> | <u>382.61</u> |
| Total Debits | <u>\$4,115.79</u> | <u>\$1,155.19</u> | <u>\$1,421.16</u> |

CR.

**Remitted to Treasurer during
Fiscal Year:**

| | | | |
|---------------------------------------|--------------------------|--------------------------|--------------------------|
| Redemptions | 388.98 | 81.97 | 1,038.55 |
| Abatement on Lien Charges | .00 | .00 | .00 |
| Interest/Costs (After Lien Execution) | .00 | 14.03 | 382.61 |
| Unredeemed Taxes End of Year | <u>3,726.81</u> | <u>1,059.19</u> | <u>.00</u> |
| Total Credits | <u>\$4,115.79</u> | <u>\$1,155.19</u> | <u>\$1,421.16</u> |

COÖS COUNTY UNINCORPORATED PLACES
TAX COLLECTOR'S REPORT
 Summary of Tax Accounts
 Fiscal Year Ended December 31, 2005

DR.

| | 2005 | Levies of 2004 |
|--|---------------------|--------------------|
| Uncollected Taxes - Beginning of Fiscal Year: | | |
| Property Taxes | .00 | 15,661.70 |
| Penalties/Other Taxes | .00 | 80.00 |
| Taxes Committed to Collector: | | |
| Property Taxes | 179,030.00 | .00 |
| Yield Taxes | 561,878.00 | .00 |
| Excavation Taxes | 482.00 | .00 |
| Overpayment on Taxes: | 1.21 | 399.68 |
| Interest Collected on Delinquent Taxes | 3.01 | 1,178.37 |
| Penalties/Costs before Lien | 90.00 | 213.00 |
| Total Debits | \$741,484.22 | \$17,532.75 |

CR.

| | | |
|--|---------------------|--------------------|
| Remitted to Treasurer during Fiscal Year: | | |
| Property Taxes | 172,624.00 | 12,089.00 |
| Yield Taxes | 561,330.00 | .00 |
| Excavation Taxes | 482.00 | .00 |
| Interest | 4.22 | 1,178.37 |
| Conversion to Lien | | 3,652.70 |
| Penalties/Costs | 60.00 | 213.00 |
| Refunds | | 399.68 |
| Abatements Made: | | |
| Yield Taxes | 548.00 | .00 |
| Uncollected Taxes End of Fiscal Year: | | |
| Property Taxes | 6,436.00 | .00 |
| Total Credits: | \$741,484.22 | \$17,532.75 |

SCHEDULE OF COUNTY PROPERTY
December 31, 2005

| <u>Description</u> | <u>Estimated Sound Appraisal</u> |
|---|--|
| <i><u>WEST STEWARTSTOWN</u></i> | |
| Nursing Hospital | \$4,992,500 |
| Jail and House of Correction | 2,606,800 |
| Hay and Cow Barn | 422,800 |
| Recycling Center & Recycling Storage Building | 163,700 |
| Frame Garage | 54,800 |
| Machinery Shed | 13,608 |
| County Administrator's House/Garage | 213,700 |
| Water Reservoir Building/Pump House | 93,000 |
| <i><u>BERLIN</u></i> | |
| Nursing Home | 5,139,800 |
| Garage/Generator Building | <u>39,500</u> |
| Total | \$13,740,208 |

BUDGET AND STATEMENT OF APPROPRIATIONS AND ESTIMATE OF REVENUE - COUNTY

For: Coös County

DATE OF CONVENTION: March 19, 2005

Fiscal Year Ending: December 31, 2005

Mailing Address: PO Box 10, West Stewartstown, NH 03597

Phone #: 603 - 246 - 3321


Fax #: 603 - 246 - 8117

E-Mail: mscoos@ncia.net

Per REV rule 2208.01, use this form to prepare the county budget for delivery to each member of the board of selectmen or mayor for each city within the county, and to the Secretary of State as required by RSA 24:21-a. This form is also to be used to report the voted appropriations, as required under RSA 24:24, to the Secretary of State and to the Commissioner of the Department of Revenue Administration no later than 30 days after adopting the budget or supplemental appropriation.

CERTIFICATE OF VOTE

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



Chairman



Clerk

This form can be downloaded from our website: www.state.nh.us/revenue

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION
MUNICIPAL FINANCE BUREAU
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

| 1 | 2 | 3 | 4 | 5 | 6 |
|------------------------------|--|-------------------------------------|-----------------------------------|------------------------------|---------------------------------------|
| Acct.# | APPROPRIATIONS OR EXPENDITURES | Appropriations Previous Fiscal Year | Expenditures Previous Fiscal Year | Proposed Budget Ensuing Year | Appropriations Voted For Ensuing Year |
| GENERAL GOVERNMENT | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4110 | County Convention Costs | 7,000 | 3,561 | 7,000 | 17,000 |
| 4120 | Judicial | | | | |
| 4122 | Jury Costs | | | | |
| 4123 | County Attorney's Office | 187,900 | 179,777 | 201,200 | 201,200 |
| 4124 | Victim Witness Advocacy Program | 59,400 | 55,375 | 67,500 | 67,500 |
| 4130 | Executive | | | | |
| 4150 | Financial Administration | 87,200 | 85,010 | 93,800 | 93,800 |
| 4151 | Treasurer | 9,200 | 8,317 | 9,400 | 9,400 |
| 4153 | Other Legal Costs | | | | |
| 4155 | Personnel Administration | | | | |
| 4191 | Unincorporated Places | 871,400 | 750,431 | 821,600 | 821,600 |
| 4192 | Medical Examiner | 20,000 | 12,856 | 20,000 | 20,000 |
| 4193 | Register of Deeds | 224,500 | 214,555 | 251,400 | 251,400 |
| | Violence Against Women | | | | |
| | Other (Auditors) | 20,000 | 18,495 | 9,600 | 9,600 |
| PUBLIC SAFETY | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4211 | Sheriff's Department | 486,800 | 439,599 | 535,750 | 535,750 |
| 4212 | Custody of Prisoners | | | | |
| 4214 | Sheriff's Support Services | | | | |
| 4219 | Other Public Safety - Transfer Station | 19,700 | 17,565 | 20,600 | 20,600 |
| | Recycling Center | 106,500 | 79,653 | 90,100 | 90,100 |
| CORRECTIONS | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4230 | Corrections | 1,465,300 | 1,384,639 | 1,531,300 | 1,531,300 |
| 4235 | Adult Probation and Parole | | | | |
| 4300 | County Farm Expenses | 269,500 | 265,532 | 299,300 | 299,300 |
| COUNTY NURSING HOME | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4411 | Administration | 818,700 | 765,444 | 871,800 | 871,800 |
| 4412 | Operating Expense | 13,235,250 | 12,767,747 | 13,983,600 | 13,983,600 |
| 4439 | Other Health | | | | |
| HUMAN SERVICES | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4442 | Direct Assistance | 4,081,000 | 4,032,702 | 4,288,000 | 4,288,000 |
| 4443 | Board and Care of Children | 547,200 | 505,431 | 572,200 | 572,200 |
| 4446 | Diversion Program | 130,800 | 23,785 | 130,800 | 130,800 |
| 4447 | Special Outside Services | 127,200 | 127,200 | 128,200 | 128,200 |
| | Other (Administration) | 43,400 | 37,432 | 45,800 | 45,800 |
| COOPERATIVE EXTENSION | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4611 | Administration | 166,900 | 153,146 | 172,600 | 162,600 |
| 4619 | Other Conservation | 33,700 | 33,452 | 34,800 | 34,800 |
| 4650 | Economic Development Federal Grants CDBG | 500,000 | 0 | 500,000 | 500,000 |

| 1 | 2 | 3 | 4 | 5 | 6 |
|--------|--------------------------------------|-------------------------------------|-----------------------------------|------------------------------|---------------------------------------|
| Acct.# | APPROPRIATIONS OR EXPENDITURES | Appropriations Previous Fiscal Year | Expenditures Previous Fiscal Year | Proposed Budget Ensuing Year | Appropriations Voted For Ensuing Year |
| | DEBT SERVICE | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4711 | Principal Long-Term Bonds/Notes | 116,800 | 116,800 | 189,100 | 275,100 |
| 4721 | Interest Long-Term Bonds/Notes | | | | |
| | Other (Int. Short-Term Notes) | 61,900 | 57,364 | 97,000 | 97,000 |
| | INTERGOVERNMENTAL TRANSFERS | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4800 | Intergovernmental Transfers | | | | |
| | CAPITAL OUTLAY | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| ---- | W. Stewartstown Nursing Hospital | 39,500 | 33,657 | 31,000 | 31,000 |
| ---- | Berlin Nursing Home | 100,600 | 99,704 | 16,000 | 16,000 |
| ---- | Corrections | 0 | 0 | 22,000 | 22,000 |
| ---- | Farm | 17,500 | 7,135 | 13,000 | 13,000 |
| ---- | Register of Deeds | 4,000 | 3,103 | 3,200 | 3,200 |
| | INTERFUND OPERATING TRANSFERS | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| ---- | Transfer to Non-Capital Reserve Fund | 0 | 0 | 0 | |
| | TOTAL APPROPRIATIONS | 23,848,850 | 22,279,467 | 25,057,650 | 25,143,650 |

| 1 | 2 | 3 | 4 | 5 |
|--------|--|--|---|---|
| Acct.# | SOURCES OF REVENUES | Estimated Revenue Previous Fiscal Year | Actual Revenue Previous Fiscal Year | Estimated Revenue Ensuing Fiscal Year |
| | ASSESSMENTS/TAXES | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3110 | Property Taxes Levied for Unincorporated Places | 554,000 | 450,686 | 403,200 |
| 3120 | Land Use Change Taxes for Unincorporated Places | | | |
| 3180 | Resident Taxes for Unincorporated Places | | | |
| 3185 | Yield Taxes for Unincorporated Places | 200,500 | 228,199 | 300,000 |
| 3186 | Payments in Lieu of Taxes for Unincorporated Places | 5,000 | 8,000 | 8,000 |
| 3187 | Payments in Lieu of Taxes | | | |
| 3189 | Other Taxes | | | |
| --- | Other Taxes - Excavation | 0 | 0 | 0 |
| 3190 | Interest & Penalties on Delinquent Taxes for Uninc. Places | 0 | 921 | 0 |
| 3191 | Penalties on Delinquent Municipal Assessments | | | |
| 3200 | Licenses, Permits, and Fees | | | |
| --- | Motor Vehicle Fees | 35,500 | 37,559 | 32,600 |
| --- | Planning Board Fees | 0 | 515 | 0 |
| | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3319 | REVENUE FROM THE FEDERAL GOVERNMENT | 192,700 | 216,131 | 195,900 |
| | REVENUE FROM THE STATE OF NH | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3351 | Shared Revenue for Unincorporated Places | 6,300 | 6,389 | 6,300 |
| 3352 | Incentive Funds | 130,800 | 130,795 | 130,800 |
| 3354 | Water Pollution Grants | | | |
| 3355 | Housing & Community Economic Development-CDBG Grants | 500,000 | 0 | 500,000 |
| 3356 | State & Fed. Forest Land Reim. in Uninc.Places (County) | 400 | 344 | 400 |
| 3359 | Other (Victim/Witness Grant) | 25,000 | 36,304 | 30,000 |
| --- | Prosecutor's Grant | 25,300 | 24,427 | 25,000 |
| --- | Medicaid Pro Share Payment | 1,100,000 | 801,533 | 700,000 |
| --- | Sheriff Dept. Grant | 21,800 | 9,486 | 11,000 |
| --- | Other Taxes: Rooms & Meals | 2,000 | 3,271 | 2,200 |
| --- | NH Dept. Resources/Economic Development Grant | 0 | 0 | 0 |
| 3379 | INTERGOVERNMENTAL REVENUES | | | |
| | REVENUES FROM CHARGES FOR SERVICES | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3401 | Sheriff's Department | 193,000 | 229,976 | 206,200 |
| 3402 | Register of Deeds | 265,000 | 437,498 | 320,000 |
| 3403 | County Corrections | 27,000 | 30,344 | 21,600 |
| 3404 | County Nursing Homes | 9,280,500 | 11,495,471 | 10,421,800 |
| 3405 | County Farm | 241,100 | 333,254 | 247,600 |
| 3407 | Maintenance Department | | | |
| --- | Transfer Station | 22,500 | 22,500 | 22,500 |
| --- | Recycling Center | 106,500 | 168,028 | 90,100 |
| | REVENUE FROM MISCELLANEOUS SOURCES | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3501 | Sale of County Property | | | |
| 3502 | Interest on Investments | 75,000 | 55,819 | 50,000 |
| 3503 | Rents of Property | | | |
| --- | Refunds - Prior Year Expense | 10,000 | 58,836 | 10,000 |
| --- | Interest on Delinquent Taxes | 100 | 725 | 100 |
| 350 | Other (Miscellaneous) | 500 | 11,816 | 500 |
| 350 | Other (Int. on Special Revenue - Unincorporated Places) | 0 | 921 | 0 |
| 350 | Other (Sale of Documents) | 0 | 124 | 0 |
| | OTHER FINANCIAL SOURCES | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3912 | Transfer from Special Revenue Funds | 0 | | |
| 3913 | Transfer from Capital Projects Funds | | | |

| 1 | 2 | 3 | 4 | 5 |
|-------------------------------|--|--|---|---|
| Acct.# | SOURCES OF REVENUES | Estimated Revenue Previous Fiscal Year | Actual Revenue Previous Fiscal Year | Estimated Revenue Ensuing Fiscal Year |
| OTHER FINANCIAL SOURCES cont. | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3914 | Transfer from Proprietary Funds | | | |
| 3915 | Transfer from Capital Reserve Funds | | | |
| 3916 | Transfer from Trust and Agency Funds | | | |
| 3934 | Proceeds from Long-Term Notes/Bonds | 145,100 | 144,100 | 0 |
| | REVENUE SUBTOTAL | 145,100 | 144,100 | 0 |
| | FUND BALANCE TO REDUCE TAX RATE | 1,256,000 | 1,256,000 | 2,780,000 |
| | TOTAL REVENUES | 14,421,600 | 16,199,972 | 16,515,800 |

BUDGET SUMMARY

| | | |
|---|------------|------------|
| Total Voted Appropriations | 23,848,850 | 25,057,650 |
| Total Revenues | 14,421,600 | 16,515,800 |
| Amount Certified to be Raised by Taxes | 9,427,250 | 8,627,850 |

BUDGET AND STATEMENT OF APPROPRIATIONS AND ESTIMATE OF REVENUE - COUNTY

For: Coös County

DATE OF CONVENTION: August 4, 2005 Fiscal Year Ending: 2005

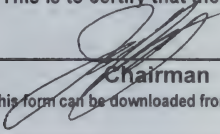
Mailing Address: PO Box 10, West Stewartstown, NH 03597

Phone #: 603-246-3321 Fax #: 603-246-8117 E-Mail: mscoos@ncia.net

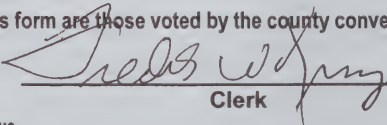
Per REV rule 2208.01, use this form to prepare the county budget for delivery to each member of the board of selectmen or mayor for each city within the county, and to the Secretary of State as required by RSA 24:21-a. This form is also to be used to report the voted appropriations, as required under RSA 24:24, to the Secretary of State and to the Commissioner of the Department of Revenue Administration no later than 30 days after adopting the budget or supplemental appropriation.

CERTIFICATE OF VOTE

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



Chairman



Clerk

This form can be downloaded from our website: www.state.nh.us/revenue

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION
MUNICIPAL FINANCE BUREAU
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

| 1 | 2 | 3 | 4 | 5 | 6 |
|------------------------------|--|-------------------------------------|-----------------------------------|------------------------------|---------------------------------------|
| Acct.# | APPROPRIATIONS OR EXPENDITURES | Appropriations Previous Fiscal Year | Expenditures Previous Fiscal Year | Proposed Budget Ensuing Year | Appropriations Voted For Ensuing Year |
| GENERAL GOVERNMENT | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4110 | County Convention Costs | 7,000 | 3,561 | 7,000 | 17,000 |
| 4120 | Judicial | | | | |
| 4122 | Jury Costs | | | | |
| 4123 | County Attorney's Office | 167,900 | 179,777 | 201,200 | 201,200 |
| 4124 | Victim Witness Advocacy Program | 59,400 | 55,375 | 67,500 | 67,500 |
| 4130 | Executive | | | | |
| 4150 | Financial Administration | 87,200 | 85,010 | 93,800 | 93,800 |
| 4151 | Treasurer | 9,200 | 8,317 | 9,400 | 9,400 |
| 4153 | Other Legal Costs | | | | |
| 4155 | Personnel Administration | | | | |
| 4191 | Unincorporated Places | 871,400 | 750,431 | 821,600 | 821,600 |
| 4192 | Medical Examiner | 20,000 | 12,856 | 20,000 | 20,000 |
| 4193 | Register of Deeds | 224,500 | 214,555 | 251,400 | 251,400 |
| | Violence Against Women | | | | |
| | Other (Auditors) | 20,000 | 18,495 | 9,600 | 9,600 |
| PUBLIC SAFETY | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4211 | Sheriff's Department | 486,800 | 439,599 | 535,750 | 535,750 |
| 4212 | Custody of Prisoners | | | | |
| 4214 | Sheriff's Support Services | | | | |
| 4219 | Other Public Safety - Transfer Station | 19,700 | 17,565 | 20,600 | 20,600 |
| | Recycling Center | 106,500 | 79,653 | 90,100 | 90,100 |
| CORRECTIONS | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4230 | Corrections | 1,455,300 | 1,384,639 | 1,531,300 | 1,531,300 |
| 4235 | Adult Probation and Parole | | | | |
| 4300 | County Farm Expenses | 269,500 | 265,532 | 299,300 | 299,300 |
| COUNTY NURSING HOME | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4411 | Administration | 818,700 | 765,444 | 871,800 | 871,800 |
| 4412 | Operating Expense | 13,235,250 | 12,767,747 | 13,983,600 | 13,983,600 |
| 4439 | Other Health | | | | |
| HUMAN SERVICES | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4442 | Direct Assistance | 4,081,000 | 4,032,702 | 4,288,000 | 4,288,000 |
| 4443 | Board and Care of Children | 547,200 | 505,431 | 572,200 | 572,200 |
| 4446 | Diversion Program | 130,800 | 23,785 | 130,800 | 130,800 |
| 4447 | Special Outside Services | 127,200 | 127,200 | 128,200 | 128,200 |
| | Other (Administration) | 43,400 | 37,432 | 45,800 | 45,800 |
| COOPERATIVE EXTENSION | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4611 | Administration | 166,900 | 153,146 | 172,600 | 162,600 |
| 4619 | Other Conservation | 33,700 | 33,452 | 34,800 | 34,800 |
| 4650 | Economic Development Federal Grants CDBG | 500,000 | 0 | 500,000 | 500,000 |

| 1 | 2 | 3 | 4 | 5 | 6 |
|--------|--------------------------------------|-------------------------------------|-----------------------------------|------------------------------|---------------------------------------|
| Acct.# | APPROPRIATIONS OR EXPENDITURES | Appropriations Previous Fiscal Year | Expenditures Previous Fiscal Year | Proposed Budget Ensuing Year | Appropriations Voted For Ensuing Year |
| | DEBT SERVICE | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4711 | Principal Long-Term Bonds/Notes | 116,800 | 116,800 | 189,100 | 275,100 |
| 4721 | Interest Long-Term Bonds/Notes | | | | |
| | Other (Int. Short-Term Notes) | 61,900 | 57,364 | 97,000 | 97,000 |
| | INTERGOVERNMENTAL TRANSFERS | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 4800 | Intergovernmental Transfers | | | | |
| | CAPITAL OUTLAY | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| --- | W. Stewartstown Nursing Hospital | 39,500 | 33,657 | 31,000 | 31,000 |
| --- | Berlin Nursing Home | 100,600 | 99,704 | 16,000 | 16,000 |
| --- | Corrections | 0 | 0 | 22,000 | 22,000 |
| --- | Farm | 17,500 | 7,135 | 13,000 | 13,000 |
| --- | Register of Deeds | 4,000 | 3,103 | 3,200 | 3,200 |
| | INTERFUND OPERATING TRANSFERS | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| --- | Transfer to Non-Capital Reserve Fund | 0 | 0 | 0 | |
| | TOTAL APPROPRIATIONS | 23,848,850 | 22,279,467 | 25,057,650 | 25,143,650 |

| 1 | 2 | 3 | 4 | 5 |
|---|--|--|---|---|
| Acct.# | SOURCES OF REVENUES | Estimated Revenue Previous Fiscal Year | Actual Revenue Previous Fiscal Year | Estimated Revenue Ensuing Fiscal Year |
| ASSESSMENTS/TAXES | | | | |
| 3110 | Property Taxes Levied for Unincorporated Places | 554,000 | 450,686 | 403,200 |
| 3120 | Land Use Change Taxes for Unincorporated Places | | | |
| 3180 | Resident Taxes for Unincorporated Places | | | |
| 3185 | Yield Taxes for Unincorporated Places | 200,500 | 228,199 | 300,000 |
| 3186 | Payments in Lieu of Taxes for Unincorporated Places | 5,000 | 8,000 | 8,000 |
| 3187 | Payments in Lieu of Taxes | | | |
| 3189 | Other Taxes | | | |
| --- | Other Taxes - Excavation | 0 | 0 | 0 |
| 3190 | Interest & Penalties on Delinquent Taxes for Uninc. Places | 0 | 921 | 0 |
| 3191 | Penalties on Delinquent Municipal Assessments | | | |
| 3200 | Licenses, Permits, and Fees | | | |
| --- | Motor Vehicle Fees | 35,500 | 37,559 | 32,600 |
| --- | Planning Board Fees | 0 | 515 | 0 |
| | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3319 | REVENUE FROM THE FEDERAL GOVERNMENT | 192,700 | 216,131 | 195,900 |
| REVENUE FROM THE STATE OF NH | | | | |
| | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3351 | Shared Revenue for Unincorporated Places | 6,300 | 6,389 | 6,300 |
| 3352 | Incentive Funds | 130,800 | 130,795 | 130,800 |
| 3354 | Water Pollution Grants | | | |
| 3355 | Housing & Community Economic Development-CDBG Grants | 500,000 | 0 | 500,000 |
| 3356 | State & Fed. Forest Land Reim. in Uninc.Places (County) | 400 | 344 | 400 |
| 3359 | Other (Victim/Witness Grant) | 25,000 | 36,304 | 30,000 |
| --- | Prosecutor's Grant | 25,300 | 24,427 | 25,000 |
| --- | Medicaid Pro Share Payment | 1,100,000 | 801,533 | 700,000 |
| --- | Sheriff Dept. Grant | 21,800 | 9,486 | 11,000 |
| --- | Other Taxes: Rooms & Meals | 2,000 | 3,271 | 2,200 |
| --- | NH Dept. Resources/Economic Development Grant | 0 | 0 | 0 |
| 3379 | INTERGOVERNMENTAL REVENUES | | | |
| REVENUES FROM CHARGES FOR SERVICES | | | | |
| | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3401 | Sheriff's Department | 193,000 | 229,976 | 206,200 |
| 3402 | Register of Deeds | 265,000 | 437,498 | 320,000 |
| 3403 | County Corrections | 27,000 | 30,344 | 21,600 |
| 3404 | County Nursing Homes | 9,280,500 | 11,495,471 | 10,421,800 |
| 3405 | County Farm | 241,100 | 333,254 | 247,600 |
| 3407 | Maintenance Department | | | |
| --- | Transfer Station | 22,500 | 22,500 | 22,500 |
| --- | Recycling Center | 106,500 | 168,028 | 90,100 |
| REVENUE FROM MISCELLANEOUS SOURCES | | | | |
| | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3501 | Sale of County Property | | | |
| 3502 | Interest on Investments | 75,000 | 55,819 | 50,000 |
| 3503 | Rents of Property | | | |
| --- | Refunds - Prior Year Expense | 10,000 | 58,836 | 10,000 |
| --- | Interest on Delinquent Taxes | 100 | 725 | 100 |
| 350 | Other (Miscellaneous) | 500 | 11,816 | 500 |
| 350 | Other (Int. on Special Revenue - Unincorporated Places) | 0 | 921 | 0 |
| 350 | Other (Sale of Documents) | 0 | 124 | 0 |
| OTHER FINANCIAL SOURCES | | | | |
| | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3912 | Transfer from Special Revenue Funds | 0 | | |
| 3913 | Transfer from Capital Projects Funds | | | |

| 1 | 2 | 3 | 4 | 5 |
|--------|--|--|---|--|
| Acct.# | SOURCES OF REVENUES | Estimated Revenue Previous Fiscal Year | Actual Revenue Previous Fiscal Year | Estimated Revenue Ensuuing Fiscal Year |
| | OTHER FINANCIAL SOURCES cont. | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 3914 | Transfer from Proprietary Funds | | | |
| 3915 | Transfer from Capital Reserve Funds | | | |
| 3916 | Transfer from Trust and Agency Funds | | | |
| 3934 | Proceeds from Long-Term Notes/Bonds | 145,100 | 144,100 | 0 |
| | REVENUE SUBTOTAL | 145,100 | 144,100 | 0 |
| | FUND BALANCE TO REDUCE TAX RATE | 1,256,000 | 1,256,000 | 2,671,850 |
| | TOTAL REVENUES | 14,421,600 | 16,199,972 | 16,407,650 |

BUDGET SUMMARY

| | | |
|---|------------|------------|
| Total Voted Appropriations | 23,848,850 | 25,057,650 |
| Total Revenues | 14,421,600 | 16,407,650 |
| Amount Certified to be Raised by Taxes | 9,427,250 | 8,736,000 |

2005 COUNTY TAX APPORTIONMENT

| COOS COUNTY | % PROPORTION TO COUNTY TAX | APPORTIONMENT OF COUNTY BUDGET |
|----------------------------------|----------------------------------|--------------------------------------|
| Atkinson/Gilmanton Academy Grant | 0.0256% | 2236 |
| Bean's Grant | 0.0000% | 1 |
| Bean's Purchase | 0.0006% | 50 |
| Berlin | 14.8037% | 1,293,249 |
| Cambridge | 0.2528% | 22,082 |
| Carroll | 9.2536% | 808,395 |
| Chandler's Purchase | 0.0012% | 101 |
| Clarksville | 1.5751% | 137,599 |
| Colebrook | 5.4925% | 479,826 |
| Columbia | 2.5661% | 224,174 |
| Crawford's Purchase | 0.0051% | 441 |
| Cutt's Grant | 0.0000% | 0 |
| Dalton | 2.7712% | 242,093 |
| Dix Grant | 0.0302% | 2,636 |
| Dixville | 0.7318% | 63,932 |
| Dummer | 1.3940% | 121,783 |
| Errol | 2.3904% | 208,824 |
| Erving's Grant | 0.0034% | 300 |
| Gorham | 8.3883% | 732,798 |
| Green's Grant | 0.1365% | 11,923 |
| Hadley's Purchase | 0.0000% | 0 |
| Jefferson | 4.5860% | 400,636 |
| Kilkenny | 0.0004% | 35 |
| Lancaster | 9.1743% | 801,470 |
| Low & Burbank's Grant | 0.0000% | 0 |
| Martin's Location | 0.0008% | 73 |
| Milan | 3.4953% | 305,351 |
| Millsfield | 0.1910% | 16,682 |
| Northumberland | 5.0351% | 439,868 |
| Odell | 0.0725% | 6,335 |
| Pinkham's Grant | 0.1025% | 8,954 |
| Pittsburg | 8.8135% | 769,948 |
| Randolph | 1.8279% | 159,684 |
| Sargent's Purchase | 0.1162% | 10,149 |
| Second College Grant | 0.0528% | 4,614 |
| Shelburne | 2.5049% | 218,824 |
| Stark | 2.4722% | 215,969 |
| Stewartstown | 2.6890% | 234,910 |
| Stratford | 2.0102% | 175,613 |
| Success | 0.2421% | 21,147 |
| Thompson & Meserve's Purchase | 0.1929% | 16,853 |
| Wentworth Location | 0.2668% | 23,311 |
| Whitefield | 6.3316% | 553,131 |
| TOTALS | 100.0000% | 8,736,000 |

REPORT OF INDEPENDENT AUDITORS

Board of County Commissioners

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Coös, New Hampshire, as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the index. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Coös, New Hampshire as of December 31, 2004 and the respective changes in financial position and cash flows, where applicable, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on pages 2 through 13 and 46 through 49 are not a required part of the basic financial statements but are supplemental information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and express no opinion on it.

Respectfully submitted,

Mason + Rich, P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

February 11, 2005

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 2005

ASSETS:

| | |
|--|----------------------------------|
| Cash - County | \$4,342,168 |
| Cash - Unincorporated Places | 104,003 |
| Cash - Recycling Center | 44,654 |
| | |
| Accounts Receivable - West Stewartstown Nursing Hospital | 485,179 |
| Accounts Receivable - Coös County Nursing Home | 629,184 |
| Accounts Receivable - County | 148,999 |
| Accounts Receivable - Farm | 22,692 |
| Accounts Receivable - Special Revenue | 425,000 |
| Accounts Receivable - Recycling Center | 2,052 |
| | |
| Purchased Taxes - County | 4,786 |
| Tax Deeded Property - County | 221 |
| Taxes Receivable - Unincorporated Places | 6,436 |
| | |
| Inventories | 111,215 |
| Pre-Paid Expenses - West Stewartstown Nursing Hospital | 90,536 |
| Pre-Paid Expenses - Coös County Nursing Home | 78,967 |
| Pre-Paid Expenses - County | 2,285 |
| Pre-Paid Expenses - Farm | 70,000 |
| Pre-Paid Expenses - Recycling Center | 2,419 |
| | |
| Amount to be Provided for Long Term Debt | <u>45,000</u> |
| TOTAL ASSETS | <u><u>\$6,615,796</u></u> |

LIABILITIES:

| | |
|--|--------------------|
| Accounts Payable - All Funds | \$1,980,058 |
| Agency Payable - Coös County Nursing Home | 286 |
| Accrued Expense - Coös County Nursing Home | 27,027 |
| | |
| Payroll Deductions Payable - All Funds | 51,877 |
| | |
| Bonds Payable | <u>45,000</u> |
| TOTAL LIABILITIES | \$2,104,248 |

**CONSOLIDATED BALANCE SHEET
DECEMBER 31, 2005**

FUND EQUITY

Reserve for Special Appropriations

| | |
|--|----------|
| a. West Stewartstown Nursing Hospital Projects | \$26,024 |
| b. Berlin Nursing Home Projects | 6,334 |
| c. Farm | 6,667 |
| d. Great North Woods Tourism Grant | 892 |
| e. Ethan Allen Community Development Block Grant | 424,888 |

Reserve for Special Purpose

| | |
|---|---------|
| a. Placement Prevention Programs | 175,602 |
| b. Facility Fund | 105,528 |
| c. Sick Pay | 417,291 |
| d. Unincorporated Places | 104,003 |
| e. Equipment Reserve - Recycling Center | 44,654 |
| f. Inventory Offset | 111,215 |
| g. Long Term Care | 226,994 |
| h. Security Bonds - Unincorporated Places | 16,217 |

Undesignated/Unreserved

| | |
|---|-----------|
| a. Nursing Hospital, Nursing Home, County, Farm | 1,759,182 |
| b. Unincorporated Places | 924,937 |
| c. Recycling Center | 103,604 |
| d. Transfer Station | 57,516 |
| | 57,516 |

TOTAL FUND EQUITY \$4,511,548

TOTAL LIABILITIES AND FUND EQUITY \$6,615,796

BUDGET
OF
COÖS COUNTY, NEW HAMPSHIRE

JANUARY 1, 2005 TO DECEMBER 31, 2005

Burnham A. Judd, Chairman

Paul R. Grenier, Vice-Chair

Thomas M. Brady, Clerk

BOARD OF COUNTY COMMISSIONERS

EXECUTIVE SUMMARY

2004 - 2005

BUDGETS

**2006 COÖS COUNTY BUDGET PROPOSAL
 COMPARED TO 2005 BUDGET AND ACTUAL EXPENDITURES 12/31/05**

| ACCOUNT TITLE | 2005 BUDGET | EXPENDED TO 12/31/05 | PROPOSED 2006 BUDGET |
|---|------------------------|---------------------------------|---------------------------------|
| WEST STEWARTSTOWN NURSING HOSPITAL | | | |
| Nursing Hospital | 7,299,500 | 6,705,328 | 7,501,300 |
| Nursing Hospital Specials | 31,000 | 30,970 | 41,800 |
| TOTAL WS NURSING HOSPITAL | 7,330,500 | 6,736,298 | 7,543,100 |
| BERLIN NURSING HOME | | | |
| Nursing Home | 7,608,900 | 7,292,583 | 7,874,250 |
| Nursing Home Specials | 16,000 | 15,656 | 20,000 |
| TOTAL BERLIN NURSING HOME | 7,624,900 | 7,308,239 | 7,894,250 |
| COUNTY GOVERNMENT | | | |
| COUNTY ADMINISTRATION | 90,600 | 83,982 | 89,100 |
| COUNTY TREASURER | 9,400 | 5,897 | 9,600 |
| COUNTY AUDITORS | 9,600 | 8,890 | 9,600 |
| COUNTY REPORT | 3,200 | 3,007 | 3,200 |
| COUNTY ATTORNEY | 201,200 | 190,624 | 201,800 |
| VICTIM/WITNESS ADVOCACY PROGRAM | 67,500 | 43,858 | 61,500 |
| REGISTER OF DEEDS | | | |
| Register of Deeds | 251,400 | 229,657 | 267,250 |
| Register of Deeds Specials | 3,200 | 1,022 | 0 |
| TOTAL REGISTER OF DEEDS | 254,600 | 230,680 | 267,250 |
| SHERIFF'S DEPARTMENT | | | |
| Sheriff's Department | 524,750 | 466,688 | 574,600 |
| Sheriff's Grants | 11,000 | 6,978 | 0 |
| TOTAL SHERIFF'S DEPARTMENT | 535,750 | 473,666 | 574,600 |
| MEDICAL REFEREES | 20,000 | 10,954 | 20,000 |
| HUMAN SERVICES ADMINISTRATION | 45,800 | 42,137 | 46,200 |
| STATE ASSISTANCE PROGRAMS | 4,380,300 | 4,379,685 | 4,610,800 |
| CHILDREN, YOUTH & FAMILIES SERVICES | 453,800 | 409,036 | 567,550 |
| PLACEMENT PREVENTION | 130,800 | 15,773 | 138,700 |

**2006 COÖS COUNTY BUDGET PROPOSAL
 COMPARED TO 2005 BUDGET AND ACTUAL EXPENDITURES 12/31/05**

| ACCOUNT TITLE | 2005 BUDGET | EXPENDED TO 12/31/05 | PROPOSED 2006 BUDGET |
|--|------------------------|---------------------------------|---------------------------------|
| CORRECTIONS DEPARTMENT | | | |
| Corrections Department | 1,531,300 | 1,410,072 | 1,661,750 |
| Corrections Special | 22,000 | 22,000 | 16,000 |
| TOTAL CORRECTIONS DEPARTMENT | 1,553,300 | 1,432,072 | 1,677,750 |
| COOPERATIVE EXTENSION | 162,600 | 149,534 | 161,900 |
| COÖS COUNTY CONSERVATION DISTRICT | 34,800 | 34,566 | 36,100 |
| DEBT SERVICE | 398,200 | 396,603 | 176,300 |
| COUNTY DELEGATION | 17,000 | 4,656 | 7,000 |
| OTHER SPECIAL APPROPRIATIONS | | | |
| Senior Meals | 18,200 | 18,200 | 18,200 |
| Retired Senior Volunteer Program | 15,000 | 15,000 | 15,000 |
| Community Contact | 5,000 | 5,000 | 5,000 |
| Response Program | 4,500 | 4,500 | 4,500 |
| North Country Alzheimer's Partnership | 3,500 | 3,500 | 3,500 |
| Alzheimer's Respite Community Center | 2,000 | 2,000 | 2,000 |
| North Country Transportation | 27,000 | 27,000 | 27,000 |
| Long Distance Medical Transportation | 3,000 | 3,000 | 4,000 |
| Coös Economic Development | 50,000 | 50,000 | 50,000 |
| TOTAL SPECIAL APPROPRIATIONS | 128,200 | 128,200 | 129,200 |
| TOTAL COUNTY GOVERNMENT | 8,496,650 | 8,043,819 | 8,788,150 |
| FARM | | | |
| Farm | 299,300 | 290,448 | 330,600 |
| Farm Specials | 13,000 | 13,000 | 15,000 |
| TOTAL FARM | 312,300 | 303,448 | 345,600 |
| FEDERAL FUNDS | 500,000 | 112 | 0 |
| COÖS COUNTY RECYCLING CENTER | 90,100 | 82,580 | 118,700 |
| TRANSFER STATION | 20,600 | 18,913 | 20,500 |
| TOTAL EXPENDITURES | 24,375,050 | 22,493,410 | 24,710,300 |

**2006 COÖS COUNTY BUDGET PROPOSAL
 COMPARED TO 2005 BUDGET AND ACTUAL REVENUES 12/31/05**

| ACCOUNT TITLE | 2005 BUDGET | RECEIVED TO 12/31/05 | PROPOSED 2006 BUDGET |
|---|------------------------|---------------------------------|---------------------------------|
| WEST STEWARTSTOWN NURSING HOSPITAL | 4,812,600 | 4,734,334 | 5,020,400 |
| BERLIN NURSING HOME | 5,609,200 | 5,984,604 | 5,616,400 |
| COUNTY GOVERNMENT | | | |
| TAXES AND SERVICES | | | |
| Medicaid Proportional Payment | 700,000 | 648,077 | 875,000 |
| County Tax | 8,736,000 | 8,736,000 | 10,590,500 |
| TOTAL TAXES AND SERVICES | 9,436,000 | 9,384,077 | 11,465,500 |
| REGISTER OF DEEDS | 320,000 | 460,358 | 325,600 |
| SHERIFF'S DEPARTMENT | 217,200 | 221,928 | 239,200 |
| VICTIM/WITNESS ADVOCACY PROGRAM | 30,000 | 25,823 | 30,000 |
| COUNTY ATTORNEY | 25,000 | 21,512 | 25,000 |
| CORRECTIONS DEPARTMENT | 21,600 | 29,106 | 25,800 |
| INVESTMENTS | 50,100 | 137,506 | 87,100 |
| STATE ASSISTANCE PROGRAMS | 130,800 | 138,325 | 138,700 |
| OTHER REVENUES | | | |
| Federal Lands: PILT | 127,000 | 130,193 | 130,200 |
| Transfer from Facility Fund | 53,000 | 50,774 | 0 |
| Refunds: Prior Year Expense | 10,000 | 47,248 | 10,000 |
| Miscellaneous Income | 500 | 24,155 | 500 |
| Surplus to Reduce Taxes | 2,671,850 | 2,671,850 | 1,191,000 |
| TOTAL OTHER REVENUES | 2,862,350 | 2,924,220 | 1,331,700 |
| TOTAL COUNTY GOVERNMENT | 13,093,050 | 13,342,854 | 13,668,600 |
| FARM | 247,600 | 287,346 | 263,700 |
| FEDERAL FUNDS | 500,000 | 425,000 | 0 |
| COÖS COUNTY RECYCLING CENTER | 90,100 | 161,005 | 118,700 |
| TRANSFER STATION | 22,500 | 22,500 | 22,500 |
| TOTAL REVENUES | 24,375,050 | 24,957,642 | 24,710,300 |

2006 BUDGET PROPOSAL
COÖS COUNTY UNINCORPORATED PLACES

| EXPENSE ACCOUNT TITLE | 2005 BUDGET | EXPENDED TO 12/31/05 | PROPOSED 2006 BUDGET |
|------------------------------|------------------------|---------------------------------|---------------------------------|
| General Government | 65,500 | 60,062 | 71,300 |
| Cemeteries | 2,500 | 2,255 | 500 |
| Planning and Zoning | 3,500 | 821 | 9,500 |
| Forest and Lands Management | 60,000 | 60,000 | 60,000 |
| Public Safety | 5,700 | 4,250 | 1,000 |
| Dispatch Services | 3,000 | 3,000 | 3,000 |
| Fire Protection Services | 18,900 | 10,661 | 22,500 |
| Bridges and Roads | 5,000 | 4,989 | 5,000 |
| Sanitation | 45,800 | 41,230 | 42,700 |
| Health | 20,200 | 16,583 | 20,200 |
| Welfare | 100 | 30 | 600 |
| Education | 124,700 | 94,796 | 94,900 |
| County Taxes | 267,400 | 211,855 | 267,400 |
| State Education Taxes | 179,100 | 0 | 156,200 |
| Property Tax Abatements | 1,500 | 0 | 0 |
| Contingency Accounts | 18,700 | 0 | 35,000 |
| TOTAL EXPENDITURES | 821,600 | 510,534 | 789,800 |

| REVENUE ACCOUNT TITLE | 2005 BUDGET | RECEIVED TO 12/31/05 | PROPOSED 2006 BUDGET |
|-------------------------------------|------------------------|---------------------------------|---------------------------------|
| Motor Vehicle Fees | 32,600 | 36,011 | 32,000 |
| NH Shared Revenues | 6,300 | 6,389 | 6,300 |
| Rooms and Meals Tax | 2,200 | 3,137 | 3,200 |
| Property Taxes | 224,100 | 75,557 | 114,200 |
| Timber Taxes | 300,000 | 561,330 | 407,000 |
| Payments in Lieu of Taxes | 8,400 | 6,882 | 400 |
| Excavation Taxes | 0 | 482 | 0 |
| Federal Payment in Lieu of Taxes | 62,200 | 63,160 | 63,400 |
| USFWS Payment in Lieu of Taxes | 6,700 | 7,070 | 7,100 |
| Planning Board Fees | 0 | 345 | 0 |
| Sheriff Patrols: Success | 0 | 5,754 | 0 |
| State Education Taxes | 179,100 | 103,563 | 156,200 |
| UP Interest, Fees, Costs on Taxes | 0 | 1,409 | 0 |
| UP Interest on Special Revenue Fund | 0 | 2,859 | 0 |
| Sale of Documents | 0 | 202 | 0 |
| TOTAL REVENUES | 821,600 | 874,150 | 789,800 |

| | | | |
|-------------------------------|-------------------|-------------------|-------------------|
| EXPENDITURES/ALL FUNDS | 25,196,650 | 23,003,944 | 25,500,100 |
| REVENUES/ALL FUNDS | 25,196,650 | 25,831,793 | 25,500,100 |

BUDGET PROPOSAL - APPROPRIATIONS

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|---|--|-----------------------|--------------------------|-------------------------|
| WEST STEWARTSTOWN NURSING HOSPITAL | | | | |
| ADMINISTRATION | | | | |
| 01-05100-0100 | Administrator's Salary | 83,000 | 83,071 | 85,900 |
| 01-05100-0300 | Office Manager's Salary | 10,500 | 10,747 | 10,900 |
| 01-05100-0400 | Accounting Staff Salaries | 141,300 | 129,485 | 147,800 |
| 01-05100-0500 | Computer Systems Administrator | 25,200 | 25,109 | 26,100 |
| 01-05100-0800 | In Lieu of Health Benefit | 1,000 | 1,000 | 1,000 |
| 01-05100-0900 | Longevity Pay | 4,400 | 4,400 | 4,500 |
| 01-05100-1000 | Social Security (FICA) | 20,300 | 18,871 | 21,200 |
| 01-05100-1100 | Life Insurance | 200 | 147 | 200 |
| 01-05100-1200 | Health Insurance | 31,400 | 29,625 | 31,500 |
| 01-05100-1300 | Retirement | 18,100 | 15,595 | 18,800 |
| 01-05100-1400 | Worker's Compensation | 3,400 | 2,626 | 3,400 |
| 01-05100-1500 | Unemployment Insurance | 100 | 45 | 100 |
| 01-05100-1700 | Education and Conferences | 3,500 | 710 | 3,000 |
| 01-05100-1800 | Employee Physicals | 100 | 0 | 200 |
| 01-05100-1900 | Employee Recognition | 2,500 | 2,366 | 2,500 |
| 01-05100-2000 | Legal Services | 3,000 | 383 | 2,000 |
| 01-05100-2100 | Audit Services | 8,700 | 8,213 | 8,700 |
| 01-05100-2300 | Consultant Services | 1,000 | 0 | 1,000 |
| 01-05100-3600 | Office Supplies | 18,000 | 15,832 | 19,000 |
| 01-05100-3700 | Dues/Licenses/Subscriptions | 4,200 | 3,605 | 4,500 |
| 01-05100-3800 | Postage | 7,000 | 5,919 | 7,000 |
| 01-05100-3900 | Administration Supplies and Expenses | 3,000 | 2,414 | 3,600 |
| 01-05100-6800 | Communications | 20,400 | 15,838 | 17,500 |
| 01-05100-7000 | Travel | 4,000 | 3,102 | 4,800 |
| 01-05100-8200 | Equipment Repair/Maintenance Contracts | 19,300 | 18,822 | 23,000 |
| 01-05100-9300 | Property Liability Insurance | 24,600 | 23,066 | 24,600 |
| 01-05100-9700 | New Equipment | 5,400 | 5,546 | 7,700 |
| 01-05100-9900 | Retiree Benefits | 24,100 | 22,556 | 23,600 |
| TOTAL ADMINISTRATION | | 487,700 | 449,093 | 504,100 |
| PROPERTY EXPENSE | | | | |
| 01-05110-9100 | Interest on Long-Term Notes | 1,200 | 997 | 0 |
| 01-05110-9200 | Interest on Bonded Debt | 3,700 | 3,620 | 0 |
| TOTAL PROPERTY EXPENSE | | 4,900 | 4,617 | 0 |
| ASSESSMENTS | | | | |
| 01-05120-3700 | Provider Assessment | 310,000 | 270,424 | 309,900 |
| TOTAL ASSESSMENTS | | 310,000 | 270,424 | 309,900 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|---------------------------------|--|-----------------------|--------------------------|-------------------------|
| DIETARY DEPARTMENT | | | | |
| 01-05130-0100 | Dietary Director's Salary | 51,700 | 51,425 | 53,600 |
| 01-05130-0200 | Cooks' Salaries | 118,800 | 90,228 | 120,200 |
| 01-05130-0300 | Dietary Aides' Salaries | 339,000 | 300,070 | 332,900 |
| 01-05130-0800 | In Lieu of Health Benefit | 2,000 | 1,000 | 4,000 |
| 01-05130-0900 | Longevity Pay | 5,800 | 3,584 | 4,200 |
| 01-05130-1000 | Social Security (FICA) | 39,000 | 32,253 | 39,400 |
| 01-05130-1100 | Life Insurance | 300 | 200 | 300 |
| 01-05130-1200 | Health Insurance | 99,500 | 80,800 | 108,400 |
| 01-05130-1300 | Retirement | 21,800 | 18,502 | 23,500 |
| 01-05130-1400 | Worker's Compensation | 16,300 | 14,095 | 14,600 |
| 01-05130-1500 | Unemployment Insurance | 200 | 357 | 400 |
| 01-05130-1700 | Education and Conferences | 1,000 | 646 | 1,000 |
| 01-05130-1800 | Employee Physicals | 1,300 | 1,910 | 1,400 |
| 01-05130-2300 | Consultant Services | 17,100 | 10,831 | 17,100 |
| 01-05130-3800 | Dishes and Glassware | 1,500 | 512 | 1,500 |
| 01-05130-3900 | Dietary Supplies and Expenses | 29,800 | 26,376 | 30,500 |
| 01-05130-5000 | Food | 287,500 | 275,399 | 290,000 |
| 01-05130-7000 | Travel | 1,000 | 326 | 1,000 |
| 01-05130-8200 | Equipment Repair/Maintenance Contracts | 9,500 | 10,488 | 8,000 |
| 01-05130-9700 | New Equipment | 6,000 | 5,978 | 2,000 |
| 01-05130-9900 | Retiree Benefits | 20,000 | 19,181 | 22,500 |
| TOTAL DIETARY DEPARTMENT | | 1,069,100 | 944,162 | 1,076,500 |
| NURSING DEPARTMENT | | | | |
| 01-05140-0100 | Director of Nursing Salary | 66,500 | 66,285 | 69,400 |
| 01-05140-0200 | Registered Nurses' Salaries | 844,500 | 755,443 | 888,800 |
| 01-05140-0300 | Licensed Practical Nurses' Salaries | 188,800 | 187,200 | 175,500 |
| 01-05140-0400 | Nursing Assistants' Salaries | 1,439,100 | 1,410,328 | 1,514,800 |
| 01-05140-0500 | Medication Nursing Assistant Salary | 28,900 | 22,081 | 32,500 |
| 01-05140-0800 | In Lieu of Health Benefit | 12,300 | 12,450 | 15,000 |
| 01-05140-0900 | Longevity Pay | 31,500 | 24,714 | 28,400 |
| 01-05140-1000 | Social Security (FICA) | 199,300 | 180,609 | 208,500 |
| 01-05140-1100 | Life Insurance | 1,200 | 1,079 | 1,200 |
| 01-05140-1200 | Health Insurance | 483,800 | 427,422 | 464,700 |
| 01-05140-1300 | Retirement | 81,800 | 81,765 | 82,900 |
| 01-05140-1400 | Worker's Compensation | 76,500 | 63,162 | 75,300 |
| 01-05140-1500 | Unemployment Insurance | 1,000 | 1,282 | 1,400 |
| 01-05140-1700 | Education and Conferences | 15,000 | 7,356 | 16,000 |
| 01-05140-1800 | Employee Physicals | 1,800 | 947 | 1,300 |
| 01-05140-3900 | Nursing Supplies and Expenses | 7,500 | 8,163 | 8,000 |
| 01-05140-7000 | Travel | 3,500 | 1,492 | 3,000 |
| 01-05140-8200 | Equipment Repair/Maintenance Contracts | 6,200 | 4,590 | 6,200 |
| 01-05140-8800 | Equipment Rental | 1,200 | 1,129 | 1,500 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|--------------------------------------|---|-----------------------|--------------------------|-------------------------|
| 01-05140-9700 | New Equipment | 12,900 | 10,041 | 11,350 |
| 01-05140-9900 | Retiree Benefits | 50,000 | 49,924 | 53,700 |
| TOTAL NURSING DEPARTMENT | | 3,553,300 | 3,317,460 | 3,659,450 |
| HEALTH INFORMATION MANAGEMENT | | | | |
| 01-05141-0100 | Health Information Management Director | 32,400 | 32,000 | 33,600 |
| 01-05141-0200 | Health Information Clerk | 31,700 | 31,040 | 27,300 |
| 01-05141-0900 | Longevity Pay | 800 | 800 | 900 |
| 01-05141-1000 | Social Security (FICA) | 4,700 | 4,365 | 4,800 |
| 01-05141-1100 | Life Insurance | 50 | 44 | 50 |
| 01-05141-1200 | Health Insurance | 22,400 | 18,854 | 22,400 |
| 01-05141-1300 | Retirement | 3,900 | 3,908 | 4,200 |
| 01-05141-1400 | Worker's Compensation | 200 | 126 | 200 |
| 01-05141-1500 | Unemployment Insurance | 50 | 15 | 50 |
| 01-05141-1700 | Education and Conferences | 1,000 | 468 | 700 |
| 01-05141-1800 | Employee Physicals | 100 | 126 | 0 |
| 01-05141-3600 | Office Supplies and Expense | 400 | 174 | 400 |
| 01-05141-7000 | Travel | 300 | 0 | 0 |
| 01-05141-8200 | Record Reproduction | 3,200 | 3,133 | 3,400 |
| 01-05141-9700 | New Equipment | 600 | 607 | 1,300 |
| TOTAL HEALTH INFORMATION MGMT | | 101,800 | 95,661 | 99,300 |
| STAFF DEVELOPMENT | | | | |
| 01-05142-0100 | Staff Development Director's Salary | 54,900 | 51,642 | 56,900 |
| 01-05142-1000 | Social Security (FICA) | 4,200 | 3,874 | 4,400 |
| 01-05142-1100 | Life Insurance | 50 | 8 | 50 |
| 01-05142-1200 | Health Insurance | 12,800 | 2,901 | 12,800 |
| 01-05142-1300 | Retirement | 3,700 | 1,939 | 3,900 |
| 01-05142-1400 | Worker's Compensation | 1,600 | 1,463 | 1,600 |
| 01-05142-1500 | Unemployment Insurance | 50 | 6 | 50 |
| 01-05142-1700 | Education and Conferences | 1,000 | 696 | 1,000 |
| 01-05142-1800 | LNA Classes | 1,500 | 0 | 1,500 |
| 01-05142-1900 | In House Education | 1,000 | 481 | 1,000 |
| 01-05142-3800 | Infection Control Expense | 3,000 | 757 | 2,750 |
| 01-05142-3900 | Staff Development Supplies and Expenses | 1,100 | 1,036 | 1,100 |
| 01-05142-7000 | Travel | 700 | 554 | 900 |
| 01-05142-8200 | Equipment Repair/Maintenance Contracts | 200 | 0 | 200 |
| 01-05142-9700 | New Equipment | 2,000 | 1,833 | 0 |
| TOTAL STAFF DEVELOPMENT | | 87,800 | 67,191 | 88,150 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|---------------------------------|--|-----------------------|--------------------------|-------------------------|
| QUALITY MANAGEMENT | | | | |
| 01-05143-0100 | Quality Management Director's Salary | 19,000 | 19,648 | 38,900 |
| 01-05143-0900 | Longevity Pay | 0 | 480 | 600 |
| 01-05143-1000 | Social Security (FICA) | 2,400 | 1,478 | 3,100 |
| 01-05143-1100 | Life Insurance | 0 | 6 | 50 |
| 01-05143-1200 | Health Insurance | 3,100 | 1,893 | 5,800 |
| 01-05143-1300 | Retirement | 1,100 | 1,058 | 2,700 |
| 01-05143-1400 | Worker's Compensation | 1,300 | 1,220 | 1,100 |
| 01-05143-1500 | Unemployment Insurance | 25 | 12 | 50 |
| 01-05143-1700 | Education and Conferences | 375 | 540 | 500 |
| 01-05143-3600 | Office Supplies | 400 | 430 | 400 |
| 01-05143-3700 | Publications | 900 | 1,009 | 1,500 |
| 01-05143-7000 | Travel | 300 | 198 | 300 |
| 01-05143-9700 | New Equipment | 300 | 222 | 0 |
| TOTAL QUALITY MANAGEMENT | | 29,200 | 28,194 | 55,000 |
| PLANT OPERATIONS | | | | |
| 01-05150-0200 | Maintenance Salaries | 94,600 | 86,213 | 99,200 |
| 01-05150-1000 | Social Security (FICA) | 7,200 | 5,981 | 7,600 |
| 01-05150-1100 | Life Insurance | 50 | 46 | 50 |
| 01-05150-1200 | Health Insurance | 25,700 | 23,413 | 25,700 |
| 01-05150-1300 | Retirement | 5,300 | 5,388 | 6,800 |
| 01-05150-1400 | Worker's Compensation | 3,200 | 3,275 | 2,800 |
| 01-05150-1500 | Unemployment Insurance | 50 | 11 | 50 |
| 01-05150-1700 | Education and Conferences | 1,000 | 510 | 1,300 |
| 01-05150-2800 | Auxiliary Building Expense | 6,500 | 6,603 | 6,900 |
| 01-05150-2900 | Outside Services | 61,000 | 58,513 | 30,000 |
| 01-05150-3900 | Plant Supplies and Expenses | 5,000 | 5,745 | 6,300 |
| 01-05150-6100 | Electricity | 78,000 | 74,749 | 90,000 |
| 01-05150-6200 | Pyrofax Gas | 16,500 | 17,466 | 22,500 |
| 01-05150-6300 | Water | 4,000 | 3,584 | 4,000 |
| 01-05150-6400 | Sewer | 12,000 | 11,649 | 12,000 |
| 01-05150-6500 | Fuel | 64,300 | 64,249 | 93,100 |
| 01-05150-7000 | Travel | 1,000 | 1,070 | 1,500 |
| 01-05150-7900 | Vehicle Supplies and Expenses | 3,000 | 3,793 | 3,500 |
| 01-05150-8100 | Building Repairs | 17,700 | 15,799 | 30,000 |
| 01-05150-8200 | Equipment Repair/Maintenance Contracts | 3,000 | 3,602 | 3,300 |
| 01-05150-8400 | Snow Removal | 3,500 | 4,237 | 4,200 |
| 01-05150-9700 | New Equipment | 1,000 | 934 | 1,000 |
| 01-05150-9900 | Retiree Benefits | 9,700 | 9,487 | 10,000 |
| TOTAL PLANT OPERATIONS | | 423,300 | 406,316 | 461,800 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|--------------------------------------|--|-----------------------|--------------------------|-------------------------|
| LAUNDRY DEPARTMENT | | | | |
| 01-05160-0100 | Laundry Director's Salary | 15,600 | 15,867 | 16,800 |
| 01-05160-0200 | Laundry Aides' Salaries | 117,000 | 111,276 | 119,900 |
| 01-05160-0300 | Laundry Porters' Salaries | 34,400 | 33,967 | 36,900 |
| 01-05160-0800 | In Lieu of Health Benefit | 2,000 | 1,250 | 1,000 |
| 01-05160-0900 | Longevity Pay | 3,100 | 2,400 | 2,400 |
| 01-05160-1000 | Social Security (FICA) | 13,200 | 12,064 | 13,600 |
| 01-05160-1100 | Life Insurance | 100 | 92 | 100 |
| 01-05160-1200 | Health Insurance | 29,500 | 28,881 | 31,600 |
| 01-05160-1300 | Retirement | 9,900 | 9,280 | 11,500 |
| 01-05160-1400 | Worker's Compensation | 5,500 | 4,976 | 5,100 |
| 01-05160-1500 | Unemployment Insurance | 100 | 81 | 100 |
| 01-05160-1700 | Education and Conferences | 700 | 306 | 500 |
| 01-05160-1800 | Employee Physicals | 300 | 0 | 200 |
| 01-05160-3700 | Linens | 15,000 | 9,722 | 13,000 |
| 01-05160-3900 | Laundry Supplies and Expenses | 19,800 | 16,871 | 20,000 |
| 01-05160-7000 | Travel | 0 | 0 | 300 |
| 01-05160-8200 | Equipment Repair/Maintenance Contracts | 4,000 | 1,941 | 4,000 |
| 01-05160-9700 | New Equipment | 1,500 | 1,170 | 700 |
| 01-05160-9900 | Retiree Benefits | 700 | 493 | 900 |
| TOTAL LAUNDRY DEPARTMENT | | 272,400 | 250,637 | 278,600 |
| HOUSEKEEPING DEPARTMENT | | | | |
| 01-05170-0100 | Executive Housekeeper's Salary | 15,600 | 15,867 | 16,800 |
| 01-05170-0200 | Porter Salary | 29,200 | 28,113 | 30,300 |
| 01-05170-0300 | Housekeeping Aides' Salaries | 187,100 | 169,061 | 192,300 |
| 01-05170-0900 | Longevity Pay | 3,700 | 3,700 | 4,300 |
| 01-05170-1000 | Social Security (FICA) | 18,100 | 15,257 | 18,700 |
| 01-05170-1100 | Life Insurance | 200 | 140 | 200 |
| 01-05170-1200 | Health Insurance | 68,500 | 66,972 | 70,300 |
| 01-05170-1300 | Retirement | 14,200 | 13,397 | 16,600 |
| 01-05170-1400 | Worker's Compensation | 7,000 | 6,518 | 6,800 |
| 01-05170-1500 | Unemployment Insurance | 100 | 116 | 100 |
| 01-05170-1700 | Education and Conferences | 200 | 306 | 500 |
| 01-05170-1800 | Employee Physicals | 300 | (73) | 200 |
| 01-05170-2900 | Outside Services | 20,100 | 14,679 | 18,500 |
| 01-05170-3900 | Housekeeping Supplies and Expenses | 20,400 | 19,500 | 23,500 |
| 01-05170-7000 | Travel | 0 | 0 | 300 |
| 01-05170-8200 | Equipment Repair/Maintenance Contracts | 500 | 30 | 500 |
| 01-05170-9700 | New Equipment | 2,900 | 2,689 | 1,450 |
| 01-05170-9800 | Furnishings | 1,800 | 1,024 | 1,350 |
| 01-05170-9900 | Retiree Benefits | 1,700 | 1,485 | 2,900 |
| TOTAL HOUSEKEEPING DEPARTMENT | | 391,600 | 358,782 | 405,600 |

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|---|--|-----------------------|--------------------------|-------------------------|
| PHYSICIANS & CONSULTANTS | | | | |
| 01-05180-1700 | Physician Education and Conferences | 500 | 0 | 500 |
| 01-05180-2200 | Physician Services | 6,500 | 6,500 | 6,500 |
| 01-05180-2300 | Pharmacist Services | 2,900 | 1,821 | 2,800 |
| 01-05180-2400 | Dentist Services | 9,000 | 8,700 | 9,000 |
| 01-05180-3100 | Medical and Surgical Supplies | 77,000 | 69,971 | 75,000 |
| 01-05180-3200 | Pharmaceuticals | 0 | 0 | 5,000 |
| 01-05180-3400 | Mental Health Social Worker | 10,500 | 6,860 | 7,000 |
| 01-05180-3600 | Psychiatrist Services | 7,200 | 6,150 | 7,200 |
| TOTAL PHYSICIANS & CONSULTANTS | | 113,600 | 100,002 | 113,000 |
| ACTIVITIES DEPARTMENT | | | | |
| 01-05191-0200 | Activity Aides' Salaries | 180,300 | 174,585 | 180,000 |
| 01-05191-0800 | In Lieu of Health Benefit | 1,000 | 1,000 | 1,000 |
| 01-05191-0900 | Longevity Pay | 5,700 | 4,614 | 5,200 |
| 01-05191-1000 | Social Security (FICA) | 13,700 | 12,573 | 14,300 |
| 01-05191-1100 | Life Insurance | 100 | 101 | 150 |
| 01-05191-1200 | Health Insurance | 55,300 | 51,780 | 55,300 |
| 01-05191-1300 | Retirement | 7,900 | 7,458 | 8,350 |
| 01-05191-1400 | Worker's Compensation | 5,600 | 4,690 | 5,100 |
| 01-05191-1500 | Unemployment Insurance | 100 | 85 | 100 |
| 01-05191-1700 | Education and Conferences | 2,000 | 1,045 | 2,000 |
| 01-05191-1800 | Employee Physicals | 200 | 126 | 200 |
| 01-05191-2300 | Consultant Services | 400 | 0 | 400 |
| 01-05191-2900 | Chaplain Services | 1,100 | 810 | 1,100 |
| 01-05191-3600 | Beauty Shop Supplies | 400 | 372 | 400 |
| 01-05191-3900 | Activities Supplies and Expenses | 10,100 | 10,719 | 11,000 |
| 01-05191-4000 | Gift Shop | 0 | (54) | 0 |
| 01-05191-6700 | Advertising | 100 | 91 | 100 |
| 01-05191-7000 | Travel | 400 | 145 | 400 |
| 01-05191-8200 | Equipment Repair/Maintenance Contracts | 200 | 0 | 200 |
| 01-05191-9700 | New Equipment | 1,000 | 1,119 | 800 |
| TOTAL ACTIVITIES DEPARTMENT | | 285,600 | 271,260 | 286,100 |
| SOCIAL SERVICES | | | | |
| 01-05192-0100 | Social Services Director's Salary | 43,600 | 43,502 | 45,200 |
| 01-05192-0900 | Longevity Pay | 1,300 | 1,300 | 1,300 |
| 01-05192-1000 | Social Security (FICA) | 3,400 | 3,170 | 3,600 |
| 01-05192-1100 | Life Insurance | 50 | 31 | 50 |
| 01-05192-1200 | Health Insurance | 12,800 | 10,284 | 9,500 |
| 01-05192-1300 | Retirement | 3,000 | 2,862 | 3,200 |
| 01-05192-1400 | Worker's Compensation | 1,500 | 1,201 | 1,400 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|---|--|-----------------------|--------------------------|-------------------------|
| 01-05192-1500 | Unemployment Insurance | 50 | 5 | 50 |
| 01-05192-1700 | Education and Conferences | 500 | 530 | 500 |
| 01-05192-3900 | Social Services Supplies and Expenses | 200 | 146 | 200 |
| 01-05192-7000 | Travel | 600 | 426 | 400 |
| TOTAL SOCIAL SERVICES | | 67,000 | 63,456 | 65,400 |
| PHYSICAL THERAPY | | | | |
| 01-05193-0100 | Restorative Aides' Salaries | 58,900 | 54,228 | 61,000 |
| 01-05193-0800 | In Lieu of Health Benefit | 1,000 | 1,000 | 1,000 |
| 01-05193-0900 | Longevity Pay | 2,100 | 2,200 | 2,200 |
| 01-05193-1000 | Social Security (FICA) | 4,800 | 4,122 | 5,000 |
| 01-05193-1100 | Life Insurance | 50 | 31 | 50 |
| 01-05193-1200 | Health Insurance | 9,500 | 9,030 | 9,500 |
| 01-05193-1300 | Retirement | 3,900 | 3,663 | 4,400 |
| 01-05193-1400 | Worker's Compensation | 2,500 | 1,604 | 1,900 |
| 01-05193-1500 | Unemployment Insurance | 50 | 18 | 50 |
| 01-05193-1700 | Education and Conferences | 300 | 0 | 300 |
| 01-05193-2300 | Consultant Services | 9,000 | 0 | 5,000 |
| 01-05193-3900 | Physical Therapy Supplies and Expenses | 1,200 | 818 | 1,200 |
| 01-05193-7000 | Travel | 200 | 0 | 200 |
| 01-05193-9700 | Physical Therapy Equipment | 1,900 | 557 | 1,400 |
| TOTAL PHYSICAL THERAPY | | 95,400 | 77,271 | 93,200 |
| OCCUPATIONAL & SPEECH THERAPY | | | | |
| 01-05194-2300 | Consultant Services | 5,000 | 0 | 3,000 |
| 01-05194-3900 | OT Supplies and Expenses | 1,800 | 802 | 1,500 |
| 01-05194-4000 | Speech Supplies and Expenses | 0 | 0 | 500 |
| 01-05194-9700 | New Equipment | 0 | 0 | 200 |
| TOTAL OCCUPATIONAL & SPEECH THER | | 6,800 | 802 | 5,200 |
| TOTAL WS NURSING HOSPITAL | | 7,299,500 | 6,705,328 | 7,501,300 |
| NURSING HOSPITAL SPECIALS | | | | |
| 01-09256-9707 | New Car | 15,000 | 15,000 | 0 |
| 01-09256-9726 | Electric Beds | 16,000 | 15,970 | 16,000 |
| 01-09256-9727 | Computer Server | 0 | 0 | 7,300 |
| 01-09256-9728 | Reservoir Road Improvements | 0 | 0 | 2,000 |
| 01-09256-9729 | New 95 Lb Washer | 0 | 0 | 16,500 |
| TOTAL WSNH SPECIALS | | 31,000 | 30,970 | 41,800 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|----------------------------|--|-----------------------|--------------------------|-------------------------|
| BERLIN NURSING HOME | | | | |
| ADMINISTRATION | | | | |
| 02-05600-0100 | Administrator's Salary | 78,000 | 77,381 | 80,800 |
| 02-05600-0200 | Office Manager's Salary | 35,100 | 34,989 | 36,800 |
| 02-05600-0300 | Office Staff Salaries | 79,100 | 76,982 | 83,100 |
| 02-05600-0400 | Computer Systems Administrator | 8,500 | 8,370 | 8,700 |
| 02-05600-0900 | Longevity Pay | 3,100 | 3,104 | 3,300 |
| 02-05600-1000 | Social Security (FICA) | 15,600 | 14,676 | 16,500 |
| 02-05600-1100 | Life Insurance | 200 | 162 | 200 |
| 02-05600-1200 | Health Insurance | 40,800 | 34,434 | 40,300 |
| 02-05600-1300 | Retirement | 12,200 | 11,395 | 12,900 |
| 02-05600-1400 | Worker's Compensation | 2,700 | 2,385 | 2,900 |
| 02-05600-1500 | Unemployment Insurance | 200 | 48 | 200 |
| 02-05600-1700 | Education and Conferences | 3,500 | 340 | 3,000 |
| 02-05600-1900 | Employee Recognition | 2,500 | 2,120 | 3,000 |
| 02-05600-2000 | Legal Services | 3,500 | 857 | 3,500 |
| 02-05600-2100 | Audit Services | 8,700 | 8,213 | 8,700 |
| 02-05600-2300 | Consultant Services | 2,000 | 0 | 2,000 |
| 02-05600-3500 | Dues and Licenses | 3,000 | 2,973 | 3,000 |
| 02-05600-3600 | Office Supplies | 10,000 | 10,461 | 11,000 |
| 02-05600-3700 | Subscriptions and Periodicals | 1,200 | 1,221 | 1,400 |
| 02-05600-3800 | Postage | 4,000 | 3,039 | 4,000 |
| 02-05600-3900 | Administration Supplies and Expenses | 2,500 | 1,082 | 2,500 |
| 02-05600-6700 | Advertising | 400 | 71 | 400 |
| 02-05600-6800 | Telephone | 12,000 | 11,726 | 13,000 |
| 02-05600-7000 | Travel | 5,500 | 3,574 | 5,800 |
| 02-05600-8200 | Equipment Repair/Maintenance Contracts | 11,000 | 10,959 | 12,000 |
| 02-05600-9300 | Property Liability Insurance | 24,600 | 23,517 | 24,900 |
| 02-05600-9700 | New Equipment | 3,000 | 2,297 | -4,100 |
| 02-05600-9900 | Retiree Benefits | 11,200 | 6,735 | 6,200 |
| | TOTAL ADMINISTRATION | 384,100 | 353,109 | 394,200 |
| PROPERTY EXPENSE | | | | |
| 02-05610-9200 | Interest on Long-Term Notes | 3,100 | 2,605 | 0 |
| | TOTAL PROPERTY EXPENSE | 3,100 | 2,605 | 0 |
| ASSESSMENTS | | | | |
| 02-05620-3700 | Provider Assessment | 371,500 | 357,986 | 366,500 |
| | TOTAL ASSESSMENTS | 371,500 | 357,986 | 366,500 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|---------------------------------|--|-----------------------|--------------------------|-------------------------|
| DIETARY DEPARTMENT | | | | |
| 02-05630-0100 | Dietary Supervisor's Salary | 51,700 | 51,614 | 53,600 |
| 02-05630-0200 | Cooks' Salaries | 119,900 | 118,882 | 124,200 |
| 02-05630-0300 | Dietary Aides' Salaries | 253,400 | 248,426 | 251,600 |
| 02-05630-0400 | Assistant Dietary Supervisor's Salary | 34,500 | 33,159 | 35,300 |
| 02-05630-0900 | Longevity Pay | 12,200 | 11,397 | 13,100 |
| 02-05630-1000 | Social Security (FICA) | 35,200 | 32,167 | 36,600 |
| 02-05630-1100 | Life Insurance | 300 | 218 | 300 |
| 02-05630-1200 | Health Insurance | 126,300 | 118,711 | 128,100 |
| 02-05630-1300 | Retirement | 24,900 | 20,348 | 24,900 |
| 02-05630-1400 | Worker's Compensation | 14,100 | 12,621 | 14,700 |
| 02-05630-1500 | Unemployment Insurance | 200 | 243 | 300 |
| 02-05630-1700 | Education and Conferences | 1,100 | 610 | 1,100 |
| 02-05630-1800 | Employee Physicals | 300 | 79 | 300 |
| 02-05630-2300 | Consultant Services | 19,200 | 18,553 | 19,200 |
| 02-05630-3800 | Dishes and Glassware | 2,500 | 1,982 | 2,500 |
| 02-05630-3900 | Dietary Supplies and Expenses | 28,700 | 27,606 | 30,000 |
| 02-05630-5000 | Food | 202,000 | 201,814 | 220,000 |
| 02-05630-6200 | Cooking Gas | 4,500 | 3,423 | 7,300 |
| 02-05630-7000 | Travel | 800 | 321 | 800 |
| 02-05630-8200 | Equipment Repair/Maintenance Contracts | 5,000 | 2,645 | 5,000 |
| 02-05630-9700 | New Equipment | 3,200 | 3,127 | 3,200 |
| 02-05630-9900 | Retiree Benefits | 1,600 | 1,560 | 1,600 |
| TOTAL DIETARY DEPARTMENT | | 941,600 | 909,506 | 973,700 |
| NURSING DEPARTMENT | | | | |
| 02-05640-0100 | Director of Nursing Salary | 67,000 | 66,572 | 69,400 |
| 02-05640-0200 | Registered Nurses' Salaries | 816,800 | 815,848 | 1,013,800 |
| 02-05640-0300 | Licensed Practical Nurses' Salaries | 332,600 | 320,076 | 223,900 |
| 02-05640-0400 | Nursing Assistants' Salaries | 1,541,300 | 1,533,164 | 1,604,700 |
| 02-05640-0800 | In Lieu of Health Benefit | 5,600 | 3,588 | 2,600 |
| 02-05640-0900 | Longevity Pay | 38,200 | 38,735 | 42,900 |
| 02-05640-1000 | Social Security (FICA) | 215,200 | 200,100 | 226,300 |
| 02-05640-1100 | Life Insurance | 1,300 | 1,174 | 1,300 |
| 02-05640-1200 | Health Insurance | 631,200 | 574,183 | 654,100 |
| 02-05640-1300 | Retirement | 46,000 | 44,489 | 49,700 |
| 02-05640-1400 | Worker's Compensation | 85,500 | 67,306 | 82,500 |
| 02-05640-1500 | Unemployment Insurance | 1,100 | 1,465 | 1,600 |
| 02-05640-1700 | Education and Conferences | 20,500 | 10,499 | 21,000 |
| 02-05640-1800 | Employee Physicals | 2,900 | 1,163 | 2,500 |
| 02-05640-2300 | Contract Nurses: LPN | 56,000 | 49,277 | 100 |
| 02-05640-3100 | Medical and Surgical Supplies | 97,000 | 97,328 | 95,000 |
| 02-05640-3200 | Pharmaceuticals | 0 | 0 | 5,000 |
| 02-05640-3900 | Nursing Supplies and Expenses | 7,200 | 7,141 | 7,900 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|--------------------------------------|---|-----------------------|--------------------------|-------------------------|
| 02-05640-7000 | Travel | 1,600 | 1,200 | 1,600 |
| 02-05640-8200 | Equipment Repair/Maintenance Contracts | 8,600 | 8,536 | 7,900 |
| 02-05640-8800 | Equipment Rental | 700 | 1,046 | 1,000 |
| 02-05640-9700 | New Equipment | 40,400 | 39,843 | 13,850 |
| 02-05640-9900 | Retiree Benefits | 16,400 | 16,303 | 16,700 |
| TOTAL NURSING DEPARTMENT | | 4,033,100 | 3,899,036 | 4,145,350 |
| HEALTH INFORMATION MANAGEMENT | | | | |
| 02-05641-0100 | Health Information Management Director | 31,900 | 30,551 | 33,100 |
| 02-05641-0200 | Health Information Clerks | 60,700 | 55,814 | 63,300 |
| 02-05641-0900 | Longevity Pay | 2,300 | 2,263 | 2,500 |
| 02-05641-1000 | Social Security (FICA) | 7,300 | 5,840 | 7,600 |
| 02-05641-1100 | Life Insurance | 100 | 62 | 100 |
| 02-05641-1200 | Health Insurance | 38,600 | 36,570 | 38,400 |
| 02-05641-1300 | Retirement | 2,300 | 1,994 | 2,300 |
| 02-05641-1400 | Worker's Compensation | 300 | 194 | 200 |
| 02-05641-1500 | Unemployment Insurance | 100 | 43 | 100 |
| 02-05641-1700 | Education and Conferences | 1,000 | 180 | 500 |
| 02-05641-1800 | Employee Physicals | 100 | 11 | 100 |
| 02-05641-3600 | Office Supplies | 3,500 | 3,345 | 4,000 |
| 02-05641-7000 | Travel | 200 | 0 | 200 |
| 02-05641-8100 | Record Reproduction | 3,200 | 3,133 | 3,500 |
| 02-05641-8200 | Equipment Repair/Maintenance Contracts | 800 | 806 | 1,000 |
| 02-05641-9700 | New Equipment | 1,500 | 1,366 | 500 |
| TOTAL HEALTH INFORMATION MGMT | | 153,900 | 142,171 | 157,400 |
| STAFF DEVELOPMENT | | | | |
| 02-05642-0100 | Staff Development Director's Salary | 29,000 | 29,120 | 30,000 |
| 02-05642-0900 | Longevity Pay | 600 | 628 | 650 |
| 02-05642-1000 | Social Security (FICA) | 2,300 | 2,285 | 2,400 |
| 02-05642-1100 | Life Insurance | 50 | 31 | 50 |
| 02-05642-1200 | Health Insurance | 4,700 | 4,485 | 4,600 |
| 02-05642-1300 | Retirement | 750 | 696 | 750 |
| 02-05642-1400 | Worker's Compensation | 1,000 | 795 | 1,000 |
| 02-05642-1500 | Unemployment Insurance | 100 | 3 | 100 |
| 02-05642-1700 | In House Education | 950 | 577 | 900 |
| 02-05642-2300 | Consultant Services | 1,500 | 80 | 1,500 |
| 02-05642-3800 | Infection Control Expense | 750 | 431 | 750 |
| 02-05642-3900 | Staff Development Supplies and Expenses | 1,000 | 988 | 1,000 |
| 02-05642-7000 | Travel | 300 | 155 | 300 |
| 02-05642-8200 | Equipment Repair/Maintenance Contracts | 200 | 0 | 200 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|---------------------------------|--|-----------------------|--------------------------|-------------------------|
| 02-05642-9700 | New Equipment | 300 | 346 | 1,600 |
| TOTAL STAFF DEVELOPMENT | | 43,500 | 40,622 | 45,800 |
| QUALITY MANAGEMENT | | | | |
| 02-05643-0100 | Quality Management Director's Salary | 31,200 | 31,088 | 32,200 |
| 02-05643-0900 | Longevity Pay | 700 | 666 | 650 |
| 02-05643-1000 | Social Security (FICA) | 2,500 | 2,386 | 2,600 |
| 02-05643-1200 | Health Insurance | 3,500 | 3,070 | 3,400 |
| 02-05643-1400 | Worker's Compensation | 1,000 | 860 | 1,000 |
| 02-05643-1500 | Unemployment Insurance | 100 | 4 | 50 |
| 02-05643-1700 | Education and Conferences | 500 | 455 | 500 |
| 02-05643-2300 | Consultant Services | 500 | 0 | 500 |
| 02-05643-3900 | Quality Mgmt Supplies and Expenses | 400 | 329 | 400 |
| 02-05643-7000 | Travel | 200 | 227 | 300 |
| TOTAL QUALITY MANAGEMENT | | 40,600 | 39,084 | 41,600 |
| PLANT OPERATIONS | | | | |
| 02-05650-0100 | Plant Manager's Salary | 38,000 | 37,679 | 39,300 |
| 02-05650-0200 | Maintenance Salaries | 35,000 | 34,144 | 41,000 |
| 02-05650-0800 | In Lieu of Health Benefit | 1,000 | 1,000 | 500 |
| 02-05650-0900 | Longevity Pay | 1,800 | 1,800 | 2,000 |
| 02-05650-1000 | Social Security (FICA) | 5,900 | 5,395 | 6,400 |
| 02-05650-1100 | Life Insurance | 100 | 47 | 50 |
| 02-05650-1200 | Health Insurance | 12,800 | 12,190 | 19,200 |
| 02-05650-1300 | Retirement | 5,000 | 4,713 | 5,200 |
| 02-05650-1400 | Worker's Compensation | 2,400 | 2,046 | 2,500 |
| 02-05650-1500 | Unemployment Insurance | 100 | 9 | 50 |
| 02-05650-1700 | Education and Conferences | 100 | 60 | 100 |
| 02-05650-1800 | Employee Physicals | 100 | 14 | 100 |
| 02-05650-2800 | Biohazardous Waste Disposal | 1,000 | 238 | 1,000 |
| 02-05650-2900 | Outside Services | 15,900 | 14,169 | 19,100 |
| 02-05650-3900 | Plant Supplies and Expenses | 9,500 | 10,280 | 10,000 |
| 02-05650-6100 | Electricity | 74,700 | 72,177 | 82,500 |
| 02-05650-6300 | Water | 37,000 | 32,905 | 35,000 |
| 02-05650-6400 | Sewer | 32,000 | 26,694 | 32,000 |
| 02-05650-6500 | Fuel | 56,700 | 56,650 | 90,000 |
| 02-05650-7000 | Travel | 200 | 85 | 200 |
| 02-05650-7900 | Vehicle Supplies and Expenses | 3,800 | 3,541 | 5,000 |
| 02-05650-8100 | Building Repairs | 10,300 | 9,483 | 13,000 |
| 02-05650-8200 | Equipment Repair/Maintenance Contracts | 16,800 | 11,689 | 16,800 |
| 02-05650-8400 | Snow Removal | 9,900 | 9,985 | 8,000 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|---------------------------------|--|-----------------------|--------------------------|-------------------------|
| 02-05650-9700 | New Equipment | 2,000 | 1,412 | 4,700 |
| TOTAL PLANT OPERATIONS | | 372,100 | 348,405 | 433,700 |
| LAUNDRY DEPARTMENT | | | | |
| 02-05660-0100 | Laundry Supervisor's Salary | 18,700 | 18,377 | 19,300 |
| 02-05660-0200 | Laundry Aides' Salaries | 156,200 | 146,579 | 160,200 |
| 02-05660-0800 | In Lieu of Health Benefit | 800 | 800 | 800 |
| 02-05660-0900 | Longevity Pay | 4,200 | 4,220 | 4,400 |
| 02-05660-1000 | Social Security (FICA) | 13,800 | 12,616 | 14,100 |
| 02-05660-1100 | Life Insurance | 100 | 79 | 100 |
| 02-05660-1200 | Health Insurance | 25,400 | 23,779 | 25,000 |
| 02-05660-1300 | Retirement | 2,800 | 2,543 | 2,900 |
| 02-05660-1400 | Worker's Compensation | 5,200 | 4,817 | 5,400 |
| 02-05660-1500 | Unemployment Insurance | 200 | 135 | 200 |
| 02-05660-1700 | Education and Conferences | 200 | 0 | 200 |
| 02-05660-1800 | Employee Physicals | 350 | 22 | 350 |
| 02-05660-3700 | Linens | 20,000 | 15,241 | 20,800 |
| 02-05660-3900 | Laundry Supplies and Expenses | 16,500 | 15,941 | 17,400 |
| 02-05660-6200 | Gas for Dryers | 14,000 | 13,926 | 18,000 |
| 02-05660-7000 | Travel | 150 | 0 | 150 |
| 02-05660-8200 | Equipment Repair/Maintenance Contracts | 2,000 | 1,922 | 2,000 |
| 02-05660-9700 | New Equipment | 600 | 547 | 1,100 |
| TOTAL LAUNDRY DEPARTMENT | | 281,200 | 261,543 | 292,400 |
| HOUSEKEEPING DEPARTMENT | | | | |
| 02-05670-0100 | Executive Housekeeper's Salary | 18,700 | 18,377 | 19,300 |
| 02-05670-0200 | Porter Salaries | 158,700 | 158,466 | 162,900 |
| 02-05670-0300 | Housekeeping Aides' Salaries | 149,000 | 146,196 | 158,200 |
| 02-05670-0800 | In Lieu of Health Benefit | 1,000 | 1,000 | 1,000 |
| 02-05670-0900 | Longevity Pay | 8,100 | 8,281 | 8,550 |
| 02-05670-1000 | Social Security (FICA) | 25,700 | 23,921 | 26,800 |
| 02-05670-1100 | Life Insurance | 200 | 140 | 200 |
| 02-05670-1200 | Health Insurance | 69,500 | 68,376 | 69,400 |
| 02-05670-1300 | Retirement | 10,900 | 10,525 | 11,300 |
| 02-05670-1400 | Worker's Compensation | 10,600 | 8,932 | 10,800 |
| 02-05670-1500 | Unemployment Insurance | 300 | 224 | 300 |
| 02-05670-1700 | Education and Conferences | 350 | 0 | 350 |
| 02-05670-1800 | Employee Physicals | 300 | 67 | 300 |
| 02-05670-3900 | Housekeeping Supplies and Expenses | 27,000 | 26,515 | 31,500 |
| 02-05670-7000 | Travel | 150 | 198 | 150 |
| 02-05670-8200 | Equipment Repair/Maintenance Contracts | 400 | 40 | 400 |
| 02-05670-9700 | New Equipment | 1,400 | 1,165 | 650 |
| 02-05670-9800 | Furnishings | 6,800 | 6,201 | 6,800 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|---|--|-----------------------|--------------------------|-------------------------|
| 02-05670-9900 | Retiree Benefits | 7,900 | 6,748 | 6,400 |
| TOTAL HOUSEKEEPING DEPARTMENT | | 497,000 | 485,371 | 515,300 |
| PHYSICIANS & CONSULTANTS | | | | |
| 02-05680-2200 | Physician Services | 200 | 0 | 200 |
| 02-05680-2300 | Pharmacy Consultant | 2,500 | 2,200 | 2,500 |
| 02-05680-2400 | Medical Director | 7,700 | 7,700 | 9,000 |
| 02-05680-2500 | Dentist Services | 10,100 | 9,600 | 10,500 |
| 02-05680-2600 | Mental Health Services for Residents | 5,900 | 5,765 | 7,200 |
| 02-05680-2700 | Mental Health Consultant | 600 | 553 | 1,500 |
| TOTAL PHYSICIANS & CONSULTANTS | | 27,000 | 25,817 | 30,900 |
| ACTIVITIES DEPARTMENT | | | | |
| 02-05691-0100 | Activity Director's Salary | 40,700 | 39,776 | 42,100 |
| 02-05691-0200 | Activity Aides' Salaries | 138,900 | 130,149 | 143,200 |
| 02-05691-0800 | In Lieu of Health Benefit | 1,000 | 1,000 | 1,000 |
| 02-05691-0900 | Longevity Pay | 4,800 | 4,585 | 5,100 |
| 02-05691-1000 | Social Security (FICA) | 14,300 | 12,580 | 14,700 |
| 02-05691-1100 | Life Insurance | 100 | 94 | 100 |
| 02-05691-1200 | Health Insurance | 37,100 | 35,367 | 37,100 |
| 02-05691-1300 | Retirement | 12,300 | 9,726 | 11,400 |
| 02-05691-1400 | Worker's Compensation | 5,700 | 4,815 | 5,900 |
| 02-05691-1500 | Unemployment Insurance | 200 | 71 | 200 |
| 02-05691-1700 | Education and Conferences | 750 | 475 | 1,600 |
| 02-05691-1800 | Employee Physicals | 250 | 99 | 250 |
| 02-05691-2300 | Consultant Services | 300 | 0 | 300 |
| 02-05691-2900 | Chaplain Services | 1,000 | 1,000 | 1,000 |
| 02-05691-3900 | Activities Supplies and Expenses | 7,900 | 7,280 | 8,200 |
| 02-05691-7000 | Travel | 400 | 415 | 700 |
| 02-05691-8200 | Equipment Repair/Maintenance Contracts | 500 | 455 | 750 |
| 02-05691-9700 | New Equipment | 700 | 511 | 1,400 |
| 02-05691-9900 | Retiree Benefits | 4,400 | 4,252 | 4,500 |
| TOTAL ACTIVITIES DEPARTMENT | | 271,300 | 252,650 | 279,500 |
| SOCIAL SERVICES | | | | |
| 02-05692-0100 | Social Services Director's Salary | 39,500 | 39,320 | 41,500 |
| 02-05692-0800 | In Lieu of Health Benefit | 1,000 | 1,000 | 1,000 |
| 02-05692-0900 | Longevity | 0 | 0 | 400 |
| 02-05692-1000 | Social Security (FICA) | 3,100 | 3,085 | 3,300 |
| 02-05692-1100 | Life Insurance | 50 | 31 | 50 |
| 02-05692-1300 | Retirement | 2,800 | 2,563 | 2,950 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|-----------------------------------|--|-----------------------|--------------------------|-------------------------|
| 02-05692-1400 | Worker's Compensation | 1,300 | 1,069 | 1,350 |
| 02-05692-1500 | Unemployment Insurance | 50 | 5 | 50 |
| 02-05692-1700 | Education and Conferences | 600 | 25 | 600 |
| 02-05692-1800 | Employee Physicals | 100 | 4 | 100 |
| 02-05692-3900 | Social Services Supplies and Expenses | 900 | 520 | 1,000 |
| 02-05692-7000 | Travel | 200 | 47 | 300 |
| TOTAL SOCIAL SERVICES | | 49,600 | 47,667 | 52,600 |
| PHYSICAL THERAPY | | | | |
| 02-05693-0100 | Restorative Aides' Salaries | 62,200 | 61,834 | 64,300 |
| 02-05693-0200 | Restorative Nurse | 33,200 | 30,514 | 30,350 |
| 02-05693-0800 | In Lieu of Health Benefit | 1,000 | 1,000 | 1,000 |
| 02-05693-0900 | Longevity Pay | 2,300 | 3,112 | 3,100 |
| 02-05693-1000 | Social Security (FICA) | 7,600 | 6,885 | 7,600 |
| 02-05693-1100 | Life Insurance | 50 | 31 | 50 |
| 02-05693-1200 | Health Insurance | 16,300 | 16,182 | 22,400 |
| 02-05693-1300 | Retirement | 4,100 | 3,650 | 4,300 |
| 02-05693-1400 | Worker's Compensation | 3,100 | 2,298 | 3,100 |
| 02-05693-1500 | Unemployment Insurance | 100 | 22 | 100 |
| 02-05693-2300 | Physical Therapy Consultant | 4,000 | 211 | 3,000 |
| 02-05693-3900 | Physical Therapy Supplies and Expenses | 900 | 399 | 1,000 |
| 02-05693-8200 | Equipment Repair/Maintenance Contracts | 200 | 0 | 200 |
| 02-05693-9700 | New Equipment | 250 | 167 | 400 |
| TOTAL PHYSICAL THERAPY | | 135,300 | 126,305 | 140,900 |
| OCCUPATIONAL THERAPY | | | | |
| 02-05694-2300 | Consultant Services | 2,000 | 0 | 2,000 |
| 02-05694-3900 | OT Supplies and Expenses | 900 | 705 | 1,300 |
| 02-05694-8200 | Equipment Repair/Maintenance Contracts | 100 | 0 | 100 |
| TOTAL OCCUPATIONAL THERAPY | | 3,000 | 705 | 3,400 |
| SPEECH CONSULTANT | | | | |
| 02-05698-2300 | Speech Contracted Services | 1,000 | 0 | 1,000 |
| TOTAL SPEECH CONSULTANT | | 1,000 | 0 | 1,000 |
| TOTAL BERLIN NURSING HOME | | 7,608,900 | 7,292,583 | 7,874,250 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|------------------------------|--|-----------------------|--------------------------|-------------------------|
| NURSING HOME SPECIALS | | | | |
| 02-09258-9714 | Electric Beds | 16,000 | 15,656 | 16,000 |
| 02-09258-9719 | Draperies Third Floor Hallway & Dining Rooms | 0 | 0 | 4,000 |
| TOTAL CCNH SPECIALS | | 16,000 | 15,656 | 20,000 |

COUNTY

COUNTY ADMINISTRATION

| | | | | |
|------------------------------------|-----------------------------------|---------------|---------------|---------------|
| 03-04100-0100 | Commissioners' Salaries | 18,450 | 18,450 | 18,450 |
| 03-04100-0200 | Employees' Salaries | 32,500 | 32,604 | 33,800 |
| 03-04100-0900 | Longevity Pay | 300 | 300 | 350 |
| 03-04100-1000 | Social Security (FICA) | 3,900 | 3,634 | 4,100 |
| 03-04100-1100 | Life Insurance | 50 | 24 | 50 |
| 03-04100-1200 | Health Insurance | 7,200 | 7,156 | 7,200 |
| 03-04100-1300 | Retirement | 2,200 | 2,096 | 2,400 |
| 03-04100-1400 | Worker's Compensation | 150 | 97 | 150 |
| 03-04100-2000 | Outside Legal Service | 7,500 | 1,927 | 4,000 |
| 03-04100-3600 | Office Supplies | 700 | 231 | 700 |
| 03-04100-6700 | Advertising | 250 | 195 | 200 |
| 03-04100-7000 | Employees' Travel and Expense | 2,200 | 1,876 | 2,500 |
| 03-04100-7100 | Commissioners' Travel and Expense | 15,000 | 15,218 | 15,000 |
| 03-04100-9300 | Property Liability Insurance | 200 | 173 | 200 |
| TOTAL COUNTY ADMINISTRATION | | 90,600 | 83,982 | 89,100 |

COUNTY TREASURER

| | | | | |
|-------------------------------|---------------------------------|--------------|--------------|--------------|
| 03-04101-0100 | Treasurer's Salary | 3,000 | 3,000 | 3,000 |
| 03-04101-0200 | Deputy Treasurer's Salary | 300 | 0 | 300 |
| 03-04101-1000 | Social Security (FICA) | 240 | 230 | 240 |
| 03-04101-1400 | Worker's Compensation | 10 | 4 | 10 |
| 03-04101-2000 | Bond Counsel | 5,400 | 2,586 | 5,700 |
| 03-04101-3900 | Treasurer Supplies and Expenses | 400 | 74 | 300 |
| 03-04101-9400 | Fidelity Bonds | 50 | 4 | 50 |
| TOTAL COUNTY TREASURER | | 9,400 | 5,897 | 9,600 |

COUNTY AUDITORS

| | | | | |
|------------------------------|----------------|--------------|--------------|--------------|
| 03-04102-2100 | Audit Services | 9,600 | 8,890 | 9,600 |
| TOTAL COUNTY AUDITORS | | 9,600 | 8,890 | 9,600 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|--|--|-----------------------|--------------------------|-------------------------|
| COUNTY REPORT | | | | |
| 03-04103-6700 | Printing Expense | 3,200 | 3,007 | 3,200 |
| TOTAL COUNTY REPORT | | 3,200 | 3,007 | 3,200 |
| COUNTY ATTORNEY | | | | |
| 03-04110-0100 | Attorney's Salary | 58,800 | 58,800 | 58,800 |
| 03-04110-0200 | Assistant Attorney Salary | 46,900 | 46,900 | 48,600 |
| 03-04110-0300 | Secretarial Salary | 28,500 | 28,397 | 30,100 |
| 03-04110-0800 | In Lieu of Health Benefit | 1,000 | 1,000 | 1,000 |
| 03-04110-1000 | Social Security (FICA) | 10,400 | 9,898 | 10,600 |
| 03-04110-1100 | Life Insurance | 50 | 16 | 50 |
| 03-04110-1200 | Health Insurance | 14,900 | 14,147 | 14,900 |
| 03-04110-1300 | Retirement | 4,900 | 4,849 | 5,500 |
| 03-04110-1400 | Worker's Compensation | 700 | 508 | 600 |
| 03-04110-1500 | Unemployment Insurance | 50 | 12 | 50 |
| 03-04110-1700 | Education and Conferences | 1,500 | 235 | 1,500 |
| 03-04110-2300 | Contracted Services | 2,000 | 629 | 2,500 |
| 03-04110-3600 | Office Supplies | 2,500 | 2,264 | 2,500 |
| 03-04110-3700 | Dues and Subscriptions | 1,500 | 1,250 | 1,500 |
| 03-04110-3800 | Postage | 1,000 | 555 | 1,000 |
| 03-04110-3900 | Attorney Supplies and Expenses | 2,500 | 811 | 2,500 |
| 03-04110-6800 | Communications | 6,600 | 4,139 | 7,500 |
| 03-04110-7000 | Travel | 2,400 | 2,900 | 2,000 |
| 03-04110-8200 | Equipment Repair/Maintenance Contracts | 2,000 | 810 | 1,000 |
| 03-04110-8800 | Office Rent | 7,400 | 7,313 | 7,400 |
| 03-04110-9300 | Property Liability Insurance | 200 | 157 | 200 |
| 03-04110-9700 | New Equipment | 3,400 | 3,398 | 0 |
| 03-04110-9800 | Law Library | 2,000 | 1,640 | 2,000 |
| TOTAL COUNTY ATTORNEY | | 201,200 | 190,624 | 201,800 |
| VICTIM/WITNESS ADVOCACY PROGRAM | | | | |
| 03-04111-0100 | Program Coordinator's Salary | 37,400 | 25,823 | 38,100 |
| 03-04111-1000 | Social Security (FICA) | 2,900 | 1,921 | 3,000 |
| 03-04111-1100 | Life Insurance | 25 | 10 | 25 |
| 03-04111-1200 | Health Insurance | 12,900 | 5,405 | 5,400 |
| 03-04111-1300 | Retirement | 2,500 | 1,548 | 2,600 |
| 03-04111-1400 | Worker's Compensation | 200 | 156 | 200 |
| 03-04111-1500 | Unemployment Insurance | 25 | 30 | 25 |
| 03-04111-1700 | Education and Conferences | 700 | 235 | 1,000 |
| 03-04111-3600 | Office Supplies | 700 | 693 | 800 |
| 03-04111-3700 | Dues/Licenses/Subscriptions | 50 | 0 | 50 |
| 03-04111-3800 | Postage | 650 | 508 | 700 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|------------------|------------------------------|-------------------------------|----------------------------------|---------------------------------|
| 03-04111-6800 | Communications | 2,500 | 1,556 | 2,500 |
| 03-04111-7000 | Travel | 2,200 | 1,469 | 2,800 |
| 03-04111-8200 | Equipment Rental and Repair | 400 | 0 | 400 |
| 03-04111-8800 | Office Rent | 3,400 | 3,348 | 3,400 |
| 03-04111-9300 | Property Liability Insurance | 100 | 40 | 100 |
| 03-04111-9700 | New Equipment | 850 | 1,115 | 400 |

TOTAL VICTIM/WITNESS ADVOCACY 67,500 43,858 61,500

REGISTER OF DEEDS

| | | | | |
|---------------|---------------------------------|--------|--------|--------|
| 03-04120-0100 | Register's Salary | 31,650 | 31,650 | 31,650 |
| 03-04120-0200 | Clerks' Salaries | 62,400 | 55,009 | 65,300 |
| 03-04120-0300 | Deputy Register's Salary | 28,500 | 28,439 | 29,500 |
| 03-04120-0800 | In Lieu of Health Benefit | 3,000 | 3,000 | 3,000 |
| 03-04120-0900 | Longevity Pay | 1,800 | 1,783 | 1,900 |
| 03-04120-1000 | Social Security (FICA) | 9,700 | 9,171 | 10,100 |
| 03-04120-1100 | Life Insurance | 50 | 47 | 50 |
| 03-04120-1200 | Health Insurance | 4,800 | 0 | 4,800 |
| 03-04120-1300 | Retirement | 7,600 | 7,288 | 8,900 |
| 03-04120-1400 | Worker's Compensation | 350 | 217 | 300 |
| 03-04120-1500 | Unemployment Insurance | 50 | 35 | 50 |
| 03-04120-1700 | Education and Conferences | 1,000 | 680 | 1,000 |
| 03-04120-3500 | Record Books | 300 | 180 | 300 |
| 03-04120-3600 | Office Supplies and Expenses | 3,300 | 3,211 | 3,300 |
| 03-04120-3700 | Printing Expense | 300 | 263 | 300 |
| 03-04120-3800 | Postage | 3,400 | 3,400 | 3,400 |
| 03-04120-6800 | Communications | 2,000 | 1,733 | 2,000 |
| 03-04120-6900 | Internet On-Line Service | 3,000 | 3,000 | 5,400 |
| 03-04120-7000 | Travel | 2,500 | 1,635 | 2,500 |
| 03-04120-8200 | Book Repair and Reproduction | 15,000 | 15,000 | 15,000 |
| 03-04120-8700 | Rent | 15,500 | 15,392 | 15,500 |
| 03-04120-8800 | Equipment Maintenance and Lease | 33,100 | 29,767 | 33,100 |
| 03-04120-9300 | Property Liability Insurance | 200 | 161 | 200 |
| 03-04120-9600 | Optical Disk Conversion | 0 | 0 | 2,200 |
| 03-04120-9700 | New Equipment | 0 | 0 | 5,600 |
| 03-04120-9800 | Index Processing | 21,900 | 18,597 | 21,900 |

TOTAL REGISTER OF DEEDS 251,400 229,657 267,250

REGISTER OF DEEDS SPECIALS

| | | | | |
|---------------|-------------------------|-------|-------|---|
| 03-04121-9701 | Optical Disk Conversion | 3,200 | 1,022 | 0 |
|---------------|-------------------------|-------|-------|---|

TOTAL REGISTER OF DEEDS SPECIALS 3,200 1,022 0

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|-----------------------------------|--|-----------------------|--------------------------|-------------------------|
| SHERIFF'S DEPARTMENT | | | | |
| 03-04140-0100 | Sheriff's Salary | 32,500 | 32,731 | 37,000 |
| 03-04140-0200 | Clerk's Salary | 26,100 | 26,221 | 28,100 |
| 03-04140-0300 | Deputy Special Details | 15,000 | 14,242 | 15,000 |
| 03-04140-0301 | Special Detail Salary: Dillon | 0 | 0 | 12,000 |
| 03-04140-0400 | Deputy Transportation Salaries | 9,500 | 7,963 | 25,000 |
| 03-04140-0401 | Deputy Full Time | 106,100 | 105,626 | 113,900 |
| 03-04140-0402 | Deputy Overtime | 5,000 | 4,623 | 5,000 |
| 03-04140-0500 | Deputy Training Salaries | 2,000 | 1,128 | 2,500 |
| 03-04140-0600 | Deputy Court Attendance Salaries | 68,000 | 47,110 | 60,200 |
| 03-04140-0700 | Deputy Civil Process/On-Call | 2,700 | 2,367 | 8,000 |
| 03-04140-0800 | Deputy Forest Patrol Salaries | 17,000 | 13,325 | 17,000 |
| 03-04140-0900 | Longevity Pay | 0 | 800 | 1,000 |
| 03-04140-1000 | Social Security (FICA) | 14,500 | 11,578 | 15,500 |
| 03-04140-1100 | Life Insurance | 100 | 62 | 100 |
| 03-04140-1200 | Health Insurance | 34,700 | 33,110 | 36,300 |
| 03-04140-1300 | Retirement | 12,500 | 12,414 | 15,200 |
| 03-04140-1400 | Worker's Compensation | 6,000 | 5,036 | 6,000 |
| 03-04140-1500 | Unemployment Insurance | 150 | 135 | 200 |
| 03-04140-1700 | Officer Training Materials | 1,500 | 1,392 | 2,000 |
| 03-04140-2900 | Other Services: Extradition | 2,000 | 948 | 2,000 |
| 03-04140-3500 | Dues and Fees | 2,000 | 510 | 2,000 |
| 03-04140-3600 | Office Supplies | 2,000 | 1,333 | 2,000 |
| 03-04140-3700 | Gasoline | 18,500 | 17,688 | 27,000 |
| 03-04140-3800 | Postage | 1,100 | 686 | 1,200 |
| 03-04140-3900 | Other Supplies and Expenses | 3,000 | 1,516 | 3,000 |
| 03-04140-4200 | Prisoner Transportation Expenses | 2,000 | 290 | 2,000 |
| 03-04140-4300 | Deputy Training Expenses | 1,500 | 118 | 2,000 |
| 03-04140-4500 | Deputy Court Attendance Expenses | 16,300 | 12,560 | 16,500 |
| 03-04140-5200 | Uniforms | 5,000 | 4,168 | 5,000 |
| 03-04140-6800 | Communications | 10,800 | 6,955 | 11,000 |
| 03-04140-7000 | Travel | 500 | 169 | 2,000 |
| 03-04140-8100 | Vehicle Lease | 71,000 | 69,381 | 56,000 |
| 03-04140-8200 | Vehicle Repair | 9,500 | 7,567 | 14,000 |
| 03-04140-8300 | Equipment Repair/Maintenance Contracts | 1,000 | 325 | 0 |
| 03-04140-8700 | Rent | 6,800 | 6,741 | 6,800 |
| 03-04140-9300 | Property Liability Insurance | 12,400 | 10,851 | 12,000 |
| 03-04140-9700 | New Equipment | 6,000 | 5,020 | 6,000 |
| 03-04140-9701 | Homeland I & II Grant | 0 | 0 | 4,100 |
| TOTAL SHERIFF'S DEPARTMENT | | 524,750 | 466,688 | 574,600 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|--|---|-----------------------|--------------------------|-------------------------|
| SHERIFF'S GRANTS | | | | |
| 03-04141-5300 | Homeland II Radio | 11,000 | 6,978 | 0 |
| | TOTAL SHERIFF'S GRANTS | 11,000 | 6,978 | 0 |
| MEDICAL REFEREES | | | | |
| 03-04150-2400 | Medical Referees' Services | 20,000 | 10,954 | 20,000 |
| | TOTAL MEDICAL REFEREES | 20,000 | 10,954 | 20,000 |
| HUMAN SERVICES ADMINISTRATION | | | | |
| 03-04192-0200 | Human Services Clerk | 23,300 | 22,876 | 25,000 |
| 03-04192-1000 | Social Security (FICA) | 1,800 | 1,437 | 1,900 |
| 03-04192-1100 | Life Insurance | 25 | 16 | 25 |
| 03-04192-1200 | Health Insurance | 12,800 | 12,190 | 12,800 |
| 03-04192-1300 | Retirement | 1,600 | 1,456 | 1,700 |
| 03-04192-1400 | Worker's Compensation | 50 | 48 | 50 |
| 03-04192-1500 | Unemployment Insurance | 25 | 14 | 25 |
| 03-04192-1700 | Education and Conferences | 500 | 0 | 500 |
| 03-04192-3600 | Office Supplies and Expenses | 700 | 861 | 1,000 |
| 03-04192-6700 | Advertising | 400 | 162 | 300 |
| 03-04192-7000 | Travel | 800 | 621 | 1,000 |
| 03-04192-8200 | Equipment Repair/Maintenance Contracts | 2,000 | 900 | 1,400 |
| 03-04192-9700 | New Equipment | 1,800 | 1,556 | 500 |
| | TOTAL HUMAN SERVICES ADMIN | 45,800 | 42,137 | 46,200 |
| STATE ASSISTANCE PROGRAMS | | | | |
| 03-04193-5200 | Home and Community Based Care | 423,000 | 422,940 | 432,000 |
| 03-04193-5300 | Provider Payments | 852,100 | 852,003 | 838,300 |
| 03-04193-5400 | Old Age Assistance | 45,800 | 45,766 | 41,000 |
| 03-04193-5500 | Aid to the Permanently/Totally Disabled | 483,200 | 483,188 | 406,000 |
| 03-04193-5600 | Intermediate Nursing Care | 2,562,000 | 2,561,931 | 2,877,500 |
| 03-04193-5700 | Rate Setting Bureau | 13,200 | 13,108 | 15,000 |
| 03-04193-5800 | Funerals: County Assisted Persons | 1,000 | 750 | 1,000 |
| | TOTAL STATE ASSISTANCE PROGRAMS | 4,380,300 | 4,379,685 | 4,610,800 |
| CHILDREN, YOUTH & FAMILIES SERVICES | | | | |
| 03-04194-5000 | Adoptive/Relative Home | 26,000 | 26,050 | 65,000 |
| 03-04194-5001 | Adoption Subsidy | 1,000 | 1,016 | 1,500 |
| 03-04194-5200 | General Foster Home | 6,000 | 5,668 | 15,000 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|---|---|-----------------------|--------------------------|-------------------------|
| 03-04194-5201 | Specialized Foster Home | 6,000 | 5,650 | 15,000 |
| 03-04194-5202 | Therapeutic Foster Home | 0 | (3,082) | 5,000 |
| 03-04194-5300 | Intermediate Group Home | 42,100 | 38,528 | 40,000 |
| 03-04194-5400 | General Group Home | 13,500 | 11,000 | 10,000 |
| 03-04194-5500 | Wilderness Facility | 27,500 | 26,096 | 20,000 |
| 03-04194-5600 | Secure Treatment | 81,800 | 80,348 | 100,000 |
| 03-04194-5700 | Secure Detention | 13,000 | 12,253 | 30,000 |
| 03-04194-5801 | Intensive Group Home/Education Facility | 85,800 | 85,644 | 80,000 |
| 03-04194-5805 | Shelter Care Facility | 25,000 | 23,932 | 25,000 |
| 03-04194-5806 | Emergency Home | 500 | 55 | 500 |
| 03-04194-5807 | Mental Health Facility | 1,500 | 255 | 1,000 |
| 03-04194-5900 | Other Board and Care Service | 2,500 | 616 | 2,000 |
| 03-04194-5901 | Independent Living | 3,400 | 3,032 | 7,500 |
| 03-04194-5902 | Individual Service Option | 28,300 | 29,079 | 28,500 |
| 03-04194-6000 | Medical Services | 12,000 | 7,338 | 30,000 |
| 03-04194-6100 | Diagnostic Evaluation | 6,000 | 3,334 | 3,000 |
| 03-04194-6200 | Individual Counseling | 1,000 | 419 | 750 |
| 03-04194-6300 | Attorney | 12,000 | 8,323 | 12,000 |
| 03-04194-6301 | Guardian Ad Litem | 500 | 0 | 100 |
| 03-04194-6400 | Home Based Therapeutic Services | 14,000 | 13,488 | 20,000 |
| 03-04194-6406 | Outreach and Tracking | 4,000 | 480 | 1,000 |
| 03-04194-6500 | Parent Aide Services | 10,000 | 5,166 | 10,000 |
| 03-04194-6505 | Secure Transportation | 4,000 | 1,609 | 4,000 |
| 03-04194-6600 | Private Vehicle Transportation | 500 | 0 | 100 |
| 03-04194-6605 | Accompanied Transportation | 4,700 | 3,469 | 7,500 |
| 03-04194-6705 | Outpatient Group Counseling | 300 | 0 | 200 |
| 03-04194-6800 | Respite Care | 1,700 | 894 | 1,700 |
| 03-04194-6805 | In-Home Care | 100 | 0 | 100 |
| 03-04194-6900 | Supplemental Foster Home Payment | 17,500 | 16,753 | 30,000 |
| 03-04194-7005 | Intensive Day Treatment | 100 | 0 | 100 |
| 03-04194-7900 | Other Ancillary Service | 1,500 | 1,624 | 1,000 |
| TOTAL CHILDREN, YOUTH & FAMILIES | | 453,800 | 409,036 | 567,550 |
| PLACEMENT PREVENTION | | | | |
| 03-04195-5300 | Agency Grants | 130,800 | 15,773 | 138,700 |
| TOTAL PLACEMENT PREVENTION | | 130,800 | 15,773 | 138,700 |
| CORRECTIONS DEPARTMENT | | | | |
| 03-06100-0100 | Superintendent's Salary | 5,800 | 0 | 79,800 |
| 03-06100-0200 | Computer Systems Administrator | 8,500 | 8,370 | 8,700 |
| 03-06100-0300 | Sergeants' Salaries | 164,000 | 161,991 | 164,300 |
| 03-06100-0400 | Correctional Officers' Salaries | 347,000 | 311,601 | 364,200 |
| 03-06100-0500 | Corporals' Salaries | 207,900 | 206,917 | 229,000 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|-------------------------------------|--|-----------------------|--------------------------|-------------------------|
| 03-06100-0600 | Training Salaries | 100 | 586 | 2,100 |
| 03-06100-0700 | Nurse's Salary | 21,200 | 18,632 | 24,200 |
| 03-06100-0800 | In Lieu of Health Benefit | 2,000 | 2,000 | 3,000 |
| 03-06100-0900 | Longevity Pay | 12,500 | 11,289 | 13,800 |
| 03-06100-1000 | Social Security (FICA) | 13,900 | 11,705 | 14,700 |
| 03-06100-1100 | Life Insurance | 400 | 292 | 400 |
| 03-06100-1200 | Health Insurance | 153,400 | 133,442 | 156,000 |
| 03-06100-1300 | Retirement | 79,200 | 59,882 | 81,300 |
| 03-06100-1400 | Worker's Compensation | 17,000 | 14,521 | 16,700 |
| 03-06100-1500 | Unemployment Insurance | 300 | 187 | 300 |
| 03-06100-1600 | Employee Meals | 15,500 | 15,677 | 17,000 |
| 03-06100-1700 | Education and Conferences | 2,000 | 1,910 | 1,000 |
| 03-06100-1800 | Employee Physicals | 200 | 0 | 300 |
| 03-06100-1900 | Training Supplies and Expenses | 3,500 | 1,495 | 3,500 |
| 03-06100-2000 | Legal Services/Costs | 3,000 | 0 | 7,000 |
| 03-06100-2100 | Military Differential | 44,500 | 44,561 | 100 |
| 03-06100-2300 | Physician Services | 18,500 | 16,640 | 17,000 |
| 03-06100-2500 | Medical Services | 58,400 | 49,793 | 60,000 |
| 03-06100-2600 | Psych/Rehab/Anger Programs | 10,000 | 9,728 | 11,500 |
| 03-06100-2700 | Dental Services | 1,500 | 1,469 | 1,500 |
| 03-06100-2800 | Electronic Monitoring Service | 7,500 | 7,499 | 7,200 |
| 03-06100-2900 | Hospitalization | 10,000 | 3,676 | 10,000 |
| 03-06100-3600 | Administrative Supplies | 15,000 | 13,730 | 15,000 |
| 03-06100-3700 | Publications | 100 | 0 | 100 |
| 03-06100-3800 | Inmate Clothing | 5,000 | 4,471 | 5,000 |
| 03-06100-3900 | Corrections Supplies and Expenses | 28,600 | 28,594 | 28,000 |
| 03-06100-4000 | Canteen Supplies | 0 | 0 | 0 |
| 03-06100-4100 | Inmate Pay | 6,000 | 5,924 | 6,500 |
| 03-06100-5000 | Food/Meals | 164,500 | 164,555 | 197,000 |
| 03-06100-5200 | Uniforms | 8,000 | 6,804 | 8,000 |
| 03-06100-5600 | Prisoners: Other Institutions | 6,000 | 6,119 | 10,000 |
| 03-06100-6100 | Electricity | 20,300 | 19,324 | 23,000 |
| 03-06100-6400 | Sewer | 3,000 | 2,912 | 3,000 |
| 03-06100-6500 | Fuel | 17,300 | 17,244 | 20,500 |
| 03-06100-6800 | Video Arraignment | 4,500 | 4,613 | 4,700 |
| 03-06100-7000 | Travel | 1,000 | 387 | 1,500 |
| 03-06100-7900 | Vehicle Supplies and Expense | 1,500 | 1,604 | 1,500 |
| 03-06100-8100 | Building Repairs/Maintenance | 19,500 | 19,470 | 17,500 |
| 03-06100-8200 | Equipment Repair/Maintenance Contracts | 6,000 | 4,314 | 7,700 |
| 03-06100-9200 | Interest on Bonded Debt | 1,900 | 1,865 | 0 |
| 03-06100-9300 | Property Liability Insurance | 8,700 | 8,611 | 9,100 |
| 03-06100-9700 | New Equipment | 1,900 | 1,184 | 4,350 |
| 03-06100-9900 | Retiree Benefits | 4,700 | 4,488 | 4,700 |
| TOTAL CORRECTIONS DEPARTMENT | | 1,531,300 | 1,410,072 | 1,661,750 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|--|--|-----------------------|--------------------------|-------------------------|
| CORRECTIONS SPECIAL | | | | |
| 03-06197-9705 | Video Surveillance Equipment | 22,000 | 22,000 | 0 |
| 03-06197-9706 | Four-Wheel Drive Vehicle | 0 | 0 | 16,000 |
| TOTAL CORRECTIONS SPECIAL | | 22,000 | 22,000 | 16,000 |
| COOPERATIVE EXTENSION | | | | |
| 03-08360-0200 | Clerical Salaries | 45,300 | 45,547 | 47,500 |
| 03-08360-0900 | Longevity Pay | 1,100 | 1,200 | 1,100 |
| 03-08360-1000 | Social Security (FICA) | 3,600 | 3,275 | 3,700 |
| 03-08360-1100 | Life Insurance | 50 | 31 | 50 |
| 03-08360-1200 | Health Insurance | 14,900 | 14,147 | 14,900 |
| 03-08360-1300 | Retirement | 1,900 | 1,798 | 2,000 |
| 03-08360-1400 | Worker's Compensation | 100 | 92 | 100 |
| 03-08360-1500 | Unemployment Insurance | 50 | 28 | 50 |
| 03-08360-1700 | Education and Conferences | 2,000 | 480 | 2,000 |
| 03-08360-2300 | Contracted Services | 38,000 | 38,000 | 38,000 |
| 03-08360-2900 | Outside Services | 2,600 | 2,125 | 2,600 |
| 03-08360-3600 | Office Supplies and Expenses | 7,200 | 7,169 | 7,200 |
| 03-08360-3800 | Postage | 1,600 | 1,525 | 1,600 |
| 03-08360-5300 | Direct Transfer | 0 | 0 | 0 |
| 03-08360-6100 | Electricity | 2,500 | 2,379 | 2,700 |
| 03-08360-6500 | Fuel or Gas | 1,200 | 941 | 1,400 |
| 03-08360-6800 | Communications | 4,600 | 3,989 | 4,600 |
| 03-08360-7000 | Employees' Travel | 18,000 | 14,658 | 18,000 |
| 03-08360-7100 | Council's Travel | 1,200 | 442 | 700 |
| 03-08360-7200 | Employees' Travel EFNEP | 3,500 | 1,854 | 2,500 |
| 03-08360-8100 | Building Maintenance/Repairs | 800 | 101 | 2,000 |
| 03-08360-8200 | Equipment Repair/Maintenance Contracts | 4,000 | 3,631 | 4,000 |
| 03-08360-9000 | 15 Year Loan Payment | 6,000 | 3,815 | 0 |
| 03-08360-9300 | Property Liability Insurance | 200 | 111 | 200 |
| 03-08360-9700 | New Equipment | 2,200 | 2,198 | 2,400 |
| 03-08360-9800 | New Carpeting | 0 | 0 | 2,600 |
| TOTAL COOPERATIVE EXTENSION | | 162,600 | 149,534 | 161,900 |
| COÖS COUNTY CONSERVATION DISTRICT | | | | |
| 03-08400-0100 | District Administrator Salary | 28,100 | 28,037 | 29,100 |
| 03-08400-0800 | In Lieu of Health Benefit | 1,000 | 1,000 | 1,000 |
| 03-08400-0900 | Longevity Pay | 1,200 | 1,200 | 1,200 |
| 03-08400-1000 | Social Security (FICA) | 2,350 | 2,313 | 2,450 |
| 03-08400-1100 | Life Insurance | 25 | 16 | 25 |
| 03-08400-1300 | Retirement | 2,000 | 1,933 | 2,200 |
| 03-08400-1400 | Worker's Compensation | 100 | 59 | 100 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|-------------------------------------|---------------------------------------|-----------------------|--------------------------|-------------------------|
| 03-08400-1500 | Unemployment Insurance | 25 | 8 | 25 |
| TOTAL CONSERVATION DISTRICT | | 34,800 | 34,566 | 36,100 |
| DEBT SERVICE | | | | |
| 03-09150-9200 | Interest: Short-Term Notes | 123,100 | 123,016 | 176,300 |
| 03-09160-9000 | Principal: Long-Term Notes | 185,100 | 183,587 | 0 |
| 03-09170-9000 | Principal: Bonded Debt | 90,000 | 90,000 | 0 |
| TOTAL DEBT SERVICE | | 398,200 | 396,603 | 176,300 |
| COUNTY DELEGATION | | | | |
| 03-09300-7400 | Delegation Expenses | 7,000 | 4,656 | 7,000 |
| 03-09300-7500 | Performance Audits | 10,000 | 0 | 0 |
| TOTAL COUNTY DELEGATION | | 17,000 | 4,656 | 7,000 |
| OTHER SPECIAL APPROPRIATIONS | | | | |
| 03-09401-5300 | Senior Meals | 18,200 | 18,200 | 18,200 |
| 03-09402-5300 | Retired Senior Volunteer Program | 15,000 | 15,000 | 15,000 |
| 03-09404-5300 | Community Contact | 5,000 | 5,000 | 5,000 |
| 03-09405-5300 | Response Program | 4,500 | 4,500 | 4,500 |
| 03-09406-5300 | North Country Alzheimer's Partnership | 3,500 | 3,500 | 3,500 |
| 03-09406-5301 | Alzheimer's Respite Community Center | 2,000 | 2,000 | 2,000 |
| 03-09407-5300 | North Country Transportation | 27,000 | 27,000 | 27,000 |
| 03-09407-5301 | Long Distance Medical Transportation | 3,000 | 3,000 | 4,000 |
| 03-09409-5300 | Coös Economic Development | 50,000 | 50,000 | 50,000 |
| TOTAL OTHER SPECIAL APPROP | | 128,200 | 128,200 | 129,200 |
| TOTAL COUNTY | | 8,496,650 | 8,043,819 | 8,788,150 |

FARM

| | | | | |
|---------------|------------------------------|--------|--------|--------|
| 04-07100-0100 | Farm Salaries | 76,200 | 74,890 | 80,900 |
| 04-07100-0900 | Longevity Pay | 400 | 300 | 400 |
| 04-07100-1000 | Social Security (FICA) | 5,300 | 4,645 | 5,600 |
| 04-07100-1100 | Life Insurance | 50 | 31 | 50 |
| 04-07100-1200 | Health Insurance | 14,800 | 14,147 | 14,900 |
| 04-07100-1300 | Retirement | 4,600 | 4,564 | 4,900 |
| 04-07100-1400 | Worker's Compensation | 3,100 | 2,822 | 3,100 |
| 04-07100-1500 | Unemployment Insurance | 25 | 33 | 50 |
| 04-07100-1600 | Employee Meals | 1,600 | 2,167 | 2,100 |
| 04-07100-2600 | Veterinary Services/Supplies | 7,500 | 6,906 | 7,500 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|---------------|--------------------------------------|-----------------------|--------------------------|-------------------------|
| 04-07100-2700 | DHIA Expense | 2,500 | 2,769 | 2,500 |
| 04-07100-2800 | Breeding Service | 5,000 | 4,372 | 5,000 |
| 04-07100-3600 | Administrative Supplies and Expenses | 5,200 | 4,659 | 5,200 |
| 04-07100-3700 | Gasoline/Diesel/Oil | 10,200 | 9,695 | 12,000 |
| 04-07100-3800 | Sawdust/Bedding | 5,000 | 5,625 | 9,000 |
| 04-07100-3900 | Farm Supplies and Expenses | 12,500 | 11,095 | 12,500 |
| 04-07100-6100 | Electricity/Utilities | 2,700 | 2,899 | 3,500 |
| 04-07100-7000 | Travel | 500 | 245 | 500 |
| 04-07100-7400 | Seed and Plants | 2,500 | 1,490 | 2,500 |
| 04-07100-7500 | Fertilizer and Lime | 10,000 | 9,548 | 13,000 |
| 04-07100-7600 | Sprays and Dust | 3,000 | 2,087 | 3,000 |
| 04-07100-7700 | Dairy Concentrates: Feeds | 80,000 | 79,996 | 94,000 |
| 04-07100-7900 | Feeds: Other | 3,800 | 3,757 | 10,000 |
| 04-07100-8000 | Equipment Repair | 17,500 | 17,297 | 14,500 |
| 04-07100-8100 | Building Maintenance/Repair | 7,500 | 8,095 | 7,500 |
| 04-07100-8200 | Vehicle Repair | 4,000 | 2,396 | 4,000 |
| 04-07100-8500 | Real Estate Taxes | 7,200 | 6,807 | 7,700 |
| 04-07100-8600 | Land Rental | 225 | 275 | 200 |
| 04-07100-9100 | Interest: Capital Loans | 200 | 130 | 0 |
| 04-07100-9300 | Property Liability Insurance | 1,100 | 1,493 | 1,200 |
| 04-07100-9700 | New Equipment | 2,800 | 3,074 | 1,000 |
| 04-07100-9900 | Retiree Benefits | 2,300 | 2,141 | 2,300 |

TOTAL FARM

299,300 290,448 330,600

FARM SPECIALS

| | | | | |
|---------------|-----------------|--------|--------|--------|
| 04-09257-9711 | Manure Pit | 13,000 | 13,000 | 0 |
| 04-09257-9712 | Manure Spreader | 0 | 0 | 15,000 |

TOTAL FARM SPECIALS

13,000 13,000 15,000

FEDERAL FUNDS

| | | | | |
|---------------|----------------------------|---------|-----|---|
| 05-08100-3300 | CDBG: Economic Development | 500,000 | 112 | 0 |
|---------------|----------------------------|---------|-----|---|

TOTAL FEDERAL FUNDS

500,000 112 0

UNINCORPORATED PLACES

GENERAL GOVERNMENT

| | | | | |
|---------------|-------------------------|--------|--------|--------|
| 06-09500-0100 | Commissioners' Salaries | 2,550 | 2,550 | 2,550 |
| 06-09500-0200 | Employees' Salaries | 28,700 | 29,164 | 30,000 |
| 06-09500-0900 | Longevity Pay | 200 | 150 | 200 |
| 06-09500-1000 | Social Security (FICA) | 2,400 | 2,265 | 2,500 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|------------------------------------|--|-----------------------|--------------------------|-------------------------|
| 06-09500-1100 | Life Insurance | 50 | 20 | 50 |
| 06-09500-1200 | Health Insurance | 7,200 | 6,773 | 7,200 |
| 06-09500-1300 | Retirement | 2,000 | 1,870 | 2,100 |
| 06-09500-1400 | Worker's Compensation | 2,800 | 2,116 | 2,500 |
| 06-09500-1700 | Education and Conferences | 500 | 60 | 500 |
| 06-09500-2100 | Contracted Services | 5,700 | 4,795 | 5,000 |
| 06-09500-2200 | Tax Map Maintenance | 1,400 | 1,227 | 1,600 |
| 06-09500-2300 | Legal Services | 500 | 0 | 500 |
| 06-09500-2400 | Audit Expense | 3,500 | 3,450 | 3,700 |
| 06-09500-3600 | Office Supplies and Expenses | 1,000 | 1,038 | 1,500 |
| 06-09500-3700 | Printing Expense | 500 | 0 | 500 |
| 06-09500-3800 | Dues and Memberships | 2,400 | 1,108 | 1,700 |
| 06-09500-7000 | Travel | 1,000 | 748 | 1,000 |
| 06-09500-8200 | Equipment Repair/Maintenance Contracts | 2,500 | 2,145 | 3,600 |
| 06-09500-9300 | Property Liability Insurance | 100 | 33 | 100 |
| 06-09500-9700 | New Equipment | 500 | 552 | 4,500 |
| TOTAL GENERAL GOVERNMENT | | 65,500 | 60,062 | 71,300 |
| CEMETERIES | | | | |
| 06-09501-2917 | Cemetery Maintenance: Wentworth Loc | 2,500 | 2,255 | 500 |
| TOTAL CEMETERIES | | 2,500 | 2,255 | 500 |
| PLANNING AND ZONING | | | | |
| 06-09510-2300 | Legal Services | 0 | 0 | 5,000 |
| 06-09510-3700 | Printing Expense | 2,000 | 0 | 3,000 |
| 06-09510-6700 | Advertising | 500 | 22 | 500 |
| 06-09510-7000 | Travel | 1,000 | 799 | 1,000 |
| TOTAL PLANNING AND ZONING | | 3,500 | 821 | 9,500 |
| FOREST AND LANDS MANAGEMENT | | | | |
| 06-09520-2901 | Contracted Services: Atkinson/Gilmanton | 2,400 | 2,400 | 2,400 |
| 06-09520-2902 | Contracted Services: Bean's Purchase | 8,150 | 8,150 | 8,150 |
| 06-09520-2903 | Contracted Services: Cambridge | 6,350 | 6,350 | 6,350 |
| 06-09520-2920 | Contracted Services: Chandler's Purchase | 250 | 250 | 250 |
| 06-09520-2904 | Contracted Services: Crawford's Purchase | 1,000 | 1,000 | 1,000 |
| 06-09520-2905 | Contracted Services: Dix's Grant | 2,500 | 2,500 | 2,500 |
| 06-09520-2906 | Contracted Services: Dixville | 6,100 | 6,100 | 6,100 |
| 06-09520-2907 | Contracted Services: Erving's Grant | 450 | 450 | 450 |
| 06-09520-2908 | Contracted Services: Green's Grant | 500 | 500 | 500 |
| 06-09520-2909 | Contracted Services: Martin's Location | 450 | 450 | 450 |
| 06-09520-2910 | Contracted Services: Millsfield | 5,700 | 5,700 | 5,700 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|---------------------------------------|---|-----------------------|--------------------------|-------------------------|
| 06-09520-2911 | Contracted Services: Odell | 5,400 | 5,400 | 5,400 |
| 06-09520-2912 | Contracted Services: Pinkham's Grant | 500 | 500 | 500 |
| 06-09520-2913 | Contracted Services: Sargent's Purchase | 3,150 | 3,150 | 3,150 |
| 06-09520-2914 | Contracted Services: Second College Grant | 5,200 | 5,200 | 5,200 |
| 06-09520-2915 | Contracted Services: Success | 7,300 | 7,300 | 7,300 |
| 06-09520-2916 | Contracted Services: Thompson/Meserve | 2,300 | 2,300 | 2,300 |
| 06-09520-2917 | Contracted Services: Wentworth Location | 2,300 | 2,300 | 2,300 |
| TOTAL FOREST AND LANDS MGMT | | 60,000 | 60,000 | 60,000 |
| PUBLIC SAFETY | | | | |
| 06-09530-0115 | Safety Salaries: Success | 4,000 | 2,951 | 0 |
| 06-09530-1000 | Social Security: Success | 300 | 99 | 0 |
| 06-09530-1300 | Retirement: Success | 400 | 195 | 0 |
| 06-09530-4108 | Police: Green's Grant | 300 | 290 | 300 |
| 06-09530-4112 | Police: Pinkham's Grant | 700 | 715 | 700 |
| TOTAL PUBLIC SAFETY | | 5,700 | 4,250 | 1,000 |
| DISPATCH SERVICES | | | | |
| 06-09531-2906 | Dispatch Services: Dixville | 1,000 | 1,000 | 1,000 |
| 06-09531-2910 | Dispatch Services: Millsfield | 1,000 | 1,000 | 1,000 |
| 06-09531-2917 | Dispatch Services: Wentworth Location | 1,000 | 1,000 | 1,000 |
| TOTAL DISPATCH SERVICES | | 3,000 | 3,000 | 3,000 |
| FIRE PROTECTION SERVICES | | | | |
| 06-09532-2903 | Fire: Cambridge | 500 | 0 | 500 |
| 06-09532-2904 | Fire: Crawford's Purchase | 0 | 553 | 1,000 |
| 06-09532-2906 | Fire: Dixville | 500 | 1,099 | 1,000 |
| 06-09532-2908 | Fire: Green's Grant | 2,900 | 2,880 | 3,000 |
| 06-09532-2909 | Fire: Martin's Location | 1,000 | 440 | 1,000 |
| 06-09532-2910 | Fire: Millsfield | 500 | 0 | 1,000 |
| 06-09532-2911 | Fire: Odell | 500 | 750 | 1,000 |
| 06-09532-2912 | Fire: Pinkham's Grant | 7,500 | 1,570 | 7,500 |
| 06-09532-2913 | Fire: Sargent's Purchase | 0 | 840 | 1,000 |
| 06-09532-2915 | Fire: Success | 3,500 | 3,000 | 3,500 |
| 06-09532-2916 | Fire: Thompson/Meserve Purchase | 1,000 | (470) | 1,000 |
| 06-09532-2917 | Fire: Wentworth Location | 1,000 | 0 | 1,000 |
| TOTAL FIRE PROTECTION SERVICES | | 18,900 | 10,661 | 22,500 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|--------------------------------|--------------------------------------|-----------------------|--------------------------|-------------------------|
| BRIDGES AND ROADS | | | | |
| 06-09540-2910 | Bridges and Roads: Millsfield | 2,500 | 2,489 | 2,500 |
| 06-09540-2915 | Bridges and Roads: Success | 2,500 | 2,500 | 2,500 |
| TOTAL BRIDGES AND ROADS | | 5,000 | 4,989 | 5,000 |
| SANITATION | | | | |
| 06-09550-2908 | Solid Waste: Green's Grant | 3,600 | 2,909 | 3,900 |
| 06-09550-2912 | Solid Waste: Pinkham's Grant | 17,500 | 14,294 | 19,000 |
| 06-09550-2913 | Solid Waste: Sargent's Purchase | 700 | 551 | 1,000 |
| 06-09550-2915 | Solid Waste: Success | 1,500 | 1,093 | 1,500 |
| 06-09551-2903 | Solid Waste: Cambridge | 5,800 | 5,596 | 4,200 |
| 06-09551-2905 | Solid Waste: Dix's Grant | 900 | 1,119 | 1,100 |
| 06-09551-2910 | Solid Waste: Millsfield | 5,800 | 5,596 | 4,100 |
| 06-09551-2914 | Solid Waste: Second College Grant | 800 | 1,119 | 900 |
| 06-09551-2917 | Solid Waste: Wentworth Location | 9,200 | 8,953 | 7,000 |
| TOTAL SANITATION | | 45,800 | 41,230 | 42,700 |
| HEALTH | | | | |
| 06-09560-2408 | Ambulance: Green's Grant | 5,100 | 4,385 | 5,100 |
| 06-09560-2409 | Ambulance: Martin's Location | 1,100 | 843 | 1,100 |
| 06-09560-2412 | Ambulance: Pinkham's Grant | 7,000 | 6,180 | 7,000 |
| 06-09561-2404 | Ambulance: Crawford's Purchase | 100 | 75 | 100 |
| 06-09561-2413 | Ambulance: Sargent's Purchase | 650 | 630 | 650 |
| 06-09561-2416 | Ambulance: Thompson/Meserve Purchase | 800 | 795 | 800 |
| 06-09562-2401 | Ambulance: Atkinson/Gilmanton | 400 | 400 | 400 |
| 06-09562-2403 | Ambulance: Cambridge | 400 | 400 | 400 |
| 06-09563-2405 | Ambulance: Dix's Grant | 400 | 400 | 400 |
| 06-09563-2406 | Ambulance: Dixville | 2,200 | 1,275 | 2,200 |
| 06-09563-2410 | Ambulance: Millsfield | 700 | 400 | 700 |
| 06-09563-2414 | Ambulance: Second College Grant | 400 | 400 | 400 |
| 06-09563-2417 | Ambulance: Wentworth Location | 950 | 400 | 950 |
| TOTAL HEALTH | | 20,200 | 16,583 | 20,200 |
| WELFARE | | | | |
| 06-09570-2106 | Welfare: Dixville | 100 | 30 | 100 |
| 06-09570-2117 | Welfare: Wentworth Location | 0 | 0 | 500 |
| TOTAL WELFARE | | 100 | 30 | 600 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|---------------------------|--|-----------------------|--------------------------|-------------------------|
| EDUCATION | | | | |
| 06-09580-1703 | Tuition: Cambridge - Elementary | 2,500 | 1,846 | 8,900 |
| 06-09580-1706 | Tuition: Dixville - Elementary | 18,500 | 17,825 | 20,500 |
| 06-09580-1710 | Tuition: Millsfield - Elementary | 16,400 | 11,771 | 17,800 |
| 06-09580-1717 | Tuition: Wentworth - Elementary | 22,900 | 22,796 | 26,700 |
| 06-09580-1806 | Tuition: Dixville - Secondary | 8,600 | 3,128 | 0 |
| 06-09580-1810 | Tuition: Millsfield - Secondary | 9,300 | 9,249 | 0 |
| 06-09580-1817 | Tuition: Wentworth - Secondary | 15,800 | 9,693 | 0 |
| 06-09581-7003 | Transportation: Cambridge - Elementary | 500 | 669 | 3,500 |
| 06-09581-7006 | Transportation: Dixville - Elementary | 5,000 | 4,737 | 7,000 |
| 06-09581-7010 | Transportation: Millsfield - Elementary | 3,500 | 3,171 | 3,500 |
| 06-09581-7017 | Transportation: Wentworth - Elementary | 7,000 | 4,947 | 7,000 |
| 06-09581-8006 | Transportation: Dixville - Secondary | 2,000 | 1,051 | 0 |
| 06-09581-8010 | Transportation: Millsfield - Secondary | 1,800 | 1,834 | 0 |
| 06-09581-8017 | Transportation: Wentworth - Secondary | 7,000 | 2,082 | 0 |
| 06-09583-2910 | Special Services: Millsfield - Secondary | 3,900 | 0 | 0 |
| TOTAL EDUCATION | | 124,700 | 94,796 | 94,900 |
| COUNTY TAXES | | | | |
| 06-09590-5301 | County Tax: Atkinson/Gilmanton | 2,800 | 2,236 | 2,800 |
| 06-09590-5321 | County Tax: Bean's Grant | 50 | 1 | 50 |
| 06-09590-5302 | County Tax: Bean's Purchase | 150 | 50 | 150 |
| 06-09590-5303 | County Tax: Cambridge | 27,500 | 22,082 | 27,500 |
| 06-09590-5320 | County Tax: Chandler's Purchase | 200 | 101 | 200 |
| 06-09590-5304 | County Tax: Crawford's Purchase | 600 | 441 | 600 |
| 06-09590-5305 | County Tax: Dix's Grant | 3,200 | 2,636 | 3,200 |
| 06-09590-5306 | County Tax: Dixville | 80,900 | 63,932 | 80,900 |
| 06-09590-5307 | County Tax: Erving's Grant | 400 | 300 | 400 |
| 06-09590-5308 | County Tax: Green's Grant | 14,800 | 11,923 | 14,800 |
| 06-09590-5322 | County Tax: Kilkenney | 100 | 35 | 100 |
| 06-09590-5309 | County Tax: Martin's Location | 100 | 73 | 100 |
| 06-09590-5310 | County Tax: Millsfield | 20,500 | 16,682 | 20,500 |
| 06-09590-5311 | County Tax: Odell | 7,900 | 6,335 | 7,900 |
| 06-09590-5312 | County Tax: Pinkham's Grant | 11,400 | 8,954 | 11,400 |
| 06-09590-5313 | County Tax: Sargent's Purchase | 12,900 | 10,149 | 12,900 |
| 06-09590-5314 | County Tax: Second College Grant | 5,900 | 4,614 | 5,900 |
| 06-09590-5315 | County Tax: Success | 26,700 | 21,147 | 26,700 |
| 06-09590-5316 | County Tax: Thompson/Meserve Purchase | 21,400 | 16,853 | 21,400 |
| 06-09590-5317 | County Tax: Wentworth Location | 29,900 | 23,311 | 29,900 |
| TOTAL COUNTY TAXES | | 267,400 | 211,855 | 267,400 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|-------------------------------------|---|-----------------------|--------------------------|-------------------------|
| STATE EDUCATION TAXES | | | | |
| 06-09595-5301 | State Education Tax: Atkinson/Gilmanton | 1,900 | 0 | 1,700 |
| 06-09595-5302 | State Education Tax: Bean's Purchase | 100 | 0 | 50 |
| 06-09595-5303 | State Education Tax: Cambridge | 18,200 | 0 | 16,100 |
| 06-09595-5320 | State Education Tax: Chandler's Purchase | 100 | 0 | 100 |
| 06-09595-5304 | State Education Tax: Crawford's Purchase | 400 | 0 | 400 |
| 06-09595-5305 | State Education Tax: Dix's Grant | 2,200 | 0 | 2,000 |
| 06-09595-5306 | State Education Tax: Dixville | 54,300 | 0 | 47,100 |
| 06-09595-5307 | State Education Tax: Erving's Grant | 300 | 0 | 250 |
| 06-09595-5308 | State Education Tax: Green's Grant | 10,000 | 0 | 8,800 |
| 06-09595-5310 | State Education Tax: Millsfield | 13,800 | 0 | 12,300 |
| 06-09595-5311 | State Education Tax: Odell | 5,300 | 0 | 4,700 |
| 06-09595-5312 | State Education Tax: Pinkham's Grant | 7,400 | 0 | 6,400 |
| 06-09595-5313 | State Education Tax: Sargent's Purchase | 8,700 | 0 | 7,500 |
| 06-09595-5314 | State Education Tax: Second College Grant | 4,000 | 0 | 3,500 |
| 06-09595-5315 | State Education Tax: Success | 18,000 | 0 | 15,700 |
| 06-09595-5316 | State Education Tax: Thompson/Meserve | 14,400 | 0 | 12,500 |
| 06-09595-5317 | State Education Tax: Wentworth Location | 20,000 | 0 | 17,100 |
| TOTAL STATE EDUCATION TAXES | | 179,100 | 0 | 156,200 |
| PROPERTY TAX ABATEMENT | | | | |
| 06-09596-5315 | Property Tax Abatement: Success | 1,500 | 0 | 0 |
| TOTAL PROPERTY TAX ABATEMENT | | 1,500 | 0 | 0 |
| CONTINGENCY ACCOUNTS | | | | |
| 06-09800-1003 | Contingency Account: Cambridge | 0 | 0 | 5,000 |
| 06-09800-1006 | Contingency Account: Dixville | 5,000 | 0 | 5,000 |
| 06-09800-1008 | Contingency Account: Green's Grant | 3,600 | 0 | 5,000 |
| 06-09800-1010 | Contingency Account: Millsfield | 2,900 | 0 | 5,000 |
| 06-09800-1012 | Contingency Account: Pinkham's Grant | 5,000 | 0 | 5,000 |
| 06-09800-1015 | Contingency Account: Success | 300 | 0 | 5,000 |
| 06-09800-1017 | Contingency Account: Wentworth Location | 1,900 | 0 | 5,000 |
| TOTAL CONTINGENCY ACCOUNTS | | 18,700 | 0 | 35,000 |
| TOTAL UNINCORPORATED PLACES | | 821,600 | 510,534 | 789,800 |

COÖS COUNTY RECYCLING CENTER

| | | | | |
|---------------|------------------------|--------|--------|--------|
| 07-09100-0100 | Supervisor Salary | 37,700 | 34,497 | 39,900 |
| 07-09100-1000 | Social Security (FICA) | 600 | 438 | 700 |
| 07-09100-1100 | Life Insurance | 25 | 16 | 25 |

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 EXPENDITURES | PROPOSED 2006 BUDGET |
|---------------|---------------------------------|-----------------------|--------------------------|-------------------------|
| 07-09100-1200 | Health Insurance | 12,700 | 12,190 | 14,100 |
| 07-09100-1300 | Retirement | 3,650 | 2,983 | 3,900 |
| 07-09100-1400 | Worker's Compensation | 2,000 | 1,758 | 2,000 |
| 07-09100-1500 | Unemployment Insurance | 25 | 4 | 25 |
| 07-09100-3700 | Gasoline/Diesel | 0 | 0 | 5,400 |
| 07-09100-3900 | Recycling Supplies and Expenses | 6,000 | 4,751 | 7,000 |
| 07-09100-6100 | Electricity | 1,700 | 1,657 | 2,000 |
| 07-09100-6500 | Fuel | 2,100 | 2,212 | 3,000 |
| 07-09100-6800 | Communications | 500 | 427 | 450 |
| 07-09100-7900 | Equipment Repairs and Expenses | 8,000 | 8,870 | 6,500 |
| 07-09100-8100 | Building/Grounds Maintenance | 8,000 | 6,164 | 6,000 |
| 07-09100-9300 | Property Liability Insurance | 600 | 648 | 700 |
| 07-09100-9700 | New Equipment | 6,500 | 5,965 | 27,000 |

TOTAL RECYCLING CENTER

90,100

82,580

118,700

TRANSFER STATION

| | | | | |
|---------------|--|--------|--------|--------|
| 08-09200-0100 | Operator's Salary | 16,400 | 15,805 | 16,300 |
| 08-09200-1000 | Social Security (FICA) | 1,300 | 1,209 | 1,300 |
| 08-09200-1300 | Retirement | 50 | 0 | 50 |
| 08-09200-1400 | Worker's Compensation | 800 | 584 | 700 |
| 08-09200-1500 | Unemployment Insurance | 50 | 19 | 50 |
| 08-09200-3900 | Transfer Station Supplies and Expenses | 400 | 241 | 400 |
| 08-09200-6100 | Electricity | 550 | 528 | 600 |
| 08-09200-6500 | Fuel | 400 | 90 | 400 |
| 08-09200-6800 | Communications | 400 | 414 | 450 |
| 08-09200-7900 | Equipment Repairs and Expenses | 200 | 0 | 200 |
| 08-09200-9300 | Property Liability Insurance | 50 | 23 | 50 |

TOTAL TRANSFER STATION

20,600

18,913

20,500

TOTAL APPROPRIATIONS

25,196,650

23,003,944

25,500,100

BUDGET PROPOSAL - REVENUES

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 REVENUES | PROPOSED 2006 BUDGET |
|---|-----------------------------------|-----------------------|----------------------|-------------------------|
| WEST STEWARTSTOWN NURSING HOSPITAL | | | | |
| SERVICES TO RESIDENTS | | | | |
| 01-05021-0000 | Medicaid New Hampshire | 3,237,000 | 2,898,944 | 3,372,300 |
| 01-05022-0000 | Private Pay | 438,000 | 627,660 | 467,200 |
| 01-05023-0000 | Medicaid Other States | 92,500 | 77,220 | 97,700 |
| 01-05029-0000 | Respite Care: Medicaid | 3,000 | 0 | 1,500 |
| 01-05030-0000 | Respite Care: Private | 3,000 | 300 | 1,500 |
| TOTAL SERVICES TO RESIDENTS | | 3,773,500 | 3,604,124 | 3,940,200 |
| SERVICES TO OTHERS | | | | |
| 01-05040-0000 | Sale of Meals: Employees | 9,000 | 8,248 | 8,000 |
| 01-05041-0000 | Sale of Meals: Guests | 1,000 | 1,197 | 1,000 |
| 01-05042-0000 | Sale of Meals: Inmates | 164,500 | 164,555 | 197,000 |
| 01-05043-0000 | Sale of Meals: DOC/Farm Staff | 17,100 | 17,844 | 19,100 |
| 01-05044-0000 | Laundry Services: DOC | 11,000 | 12,546 | 12,000 |
| 01-05045-0000 | Maintenance Services: DOC | 5,000 | 5,585 | 5,500 |
| 01-05046-0000 | Administrative Services: DOC/Farm | 12,000 | 12,915 | 12,600 |
| TOTAL SERVICES TO OTHERS | | 219,600 | 222,890 | 255,200 |
| QUALITY INCENTIVE PROGRAM | | | | |
| 01-05050-0000 | NH Quality Incentive Payment | 819,500 | 907,320 | 825,000 |
| TOTAL QUALITY INCENTIVE PROGRAM | | 819,500 | 907,320 | 825,000 |
| TOTAL WS NURSING HOSPITAL | | 4,812,600 | 4,734,334 | 5,020,400 |
| BERLIN NURSING HOME | | | | |
| 02-05521-0000 | Medicaid New Hampshire | 4,248,000 | 4,007,954 | 4,173,800 |
| 02-05522-0000 | Private Pay | 372,300 | 730,320 | 434,300 |
| 02-05524-0000 | Sale of Meals: Guests | 1,500 | 1,587 | 1,800 |
| 02-05525-0000 | Sale of Meals: Employees | 5,500 | 7,049 | 7,500 |
| 02-05526-0000 | Miscellaneous Income | 0 | 0 | 0 |
| 02-05550-0000 | NH Quality Incentive Payment | 981,900 | 1,237,694 | 999,000 |
| TOTAL BERLIN NURSING HOME | | 5,609,200 | 5,984,604 | 5,616,400 |

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 REVENUES | PROPOSED 2006 BUDGET |
|--|---|-----------------------|----------------------|-------------------------|
| COUNTY GOVERNMENT | | | | |
| TAXES AND SERVICES | | | | |
| 03-04000-0001 | Medicaid Proportional Payment | 700,000 | 648,077 | 875,000 |
| 03-04001-0000 | County Tax | 8,736,000 | 8,736,000 | 10,590,500 |
| TOTAL TAXES AND SERVICES | | 9,436,000 | 9,384,077 | 11,465,500 |
| REGISTER OF DEEDS | | | | |
| 03-04011-0000 | Register of Deeds Fees | 300,000 | 440,358 | 305,000 |
| 03-04011-0001 | Deeds: Surchage Account | 20,000 | 20,000 | 20,600 |
| TOTAL REGISTER OF DEEDS | | 320,000 | 460,358 | 325,600 |
| SHERIFF'S DEPARTMENT | | | | |
| 03-04010-0000 | Sheriff: Court Security | 95,700 | 91,198 | 92,100 |
| 03-04012-0100 | Sheriff: Forest Service Contracts | 25,000 | 26,058 | 26,500 |
| 03-04012-0300 | Sheriff: Special Details | 20,000 | 26,233 | 20,000 |
| 03-04012-0400 | Sheriff: Dillon Patrols | 0 | 0 | 17,500 |
| 03-04014-0000 | Sheriff: Juvenile Transports | 15,000 | 11,294 | 18,000 |
| 03-04015-0000 | Sheriff: Civil Process Fees | 50,000 | 60,166 | 61,000 |
| 03-04017-0000 | Sheriff: Bulletproof Vests | 500 | 0 | 0 |
| 03-04020-0000 | Sheriff: Homeland II Grant | 11,000 | 6,978 | 4,100 |
| TOTAL SHERIFF'S DEPARTMENT | | 217,200 | 221,928 | 239,200 |
| VICTIM/WITNESS ADVOCACY PROGRAM | | | | |
| 03-04013-0100 | Victim/Witness Advocacy Program | 30,000 | 25,823 | 30,000 |
| TOTAL VICTIM/WITNESS ADVOCACY | | 30,000 | 25,823 | 30,000 |
| COUNTY ATTORNEY | | | | |
| 03-04013-0200 | Prosecutor's Grant | 25,000 | 21,512 | 25,000 |
| TOTAL COUNTY ATTORNEY | | 25,000 | 21,512 | 25,000 |
| CORRECTIONS DEPARTMENT | | | | |
| 03-06040-0000 | Corrections: Board and Room | 500 | 0 | 0 |
| 03-06041-0000 | Corrections: Electronic Monitoring Fees | 6,000 | 14,674 | 10,800 |
| 03-06042-0000 | Corrections: Anger Management Program | 100 | 0 | 0 |

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 REVENUES | PROPOSED 2006 BUDGET |
|--|-----------------------------------|-------------------------------|------------------------------|---------------------------------|
| 03-06090-0000 | Corrections: Miscellaneous Income | 15,000 | 14,432 | 15,000 |
| TOTAL CORRECTIONS DEPARTMENT | | 21,600 | 29,106 | 25,800 |
| INVESTMENTS | | | | |
| 03-09061-0000 | Interest: Savings and CD's | 40,000 | 129,923 | 80,000 |
| 03-09062-0000 | Interest: Delinquent Taxes | 100 | 397 | 100 |
| 03-09064-0000 | Interest: Workers' Compensation | 10,000 | 7,186 | 7,000 |
| TOTAL INVESTMENTS | | 50,100 | 137,506 | 87,100 |
| STATE ASSISTANCE PROGRAMS | | | | |
| 03-09072-0000 | DCYF Incentive Funds | 130,800 | 138,325 | 138,700 |
| TOTAL STATE ASSISTANCE PROGRAMS | | 130,800 | 138,325 | 138,700 |
| OTHER REVENUES | | | | |
| 03-09093-0000 | Federal Lands: PILT | 127,000 | 130,193 | 130,200 |
| 03-09096-0000 | Transfer from Facility Fund | 53,000 | 50,774 | 0 |
| 03-09097-0000 | Refunds: Prior Year Expense | 10,000 | 47,248 | 10,000 |
| 03-09098-0000 | Miscellaneous Income | 500 | 24,155 | 500 |
| 03-09099-0000 | Surplus to Reduce Taxes | 2,671,850 | 2,671,850 | 1,191,000 |
| TOTAL OTHER REVENUES | | 2,862,350 | 2,924,220 | 1,331,700 |
| TOTAL COUNTY GOVERNMENT | | 13,093,050 | 13,342,854 | 13,668,600 |

FARM

| | | | | |
|-------------------|----------------------|----------------|----------------|----------------|
| 04-07050-0000 | Sale of Milk | 230,000 | 260,569 | 250,600 |
| 04-07052-0000 | Sale of Livestock | 10,000 | 16,654 | 10,000 |
| 04-07053-0000 | Sale of Produce | 100 | 384 | 100 |
| 04-07059-0000 | Miscellaneous Income | 5,000 | 7,238 | 3,000 |
| 04-07061-0000 | Manure Pit Grant | 2,500 | 2,500 | 0 |
| TOTAL FARM | | 247,600 | 287,346 | 263,700 |

FEDERAL FUNDS

| | | | | |
|----------------------------|----------------------------|----------------|----------------|----------|
| 05-08006-0000 | CDBG: Economic Development | 500,000 | 425,000 | 0 |
| TOTAL FEDERAL FUNDS | | 500,000 | 425,000 | 0 |

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 REVENUES | PROPOSED 2006 BUDGET |
|--------------------------------------|--|-----------------------|----------------------|-------------------------|
| UNINCORPORATED PLACES | | | | |
| MOTOR VEHICLE FEES | | | | |
| 06-09600-1103 | MV Fees: Cambridge | 1,500 | 1,580 | 1,200 |
| 06-09600-1106 | MV Fees: Dixville | 10,000 | 10,661 | 10,000 |
| 06-09600-1108 | MV Fees: Green's Grant | 8,000 | 6,313 | 6,500 |
| 06-09600-1110 | MV Fees: Millsfield | 2,000 | 2,706 | 2,300 |
| 06-09600-1112 | MV Fees: Pinkham's Grant | 6,000 | 6,076 | 6,700 |
| 06-09600-1115 | MV Fees: Success | 100 | 86 | 100 |
| 06-09600-1117 | MV Fees: Wentworth Location | 5,000 | 8,589 | 5,200 |
| TOTAL MOTOR VEHICLE FEES | | 32,600 | 36,011 | 32,000 |
| NEW HAMPSHIRE SHARED REVENUES | | | | |
| 06-09600-1201 | NH Shared Revenues: Atkinson/Gilmanton | 40 | 40 | 40 |
| 06-09600-1202 | NH Shared Revenues: Bean's Purchase | 550 | 550 | 550 |
| 06-09600-1203 | NH Shared Revenues: Cambridge | 360 | 360 | 360 |
| 06-09600-1204 | NH Shared Revenues: Crawford's Purchase | 90 | 90 | 90 |
| 06-09600-1205 | NH Shared Revenues: Dix's Grant | 90 | 90 | 90 |
| 06-09600-1206 | NH Shared Revenues: Dixville | 1,250 | 1,250 | 1,250 |
| 06-09600-1207 | NH Shared Revenues: Erving's Grant | 40 | 40 | 40 |
| 06-09600-1208 | NH Shared Revenues: Green's Grant | 140 | 140 | 140 |
| 06-09600-1209 | NH Shared Revenues: Martin's Location | 40 | 40 | 40 |
| 06-09600-1210 | NH Shared Revenues: Millsfield | 450 | 450 | 450 |
| 06-09600-1211 | NH Shared Revenues: Odell | 400 | 400 | 400 |
| 06-09600-1212 | NH Shared Revenues: Pinkham's Grant | 450 | 450 | 450 |
| 06-09600-1213 | NH Shared Revenues: Sargent's Purchase | 400 | 400 | 400 |
| 06-09600-1214 | NH Shared Revenues: Second College Grant | 180 | 180 | 180 |
| 06-09600-1215 | NH Shared Revenues: Success | 630 | 630 | 630 |
| 06-09600-1216 | NH Shared Revenues: Thompson/Meserve | 450 | 450 | 450 |
| 06-09600-1217 | NH Shared Revenues: Wentworth Location | 740 | 829 | 740 |
| TOTAL NH SHARED REVENUES | | 6,300 | 6,389 | 6,300 |
| ROOMS AND MEALS TAX | | | | |
| 06-09600-1302 | Rooms and Meals Tax: Bean's Purchase | 100 | 0 | 0 |
| 06-09600-1303 | Rooms and Meals Tax: Cambridge | 200 | 361 | 350 |
| 06-09600-1306 | Rooms and Meals Tax: Dixville | 500 | 938 | 1,000 |
| 06-09600-1310 | Rooms and Meals Tax: Millsfield | 300 | 469 | 500 |
| 06-09600-1316 | Rooms and Meals Tax: Thompson | 100 | 0 | 0 |
| 06-09600-1317 | Rooms and Meals Tax: Wentworth Location | 1,000 | 1,370 | 1,350 |
| TOTAL ROOMS AND MEALS TAX | | 2,200 | 3,137 | 3,200 |

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 REVENUES | PROPOSED 2006 BUDGET |
|----------------------------------|--------------------------------------|-----------------------|----------------------|-------------------------|
| PROPERTY TAXES | | | | |
| 06-09600-1401 | Property Taxes: Atkinson/Gilmanton | 0 | 0 | 0 |
| 06-09600-1406 | Property Taxes: Dixville | 0 | 21,670 | 0 |
| 06-09600-1407 | Property Taxes: Erving's Grant | 0 | 0 | 0 |
| 06-09600-1408 | Property Taxes: Green's Grant | 0 | 10,897 | 0 |
| 06-09600-1410 | Property Taxes: Millsfield | 0 | 0 | 0 |
| 06-09600-1412 | Property Taxes: Pinkham's Grant | 0 | 13,054 | 0 |
| 06-09600-1413 | Property Taxes: Sargent's Purchase | 0 | 0 | 0 |
| 06-09600-1415 | Property Taxes: Success | 0 | 0 | 0 |
| 06-09600-1416 | Property Taxes: Thompson/Meserve | 0 | (4,290) | 0 |
| 06-09600-1417 | Property Taxes: Wentworth Location | 0 | 34,226 | 0 |
| TOTAL PROPERTY TAXES | | 0 | 75,557 | 0 |
| TIMBER TAXES | | | | |
| 06-09600-1501 | Timber Taxes: Atkinson/Gilmanton | 16,200 | 34,636 | 20,000 |
| 06-09600-1502 | Timber Taxes: Bean's Purchase | 0 | 0 | 2,000 |
| 06-09600-1503 | Timber Taxes: Cambridge | 104,300 | 89,109 | 100,000 |
| 06-09600-1505 | Timber Taxes: Dix's Grant | 6,600 | 7,616 | 5,000 |
| 06-09600-1506 | Timber Taxes: Dixville | 53,700 | 47,021 | 20,000 |
| 06-09600-1507 | Timber Taxes: Erving's Grant | 0 | 3,575 | 0 |
| 06-09600-1509 | Timber Taxes: Martin's Location | 0 | 6,650 | 5,000 |
| 06-09600-1510 | Timber Taxes: Millsfield | 35,100 | 122,027 | 90,000 |
| 06-09600-1511 | Timber Taxes: Odell | 3,600 | 28,946 | 20,000 |
| 06-09600-1514 | Timber Taxes: Second College Grant | 5,400 | 23,364 | 20,000 |
| 06-09600-1515 | Timber Taxes: Success | 60,100 | 170,065 | 100,000 |
| 06-09600-1517 | Timber Taxes: Wentworth Location | 15,000 | 25,022 | 25,000 |
| 06-09600-1524 | Timber Taxes: National Forest Places | 0 | 3,299 | 0 |
| TOTAL TIMBER TAXES | | 300,000 | 561,330 | 407,000 |
| PAYMENTS IN LIEU OF TAXES | | | | |
| 06-09600-1606 | State PILT: Dixville | 100 | 75 | 100 |
| 06-09600-1612 | AMC PILT: Pinkham's Grant | 0 | 6,558 | 0 |
| 06-09600-1613 | AMC PILT: Sargent's Purchase | 0 | 0 | 0 |
| 06-09600-1615 | AVRRDD PILT: Success | 8,000 | 0 | 0 |
| 06-09600-1617 | State PILT: Wentworth Location | 300 | 249 | 300 |
| TOTAL PILTS | | 8,400 | 6,882 | 400 |

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 REVENUES | PROPOSED 2006 BUDGET |
|--|---|-----------------------|----------------------|-------------------------|
| EXCAVATION TAXES | | | | |
| 06-09600-1715 | Excavation Taxes: Success | 0 | 482 | 0 |
| TOTAL EXCAVATION TAXES | | 0 | 482 | 0 |
| FEDERAL PAYMENT IN LIEU OF TAXES | | | | |
| 06-09600-1821 | Federal PILT: Bean's Grant | 100 | 100 | 100 |
| 06-09600-1802 | Federal PILT: Bean's Purchase | 11,000 | 11,000 | 11,000 |
| 06-09600-1820 | Federal PILT: Chandler's Purchase | 400 | 400 | 600 |
| 06-09600-1804 | Federal PILT: Crawford's Purchase | 3,600 | 3,600 | 3,600 |
| 06-09600-1808 | Federal PILT: Green's Grant | 3,000 | 3,083 | 3,100 |
| 06-09600-1822 | Federal PILT: Kilkenny | 100 | 100 | 100 |
| 06-09600-1809 | Federal PILT: Martin's Location | 1,100 | 1,100 | 1,100 |
| 06-09600-1812 | Federal PILT: Pinkham's Grant | 3,400 | 3,462 | 3,500 |
| 06-09600-1813 | Federal PILT: Sargent's Purchase | 23,200 | 23,702 | 23,700 |
| 06-09600-1816 | Federal PILT: Thompson/Meserve | 16,300 | 16,613 | 16,600 |
| TOTAL FEDERAL PILT | | 62,200 | 63,160 | 63,400 |
| US FISH & WILDLIFE SERVICE - PILT | | | | |
| 06-09600-1903 | USFWS PILT: Cambridge | 700 | 603 | 600 |
| 06-09600-1917 | USFWS PILT: Wentworth Location | 6,000 | 6,467 | 6,500 |
| TOTAL USFWS - PILT | | 6,700 | 7,070 | 7,100 |
| PLANNING BOARD FEES | | | | |
| 06-09600-2101 | Planning Board Fees: Atkinson/Gilmanton | 0 | 0 | 0 |
| 06-09600-2103 | Planning Board Fees: Cambridge | 0 | 10 | 0 |
| 06-09600-2105 | Planning Board Fees: Dix's Grant | 0 | 10 | 0 |
| 06-09600-2106 | Planning Board Fees: Dixville | 0 | 95 | 0 |
| 06-09600-2107 | Planning Board Fees: Erving's Grant | 0 | 0 | 0 |
| 06-09600-2108 | Planning Board Fees: Green's Grant | 0 | 0 | 0 |
| 06-09600-2110 | Planning Board Fees: Millsfield | 0 | 35 | 0 |
| 06-09600-2111 | Planning Board Fees: Odell | 0 | 35 | 0 |
| 06-09600-2113 | Planning Board Fees: Sargent's Purchase | 0 | 0 | 0 |
| 06-09600-2114 | Planning Board Fees: Second College Grant | 0 | 0 | 0 |
| 06-09600-2115 | Planning Board Fees: Success | 0 | 110 | 0 |
| 06-09600-2116 | Planning Board Fees: Thompson/Meserve | 0 | 25 | 0 |
| 06-09600-2117 | Planning Board Fees: Wentworth Location | 0 | 25 | 0 |
| TOTAL PLANNING BOARD FEES | | 0 | 345 | 0 |

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 REVENUES | PROPOSED 2006 BUDGET |
|--|--|-----------------------|----------------------|-------------------------|
| OTHER CHARGES | | | | |
| 06-09600-2215 | Sheriff Patrols: Success | 0 | 5,754 | 0 |
| TOTAL OTHER CHARGES | | 0 | 5,754 | 0 |
| TRANSFERS AND TAXES | | | | |
| 06-09600-8100 | Unincorporated Places School Tax | 121,700 | 0 | 94,900 |
| 06-09600-8200 | Unincorporated Places Municipal Tax | (165,000) | 0 | (248,100) |
| 06-09600-8300 | Unincorporated Places County Tax | 267,400 | 0 | 267,400 |
| 06-09600-8800 | Unincorporated Places State Education Tax | 179,100 | 103,563 | 156,200 |
| TOTAL TRANSFERS AND TAXES | | 403,200 | 103,563 | 270,400 |
| UP INTEREST, FEES, COSTS ON TAXES | | | | |
| 06-09600-8306 | UP Interest, Fees & Costs: Dixville | 0 | 76 | 0 |
| 06-09600-8308 | UP Interest, Fees & Costs: Green's Grant | 0 | 0 | 0 |
| 06-09600-8309 | UP Interest, Fees & Costs: Martin's Location | 0 | 0 | 0 |
| 06-09600-8310 | UP Interest, Fees & Costs: Millsfield | 0 | 2 | 0 |
| 06-09600-8312 | UP Interest, Fees & Costs: Pinkham's | 0 | 281 | 0 |
| 06-09600-8313 | UP Interest, Fees & Costs: Sargent's | 0 | 0 | 0 |
| 06-09600-8314 | UP Interest, Fees & Costs: Second College | 0 | 0 | 0 |
| 06-09600-8315 | UP Interest, Fees & Costs: Success | 0 | 368 | 0 |
| 06-09600-8316 | UP Interest, Fees & Costs: Thompson | 0 | 15 | 0 |
| 06-09600-8317 | UP Interest, Fees & Costs: Wentworth Loc | 0 | 668 | 0 |
| 06-09600-8500 | UP Interest on Special Revenue Fund | 0 | 2,859 | 0 |
| 06-09600-8600 | Sale of Documents | 0 | 202 | 0 |
| TOTAL UP INTEREST, FEES, COSTS | | 0 | 4,470 | 0 |
| TOTAL UNINCORPORATED PLACES | | 821,600 | 874,150 | 789,800 |

COÖS COUNTY RECYCLING CENTER

| | | | | |
|-------------------------------|---|---------------|----------------|----------------|
| 07-09051-0000 | Interest on Equipment Fund | 0 | 1,173 | 0 |
| 07-09052-0000 | Municipal Reimbursements | 40,100 | 40,102 | 35,200 |
| 07-09053-0000 | Transfer from Savings | 0 | 0 | 22,000 |
| 07-09055-0000 | Sale of Cardboard/Newspapers/Magazines | 0 | 26,646 | 0 |
| 07-09056-0000 | Sale of Aluminum/Tin | 0 | 18,180 | 0 |
| 07-09057-0000 | Sale of Plastics | 0 | 14,629 | 0 |
| 07-09058-0000 | Sale of Returnables | 0 | 10,274 | 0 |
| 07-09059-0000 | Surplus to Reduce Municipal Reimbursement | 50,000 | 50,000 | 61,500 |
| TOTAL RECYCLING CENTER | | 90,100 | 161,005 | 118,700 |

COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE

| ACCOUNT # | DESCRIPTION | 05 APPROVED BUDGET | 12/31/05 REVENUES | PROPOSED 2006 BUDGET |
|-------------------------------|---------------------|-----------------------|----------------------|-------------------------|
| TRANSFER STATION | | | | |
| 08-09080-0000 | Town Reimbursements | 22,500 | 22,500 | 22,500 |
| TOTAL TRANSFER STATION | | 22,500 | 22,500 | 22,500 |
| TOTAL REVENUES | | 25,196,650 | 25,831,793 | 25,500,100 |

COÖS COUNTY DELEGATION MEETING

January 21, 2005

Lancaster, NH

Present: Representatives John Tholl, Chair; Eric Stohl, Vice-Chair; Herb Richardson, Robert Theberge, Bernie Buzzell, Renney Morneau, Bill Remick, and Scott Merrick.

Chairman Tholl called the meeting to order at 10:03 a.m. for the purpose of working out the process that the Delegation will use to fill the vacancy in the office of County Sheriff.

Representative Stohl moved to accept the resignation of Sheriff Tardif. The motion was seconded by Rep. Richardson. The vote by roll call to accept the resignation was unanimous, 8 in favor and none opposed.

Representative Theberge questioned if Chairman Tholl might have a conflict of interest. Rep. Tholl replied that he did not believe he had a conflict of interest and declined to step down. He stated that he is not sure he is presently a deputy as deputies are sworn in at the beginning of the Sheriff's term and he has not been sworn in this term. Rep. Theberge cited RSA 21-G:22 Conflict of Interest under the Executive Branch Code of Ethics. A copy is attached.

Discussion continued as Rep. Tholl explained that he has served as a firearm instructor for the Sheriff's Department. He stated that he will check this issue with the Secretary of State and/or The Attorney General on Tuesday. If it is found that he has a conflict of interest, he stated he would resign the deputy sheriff position. Rep. Stohl volunteered to check in Concord.

Discussion turned to RSA 661.9 Vacancies among Public Officers Elected at State Elections - copy attached.

Suggestions made relative to filing the Sheriff's position included:

1. An open filing period for 2 weeks using a Declaration of Candidacy Form.
2. Rep. Richardson asked if the Delegation members thought the Commissioners could also be involved as participants in the process but not voting members.
3. Rep. Stohl asked of the members present what kind of Sheriff's Department the Delegation wants. He stated that a meeting would be set up to work this out at a later date.

After more discussion, Rep. Richardson moved to advertise the position for 2 weeks from January 26th to February 9th. The motion was seconded by Rep. Morneau. The vote taken was by roll call and 8 voted in favor, none opposed.

It was decided to hold a candidate's forum on Thursday, February 10th at 6:30 p.m. at the Fish & Game Building, Granite State Room. It was further decided to call another meeting of the Delegation for 11 a.m. on February 11th to vote on a new Sheriff.

Several budget transfer requests from the Nursing Hospital, Department of Corrections, and Human Services were presented by Rep. Tholl for consideration. After review, it was decided to vote on all of them in one motion. Rep. Morneau moved to approve the budget transfers as requested. Rep. Remick seconded the motion and it was approved.

County Administrator Sue Collins had requested that the Delegation approve waiving the emergency over expenditure resolution for the 6% bed tax line items in the Nursing Hospital (01-05120-3700) over expended by \$59,080.75 and in the Nursing Home (02-05620-3700) over expended by \$73,559.94. These over expenditures were caused by a directive from the Department of Health & Human Services to include all the new revenues received during November and December from the Medicaid Quality Payments in the calculations of the bed tax for the 4th quarter. This had not been anticipated at the time of the Supplemental Budget.

Rep. Stohl made a motion to approve the request to waive these two one-time expenditures from the transfer resolution. Rep. Richardson seconded the motion and all voted in favor.

There being no further discussion, it was the unanimous agreement to adjourn the meeting at 11:50 a.m. upon a motion by Rep. Buzzell, seconded by Rep. Merrick.

Respectfully submitted,
Rep. Herbert Richardson
Temporary Clerk

COÖS COUNTY DELEGATION MEETING
North Country Resource Center - Lancaster
February 10, 2005

Present: Reps. John Tholl, Chair; Fred King, Clerk; Herbert Richardson, Robert Theberge, Bill Remick, Scott Merrick, and Bruce Lary.

Also present: County Commissioners Burnham Judd, Paul Grenier and Tom Brady.

Delegation Clerk Fred King opened the meeting at 6:30 p.m.

The Delegation called this meeting for the purpose of interviewing candidates for the vacancy in the office of Sheriff. The previous Sheriff had resigned from office on December 31, 2004 and the Delegation is required by statute to elect a successor.

Six well qualified candidates presented their reasons for seeking this office. In addition to presenting their resumes to members of the Delegation, they answered questions.

The following candidates appeared for interviews: Gerald P. Marcou, Jr., Gorham; Richard Marini, Sr., Gorham; John Gardiner, Carroll; William Joyce, Stark; Frank Dumaine, Colebrook; and Paul Ingersoll, Sr., Berlin.

The Delegation members agreed to meet on February 11, 2005 to select the candidate who would serve as Coös County Sheriff for the balance of the 2-year term of office.

There being no further business, the meeting adjourned at 8:35 p.m.

Respectfully submitted,
Frederick W. King, Clerk

COÖS COUNTY DELEGATION MEETING
North Country Resource Center - Lancaster
February 11, 2005

Present: Reps. John Tholl, Chair; Eric Stohl, Vice-Chair; Fred King, Clerk; Bernie Buzzell, Renney Morneau, Herbert Richardson, Robert Theberge, Bill Remick, and Scott Merrick.

Also present: County Commissioner Burnham Judd, County Administrator Suzanne Collins, Chief Deputy Keith Roberge, members of the press and public.

Chairman John Tholl called the meeting to order at 11:05 a.m. Representative King called the roll - 9 members present.

Chairman Tholl addressed the 4th Quarter Financial Statements of Coös County for 2004. He stated that it is his understanding that the books are closed and are being audited this week. He indicated that at this point there is not much members of the Delegation can do other than ask questions on the revenue and expenditure statements.

There were no questions on the 4th Quarter Expenditure statement. Regarding the 4th Quarter Revenue Statement, Representative King inquired about the amount of surplus for 2004 and Sue Collins indicated that the unencumbered fund balance on 12/31/2004 was \$2,880,294.31. She stated that the County had encumbered funds for two areas in dispute with the State of NH Department of Health & Human Services.

- The County has deducted \$29,510 in certain skilled nursing services billed by the Department in 2004 and Commissioner Stephen has asked the Attorney General for a ruling on these deductions. A number of counties are asserting that the law was not intended to cover costs for skilled nursing cases where the admission to the skilled facility came directly from home or a hospital and the recipient was not previously receiving a lower level of nursing care in a facility or under the Home and Community Based Care program.
- The County has deducted \$137,273 from the State bill for June 2004 because the 10 counties claim that the State Fiscal Year CAP for 2004 (Chapter 223:6) was reached and exceeded. HHS Commissioner disputes this fact and has sent the matter to the Attorney General for a ruling. Sue explained that because we are relying on expenditures reported by 9 other counties whose numbers Coös County cannot verify, it is prudent to encumber this amount until a determination is made by the Attorney General.

When asked by Edith Tucker about the estimated surplus in the 2005 Proposed Budget, Sue stated that she had estimated \$2,900,000 so the actual fund balance is short of her estimate by \$19,705.69. When asked by Representative King to what she attributed this lesser amount, Sue replied that the MQIP (Medicaid Quality Incentive Payment) for the last quarter of 2004 was nearly \$300,000 less than she had anticipated (\$295,425). She explained that in an attempt to get to the bottom of the methodology used by the State to pay MQIP to nursing homes, it appears that the Department of Health & Human Services may be holding some 25% of the funds due to nursing homes as a contingency for any refunds that may have to go to the federal government and they may be holding a few million dollars for potential abatements to nursing facilities. Sue stated that this issue is being looked into as we speak.

Representative King inquired about Miscellaneous Income where \$500 was budgeted with \$11,816 received. Sue stated that the County had received \$11,766 from the State of NH in escheated funds and \$40 in fees for replacing lost payroll checks.

Chairman Tholl then addressed the Revenue and Expenditure Statements for the Unincorporated Places. Rep. Theberge inquired about Payment in Lieu of Taxes. Sue replied that this category includes an \$8,000 payment from the Androscoggin Valley Regional Refuse Disposal District in Success as well as payments from the AMC for properties in Pinkham's Grant (\$13,723) and Sargent's Purchase (\$1,374).

The Chair asked for a roll call vote on the County Expenditure Statement for the period ended December 31, 2004. All nine members voted to approve the expenditures.

The Chair asked for a roll call vote on the County Revenue Statement for the period ended December 31, 2004. All nine members voted to approve the revenues.

The Chair asked for a roll call vote on the Unincorporated Places Financial Statements for the period ended December 31, 2004. All nine members voted to approve the statements.

Chairman Tholl called for the election of a Sheriff for Coös County.

Representative King moved to go into executive session at 11:30 a.m. Rep. Theberge seconded the motion. The meeting resumed at 11:55 a.m. Chairman Tholl explained that the vote would be taken by secret ballot with the Chair and Vice-Chair counting the ballots and Rep. Theberge checking the count. When there is a majority of the members present voting for a candidate, he will announce a winner. If there is a tie, then members of the Delegation will caucus again.

Rep. Richardson noted that this is not an easy decision due to the quality of the applicants for the position. He stated that the candidates were exceptional.

After the first vote, Chairman Tholl announced that no candidate received a majority. The Delegation went into executive session again at 11:40 a.m. and returned a few minutes later to cast new ballots. After the votes were counted, Chairman Tholl announced that Gerald Marcoux had received a majority vote.

Chairman Tholl thanked the Sheriff Department deputies for the work done during the absence of a Sheriff. Commissioner Judd stated that the Board of Commissioners also would like to go on record thanking Chief Deputy Roberge for overseeing the department during the past few months.

Edith Tucker asked for the qualifications of the candidate who won and was provided with a copy of his resume.

It was decided that the Sheriff would go on the County payroll as soon as he is sworn into office.

Rep. Fred King moved to adjourn the meeting. The motion was seconded by Rep. Buzzell and all voted in agreement.

Respectfully submitted,
Rep. Frederick W. King, Clerk

COÖS COUNTY DELEGATION
ANNUAL BUDGET MEETING
Cabot Motor Inn
March 19, 2005

Present: Reps. John Tholl-Chair; Eric Stohl-Vice Chair; Fred King-Clerk; Reps: Bernie Buzzell, Ed Mears, Scott Merrick, Bill Remick, Renney Morneau, Herb Richardson, and Robert Theberge. Also present County Commissioners Burnham “Bing” Judd and Tom Brady; County Administrator Suzanne Collins, County Attorney Pierre Morin, Office Administrator Gail Purrington, Sheriff Gerald Marcou, Berlin Nursing Home Administrator Jeannette Morneau, County Treasurer Donald Bisson, representatives of agencies supported by the County, members of the press and the public.

Chairman Tholl called the meeting to order at 10:15 a.m. and called the roll. There were 10 members present.

The Chair then asked for a motion to approve the delegation minutes of 12/6/04 & 12/11/04. Rep. Richardson made a motion, Rep. Theberge seconded. All approved on a voice vote 10-0. Chairman Tholl asked for a motion to approve the delegation minutes of 1/21/05. Rep. Theberge made a motion, Rep. Richardson seconded. All approved on a voice vote 10-0. Chairman Tholl asked for a motion to approve the 2/10/05 & 2/11/05 delegation minutes. Rep. Richardson made a motion, Rep. Remick seconded. All approved on a voice vote 10-0.

Chairman Tholl recognized County Administrator Sue Collins and requested that she discuss the changes to the 2005 budget proposed by the Commissioners. Sue stated that on February 23rd the Commissioners had met with Sheriff Marcou and mutually agreed on some changes to the Sheriff Department budget originally prepared by former Sheriff Tardif.

She then explained that as the County is heavily invested in the Medicaid program, when the Commissioner of Health & Human Services shakes things up in the state Medicaid budget, the tremors are felt in all 10 counties. The budget cuts recommended in Commissioner Stephen’s 90% budget could have an undetermined tsunami effect on this budget. Additionally, in Washington the Bush budget proposal targets loopholes that states use to garner more federal funds - like the new 6% bed tax. The President’s budget proposes to phase down the allowable tax rate from 6% to 3%. The eventual fate of ProShare is also unknown although the federal budget is more focused on capping the payments rather than eliminating them.

Sue stated that there is no doubt the County will continue to struggle for every dollar of Medicaid that can possibly be drawn down. With the best information the Commissioners’ have today, they present this recommended budget.

At the Public Hearing in December, the County had just received word that the guaranteed maximum rate increase for the employee health insurance program effective July 1, 2005 was 10.1%. Additionally, the unencumbered fund balance was a best estimate; it is now an audited amount.

Sue explained how the unencumbered fund balance of \$2,780,294 was determined and described the funds that had been encumbered by the County as of December 31, 2004. She stated that the bed tax accounted for \$1,954,000 of additional revenue as it was retroactive to May 2003.

Budget increases included \$208,000 attributed to a 10.1% increase in the employee health insurance premiums effective July 1, 2005; funding for new equipment or repairs to equipment in both nursing homes totaling \$7,400; additional appropriations in both nursing homes to the 6% Provider Assessment (bed tax) totaling \$97,000 (offset by \$194,000 in revenue); funds to cover employee retirements, long-term disability and adjustments to wages and workers compensation insurance totaling \$28,500; a TV Cable rate increase of \$600; and Physical and Occupational Therapy consultant services at Coös County Nursing Hospital totaling \$8,500. Regarding this last item, Sue explained that in late December Genesis Rehabilitation Services notified the Nursing Hospital that they would no longer provide Physical Therapy, Occupational Therapy and Speech Therapy Services due to the distance between W. Stewartstown and the homes of the therapists. Lost time on the road meant that the Nursing Hospital was not profitable for Genesis - a for profit company. The Nursing Hospital entered into a short term agreement with Androscoggin Valley Hospital to provide therapy services; however, the County will have to pay mileage and time on the road for therapists.

Sue explained that AVH proposed to the Commissioners to provide services at the Nursing Home in Berlin too and if the County agrees to re-establish CCNH-Berlin services with AVH rather than Genesis, then AVH will not charge the Nursing Hospital for mileage and "time on the road" costs and the county will not have to expend the \$8,500.

Other items that required additional appropriations were explained. Home & Community Based Care was increased by \$60,000 and Provider Payments was increased by \$80,000. Sue explained that these are both state programs where the County pays 25% of the costs of certain Medicaid services to individuals who qualify for nursing home level of care.

Sue stated that the budget did not include recommended increases to Old Age Assistance (OAA) and Aid to the Permanently & Totally Disabled (APTD) programs and she urged members of the Delegation not to support transferring millions of dollars in increases to these two programs to the county property taxpayers. She stated that the word out of Division III of House Finance yesterday had a recommendation for the counties covering \$9 million more in these two programs.

Due to the large amount of surplus at the end of 2004, the Commissioners are recommending that the county eliminate some of its debt. In December, the County borrowed \$144,100 for 2004 capital items, \$75,000 to be paid this year and \$69,100 to be repaid in 2006. The revised budget calls for paying off the \$144,100 in 2005 and not borrowing for 2005 capital items.

Sue explained that the county would have one remaining bond payment in 2006 of \$45,000 and three years left on the 15-year note for funds borrowed to build the addition to the Fish & Game/DRED building in Lancaster. The amount left on that obligation is \$41,000. Rep. King stated that the county will never have the surplus it has now. He recommended that the whole county debt be paid off.

Rep. Buzzell suggested that if Coös County was the case management agency for HCBC cases rather than the State or private agencies then the County could save a great deal of money.

Chairman Tholl reminded everyone that this is not a public hearing but the annual meeting and that anyone other than the Delegation must request permission to speak. He also noted that suggestions from Delegation members should be brought up during the budget deliberations.

The final budget increase request was \$2,200 for fertilizer on the County Farm due to the increase in costs of petroleum based products.

Budget reductions included several changes to the Sheriff's budget, the deletion of an item of equipment in the Corrections budget and savings of \$35,500 in interest short-term notes.

The sum of the changes to the appropriations budget since the budget hearing in December is \$499,300.

Sue explained that most of the revenue changes related to items covered on the appropriations side of the budget.

The Medicaid Quality Incentive payments to the nursing homes increased \$194,000. Due to a Medicaid rate decrease at the Coös County Nursing Home - Berlin, the Medicaid revenue was decreased by \$57,000. Carole Lamirande, Registrar, had added \$5,000 to surcharge account revenues. The Sheriff's Department decreased revenues by \$5,800 due to the elimination of the OHRV program. The Commissioners, as stated earlier, were recommending no borrowing for 2005 capital items; therefore, had reduced the revenue under Proceeds, Long-Term Notes by \$79,500 and as stated earlier the surplus to reduce taxes was down \$120,000 from the figure presented in December.

Rep. Remick asked who will be responsible for the OHRV duties now that the Sheriff has dissolved this agreement. Sheriff Marcou responded that Fish & Game will be responsible. Chairman Tholl explained that this is a grant program for extra patrolling. It is not a cut in service.

Sue covered several changes to the Unincorporated Places budget including health insurance (\$700), Fire - Martin's Location (\$500), Solid Waste - Pinkham's Grant (\$1,500), Solid Waste in the unincorporated places served by Errol since Errol had informed the County in February that they forgot to bill \$1,300 in April 2004 for the AVRRDD district assessment, a new Welfare line item in Dixville of \$100, tuition and transportation changes due to tuition increases at the Errol School and a new student in Wentworth Location; and the State Education tax was adjusted based on the most recent legislation. Based on a suggestion at the Public Hearing a contingency account of \$5,000 had been added for Success.

The appropriation changes are balanced within the unincorporated places by adjusting the local school tax, the state education tax and the municipal tax.

Rep. Remick expressed concern about lowering the amount of state education tax as many bills are being reviewed by the Education Committee in Concord.

Sue presented a review of the county budget and county tax. The 2005 County Budget as presented by the Commissioners totals \$25,057,650 as compared to the 2004 Budget totaling \$23,848,850 or an overall increase of 5.0%.

The combined impact of budget revisions to appropriations and revenues yields a decrease in the county tax from the 2004 level of \$9,427,250 to \$8,541,850 or a 9.4% decrease.

Sue closed her comments by thanking the Delegation members for listening, studying, analyzing and devoting their energies to this budget. She urged them to support the budget on behalf of county employees and county citizens who receive county services.

Chairman Tholl then proceeded with the expenditures line item and read the amounts for Coös County Nursing Hospital. At this point, Rep. Stohl asked to speak in regards to setting up a contingency fund for a performance audit of the Dietary Department at the West Stewartstown Nursing Hospital. He said that he has been contacted by numerous people, including employees past and present since he was elected Representative in 2000, who have raised the issue of employees coming and going in the Dietary Department. He said most studies will show that if there is an issue with employee retention then management needs to be looked at as a possible problem, not necessarily the employees that come and go. Rep. Stohl said that with the constant turnover of employees in one department then the issue is usually with the supervisor of that department or upper management's production requirements of the available staffs' abilities. He said that in recent history (the last 5 or 6 years) that in his opinion there has been an unacceptable turnover in the Dietary Department at the West Stewartstown Nursing Hospital. Rep. Stohl went on to say that employees past and present from most departments at the Nursing Hospital have contacted him about this issue during the span of time he has been Representative. During this time, Rep. Stohl has contacted other employees, on a confidential basis, and it is clear to him that there is a definite problem with the Dietary Department. Rep. Stohl said he has discussed this problem with the Commissioners and they checked into the matter. The result of the Commissioners' investigation was a disgruntled employee. Rep. Stohl said that he cannot understand why there is not more done to deal with this situation. Rep. Stohl stated that he believes a performance audit will bring out the problems with the Dietary Department. He believes there is a need for an independent study done on the workings of this department. Rep. Stohl said that he does believe that if a confidential survey of all the employees at the Nursing Hospital was conducted, including past and present employees, it would reveal the problem that really exists. He stated that effective April 30, 2003; the Delegation was given the right "to contract for a performance audit of a county department, institution, or office. The cost of an audit is to be paid from a contingency fund appropriated by the county convention." He said this was HB 151 and had passed in 2003. He went on to read the statute saying "Such performance audits shall include, but not be limited to, examinations of and any determinations based upon the examinations as to achievement of goals, objectives and specific outcome measures provided for in each department, institution, or office's budget submission. Such performance audit shall indicate the degree of achievement, and any reasons for non-achievements of objectives and outcome measures. Such audit shall also include findings regarding the appropriateness of stated objectives and outcome measures and may suggest alternative or additional measures for us in subsequent budget periods."

Rep. Stohl said that what he was basically asking for was to set aside money in a contingency fund for performance audits. He discussed the cost of performance audits with Rep. Theberge and they determined that \$10,000 would be more than enough and what wasn't used could be turned back to offset taxes. Rep. Stohl said that it was his recommendation that the budget be amended to set up a contingency fund for the purpose of a performance audit for the Dietary Department at the Nursing Hospital in West Stewartstown in the amount of \$10,000. Rep. Theberge seconded the motion. Discussion was then held. Rep. King stated that the Delegation should let the County Commissioners run the County. Rep. Remick asked if this problem had been going on since 2003. Rep. Stohl stated that this issue was brought to his attention in 2000 when he became Representative. He went on to say that the issue is whether the money is worth

it. He said that he is bringing the concerns of his constituents to the table as he has been elected to do. Rep. Stohl said that he reads the ads in the newspapers for the Dietary Department and said he knows that the cost is high to run those ads. He said this doesn't even include the expense of training and physicals to hire someone new. Rep. King asked if the Commissioners were aware of the problems in this department. Commissioner Judd responded that the Commissioners were aware of the problems and have worked on them. He said that he believes things have improved in the department. He stated that it is one of the hardest departments in the Nursing Hospital to work in. Chairman Tholl stated that he thought it would be more appropriate to put a contingency fund for a performance audit under the Delegation budget. Rep. King said that there is statute for a personnel committee of the Delegation and that could be reinstated. Sue Collins was asked how many employees in the Dietary Department. She said there are 20 and they are mostly part time positions. There are a lot of students who work part time and when they go to college there is a turnover. Most of the other departments in the Nursing Hospital, like Laundry and Housekeeping have full time positions, which is why a lot of Dietary employees look to transfer to these departments. Sue said that there have been personnel issues, but a lot of the turnover is because of all of the part time, very low number of hour positions that this department has. Sue went on to say that she is in agreement with Commissioner Judd, they have been working on the problems and have made progress. Commissioner Judd said that he would welcome an independent audit. Rep. King stated that he would like to see a three member Delegation personnel committee meet with the Commissioners to review the situation. If necessary, then do an independent performance audit. He said that it might save money and might create less turmoil at the Nursing Hospital. After further discussion, the motion was amended to say that a contingency fund for performance audits in the amount of \$10,000 will be included to the Delegation Budget. A roll call vote was taken 10-0. Motion passed.

Review of the Expenditure budget continued. Sue was asked about the decrease in the auditors' line item. She explained that last year, because of GASB 34, the auditors had to come for an additional week of audit. This year they did not have to do that.

Rep. Buzzell asked the County Attorney about the number of convictions he had in regards to the reported 42 attacks on vulnerable citizens in Coös County. County Attorney Morin said that he could recall one that received a not guilty verdict. Chairman Tholl interjected that most of these cases are through the local police and are processed through District Court.

Rep. Theberge stated that he knew that Sheriff Marcou had met with the Commissioners and wondered how things were going. Sheriff Marcou said that things are going well. He said that he is still learning and that Chief Deputy Roberge has been a big help to him. He commented that he spends 90% of his time in the cruiser and understands the importance of having a reliable vehicle. Sheriff Marcou said that he reviewed his budget with the Commissioners. He went on to say that several budget cuts were made and the Commissioners also increased the vehicle lease/purchase line item to purchase two new vehicles and one used vehicle. He said that he isn't sure a used vehicle is the way to go, but will try it for this year. There were concerns expressed that it was a conflict of interest to be working with Commissioner Grenier on the purchase of vehicles, as he is a salesman with the Berlin City Car Dealership. Commissioner Brady commented that there need be no concern, as there will be no income made by Commissioner Grenier or the dealership.

The State Assistance Programs were discussed. Rep. King commented that the State Assistance Programs are a big issue in Concord and there are a lot of unknowns. He also referred to Health and Human Services Commissioner Stephen's GraniteCare proposal for long-term care for the

elderly. Rep. King said that there are a lot of unknowns with GraniteCare as well. Rep. Buzzell agreed with Rep. King and reiterated his proposal mentioned earlier in the meeting in regard to the County taking over the case management of particular State Assistance Programs. Rep. Richardson commented that the possibility of the County taking over these programs could be looked into for the next budget season, that it is too late for this year. Chairman Tholl stated that the Nursing Homes subcommittee of the Delegation could look into this matter.

Rep. Stohl asked for Sue to give a breakdown of the Corrections budget to explain the Superintendent's salary as only \$20,000. Sue explained that this is the salary budgeted for the Superintendent presuming he will return to work in October. Military differential for the Superintendent and the other Corrections employees that served in Iraq is listed as a separate line item called Military Differential. Rep. Theberge asked about NH Retirement not being taken out of their military differential pay and will they get credit for it. Sue explained that there is a form from NH Retirement that these employees fill out upon their return to work and they will apply to receive credit for all their time in the military.

Discussion of eliminating the county debt was discussed. Sue was asked the amount of money it would take to eliminate the county debt. She stated that it is approximately \$86,000. Rep. King said that this would mean the County would have no debt at all. Rep. King made a motion for the County to pay off all debt. This would increase the debt service line item by \$86,000 and reduce the Cooperative extension loan line item by \$10,000. Rep. Theberge seconded the motion. Discussion was held. Rep. Stohl commented that sometimes debt was good, especially when applying for grants and asked Sue if being debt free would affect the County's ability to receive any aid. Sue replied that the only aid the County receives is Medicaid and being debt free would have nothing to do with that. Rep. Richardson asked if this meant that next year the line item called Debt Service would be zero. Sue said there would be no long-term debt; however there would still be interest on short-term notes. A roll call vote was taken. All approved 10-0.

In regards to Special Programs, Rep. Buzzell asked Larry Kelley if the Alzheimer's Respite Community Center receives any Medicare assistance. Mr. Kelley said they do receive some and that there is an RN component. Rep. Remick asked if the price of gasoline was going to affect the North Country Transportation budget. Mr. Kelley said that it isn't an issue now, but might be by next year.

Rep. Merrick had questions about the Coös Economic Development Corporation. Rep. Richardson and Commissioner Brady both serve on the CEDC board. They recommend that the money be appropriated again this year and that reports be made to the Delegation once a quarter.

Commissioner Brady reported that the CEDC can be an effective organization in the future. But some changes will have to occur - it needs to be more open, the Delegation has to be brought in along with the Commissioners more into meetings. It needs to be more of a board ran organization and it needs goals.

Rep. Merrick agrees that it is important - but he is not sure how it works. He has not received any information on this. Rep. Theberge asked if he understood Rep. Merrick right in that he had not received any information on this program. Rep. Merrick stated that up until last week he had had no information from the CEDC. Rep. Richardson will make sure that he receives copies of the minutes.

At this time, Chairman Tholl spoke of information that was provided to the Delegation members by Larry Rappaport, Selectman of Colebrook, requesting support for broadband. The Chair stated that it is a great idea; however, it should have been brought up at the public hearing where there is public input and the Delegation has a chance to discuss it. It is too late in the budget year to do so. Rep. Richardson reported that the CEDC is working on this. Peter Riviere, Program Director, spoke on behalf of this request. He asked that the Delegation keep in mind that if there is surplus in timber taxes would they consider appropriating this money toward broadband. He stated that if timber taxes exceed the \$300,000 budget, perhaps the Delegation could earmark any excess for broadband. Chairman Tholl once again stated that these figures will not be available until the public hearing and suggested that he present his request at that time.

Chairman Tholl read the bottom line total appropriations for 2005 at \$25,057,650 with the following adjustments: plus \$86,000 for Debt Service, plus \$10,000 for Delegation Expense, less \$10,000 for Extension Service.

Chairman Tholl began with the revenues. Rep. King asked to talk about the surplus to reduce taxes. He commented how vulnerable the County is now with what is happening at the State level. He suggested that the County set aside some of this surplus to offset taxes for another year. Rep. Merrick stated that he had heard from a lot of people in his district that they would like to see the entire surplus used to reduce taxes this year. Rep. Richardson stated the same. He said people are facing high gasoline prices and high home heating costs. He also commented that there is a high elderly population in Coös County. Rep. Buzzell agreed with Rep. King, but said that he could see both sides. Commissioner Brady stated that with these tough times that the surplus should be used to reduce taxes this year. Commissioner Judd agreed. Rep. Buzzell asked about the contingency set aside by the Commissioners. Commissioner Judd commented that this was \$100,000 put into the facility fund for unanticipated major repairs to any of the facilities should it be required. Rep. Stohl stated that he thought the surplus should go back to the taxpayers by reducing their County tax this year. He said that it would give the Delegation and the Commissioners a little bit of breathing room from their constituents showing them that the County is trying to do something for them. At the same time if there is a problem next year it will showcase to them exactly where the mismanagement is coming from, i.e., at the State and federal level. Chairman Tholl said that he supported the surplus going back to the taxpayers as well.

The 2005 Revenues were reviewed. There were no questions.

The Unincorporated Places 2005 Expenditures and Revenues were reviewed. There were no questions.

At 1:05 p.m. a recess was called to break for lunch. The meeting resumed at 2:20 p.m.

Chairman Tholl read the following resolutions:

RESOLUTION #1

Be it resolved by the Coös County Delegation duly convened on this nineteenth day of March, 2005, that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 2005, shall be \$25,143,650.

A motion was made by Rep. Buzzell, seconded by Rep. Theberge. The roll call vote was 10-0 in favor.

RESOLUTION #2

Be it resolved by the Coös County Delegation that the sum of \$16,515,800 is hereby adopted as the estimated income from sources indicated for the fiscal year ending December 31, 2005.

A motion was made by Rep. Buzzell, seconded by Rep. Theberge. The roll call vote was 10-0 in favor.

RESOLUTION #3

Be it further resolved that the total appropriation being in excess of the total estimated income in the amount of \$8,627,850, the Treasurer shall issue his warrant to the Towns and City in the County for this amount.

A motion was made by Rep. Buzzell, seconded by Rep. Theberge. The roll call vote was 10-0 in favor.

RESOLUTION #4

Be it resolved that \$2,780,000 of the operating surplus for the year 2004 be appropriated in the 2005 Budget for the purpose of reducing taxes for 2005.

A motion was made by Rep. Merrick, seconded by Rep. Richardson. The roll call vote was 10-0 in favor.

There being no further business Chairman Tholl asked for a motion to adjourn the meeting. Rep. Richardson made a motion to adjourn, seconded by Rep. King to adjourn at 2:25 p.m.

Respectfully submitted,
Rep. Frederick W. King, Clerk

COÖS COUNTY DELEGATION
North Country Resource Center
Lancaster, NH - May 13, 2005 - 10:00 a.m. &
State House
Concord, NH - May 25th, 2005 - 4:00 pm

Present: Reps. John Tholl - Chair, Fred King - Clerk, Bernie Buzzell, and Bill Remick.

Also present: County Commissioner Burnham "Bing" Judd, County Administrator Suzanne Collins, County Treasurer Donald Bisson, Nursing Home Administrator Jeannette Morneau, County Sheriff Gerald Marcou, Office Administrator Gail Purrington, and a member of the public.

Chairman John Tholl opened the meeting at 10:10 a.m. and asked for a moment of silence for former Commissioner Thomas Corrigan who had recently passed away. Rep. King called the roll. There were 4 members present. A quorum was not met. Chairman Tholl said that the Delegation would meet in Concord on May 25th to vote on the 1st Quarter Financials. He did not review the 1st Quarter Financials at this time.

Rep. King asked if the Commissioners had any comments about the 1st Quarter expenditures. Commissioner Judd stated that two new Chevy Tahoes were ordered for the Sheriff's Department and also a used cruiser from the City of Berlin was being purchased for \$1,000. He said that these purchases actually saved the County about \$15,000. Sheriff Marcou commented that the used vehicle was in good shape and would be used as a spare cruiser. Chairman Tholl thought that the Tahoes were an excellent purchase. Rep. King said that there is always a good resale market for Tahoes. Commissioner Judd commented that the miles per gallon on the Chevy Tahoes were even better than the Crown Victoria vehicles that are currently used. Rep. Buzzell asked if the Tahoes were brand new vehicles and Sheriff Marcou replied that they were.

Rep. King asked if there were any problems and Sue commented that there are always Medicaid problems. Rep. Buzzell advocated for the County to have its own case managers for HCBC. He stated that the counties and the State need to be directly involved with this. The assessment tool to determine eligibility for nursing home care was also discussed. Rep. Buzzell stated that he had not seen the assessment tool. Sue will send him a copy. She explained that the assessment tool is the one used in Maine and has not been adjusted for use in New Hampshire yet. She said it is very cumbersome and that it will certainly tighten up on who qualifies for admission to our nursing homes. Sue gave the Delegation members present copies of a recent study by the accounting firm BDO Seidman, which found States (for the 4th consecutive year) have inadequately funded nursing home care - this time by \$4.5 billion annually. The Medicaid shortfalls are a direct result of the fact that "each year the rate increases have fallen short of nursing home cost increases", which is not new news. Cost increases have exceeded rate increases by 2% since 1999 according to the study. The #1 state in rate disparities is New Hampshire with an average cost per day of \$154.61 and an average rate per day of \$125.63 or a per patient daily shortfall of \$28.98. The study shows the average daily shortfall nationally is \$12.58. Reps. King and Buzzell discussed HHS Commissioner Stephen and the issues he faces dealing with such an overwhelming department. Rep. King commented that in defense of Commissioner Stephen he is not given enough money by the legislature to do what he is mandated to do. The system needs to be reorganized.

Resolution on Unincorporated Places 2005 Budget. The vote on the Unincorporated Places Resolution will be held when the Delegation meets in Concord on May 25th.

Report of Coös Economic Development. Peter Riviere from CEDC presented to the Delegation several areas that CEDC is involved with this year.

1. Looking to Canada as trading partners.
2. Building "incubators" or start up buildings to give new companies a start. He said that statistics showed that there was an 85% risk of failure for businesses that did not go through "incubators".
3. Continuing to work on bringing bandwidth throughout the county. He discussed that fiber optics might be brought up as far as W. Stewartstown through working with Direct TV.
4. Ethan Allen and work progressing for a CDBG grant for a steam turbine.

Rep. King commented that CEDC working with the towns in the County is very important. He also mentioned the NH-Canada Trade Council that he and former Rep. Guay served on and their work towards forming a trade partnership with Canada. He suggested that Peter meet with the Trade Council and perhaps attend the annual meeting in Halifax this summer.

A general discussion of economic development throughout the State was discussed. Peter then thanked the County for its support and said that CEDC welcomed the Commissioners' and the Delegation's information and input.

Budget Transfers - there were no budget transfers.

Other Business - Chairman Tholl discussed the Real ID Act which has passed the U.S. House of Representatives and has gone on to the Senate. He said that this Act is set up to establish certain standards and criteria for identification purposes. Chairman Tholl stated that the cost to implement this Act nationwide is approximately \$750M and more than likely additional funding to actually meet the requirements will be needed. All felt this was a lot of bureaucracy but realized it was something that has to be done for national security.

Chairman Tholl asked if a questionnaire could be sent out to Delegation members in regard to their availability for meeting times so that it would be easier to set up a meeting when there could be more of a chance of having a quorum. Sue will prepare a questionnaire and send it to the Delegation members.

With no other business, the meeting was recessed at 11:30 a.m. Chairman Tholl stated that the Delegation would reconvene on May 25th at the State House in Concord following the regular House session to finish the work of the Delegation.

Reconvened Meeting May 25th, 2005, 4:00 p.m. - State House, Concord, NH.

Present: Reps. John Tholl - Chair, Fred King - Clerk, Scott Merrick, William Remick, Renney Morneau, Ed Mears, and Herbert Richardson.

1. A vote was held to accept the 2005 First Quarter Financial Reports. A motion was made by Rep. Richardson to approve the 2005 First Quarter Financials. Rep. Merrick seconded the motion. All approved 7-0.
2. Chairman Tholl read the following resolution:

RESOLUTION #5

Be it resolved by the Coös County Delegation duly convened on this twenty-fifth day of May 2005 that in order to comply with Department of Revenue Administration instruction, the Delegation separately approves an appropriation of \$821,600 and revenues of \$821,600 for Coös County's Unincorporated Places for calendar year 2005. It is recognized that this amount is already included in Resolutions #1 and #2 adopted separately on March 19, 2005, and is required to assure technical compliance with DRA standards.

A motion was made by Rep. Morneau and seconded by Rep. Merrick. The vote was 7-0 in favor of Resolution #5.

Chairman Tholl adjourned the meeting. All approved 7-0.

Respectfully submitted,
Rep. Fred King, Clerk

COÖS COUNTY DELEGATION
North Country Resource Center
Lancaster, NH
August 4, 2005 6:30 p.m.

Present: Reps. John Tholl - Chair, Eric Stohl - Vice Chair, Fred King - Clerk, Scott Merrick, Renney Morneau and Bill Remick. Reps. Richardson and Mears arrived at approximately 7:00 p.m.

Also present: County Commissioner Burnham "Bing" Judd, County Administrator Suzanne Collins, County Treasurer Donald Bisson, Nursing Home Administrator Jeannette Morneau, Office Administrator Gail Purrington, Peter Riviere, CEDC and members of the public and the press.

Chairman John Tholl opened the meeting at 6:30 p.m. Rep. King called the roll. There were 6 members present with Reps. Richardson and Mears joining the meeting at 7:00 p.m.

Chairman Tholl asked for a motion to approve the minutes of the May 13, 2005 meeting. Rep. King made a motion to approve the minutes. Rep. Remick seconded the motion. All approved 6-0.

The Chair then took up the Second Quarter Financial Statements of 2005.

Second Quarter Expenditures - Rep. King asked Commissioner Judd how things were going with the Sheriff's Department. Commissioner Judd said that everything was going very well and the Commissioners were very pleased.

Rep. Remick asked why under Debt Service only 18% had been expended. Sue explained that payments on the long-term notes and short-term notes were not due until December 31st. Sue explained that the only thing that there is debt on is the long-term note and the bond. She said that she called the bond bank and they said that the way the bond is structured it cannot be paid off early. She said that the bond will be set up as an account payable as of December 31, 2005 and paid off in February 2006 when it is due.

Rep. Remick also asked about the expenditures under the County Delegation. Sue explained that the Delegation does not spend a lot of money. There is also \$10,000 for performance audits if the Delegation decides to order one.

Rep. King asked if the note on the County Extension building had been paid. Sue said that it has been paid in full and stated that the County can occupy the building for 99 years.

Commissioner Judd informed the Delegation that the car for the West Stewartstown Nursing Hospital had been purchased and arrived this week. It is a 2005 Mercury Grand Marquis. It was purchased for \$15,000 and Commissioner Judd said that it is a beautiful vehicle.

Chairman Tholl asked for a motion to be made to approve the 2nd Quarter Expenditures for Coös County. Rep. King made the motion to approve the 2nd Quarter Expenditures. Rep. Stohl seconded the motion. All approved 6-0.

Second Quarter Revenues - Sue explained to the Delegation that the MQIP funds had not been received until after the second quarter. She said that if they had arrived in June as expected, the nursing home revenues would be on the 50% target.

Rep. Merrick asked about the amount in Miscellaneous Income under County Government and why it was so much higher than budgeted. Sue explained that the County sometimes received escheated funds, which are funds that no one claims and then these funds revert to the County. Part of the drug rebate from Health & Human Services for the 4th Quarter of 2004 was also posted to miscellaneous revenue.

Rep. Stohl asked why the Recycling Center revenues received were so high. Sue explained that it was a combination of what the towns had approved to use to reduce the municipal payments and the commodity sales this year.

Chairman Tholl asked for a motion to be made to approve the 2nd Quarter Revenues for Coös County. Rep. Morneau made the motion to approve the 2nd Quarter Revenues. Rep. Stohl seconded the motion. All approved 6-0.

Second Quarter Expenses for the Unincorporated Places - Rep. Remick asked about the expenditures under education. Sue explained that these expenditures included tuition and transportation for children in the Unincorporated Places. It was discussed that with the passing of HB 616 that maybe the only Unincorporated Place that would have to pay the State Education tax would be Wentworth Location based on its average daily membership of more than two students.

Second Quarter Revenues for the Unincorporated Places - Rep. King asked if more timber tax revenue was to be received. Commissioner Judd explained that there was approximately another \$34,000 that was due bringing the total timber revenue to \$561,111. Commissioner Judd also commented that the County might be looking at approximately the same total for this coming year, as well.

Rep. Remick asked about the payment in lieu of taxes. Sue explained that all payments had not been received yet. Sue also explained that the Appalachian Mountain Club (AMC) pays a payment in lieu of tax that is paid at the end of the year based on the tax rate for those unincorporated places that AMC is located in. She said that the County doesn't budget the payment in lieu of tax for the AMC because it would artificially lower the other property taxes in Pinkham's Grant. When the payment comes in at the end of the year it is shown as surplus.

Chairman Tholl asked for a motion to be made to approve the 2nd Quarter Expenditures and Revenues for Coös County Unincorporated Places. Rep. King made the motion to approve the 2nd Quarter Expenditures and Revenues for the Unincorporated Places. Rep. Stohl seconded the motion. All approved 6-0.

Budget Transfers - Sue had budget transfers for the West Stewartstown Nursing Hospital. There were unplanned retirements (in Dietary, in Laundry/Housekeeping, and in Nursing). Transfers were to be taken from the Health Insurance line items in these departments and transferred to the Retiree Health Insurance line item in each department. The transfers were approved and Reps. Tholl, Stohl, and King signed the Budget Transfer request form.

A short recess was taken upon the arrival of Reps. Richardson and Mears at approximately 7:00 p.m.

The Resolution for Fund Balance Adjustment was read:

RESOLUTION #1

Be it resolved that the Coös County Delegation duly convened on this fourth day of August, 2005 hereby authorizes a fund balance adjustment for the Coös County fiscal year ended December 31, 2004 in the amount of \$108,150 for the purposes of refunding the amount of \$596,780.03 to the State of NH Department of Health and Human Services for Proportionate Share overpayments in 2003 and 2004. The effect of this adjustment will be to increase the amount to be raised by taxes for 2005 from \$8,627,850 to \$8,736,000 and the Treasurer shall issue his warrant to the Towns and City in the County for this amount.

Rep. Merrick asked for a brief explanation of the need for this resolution. Sue explained that the counties were informed last year to set aside funds for a possible 2003 and 2004 ProShare refund due to the retroactive Medicaid Quality Incentive Payments (MQIP). However, as a result of several factors the amounts set aside were insufficient because the estimates provided by the Department of Health and Human Services were too low. Rep. King commented that some counties did not set aside any funds and now they have to raise that money. Sue gave the Delegation members a copy of the effect the recommended fund balance adjustment would have on the towns and city in the county.

Rep. Stohl made a motion to approve Resolution #1. Rep. Richardson seconded the motion. All approved 8-0.

The Resolution to Transfer Funds from Coös County Facility Fund was read:

RESOLUTION #2

Be it resolved that the Coös County Delegation duly convened on this fourth day of August, 2005 hereby authorizes the County Commissioners to withdraw funds from the Coös County Facility Fund and transfer said funds to the Coös County General Fund in the following amounts for the following purposes:

| | |
|---|----------------|
| For Coös County Nursing Home - Replacement Tub | \$18,000 |
| For Coös County Nursing Hospital - Otis Elevator Repair | up to \$35,000 |

Rep. Merrick asked why "up to" \$35,000 for the Otis Elevator repairs. Sue explained that the elevator was built 1932 and proceeded to explain the repairs needed. Rep. Stohl asked how money gets into the Facility Fund. Sue explained that the fund was established by the Delegation in 2001 with \$50,000 and then at the March 10th Budget Meeting this year the Delegation approved another \$100,000 added to the fund. There is approximately \$154,000 in this fund.

Rep. Merrick made a motion to approve Resolution #2. Rep. Stohl seconded the motion. All approved 8-0.

Report of Coös Economic Development: Peter Riviere from CEDC presented to the Delegation several topics that he wanted to update them on.

- Ethan Allen and its efforts to retain the workforce there - Mr. Riviere explained that the Community Development Block Grant (CDBG) applications have been updated by Vermont and New Hampshire and deal with how to best supply power to Ethan Allen. He said that if the grants could be fast-tracked and if permitting goes as planned a possible operation date of sometime next summer could be possible. Rep. King asked about any liability to the County should Ethan Allen still end up closing in regard to retaining jobs. Mr. Riviere said he saw no liability and that the federal statute for job retention was for 2 years not 5 years. He said that the Public Hearing was to be on August 10th at the next Commissioners' meeting. Sue said that she was not aware of this and that she had not seen a notice in the newspaper or posted notices. Peter said that the notice was in the paper, but was not sure where it had had been posted. Sue said that the Public Hearing was not on the Commissioners' agenda, but that it could be added under Other Business. Rep. King thanked Mr. Riviere and the Commissioners for putting this project together. He said that keeping Ethan Allen going is very important to the North Country.
- Cross Border and East/West highway deliberations - Mr. Riviere said that several county economic development practitioners met in early June with their Quebec counterparts in Stanstead, Quebec to begin a trade and development dialogue benefiting both sides of the border. He said that he also attended an East West Highway conference in Boston in June. The East West Highway name has been changed to Northeast CanAM Connections. The focus of this group will be on all modes of transportation including rail, air, ports, roads etc. Rep. King expressed his concerns with the overlap of this program the CEDC is involved with and the New Hampshire Canadian Trade Council that is working on by similar initiatives. He said that a lot of the issues being dealt with are the same. Rep. King also commented that the New Hampshire Canadian Trade Council was legislatively appointed.
- Newly capitalized Revolving Loan Fund based on the early payment of the Mountain View Hotel loans - Rep. Remick asked Mr. Riviere what CEDC received from the Mountain View Hotel loan payments. He said that CEDC had received \$368,000 in capital and some interest on top of that. Policies are being developed for loaning the money and Mr. Riviere stated that \$3,000,000 is really what is needed to have a sustainable loan fund.
- The spread of mobile phone and wireless broadband to more communities in the county - Mr. Riviere reported to the Delegation that the CEDC is hopeful that the county will be seeing several towers that will double as mobile phone transmitters and broadband network platforms in the Lancaster/Groveton/Bloomfield area, which would bring service up as far north as Colebrook.

Other Business - Rep. Richardson asked Beno LaMontagne of the CEDC when Dish Network would carry Channel 9. Mr. LaMontagne said that he had heard that maybe as soon as the end of August.

Rep. King stated that he had received a letter from the Department of Transportation (DOT) that they would like to meet with the Delegation. He said that he did not set up a meeting with DOT for this meeting because there was not going to be a full Delegation present. It was discussed that the next Delegation Meeting might work well to meet with the DOT.

With no other business the meeting was adjourned at 7:38 p.m. on a motion by Rep. King and seconded by Rep. Merrick. All approved and the meeting was adjourned.

Respectfully submitted,
 Rep. Fred King, Clerk

COÖS COUNTY DELEGATION

Coös County Nursing Home

October 31, 2005

Present: Reps. John Tholl, Chair; Fred King, Clerk; Bernie Buzzell, Scott Merrick, Bill Remick, Renney Morneau, Herbert Richardson, and Robert Theberge.

Also present: County Commissioner Burnham "Bing" Judd, County Administrator Suzanne Collins, County Treasurer Donald Bisson, Nursing Home Administrator Jeannette Morneau, Assistant to the Administrator Helen Couture, and members of the press and public.

Chairman John Tholl opened the meeting at 1:15 p.m. Rep. King called the roll. With 8 members present, a quorum was met. Chairman Tholl reviewed the 3rd Quarter Financial Statements at this time.

Third Quarter Expenditures - Rep. Remick asked why Placement Prevention was 0 expended. Sue Collins explained that the state has a different fiscal year from the County; therefore, the programs that receive funding from the County only recently received authorization to begin expending State Fiscal Year 2006 funds.

Third Quarter Revenues - Rep. Buzzell asked if there would be a revenue shortfall with Coös County Nursing Hospital as the percent collected is 69.59%. Sue Collins explained that she projected a \$120,000 shortfall due to having an occupancy rate of 74%, but she explained that this shortfall should be offset on the appropriations budget by not replacing staff and other savings. Sue predicts the Nursing Hospital will save approximately \$600,000 in the appropriations budget. Rep. Buzzell also inquired about the bed capacity of the West Stewartstown facility and Sue replied the nursing home has 97 licensed beds but only 73 are currently occupied.

Third Quarter Revenues for County Government - Regarding the county tax, Rep. Remick asked if it was 0 because we had not collected any tax yet. Sue explained that the tax bills just went out and that the taxes are not due from the towns and city until December 18th. He asked if there was any way that we could collect the tax semi-annually. Sue explained that the law only allows counties to bill the municipalities once a year. Rep. Remick remarked that the towns get 6 months of float and the county gets six months of borrowing. If there was semi-annual billing, the town would have to borrow money and the county would not. Legislation has been introduced in the past to change the law but has failed.

When reviewing the County Farm Revenue, Rep. King questioned if the farm would break even this year. Barring any major expenses before the end of the year, Sue projected that it would. Rep. King stated that the price of milk is falling. Sue confirmed that it has but the farm is still getting 14.7 cents a pound for its milk. The farm consistently has a high butterfat rating so it gets a premium payment on the milk. The market price of cheese also fluctuates.

Rep. Theberge inquired about the availability of sawdust. Sue explained that the saw mill at Ethan Allen has been shutting down for periods of time and at those times the farm has to obtain its sawdust elsewhere at market prices that are currently very high. The Ethan Allen saw mill has recently restarted operations so it is not a problem right now. Commissioner Judd stated that a load of sawdust is projected to cost nearly \$750 if obtained on the open market.

Third Quarter Revenues for the Unincorporated Places - The Chairman read the amounts received and there were no questions.

Third Quarter Expenditures for the Unincorporated Places - Rep. King questioned the State Education Tax and Sue explained that the tax is \$2.84 per thousand. Several unincorporated places will get assessed the tax, but we will not have to send it to the state. The funds are used to reduce the local municipal or school rates. There are only 5 unincorporated places that will have taxes in 2005 as most unincorporated places have raised enough money with the timber taxes to offset the need for taxes.

A motion was made by Rep. King to approve the 2005 Third Quarter Financial Statements of Coös County. Rep. Theberge seconded the motion. All approved 8-0.

Budget transfers were presented to the Delegation for their approval as follows:

1. Coös County Nursing Hospital: Sue Collins explained that accounts are not over expended at this time but will be in the future. The Health Information Clerk was out due to a long-term illness. This employee drew down all accrued sick and personal time as well as donated time of approximately 11 weeks. In addition the Nursing Hospital eventually had to hire a temporary person to fill the position. Sue requested a transfer of \$3,500 from QA Director Salary line item since the Nursing Hospital only had a temporary employee in this position for 8 months in 2005. One of the long-term activity aides had surgery and expected to return to work after a few weeks but due to complications, she decided to retire. The Nursing Hospital had to pay off all her accrued personal and sick time and this payment had not been anticipated or budgeted. Again the requested transfer would be from QA Director Salary line item in the amount of \$8,500. A transfer to Electricity line item for \$12,000 to be taken from Outside Services for \$4,000 and Building Maintenance for \$8,000 was also requested due to surging electrical rates during 2005.
2. Coös County Nursing Home: Jeannette Morneau requested a transfer of \$2,000 to Nursing Equipment Repair & Maintenance for a Keane Care Software Update and the cost of Oxygen concentrator maintenance and another \$1,000 to the Nursing Supplies and Expense line item to cover the Good Survey bonus given to employees this year as a result of a deficiency free survey. These funds (\$3,000) would be transferred from the New Equipment line item in Nursing. \$3,000 had been budgeted for a bariatric lift and will not be needed as the resident who required this specialized equipment passed away.
3. Coös County Department of Corrections: Sue Collins requested a transfer to the electricity line item of \$4,000 from Prisoners in Other Institutions.

Sue explained that this covered all the transfers currently needed but is expecting to make an emergency request for the Unincorporated Places budget. She explained that the County pays for 1/3 of the cost of the Town of Errol Transfer Station. This year as of September 30th, the five unincorporated places using the Errol Transfer Station were over expended in their respective solid waste line items. Sue explained that she investigated and discovered that last year the transfer station handled all the demolition debris from the LL Cote building project in Errol. Since the Androscoggin Valley Regional Refuse District assessment to the Town of Errol Transfer Station is based on the previous year's tonnage, Errol's payment to the AVRRDD in 2005 increased from about \$6,000-\$7,000 per year to \$27,000. The County's five unincorporated

places were billed for 1/3 of that high assessment. Sue explained that she wrote a letter to the Selectmen of Errol explaining that solid waste budgets were over expended and she requested a refund due to the gigantic effect of the special project. She stated that earlier today she received a call from one of the Errol Selectmen who made a few valid points:

1. When U.S. Fish and Wildlife tears down buildings in Wentworth Location and delivers that debris to the transfer station, Errol has never requested additional payments from the County;
2. There was a fire in Wentworth Location that leveled the Magalloway Inn and the debris was brought to transfer station;
3. Next year the AVRRDD will give Errol a big credit due to the overcharge this year;
4. The Errol/County agreement has a 90 day termination clause and the selectmen will consider exercising this notice if the County does not pay the bill; and
5. If they give the 90-day termination notice, where would the county take the municipal solid waste generated in Millsfield, Wentworth Location, Cambridge, Second College Grant and Dix's Grant?

Rep. King expressed his opinion that Sue made a mistake in raising the issue and based on the unincorporated budget just reviewed, there is sufficient money to pay the bill. Rep. Theberge agreed. Sue stated that the budget transfer request will be prepared and sent to the Delegation's emergency over expenditure committee.

Rep. Buzzell moved to accept the transfers requested and Rep. Remick seconded the motion. It passed unanimously.

2006 Legislative Issues - Rep. King spoke about HB 638 relative to Medicaid funding. It is a bill he retained and there have been several committee meetings as well as meetings with the counties and HHS in order to reach an agreement on the design of the counties continued participation in the Medicaid program for the elderly. There will be a public hearing on the amended bill on November 15th and a report will be given to the legislature in January 2006.

Under the amended plan, the counties will continue to be involved in payment for Nursing Home Care, HCBC programs, Old Age Assistance and Aid to the Permanently/Totally Disabled. Counties will pay a greater percentage of these programs but will no longer have to make provider payments, i.e. hospitals, doctors, pharmacy. The counties would no longer pay a share of the Children, Youth and Families programs. The County State Finance Commission would be renamed County State Long-Term Care Commission. Eleven members would be named to the Commission including a member of both the House and Senate. The Commission would set rates for programs and decide which programs would receive increases. This new mechanism would be in effect for 2007, 2008, and 2009 and then it would sunset. At this point, it would have to be renewed or changed.

Rep. Buzzell spoke about TITLE XX administered home health. He made the following points that he intends to include in legislation:

1. Medicaid case management has been privatized by HHS. Rep. Buzzell distributed handouts regarding outsourcing of HCBC services explaining the serious issues of outsourcing, including waste of money, legal risks, depriving elderly people of choice, and imposing on elderly people by complicating their search and access for service.

2. Rural Communities - Rep. Buzzell advocates Senate members from each county opposed to based on population.
3. Homeland Security - Rep. Buzzell advocates adequate protection for the northern border.
4. Study all Medicaid reimbursement. We have the worst Medicaid reimbursement in the country.

Peter Riviere presented a quarterly report on the Coös Economic Development Corporation.

The CEDC loan fund stands at about \$400,000 realized from the sale of the Mountain View Grand Hotel. The goal is to meet \$3.1 million capitalization and then this money could generate smaller loan deals as well as the larger loans. The goal in generating loans is to help existing businesses to expand and/or retain operations in the county. CEDC will work on visiting Coös businesses to make them aware of funding and grant opportunities and use some technical assistance to prosper or expand.

Some of the issues that they have accomplished are:

- Securing a telecommunication tower in Lancaster that will expand mobile phone coverage and provide more affordable wireless broadband.
- A 400 foot extension of the Mt. Washington Regional Airport runway will allow it to handle larger capacity and more commercial aircrafts.
- Crop Zones which benefit Wausau Paper of Groveton - this provides new and expanding businesses with credits on Business and Enterprise taxes for five years.

Commissioner Brady has also asked CEDC to consider and price the work to provide the current Great North Woods Region Association web site.

Rep. Theberge made a motion to accept CEDC report as presented to the delegation. Rep. Buzzell seconded the motion. All approved 8-0.

Rep. John Tholl displayed a shirt for the County Delegation to consider purchasing. Delegation members could wear it to different functions to identify themselves as Delegation members. Rep. Buzzell suggested a name pin and a member of the public suggested that usually more formal attire is worn for county delegation functions. The shirts could be worn at informal functions and given as gifts to visiting dignitaries. A motion to look into purchasing shirts was made by Rep. Theberge and seconded by Rep. Buzzell. The vote was 7 yes and one opposed.

Rep. Theberge asked if the heat wave of this summer affected the nursing homes. Berlin is equipped with some air conditioners. The dining rooms on each floor have an air conditioner for the staff and residents to get some relief. The employee dining room also has an air conditioner which was donated to the facility. West Stewartstown has some air conditioners in the Nursing Stations. A discussion was held regarding air conditioning units that could be retrofitted for the Coös County Nursing Home. Berlin has existing duct work for the ventilation system. Jeannette Morneau explained that it would cost approximately one million dollars to fully air condition the Berlin facility. This type of conversion would not be possible in the West Stewartstown facility.

One Delegation member requested a future meeting being held at the West Stewartstown Nursing Hospital and at the same time, members could tour of the facility. Sue explained that traditionally there were meetings at West Stewartstown but after one member of the Delegation had required certain seating arrangements for the delegates, it was determined that the Nursing Hospital did not have any rooms large enough to accommodate the request. That individual is no longer on the Delegation and the Commissioners plan to hold the annual budget meeting in March 2006 in West Stewartstown.

Rep. Richardson voiced his support for an Alzheimer's Day Care Center in West Stewartstown. Sue explained that she has begun investigating the feasibility of an adult day care center and even though the Nursing Hospital may have the room and experienced staff, public transportation is not available in the region. According to one person Sue interviewed who had looked into an Alzheimer's Day Care Program when she headed the local home health agency and she found that public transportation is a critical success factor in a successful program. Alzheimer support groups had been offered at various times and places and only one individual showed up for the meetings. Public transportation goes only as far as Groveton. It is not feasible to offer public transportation as the area is too widespread. Sue stated she would continue to investigate the feasibility of such a center and noted that the Alzheimer's Program in Berlin had informed the Commissioners earlier in the month that they would look into it also.

Rep. Buzzell moved to adjourn the meeting. The motion was seconded by Rep. Morneau. All approved 8-0.

Respectfully Submitted,
Fred King, Clerk

COÖS COUNTY
PUBLIC HEARING ON THE
PROPOSED BUDGET 2006
The Cabot Motor Inn - Lancaster, NH
December 3, 2005

Present: Reps. Bernie Buzzell, Scott Merrick, Renney Morneau, Bill Remick, Eric Stohl and John Tholl; Commissioners Burnham Judd, Paul Grenier and Tom Brady, County Administrator Suzanne Collins, County Attorney Pierre Morin, Victim/Witness Advocate Jessica Adair, Sheriff Gerald Marcou, Chief Deputy Keith Roberge, Register of Deeds Carole Lamirande, Berlin Nursing Home Administrator Jeannette Morneau, Assistant to the Administrator Helen Couture, County Treasurer Donald Bisson, Office Administrator Gail Purrington, Administrative Assistant Linda Harris, Cooperative Extension Educator Sue Buteau, representatives of agencies supported by the County, members of the press and the public.

Chairman John Tholl opened the meeting at 10:05 a.m. and Rep. Stohl called the roll. There were 6 members present.

Chairman Tholl presented Resolution #1, which calls for approval from the Delegation to authorize the County Treasurer to Borrow in Anticipation of 2006 Taxes. Rep. Buzzell made a motion to approve Resolution #1. Rep. Morneau seconded the motion. There being no discussion a vote was taken on Resolution #1. All approved 6-0. Resolution #1 reads as follows:

RESOLUTION #1

Be it resolved by the Coös County Delegation duly convened on this third day of December, 2005, that since the monies in the treasury of the County of Coös are insufficient to meet the demands upon the same and the sum of Six Million Five Hundred Thousand Dollars (\$6,500,000) being the projected amount necessary for the purpose of operating the County for the Fiscal Year 2006, the Coös County Treasurer is hereby authorized to borrow up to \$6,500,000 upon order of the County Commissioners pursuant to RSA 29:8.

Chairman Tholl presented Resolution #2, which calls for authorization for Coös County to pay 2006 expenses for the first quarter. Rep. Buzzell made a motion to approve Resolution #2. Rep. Remick seconded the motion. There being no discussion a vote was taken on Resolution #2. All approved 6-0. Resolution #2 reads as follows:

RESOLUTION #2

Authorization for Coös County to Pay 2006 Expenses (RSA 24:15)

Due to timing differences, the County operates without an approved operating budget during the months of January, February and part of March. Historical figures demonstrate that the January through March expenses will total approximately \$6.3 million dollars.

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

We move that, the County Convention authorize the County to spend up to \$6.3 million for the 2006 expenses during the months of January, February, and March in anticipation of the subsequent approval of the 2006 budget. Further that the \$6.3 million be allocated proportionately to the line items based on the 2005 approved net appropriations to fund like operating and personnel expenses in existence as of 12/31/2005.

Chairman Tholl asked for a vote to approve the minutes of the October 31, 2005 meeting. Rep. Tholl asked for changes and/or deletions. All approved by voice vote.

Sue Collins, County Administrator welcomed everyone to the public hearing on the county budget being recommended by the 3 County Commissioners - Commissioners Judd, Brady and Grenier.

Sue explained that members of the County Delegation received a line item budget book and members of the public received a 7-page Executive Summary. These documents show the approved 2004 Actual Expenditures, the 2005 Budget Approved by the Delegation last March, Expenditures to 9/30/2005 as well as the 2006 Proposed Budget. A completed line item budget document is provided to all citizens each year in the Coös County Annual Report.

The first steps in the 2006 budget development process began in September. Most county programs and departments used a zero-based budgeting approach and justified every hour of labor and all costs needed to provide services to our citizens. The budget requests were submitted

in October for review and adjustments by Sue and the Commissioners. Sue explained that she revised and made several cuts before it was presented to the Commissioners. Then the Commissioners cut \$391,350 from the first draft of the budget before it was approved for public distribution. Finally, according to state law the Commissioners recommended budget must be in the hands of the city, towns and Delegation members by December 1st. The budgets were mailed on November 21st.

The goal in conducting a public hearing on the budget is to provide information to the public about county services and programs funded with their property tax dollars and how much we project those services will cost in 2006. It also gives members of the Delegation, the Commissioners and other elected officials the opportunity to hear input from the public, from the city and from the towns in the county. The Delegation traditionally votes on the budget in March.

During the interim between today's public hearing and the March 2006 vote, the information presented today as well as public input will give members of the Delegation, the Commissioners and other elected officials a lot to think about and deliberate.

The State Constitution or State law requires certain county operations. These include the Registrar of Deeds, the County Attorney, Medical Referees, a County Sheriff, a Treasurer and Commissioners as well as a Department of Corrections.

The law requires counties to fund 25% of all services to any citizens who qualify for nursing home level of care and Medicaid regardless of where they live - be it in a county nursing home, a private nursing home anywhere in New Hampshire, a skilled nursing facility, a residential care or assisted living facility or even in their own home. The key to being approved for Medicaid services is qualifying for nursing home level of care. The underlying principle is to provide a continuum of care for our needy elderly citizens with a goal of keeping folks in their homes as long as it is practically and financially possible. The law also requires that the County fund 25% of court ordered costs for services to children under the care and protection of the Division of Children, Youth and Families.

The role of the County in operating nursing homes is not in State law nor is it in the Constitution. All ten counties in New Hampshire recognized the need of certain poor citizens for long-term care. Medicaid hardly covers the entire cost of providing care to those elderly who are not wealthy. Private nursing homes are charging \$250 per day to their well-to-do clients but citizens on Medicaid who only have a meager social security check as a monthly resource can hardly afford a private nursing home. Most social security checks would only cover 3 days of care a month in a private home, say nothing about any prescription drugs. The average monthly social security check for our nursing home residents is in the \$700-\$800 range and a few residents also have small pension checks.

There are striking similarities between the young and the old. Most people cannot afford private schools for their children, so public schools exist. It is the same story of our elderly. Not all can afford private nursing homes for long-term care so public nursing homes exist. Both schools and nursing homes are supported by taxes.

Demographics indicate 45% growth in the NH population over the age of 85 through 2010 and the infrastructure and programs to provide services outside of nursing homes at 1/3 to 1/4 of the cost have been slow to develop or are non-existent in some regions. Historically, those aged 85 and

older are 5-6 times more likely to require nursing home care. Many are so ill they must be washed, dressed and fed. Some are in the throes of dementia. Others are recovering from surgery or strokes struggling to walk again or speak again.

Sue presented slides that showed the age characteristics of the residents currently in the 2 nursing homes. When Coös County residents and New Hampshire residents residing in nursing homes are compared to the national average, our nursing home resident profile is definitely older. For the most part, older means sicker and more frail and dependent.

Rep. Buzzell asked about the emotional and physical strains that LNA's deal with and is this part of the justification of the number of staff. Sue explained that the emotional and physical strain is quite high. This will be explained later on in the nursing home budgets.

Sue continued that she is often asked if she expects the Nursing Hospital census to go up again. During most of her years as Administrator the census has been in the 80's and low 90's. When she looks at the demographics of Coös County, the State of NH and the United States, the demographics certainly indicate a significant increase in numbers of very old in the next few years. Currently in Coös County according to the US Census Bureau there are 887 persons 85 or older. There are 2,261 in the 75-84 age group and that is almost 3 times more people moving into the age group that is 5-6 times more likely to need nursing home care.

Sue definitely believes the census numbers will turn around. The graph showed that Coös County has almost double the percent of folks in the 85+ category over the state and national statistics. The state and national statistics are 1.48% and 1.51% of population. Coös County has 2.65% of its population over 85. In the 75-84 year old category, state and national percentages of population are in the low 4% range and Coös County is almost 7% of population.

Sue continued that each year at this time the County seems to be immersed in some sort of legislation that will bring some monetary relief to our taxpayers. This year it is HB638. HB638 is long-term care legislation that deals with the State-County Medicaid relationship. This bill was retained by the House Finance Committee after the last session of the legislature. There have been several hearings on new versions of the bill in September, October and November. It is constantly changing but 4 of the items that most counties support have remained in the bill:

- Reversing a downshift to the counties of medical surcharges for OAA (Old Age Assistance) and APTD (Aid to the Permanently & Totally Disabled) clients. Effective July 1, 2005 the medical charge per case for OAA increased from \$6 to \$27. Coös County has about 61 OAA cases per month so the additional cost to the County is \$15,400 per year. The medical charge per case for APTD increased from \$23 to \$52. Coös County has about 360 APTD cases so the annual additional cost to the county is \$126,000 per year. That is an increased total obligation to this County of \$141,400.

Sue explained that the County is confident that legislators will pass at least this part of the bill, so those additional costs are not included in the County's 2006 budget. For the payments we are making from 7/1/2006 to whenever the bill becomes effective, the legislation as proposed calls for the State to refund or credit to the counties the amounts already collected.

- The bill contains a provision to match county nursing home deficits with federal funds. The costs of operating nursing homes are legitimate Medicaid allowable costs but the state only

has funding to reimburse about 84% of those costs so about 16% of costs are eligible for federal match but are left on the table unmatched. County officials learned that California was able to get the Centers of Medicare and Medicaid to approve a plan whereby the State certifies county home unmatched costs with federal funds. HB638 directs the state to pursue this funding stream. If we were able to match our allowable costs that are not reimbursed, Coös County could potentially realize additional income of a million dollars.

Rep. Stohl asked if he understood Sue correctly in that the Governor, the Senate President and the Speaker of the House support the passage of HB638. Sue responded that they support reversing the downshift of \$5 million for the counties that were caused by those increases.

- The bill eliminates the provisions in state law whereby the counties pay 25% of Provider Payments. Provider payments include all kinds of services to individuals who qualify for nursing home level of care including prescription drugs, hospitalizations, x-rays, emergency medical services, and durable medical equipment. The list of services is long and Provider Payments is about to be impacted by Medicare D and its claw back provisions. Only on Wednesday did Commissioner Judd and Sue learn that two of the state's largest counties reversed their position on Provider Payments and they no longer support getting out of the program.
- The bill continues the system of capping county costs at manageable levels. There is actually a dollar number in state law that limits the amount counties can be required to reimburse the state for Medicaid. The cap for all counties in State Fiscal Year 2006 is \$68M and the cap in 2007 is \$70M.

The counties could not all agree on eliminating the county participation in juvenile programs. That was a large part of an earlier version of HB638. It is coming down to the large counties versus the small counties.

During the budget discussion Sue stated she would provide more specific information about the ways in which HB638 could ultimately change the 2006 budget.

The budget was presented with a cost of living increase for county employees as a result of Commissioner and Delegation approval of 3-year contracts with the 2 unions representing some of the county employees. That Cost of Living Adjustment for 2006 is 3.5%. Although the CPI on July 31, 2005 was 4.0%, the negotiated contracts limit the County's obligation to 3.5%. The increase in all salary line items is \$546,100. This includes the Cost of Living Adjustment (COLA), step increases and increases in employee eligibility for longevity pay.

The only wage and benefit item that was unknown at budget preparation time was the projected increase in health insurance costs. The current premiums are in effect until June 30, 2006 and last week Sue learned of the Guaranteed Maximum Rate increase for 7/1/2006-6/30/2007 - 20.5%. That is more than double the most recent increase and she strongly believes that with the current plan, Coös County has just been priced out of the health insurance market. Guaranteed Maximum Rate means our actual rates issued in May 2006 will be no more than 20.5% higher but could be less.

Sue has already begun discussions with our current provider to look at plans with higher deductibles and co-pays and Sue will be recommending to the Commissioners that the County

seek a proposal from another municipal health insurance pool that has recently set up a network in the North Country. County employees pay a hefty share of their health insurance premiums with the County picking up 85% of a single plan and 75% of 2-person and family plans. Sue doesn't know many employees with family plans who can afford to pay \$100 per week for health insurance and that is what this new premium would cost an employee for a family plan.

Rep. Remick asked how many county employees were covered by the health insurance benefit. Sue replied that approximately 200 employees receive health insurance benefits. Other employees had insurance through their spouse and were able to take advantage of the opt-out plan provided by the county. Sue went on to explain that the rates for health insurance were based on the county's own claim experience. Rep. Stohl suggested that all 10 counties get together and look into a large group plan for all of New Hampshire's county employees and that possibly the rate would be better. Sue stated that the two larger counties (Hillsborough and Rockingham) are self-insured. Commissioner Judd explained that it is difficult to get all 10 counties to agree on many matters, but he would ask that joint county health insurance benefits discussion be put on the agenda of the next Association of Counties Executive meeting. The Delegation members will be notified when the next Association meeting will be held.

Coös County pays \$2,178,000 for its share of health insurance premiums. A 20.5% increase means \$446,500 more per year. If this plan is the best we can do, the adjustment to the budget in March would be half of that because the renewal date is July 1st - \$223,245.

The total 2005 County Budget is \$25,196,650. This Board of Commissioners firmly believes in reining in spending, controlling taxes and improving accountability to the taxpayers. That is why last year they decided to use the entire windfall from the Medicaid Quality Incentive Funds to reduce county taxes and provide some relief for one year. They considered setting some funding aside to prevent a sharp rebound but thought the taxpayers deserved a break; that it wasn't fair for the county to sit on funds that actually belonged to the taxpayers. They made it clear to everyone that it was a one year boon.

The 2006 Proposed Budget is \$25,500,100 or an overall increase of 1.2%. The budget as proposed today also presents a 21% increase in the County tax over 2005.

Today's public hearing is about numbers but it is important to remember that these numbers all relate to people. It's not just about Medicaid and nursing homes, it's about public safety as we look at criminal justice programs with the County Attorney, the County Sheriff and the Department of Corrections. It's about the important services of the Registry of Deeds, UNH Cooperative Extension, and the Conservation District. It's about a Farm and a Recycling Center that double as worksites for inmates and serve the communities. It's about a county that is the local government for 23 unincorporated places where people live and re-create. It's about 270 county employees most of whom give a hard day's work for their paycheck. And it's about taxes that people work hard to pay.

The presentation of the 2006 proposed budget began.

The first two budgets presented were the county's two nursing homes. Annually the NH Department of Health & Human Services surveys the homes for quality of life, quality of care and life safety.

- Nursing Homes are held to some of the strictest regulations in the nation. More than 130,000 pages of Medicare and Medicaid rules and instructions exist - that is 3 times the page total of the IRS tax code and its federal tax regulations.
- Medicaid reimbursement is based on cost reports that take weeks and many staff hours to complete.
- Each nursing home resident is assessed and reassessed with an instrument called the Minimum Data Set that is transmitted to the federal government - the manual for completing the Minimum Data Set is 500 pages long.

Although the nursing home survey and enforcement system is process oriented and punishment driven and does not reward quality care, it does keep us on our toes. When nursing homes receive poor surveys, there is a lot of attention focused on the home with deficiencies that need to be corrected; fines are often assessed and the home may even be monitored by the State.

When a nursing home does a good job, the federal government issues no letter to give a facility and its staff a pat on the back. Sue took this public opportunity to announce that in 2005, both Coös County Homes received deficiency free surveys. That is a tribute to the staff and a tribute to the Commissioners and Delegation who provide the guidance and budgets to make great care possible.

Before Sue began on the departmental breakdown for the Nursing Hospital she wanted everyone to be aware of a basic difference in the two nursing home budgets. The Nursing Home in Berlin is a free-standing facility and its budget reflects only its own costs. The Nursing Hospital in W. Stewartstown is part of the county complex in W. Stewartstown and serves as the center of county government. Other county operations that rely on Nursing Hospital services are the Department of Corrections, the County Farm, the Coös County Recycling Center, and the Transfer Station. Services provided include:

- meals to corrections, farm & recycling center employees; (\$19,100)
- meals to inmates at the department of corrections; (\$197,000)
- laundry services to the department of corrections; (\$12,000)
- maintenance services to the department of corrections, farm and recycling center; (\$5,500)
- administrative services to department of corrections and farm; (\$12,600)
- payroll and accounts payable services to all county departments including treasurer, corrections, farm, recycling, register of deeds, county attorney, victim/witness, county sheriff, cooperative extension, soil conservation and transfer station;
- accounts payable services to the entire county including the Nursing Home in Berlin included in Medicaid Cost Report (\$2,075).

In the Nursing Hospital Revenue Budget there are revenue items totaling \$246,200 that actually charge these departments for those services.

Sue presented statistics on nursing home occupancy and the home towns of nursing home residents. The care that is given and the home provided is driven by individual needs that can no longer be met at home or in the community. Sue spoke of the services that the nurses' aides and the activities department provide for the residents.

The Nursing Hospital generates an annual payroll that totals \$4.3 million. This is a labor intensive business. We are open 24 hours a day, 7 days a week and employees put in 4,972 hours per week. That converts to 124 full-time equivalent positions.

The Nursing Hospital budget is up \$201,800 or 2.8%. Eighty percent of the increase relates to the cost of living wage adjustment and step increases that total \$160,600. The balance of the increase very clearly relates to surging energy costs.

Sue explained that she is very mindful and sensitive to the cost to the taxpayer of a nursing home that has 97 beds and only 73 are occupied. As each department prepared its budget, holding the line on spending was foremost in everyone's mind. Of 16 different cost centers, we were able to reduce the budget in six of them.

Sue covered individual department budgets explaining any increases, decreases or new costs anticipated in 2006. The bottom line for the nursing hospital budget is up 2.8%.

Rep. Stohl asked about the resident occupancy at the Nursing Hospital. He said that the census has been in the low 70's for quite some time, but the budget still reflects budgeting for 97 beds. He would like to know what is being done to fill these beds and what the Nursing Hospital is doing to save money. Sue explained that thirteen rooms do not meet the federal requirements and are waived at survey time each year. Sue went on to explain that the Nursing Hospital has shut down the first floor wing and consolidated residents to the second and third floors in the past. Rep. Stohl said that he had prepared a chart that has shown the steady decline of resident occupancy for the last five years and that this matter needs to be addressed. According to his chart, the nursing hospital is losing \$1.2 million a year. In the last month at 73 beds full the nursing hospital lost \$966,000. Rep. Merrick said that even though a decline in resident occupancy is being seen now, statistics show that the occupancy rate will go back up in the years to come. Sue also stated that if a facility gives up beds it is very difficult to get them back. She said that she realizes that this is a big issue.

Sue and the Commissioners have looked into assisted living and Commissioner Stephen had put \$1 million into the State's capital budget to convert ICF beds to assisted living. However, the money was taken out of the state capital budget. The Commissioner assured us he will try again next year.

Sue continued with the nursing hospital specials. Prior to last year, these special requests were financed with long-term notes. In 2005, the Commissioners discontinued the practice of financing capital items with long-term notes thereby saving the interest costs associated with borrowing.

- The first item is a request for 10 electric beds. The purchase of electric beds is first for the comfort and convenience of our residents but just as high in priority is the use of electric beds mitigates the number of back injuries suffered by staff in getting residents up out of bed. Based on high loss workers' compensation experience, the Commissioners approved a multi-year program to replace manual beds with electric beds. This is the second annual installment in that project.
- A computer server \$7,300 - this item of equipment is needed to address software performance issues (we keep upgrading software and the hardware's processing power is lagging - the

older servers we have just aren't powerful enough to handle the new programs). Eventually hardware wears out.

- Reservoir road improvements are needed as part of our disaster planning efforts. The county complex has its own private water system with a reservoir that provides the water and pressure for the sprinkler system. Should something happen to the reservoir, the backup plan is to rent a "water buffalo" that needs to be hooked up to the water system near the reservoir site in order to provide the force necessary to make the sprinkler system effective. The road needs some widening with contracted equipment. The estimate for the work is \$2,000.
- A new 95-pound washer. The Nursing Hospital's two heavy duty washers in the laundry date back to 1974 and 1975. The cost to replace the oldest one is \$16,500.

The total Nursing Hospital revenue is projected to increase by \$207,800. Although the census numbers are low, the Nursing Hospital received a Medicaid rate increase of \$6.18 per day in August. The Medicaid line item is up \$140,500. The private pay rate increased from \$150 to \$160 per day in October. There is an increase in total revenue in services to other departments of \$35,600 for meals, laundry, maintenance and administrative services. The revenue increase on the funds that the federal government matches on the 6% bed tax is projected to increase by a minimal \$5,500.

Jeannette Morneau, Administrator presented the proposed budget for the Nursing Home in Berlin. Statistics on nursing home occupancy and home towns of nursing home residents were presented. Some of the diagnoses at admission and Activities of Daily Living (ADL) for residents were also presented.

To provide the professional, loving care that the elderly require and deserve, it takes a lot of resources. In this nursing home, the employees provide over 5,039 hours of work each week. That's 126 FTE's (full time equivalents) for 96-100 residents. With a weekly payroll averaging \$72,000 - \$73,000, the annual salary costs are \$4.6 million.

Jeannette covered individual department budgets explaining any increases, decreases or new costs anticipated in 2006. This budget shows an increase of \$265,350 or 3% above the 2005 budget. Again, the bulk of increases are in salaries, including the step increases and cost of living increases.

Jeannette continued with the nursing home specials. They've requested 10 electric beds for \$16,000 and new draperies for part of 3rd floor at an estimated cost of \$4,000.

The total estimated nursing home revenue shows an increase of \$7,200.

Sue Collins continued with County Administration.

Commissioners' salaries remain the same and there is a decrease of \$1,500 in Commissioners' expense.

The Treasurer's salary is the same and the Treasurer's expense has increased \$200 due to an increase in bond counsel charges for preparing the bid documents on the Tax Anticipation Notes.

The County Audit expense remains the same at \$9,600 and the estimate to print the County Report is flat at \$3,200.

County Attorney Pierre Morin presented the appropriation budgets for County Attorney, and Medical Referees as well as the revenue budget for the Domestic Violence Prosecutor Grant. His total budget increase which includes wages and benefits is \$600. The medical referees budget is level funded. On the revenue side, the prosecutor's grant remained at \$25,000.

Attorney Morin asked for the delegation's help and support to reinstate a first-time offenders program called *the academy program*. This program is an intense program for kids which he explained in detail. Larry Kelly from Tri-County CAP and Rep. Tholl both spoke of this program and their support for it. This program was terminated by the state due to RFP bids too high for the amount of state funds available.

Victim Witness Advocate Jessica Adair presented the Victim/Witness budget. The total decrease in this budget is \$6,000. On the revenue side, the grant from the AG's office is \$30,000.

At this point, Dean Walts of Dalton Mountain Motors in Lancaster urged the delegation to cut the salary of County Attorney Pierre Morin although he acknowledged he had learned the position was elected and the salary level set every two years by delegation vote. His request was based on a personal experience in a criminal case this past year.

Carole Lamirande, Registrar, explained the budget for the Register of Deeds. This department's total budget increase which includes wages and benefits is \$12,650. The registry's total revenues have increased by \$5,600.

Sheriff Gerald Marcou presented the Sheriff's Department budget. He stated that he needed help to get the job done which means he needs money to do it. He is asking for two part-time deputy positions. Rep. Stohl did state that the delegation sub-committee would probably request a meeting with Sheriff Marcou to discuss his budget. This budget shows an increase of \$49,850. The revenues budget showed an increase of \$22,000.

Rep. Buzzell asked what kind of training the sheriff and deputies have with dealing with IEAs and do they get any help with the transports. The Sheriff replied that they have no training. He has been doing the bare minimum in training because they are short-staffed. He sends minimum staff on transports because of minimum staffing. Once again, the Sheriff reiterated that he needs help to get the job done.

There was a break for lunch at 12:35 p.m.

After the break, Sue Collins continued with the budget presentation. The Human Services budget is up by \$400.

Next was an explanation of the State Assistance Programs. Much of the information used to project Coös County's costs in 2006 is based on estimates prepared by the NH Department of Health & Human Services. As stated earlier, depending on the outcome of HB638, some of the line items may or may not exist in their current form by the time the Delegation takes up the budget in March. Provider Payments may be eliminated but the County's share of Intermediate Nursing Care would show an offsetting increase. The goal of the legislation is to simplify the

state-county relationship - it really is a paperwork reduction act. The goal of HB638 does not address a reduction in costs to the counties as the services to people in each of these categories are not eliminated by this legislation.

HCBC

The county pays for 25% of the non-federal share for services provided by Home Health agencies to Medicaid recipients in their homes. Another significant cost in this line item is case management. Case management in NH is outsourced by the Department of Health & Human Services to independent case management companies. This is an area of growth as the elderly choose to live at home as long as possible and with the help of new technologies and new medications that is often the case. Also, the home health agencies finally have been given higher Medicaid reimbursement from the State. This line item is up \$52,000 or 13.7%.

PROVIDER PAYMENTS

Here again the county pays 25% of the non-federal share of certain services for Medicaid eligible clients who qualify for nursing home level of care. These costs are for both those who are living at home or in a nursing home. The State has estimated a decrease in this cost center due to Medicare Part D. Medicaid will no longer pay for prescription drugs for those individuals who are eligible for both Medicare and Medicaid.

Based on the current caseload and the changes to the federal program that ultimately pays for Prescription Drugs, Provider Payments is down \$111,700.

If the County's participation in the Provider Payments formula does not go away with HB638, then the counties will have to budget funds for the so-called claw back under Medicare D. Sue's understanding of claw back is that the federal government will be billing the states for 90% of the Medicare Part D drug cost savings since the states will no longer be paying for prescription drugs under the Medicaid program. If the counties are still involved in Provider Payments in 2006, then the state will bill the counties for 25% of these claw back payments. This would very likely open up another area of contention between the counties and the state.

OLD AGE ASSISTANCE

A small increase is estimated in this line item of \$2,000.

APTD

This shows a \$6,000 increase in this line item based on current caseload. Again, if the increase in medical charges is not eliminated, the County will need another \$126,000 in this line item.

INTERMEDIATE NURSING CARE

Last year, we were able to cut \$80,000 in this line item due to level funded nursing home reimbursement rates. The new State budget passed in June included a 4.6% increase in nursing home reimbursements. The County reimburses the state 25% of those new rates paid out to nursing homes. This budget is up \$377,500.

RATE SETTING BUREAU

This line item is the County's 50% share of the Department of Health & Human Services costs for running its Institutional Rate Setting Bureau. This division audits our Medicaid cost reports and runs our costs through the acuity system to determine nursing home rates. Based on actual

charges for 9 months in 2005, we estimate needing \$15,000 next year so this line item is down \$3,000.

FUNERALS COUNTY ASSISTED PERSONS

This line item is needed to provide burial assistance to any county assisted person for whom a legally liable town cannot be established. These cases are rare and the \$1,000 is a contingency amount. In 2005, we had one case.

So, overall the State Assistance Program budget is up \$322,800 or 7.5%.

The Children, Youth & Families' budget is down \$4,650. This budget is very difficult to estimate. Every line item is reviewed and the estimates are based on current caseload and the services being received. This changes from day to day. The courts and judges are in charge of the length of placement and the facilities where youngsters will receive services. The county has no input. We make our best estimates based on where youths are placed today as historical data is largely unreliable.

For Placement Prevention funds, the county will be receiving \$138,700 this year and plans on the same amount for next year. The \$138,700 is available to support some excellent programs whose goal is to prevent out of home placements for youth between the ages of 0-18 years.

Proposals from agencies, schools, hospitals, and police departments are requested annually in early summer. The County has a selection committee that reviews the applications. Sue thanked those who give of their time to review these applications, sit and listen to the agency representatives justify their requests and subsequently make their recommendations to the Board of Commissioners.

Sue continued with the Department of Corrections budget. The population today is 25 in the House of Corrections, 14 in the jail and 5 out on electronic monitoring. There are 4 females in other county facilities and one at the NH State Prison in Goffstown.

The salary line item includes the Superintendent, 3 sergeants, 4 corporals, 10 corrections officers, a part-time nurse and 8 hours of computer system administrator time. Salaries have been adjusted with step increases and the 3.5% COLA. This budget reinstates the Superintendent's Salary at \$79,800. According to her most recent communication from Superintendent Brown, he should be leaving Iraq for Kuwait sometime this week. Department line items were reviewed for increases and decreases in this budget.

Overall, this budget which includes wages and benefits is up \$130,450 or 8.5%.

Rep. Stohl questioned the amount budgeted for inmate meals. Sue explained the process that was used to come to this figure and the statistics would be revisited before the March meeting.

The capital improvement requested is one 4-wheel drive vehicle budgeted to replace two old junk vehicles that are costing too much to maintain. These two vehicles have no trade-in value. One is a 1985 Chevrolet and the other is a 1986 Military 4WD that we purchased through federal surplus. This vehicle is used to transport inmates to various worksites around the complex in W. Stewartstown - mainly the Farm and Recycling Center. It is used for garbage detail everyday. The estimate is \$16,000.

These revenues have been revised to more accurately reflect what we can realistically expect from revenue in various programs. First, Room and Board is reduced to zero since we have not housed any federal inmates for at least 2 years. The federal government has chosen to hold inmates in Vermont facilities that have negative pressure rooms as many of the individuals incarcerated by the border patrol test positive for TB.

Electronic monitoring revenue is up \$4,800 due to increased usage of the program this year. Anger Management is another program in which inmates occasionally participate. They do not have the funds to reimburse the County for these services being ordered by the courts or mental health so the budget has been reduced to zero.

Miscellaneous revenue is the commission the facility gets from the inmate phone system; the commission is 30% of the cost of collect calls made by inmates. We anticipate that to produce \$15,000 or more next year. Overall, DOC revenues are up by \$4,200.

Sue Buteau, UNH Extension Educator, presented the Extension budget for 2006 which is down \$700.

Sue Collins presented the budget for the Coös County Conservation District. The budget for the position is up \$1,300 due to a wage increase of 3.5% and related benefit costs.

Sue explained that debt service on tax anticipation notes is projected to be up \$79,300. This may change depending on the low bid on interest rates that the Treasurer will obtain. The prime rate has increased several times in the past year. The short-term federal rate is currently 4%. The projection of \$176,300 is based on borrowing \$6,500,000 for 330 days at 3.0%.

There are no principal payments on long-term notes or bonds in 2006. So overall, the budget for Debt Service is down \$195,800.

Delegation expense is level funded at \$7,000. Last year the Delegation appropriated \$10,000 for performance audits. The Commissioners deferred to the Delegation as to whether they wish to fund Performance Audits in 2006.

Due to the impact of the potential county tax in 2006, the Commissioners recommended funding at the 2005 level for all agencies with the exception of Medical Transportation where they recommended a \$1,000 increase. Larry Kelly, Executive Director of CAP stated he had no comments.

Peter Riviere, Coös Economic Development Corporation, thanked the Commissioners and the Delegation for their support and spoke briefly about CEDC accomplishments in 2005.

The County Farm budget is up 10%. This operation is greatly affected by energy costs. Many farm related supplies and expenses are petroleum product related. Sue covered each line item with explanations for increases or decreases. Total increase of this budget which includes wages and related benefits is \$31,300.

The only Farm capital improvement requested this year is a new manure spreader. The current unit was purchased in 1994, and is very rusty. The estimated cost less trade-in is \$15,000.

The farm revenues were then reviewed and revenue is up \$16,100.

Under federal funds, no grants are anticipated in 2006. This year the County did receive a grant of \$425,000 for an energy project at Ethan Allen, Inc.

The expense budget for the unincorporated places is down \$31,800.

The revenue reflects the same decrease of \$31,800 in total budget as appropriations.

The recycling center and transfer station budgets were then reviewed. These two budgets reflect services that the County provides to Stewartstown and its neighboring towns. Neither operation uses county tax dollars. Both operations are an advantage to the County Complex in W. Stewartstown.

Sue continued with revenue categories that were not previously discussed.

- Medicaid ProShare - This amount is up \$175,000 due to the Centers for Medicare and Medicaid upholding that intergovernmental transfers belong to the counties. In the past, the counties have shared the ProShare revenues with the State of NH. When the Business Administrator of DHHS was contacted to see if his April 2005 estimates for ProShare had changed, he stated that he thought this estimate is low but he did not offer a better estimate.
- Interest on savings and investments are once again increasing. As interest expense goes up, so does interest income. The projection is for an additional \$40,000 in 2006.
- Interest on the county's investment in the Workers Compensation Fund is steadily declining - and this year it will go down another \$3,000. It reflects what we receive on an annual basis for funds held in our workers compensation account with Primex.
- The federal payment in lieu of tax is in both the unincorporated budget and the county budget; the increase means \$3,200 more to the County.

Other Income is basically the funding we anticipate to receive as a refund of premium on our Property/Liability Insurance for good claims experience.

Sue explained how the estimated surplus of \$1,191,000 was calculated. Edith Tucker asked Sue about the \$600,000 anticipated surplus in the nursing hospital budget. She wondered if it would make sense to cutback on budgeting these staffing hours, which would help reduce the amount to be paid by the county taxpayers. Sue said that she has done a staffing study and would be glad to review it with Edith at the end of the meeting. The study explains and justifies the need for the budgeted nursing hours.

And finally, the County Tax is up from \$8,736,000 to \$10,590,500.

The public hearing concluded at 3:05 p.m.

Respectfully submitted,
Linda Harris
Administrative Assistant

