

**ROCKINGHAM COUNTY  
ANNUAL REPORT**

**1995**

**This Report prepared by your  
Rockingham County  
Commissioners**

**Ernest P. Barka (Chairman)**

**Jane Walker (Vice Chair)**

**Thomas A. Battles (Clerk)**



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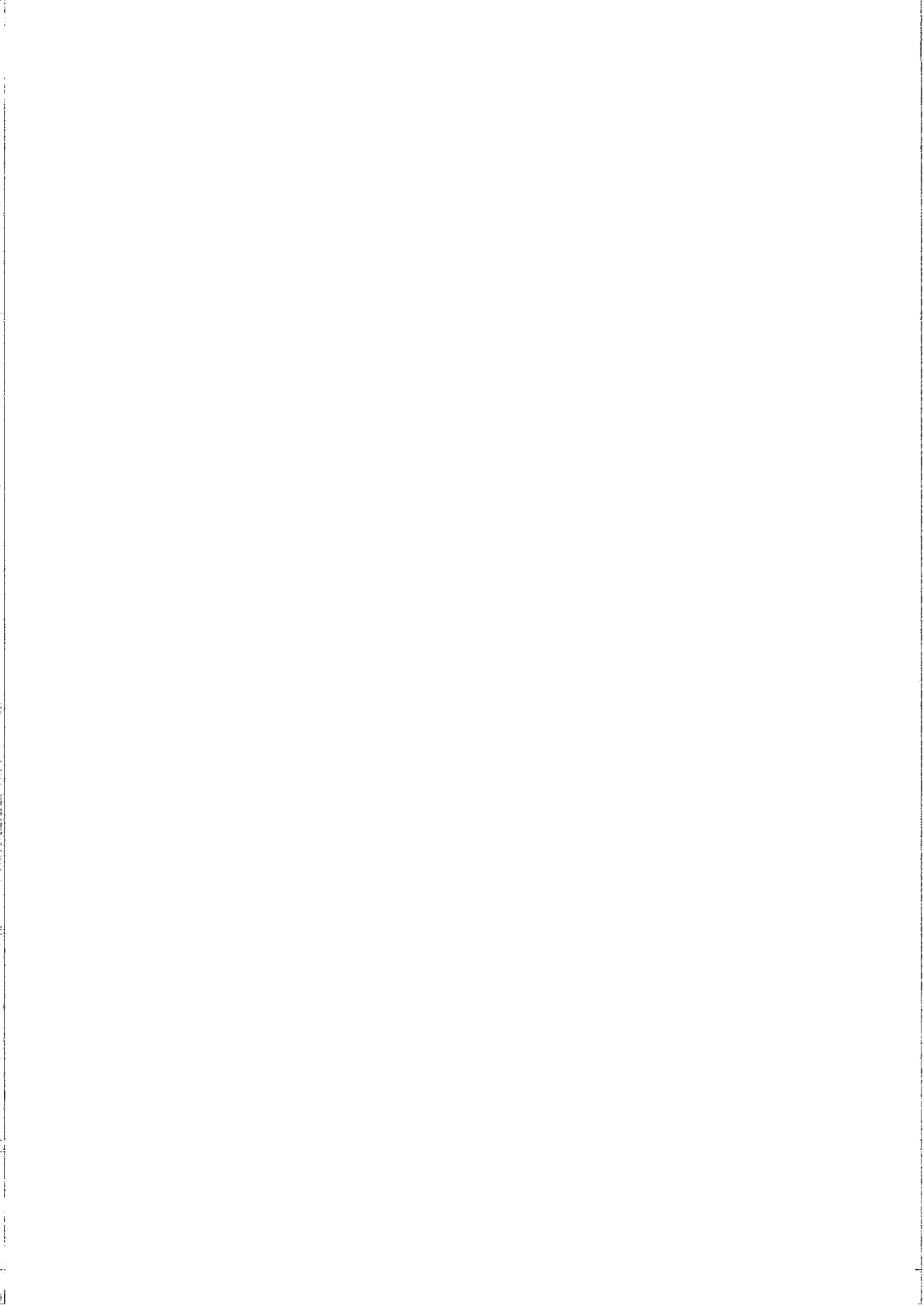
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**DISTRICT 1**

Jane Walker, Vice Chairman

Atkinson	Greenland	Hampton
Hampton Falls	New Castle	Newington
Newton	North Hampton	Plaistow
Portsmouth	Rye	Seabrook
South Hampton	Stratham	

**DISTRICT 2**

Thomas Battles, Clerk

Auburn	Brentwood	Candia
Chester	Danville	Deerfield
East Kingston	Epping	Exeter
Fremont	Hampstead	Kensington
Kingston	Newfields	Newmarket
Northwood	Nottingham	Raymond
Sandown		

**DISTRICT 3**

Ernest P. Barka, Chairman

Derry Londonderry Salem Windham

**COUNTY ATTORNEY**

William Hart, Esquire

**HIGH SHERIFF**

Wayne E. Vetter, Newmarket

**REGISTER OF DEEDS**

Cathy Ann Stacey, Salem

**TREASURER**

James H. Orr, Portsmouth

**CLERK OF SUPERIOR COURT**

Raymond W. Taylor, Hampton

**JUDGE OF PROBATE**

John R. Maher, Portsmouth

**REGISTER OF PROBATE**

Charles Thayer

## **ROCKINGHAM COUNTY CONVENTION**

Honorable Donna P. Sytek  
Chairman  
9 Garrison Road  
Salem, NH 03079-3911  
Telephone: 893-8889

Honorable Kenneth W. Malcolm  
Vice Chairman  
8 Bourn Avenue  
Hampton, NH 03042-1136  
Telephone: 926-3034

Honorable Richard Noyes  
Clerk  
P.O. Box 75  
North Salem, NH 03073-0075  
Telephone: 893-1192

## **ROCKINGHAM COUNTY EXECUTIVE COMMITTEE**

Honorable David A. Welch  
Chairman  
P.O. Box 570  
9 Fifth Street  
Kingston, NH 03848  
Telephone: 642-4402  
FAX: 642-5883

Honorable Sherman Packard  
Vice Chairman  
72A Old Derry Road  
Londonderry, NH 03053-2218  
Telephone: 432-3391

Honorable Richard Noyes  
Clerk  
P.O. Box 75  
North Salem, NH 03073-0075  
Telephone: 893-1192

## **DISTRICT 1**

Honorable Andrew Christie, Jr.  
185 Kensington Road  
Hampton Falls, NH 03844-2212  
Telephone: 926-7106

Honorable Leroy S. Dube  
12 North Avenue  
Plaistow, NH 03865-2617  
Telephone: 382-8562

Honorable Natalie Flanagan  
132 Maple Avenue  
Atkinson, NH 03811-2245  
Telephone: 362-5583

Honorable Charles H. Felch, Sr.  
7 Farm Lane, P.O. Box 22  
Seabrook, NH 03874-0022  
Telephone: 474-3554

Honorable Anthony Syracuse  
28 Harrison Avenue  
Portsmouth, NH 03801-5769  
Telephone: 431-4790

## **DISTRICT 2**

Honorable Jon P. Beaulieu  
157 Smith Road  
Chester, NH 03036-4030  
Telephone: 483-8792

Honorable Betsy Coes  
P.O. Box 46  
Newfields, NH 03856-0046  
Telephone: 772-9751

Honorable Vivian R. Clark  
P.O. Box 27  
Hampstead, NH 03841-0027  
Telephone: 329-5417

Honorable Richard E. Dolan  
P.O. Box 771  
Raymond, NH 03077-0771  
Telephone: 895-3822

Honorable Kenneth L. Weyler  
23 Scotland Road  
Kingston, NH 03848  
Telephone: 642-3518

**DISTRICT 3**

Honorable Janet S. Arndt  
8 Crestwood Road  
Windham, NH 03087-1429  
Telephone: 434-7908

Honorable Janet M. Conroy  
16 High Street  
Derry, NH 03038-2235  
Telephone: 432-5925

Honorable George Katsakiores  
1 Bradford Street  
Derry, NH 03038-4258  
Telephone: 434-9587

Honorable Betsy McKinney  
120 Litchfield Road  
Londonderry, NH 03053-7407  
Telephone: 432-5232

Honorable Arthur W. Smith  
29 Grove Avenue  
Salem, NH 03079-2248  
Telephone: 893-3842

**REPRESENTATIVES TO GENERAL COURT**

**DISTRICT 1**

(Northwood)  
Robert A. Johnson

**DISTRICT 2**

(Nottingham)  
Margaret A. Case

**DISTRICT 3**

(Epping)  
Ronald Nowe

**DISTRICT 4**

(Epping, Northwood, Nottingham)  
Richard G. Newman

**DISTRICT 5**

(Auburn)  
C. Donald Stritch

**DISTRICT 6**

(Candia)  
Rudolph Kobel



**DISTRICT 7**

(Deerfield)

Joseph E. Stone

**DISTRICT 8**

(Auburn, Candia, Deerfield)

Donald W. Gorman

**DISTRICT 9**

(Danville, Sandown)

Patricia L. Cote    Joseph Michelin

**DISTRICT 10**

(Chester, Fremont)

Jon P. Beaulieu

**DISTRICT 11**

(Chester, Danville, Fremont, Sandown)

Charles H. Cote

**DISTRICT 12**

(Raymond)

Franklin Bishop    Marian E. Lovejoy    Richard Dolan

**DISTRICT 13**

(Derry)

Kathryn Aranda    Janet M. Conroy

Sandra K. Dowd    Patricia A. Dowling

Robert Fesh    John Gleason

George N. Katsakiores    Phyllis M. Katsakiores

Rebecca E. Lee    James Lupien

Norman Sabella

**DISTRICT 14**

(Atkinson)

Natalie S. Flanagan

**DISTRICT 15**

(Hampstead)

Kevin Camm    Edward M. Putnam, II

**DISTRICT 16**

(Plaistow)

Leroy S. Dube    Marilyn P. Senter

**DISTRICT 17**

(Atkinson, Hampstead, Plaistow)

Bill Johnson    Peter M. Simon

**DISTRICT 18**

(Brentwood, Kingston, Newton)

Marjorie Battles    John W. Flanders

David A. Welch    Kenneth L. Weyler

**DISTRICT 19**

(Newfields, Newmarket)

Dennis Abbott    Betsy Coes    Edward Scanlon

**DISTRICT 20**

(Exeter, Kensington)

David A. Flanders    Robert Hawkins

Warren Henderson    Harold Magoon

Arthur Tufts

**DISTRICT 21**

(E. Kingston, Seabrook, South Hampton)

Charles H. Felch Sr. Benjamin E. Moore Everett Weare

**DISTRICT 22**

(Hampton, Hampton Falls)

Andrew Christie, Jr. Jane Kelley

Sharleene P. Hurst Kenneth W. Malcolm

Katherin Pratt

**DISTRICT 23**

(Greenland)

David L. Richards

**DISTRICT 24**

(New Castle, Rye)

Jane Langley John McCarthy, Jr.

**DISTRICT 25**

(North Hampton, Stratham)

Louis Gargiulo George R. Rubin John Simmons

**DISTRICT 26**

(Salem)

Ronald Belanger Beverly A. Gage

Fred A. Kruse Richard Noyes

Bernard J. Raynowska Ross Smith

Arthur W. Smith Donna P. Sytek

John J. Sytek

**DISTRICT 27**

(Windham)

Janet S. Arndt Debbie Morris Carol A. Yennaco

**DISTRICT 28**

(Salem, Windham)

Arthur P. Klemm, Jr.

**DISTRICT 29**

(Londonderry)

Kevin Attar William P. Boucher

Gregory Carson Vivian Dunham

Karen K. Hutchinson Betsy McKinney

Sherman A. Packard

**DISTRICT 30**

(Portsmouth Ward 1)

Laura C. Pantelakos

**DISTRICT 31**

(Portsmouth, Ward 2)

Martha Fuller Clark

**DISTRICT 32**

(Newington, Portsmouth Ward 3)

Harold G. Crossman, Jr.

**DISTRICT 33**

(Portsmouth Ward 4)

Warren Goodard Anthony Syracusa

**DISTRICT 34**

(Newington, Portsmouth Wards 1,3,4)

Cecelia D. Kane

**DISTRICT 35**

(Portsmouth Ward 5)

Cynthia A. McGovern Charles L. Vaughn

**DISTRICT 36**

(Portsmouth Wards 2,5)

James R. Splaine

**ROCKINGHAM COUNTY  
1995 ADOPTED BUDGET**

**APPROPRIATIONS:**

Rockingham County Nursing Home .....	13,973,284.00
Public Assistance:	
Old Age Assistance .....	12,446,620.00
Board & Care of Children .....	213,811.00
Grant Programs .....	595,125.00
Department of Corrections .....	4,245,852.00
Maintenance Department .....	2,223,232.00
General Government:	
NH Principal & Interest on Bonds .....	214,000.00
Payment on Jail/Lagoon .....	825,000.00
Interest on Jail/Lagoon .....	598,543.00
Interest on Tax Anticipation Note .....	873,782.00
NH Driscoll Principal and Interest .....	905,525.00
Insurance .....	295,200.00
Audit Fees .....	18,000.00
Legal Fees .....	35,000.00
Judgments .....	1.00
Move to Courthouse .....	15,000.00
NH Association of Counties/Dues .....	13,147.00
Software Development/Maintenance .....	5,000.00
Property Taxes .....	23,000.00
Land Survey .....	1.00
Union Negotiations .....	15,000.00
Outside Detail .....	56,996.00
Departmental Equipment .....	184,690.00
Commissioners .....	127,807.00
Personnel .....	51,815.00
Fiscal Officer .....	177,903.00
Treasurer & Deputy .....	73,427.00
Sheriff:	
Law Enforcement .....	1,261,683.00
County Dispatch .....	517,502.00
Radio Shop .....	59,487.00
Outside Detail .....	140,430.00
Airport Duty .....	671,041.00
Register of Deeds .....	636,283.00
County Attorney .....	960,098.00
Medical Examiner .....	68,975.00
Cooperative Extension Services .....	297,532.00
Delegation .....	45,651.00
Non-County Specials:	
Child Care Association .....	12,500.00
Area Homemakers .....	44,000.00
Rockingham County VNA .....	43,000.00
Conservation District .....	50,000.00

A Safe Place.....	10,000.00
Emergency Fire Training .....	6,250.00
Women's Sexual Assault Support Services .....	2,500.00
Retired Senior Volunteer Program.....	14,000.00
Nutrition .....	36,000.00
Capital Improvements:	
Vehicle Purchase or Lease .....	114,525.00
Sprinklers/Maintenance .....	25,000.00
New Courthouse Cap. Imp.....	150,000.00
Commissioners Voice Mail .....	10,000.00
Radio .....	23,626.00
Computer Deeds/Cty Attorney/Fiscal .....	80,000.00
<b>TOTAL APPROPRIATIONS.....</b>	<b>\$43,486,846.00</b>

**ESTIMATED REVENUES:**

Rockingham County Nursing Home .....	14,155,878.00
Register .....	1,965,000.00
Maintenance.....	691,750.00
Sheriff.....	808,581.00
Airport.....	699,137.00
Dispatch.....	37,000.00
Interest Earned .....	325,000.00
Farm/Land Management.....	23,021.00
Grants/Mediation.....	490,000.00
Superior Court Lease Payments .....	163,020.00
Department of Corrections.....	110,150.00
Personnel.....	34,348.00
Treasurer.....	10,113.00
County Attorney.....	18,933.00
Miscellaneous & Telephone.....	37,012.00
<b>TOTAL ESTIMATED REVENUES .....</b>	<b>\$19,568,942.00</b>
<b>TOTAL FUND BALANCE.....</b>	<b>\$1,403,024.00</b>
<b>AMOUNT TO BE RAISED IN TAXES - 1995.....</b>	<b>\$22,514,880.00</b>
<b>GRAND TOTAL.....</b>	<b>\$43,486,846</b>

- MINUTES -  
ROCKINGHAM COUNTY EXECUTIVE COMMITTEE  
FEBRUARY 11 1995  
COMMISSIONERS CONFERENCE ROOM  
Rockingham County Nursing Home  
Brentwood, New Hampshire 03833

A scheduled meeting of the Rockingham County Executive Committee met on this date, February 11, 1995 at 9:05 AM in the Commissioners' Conference Room of the Rockingham County Nursing Home in Brentwood, New Hampshire. Those in attendance were the following:

Executive Committee Membership: Honorable Representatives David A. Welch, Chairman, Executive Committee; Sherman Packard, Vice-Chairman, Executive Committee; Richard Noyes, Clerk, Executive Committee/ Delegation; Jon P. Beaulieu; Betsy Coes; Janet M. Conroy; Natalie S. Flanagan; George Katsakiores; Betsy McKinney; Kenneth Malcolm; Arthur Smith; Anthony Syracuse; Donna Sytek; Andrew Christie; Leroy Dube; Charles Felch; Vivian Clark; Kenneth Weyler; Richard Dolan; and Janet Arndt.

Others Present: Rockingham County Commissioners Jane Walker and Ernest Barka; William Hart, Rockingham County Attorney; Cathy Ann Stacey, Rockingham County Register of Deeds; Theresa Young, Fiscal Officer; Jayne Jackson, Staff Accountant/Central Business Office; Ernest Woodside, Director of Maintenance; Jude Gates, Administrative Assistant to the Maintenance Department; William Sturtevant; Administrator of the Rockingham County Nursing Home; Robyn Wojtusik, UNH Cooperative Extension; Diane Gill, Director of Human Services; Mike Morin, Assistant Treasurer; Louise Turner, Office Supervisor, Rockingham County House of Corrections; and Sheriff Wayne Vetter, High Sheriff of Rockingham County.

Also present were: Chief Deputy Michael Alden, Sheriff's Department; and Ms. Martha Golden, Administrative Assistant to the Rockingham County Commissioners/ Delegation.

Chairman David Welch called the meeting to order at 9:05 AM. Roll Call was taken by the Clerk and a quorum was present. The purpose of the meeting was to review and discuss the Rockingham County Budget and to hear subcommittee budget recommendations prior to the Delegation meeting to immediately follow in the Hilton Auditorium.

Rep. Welch called attention to the pending request for defense and indemnification for former Commissioner Warren Henderson. Rep. Sytek explained that a vote would be required to authorize the defense. As yet there has not been a request by former Commissioner Henderson. Rep. Sytek made the motion that the Executive Committee vote to recommend to the full Delegation to defend and indemnify former Commissioner

Rockingham County Executive Committee  
February 11, 1995

Henderson in the lawsuit involving Carrolle Popovich. Rep. Felch seconded and all voted in the affirmative of the motion.

Rep. Welch called for discussion of the 1995 budget and any changes that would need to be voted on prior to the Full Delegation meeting scheduled for 10:00AM.

There were no changes to the proposed Commissioners' budget figure of \$128,307.00.

The Treasurer's and Deputy Treasurer's budget was approved at \$66,196.00. Discussion was deferred until the Delegation budget was discussed later in the meeting.

The Fiscal Office budget was approved at \$177,903.00.

The County Attorney's budget had been previously approved at \$962,540.00. A salary change adjustment was requested to increase the salary line by \$533.00. Rep. Dolan spoke against the increase, stating that the additional funding requested should have been found within the budget as proposed. Mrs. Young explained that the request for the additional funding is to avoid coming to the Executive Committee for a transfer request of the amount as it is over \$500.00 later in the year. Rep. Sytek made the motion to accept the County Attorney's salary increase of \$533.00. The motion was seconded by Rep. McKinney. The motion was voted on in the affirmative with Rep. Dolan voting in the negative of the motion.

The Registry of Deeds requested an additional \$3,000.00 be added to the bottom line for training on the new computer system in the department. Rep. Felch made the motion to increase the bottom line for the Registry of Deeds to \$636,283.00. The motion was seconded by Rep. Malcolm. The vote unanimous in favor of the motion.

The Sheriff's Department requested an additional \$8451.00 to be added to the salary line. Rep. Sytek made the motion to increase the bottom line for the Sheriff's Department to \$1,844,293.00, seconded by Rep. McKinney. There was discussion. Rep. Sytek withdrew the motion, Rep. McKinney withdrew the second. Rep. Sytek made the motion to add the footnote to the Sheriff's budget that no portion of the Sheriff's salary line be used for retirement buyout, the motion was seconded by Rep. Dolan. The vote was in the affirmative of the motion to add the footnote. The Sheriff's Department bottom line budget figure remained at \$1,835,842.00. Sheriff Vetter requested that the motion be reconsidered. Mrs. Young stated that due to an accounting error the \$8451.00 should be added to the budget. There was no motion made to reconsider.

There were no changes to the Outside Detail budget figure of \$2,500.00, the Manchester Airport budget figure of \$671,041.00 and Medical Examiner budget figure of \$66,000.00.

Rep. Sytek made the motion to increase the Maintenance and Land Management budget by \$3,601.00 to \$2,226,122.00. Rep. Felch seconded and all voted in the affirmative of the motion.

Rockingham County Executive Committee  
February 11, 1995

Rep. Sytek made the motion to increase the Human Services budget line by \$182,832.00 to \$13,255,556.00. Rep. Conroy seconded and all voted in favor of the motion.

The Non-County Special budget of \$218,250.00 had been previously approved. The following resolution was read by Rep. Smith.

WHEREAS: The amount to be raised by county property taxes is projected to increase by 5%; and

WHEREAS: The County Delegation must set priorities for county spending that recognizes the burden on the property tax payer; and

WHEREAS the Non County Special expenditures are not required by statute; and

WHEREAS some agencies supported by Non County Special expenditures directly save the county the cost of nursing home beds, while others do not serve the county uniformly or serve only limited constituencies; and,

WHEREAS previous delegations have served notice that Non County Specials would be level funded unless budgetary considerations required reassessment; and,

WHEREAS this convention desires to meet its responsibilities to all property tax payers by phasing out those Non County Special expenditures which do not reduce nursing home beds, but further desires to do so in a predictable and gradual manner to allow affected agencies adequate time to develop other funding sources'

BE IT RESOLVED THAT this county delegation reduce the appropriation to the Non County Special agencies which do not reduce nursing home beds by 20% per year from the 1995 appropriation except for the Rockingham County Conservation District whose rate shall be 10% per year. The resolution was seconded by Rep. Conroy. The footnote was added to return the Visiting Nurses Association, Nutrition Program, Area Homemakers and RSVP to the Nursing Home Budget.

Rep. Malcolm offered a second to the resolution. The vote was in favor of the adoption of the resolution with Representatives Weyler, Christie and Flanagan opposed.

Rep. Sytek made the motion to increase the Capital Improvements budget by \$3,626.00 for encumbrances that had been carried over from 1994, bringing the bottom line to \$401,151.00. The motion was seconded by Rep. Felch and voted on in the affirmative by all.



Rockingham County Executive Committee  
February 11, 1995

Rep. Sytek made the motion to increase the Nursing Home budget by \$2,955.00 to bring the bottom line to \$13,973,285.00. Rep. Felch seconded and all voted in the affirmative of the motion.

There were no changes to the proposed budget for the Jail of \$4,245,852.00.

There were no changes to the proposed budget for the UNH Cooperative Extension Service of \$297,532.00.

Rep. Sytek made the motion to increase the General Government budget by \$98,570.00 to \$4,218,773.00. The motion was seconded by Rep. Felch and voted on unanimously in the affirmative.

There were no changes to the Personnel budget of \$50,797.00.

The bottom line for the Delegation was changed to \$45,651.00 to include budgeting for the Administrative Assistant III position to be shared by the Delegation and Treasurer's offices. Rep. Sytek made the motion to increase the Delegation bottom line to \$45,651.00, the Treasurer's budget to \$72,927.00 and the revenue line for salary reimbursement to \$10,113.00. The motion was seconded by Rep. McKinney and voted on unanimously in favor of the motion.


Rep. Sytek made the motion to reduce the fund balance to \$1,403,024.00, bringing the bottom line 1995 budget figure to \$43,486,844.00. Rep. Syracuse seconded and the vote was in favor of the motion. The motion carried.

Rep. Sytek made the motion to accept the total revenue bottom line figure of \$19,568,942.00. Rep. Dolan seconded and all voted in the affirmative of the motion.

Rep. Sytek made the motion to accept the figure of \$22,514,880.00 as the amount to be raised in taxes. Rep. Conroy seconded. The vote was unanimous in favor of the motion. The motion carried.

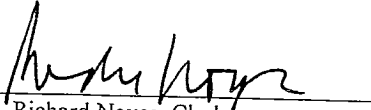
There being no further business to come before the Executive Committee, Rep. Christie made the motion to adjourn, seconded by Rep. Coes. All voted in the affirmative. The meeting adjourned at 10:05 AM.

Respectfully submitted,

  
Martha Golden  
Administrative Assistant to the  
Rockingham County Commissioners/Delegation

Rockingham County Executive Committee  
February 11, 1995

Approved by,

A handwritten signature in dark ink, appearing to read "Richard Noyes", is written over a horizontal line.

Rep. Richard Noyes, Clerk  
Rockingham County Executive Committee/Delegation

/mg

Enclosures

- MINUTES -  
ROCKINGHAM COUNTY FULL DELEGATION  
February 11, 1995  
Hilton Auditorium  
Rockingham County Nursing Home  
Brentwood, New Hampshire 03033

Addendum to minutes

The following lines are to be added to the official record of the Rockingham County Convention which met February 11, 1995 at Hilton Auditorium. The taped record of the meeting indicated on tape #2, side B, a motion and vote was inadvertently left out of the official record previously printed and identified as file #950211DC.DOC.

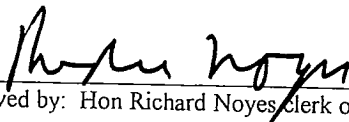
At the bottom of page #6 add:

Representative Sherman A. Packard then moved, to be added as a footnote to the budget, a provision which had earlier been approved by the Executive Committee: "No portion of the salary line of the Sheriff's budget shall be used for a retirement buyout." Seconded by Representative Dolan. The motion passed on a voice vote.

Respectfully submitted by:



David A. Welch  
David A. Welch, acting administrative assistant to the Rockingham County Convention



Hon Richard Noyes  
Approved by: Hon Richard Noyes, clerk of the Rockingham County Convention

- MINUTES -  
ROCKINGHAM COUNTY FULL DELEGATION  
February 11, 1995  
Hilton Auditorium  
Rockingham County Nursing Home  
Brentwood, New Hampshire 03833

A scheduled meeting of the Rockingham County Full Delegation met on this date, February 11, 1995 at 10:15 AM in the Hilton Auditorium of the Rockingham County Nursing Home in Brentwood, New Hampshire.

Those in attendance were: Honorable Representatives Dennis Abbott, Kathryn Aranda, Janet Arndt, Kevin Attar, Marjorie Battles, Jon Beaulieu, Franklin Bishop, William Boucher, Kevin Camm, Gregory Carson, Margaret Case, Andrew Christie, Vivian Clark, Betsy Coes, Janet Conroy, Harold Crossman, Robert Dodge, Richard Dolan, Patricia Dowling, Vivian Dunham, Leroy Dube, Charles Felch, Bob Fesh, Natalie Flanagan, John Flanders, John Gleason, Warren Goddard, Don Gorman, Robert Hawkins, Warren Henderson, Sharleene Hurst, Cecelia Kane, George Katsakiores, Phyllis Katsakiores, Jane Kelly, Fred Kruse, Jane Langley, Rebecca Lee, James Lupien, John McCarthy, Cynthia McGovern, Betsy McKinney, Kenneth Malcolm, Debbie Morris, Richard Noyes, Sherman Packard, Laura Pantelakos, Katharin Pratt, Ed, Putnam, Bernard Raynowska, James Ross, George Rubin, Norma Sabella, Arthur Smith, James Splaine, Joseph Stone, C. Donald Stritch, Anthony Syracuse, Donna Sytek, John Sytek, Arthur Tufts, Charles Vaughn, Albert Weare, David Welch, Kenneth Weyler, Carol Yannaco

Also in attendance were the following: Commissioners Ernest Barka and Thomas Battles; Rockingham County Treasurer James Orr; Mr. William Hart, Rockingham County Attorney; Mrs. Cathy Stacey, Register of Deeds; Sheriff Wayne Vetter, High Sheriff of Rockingham County; Mrs. Rebecca Tarleton, Office Supervisor, Sheriff's Department; Mr. Ernest Woodside, Director of Engineering and Maintenance; Mrs. Jude Gates, Administrative Assistant to Engineering and Maintenance; Mr. Gene Charron, Superintendent of the Rockingham County House of Corrections; Mrs. Louise Turner, Office Supervisor of Rockingham County House of Corrections; Mrs. Diane Gill, Director of Human Services; Mrs. Theresa Young, Fiscal Officer; Mrs. Jayne Jackson, Staff Accountant; Ms. Liane Evans of the Portsmouth Herald, Ms. Denise Breidegam of the Foster's Daily Democrat, and Ms. Martha Golden, Administrative Assistant to the Rockingham County Delegation.

The meeting was called to order at 10:15 AM by Chairman Sytek. Rep. Ken Weyler lead the Delegation in the Invocation. Rep. Janet Conroy lead the Delegation in the Pledge of Allegiance. Rep. Noyes read the Roll Call and stated that sixty six (66) members were present. Chairman Sytek stated a quorum was present.

Rep. Welch made the motion to accept the Commissioners' Office proposed budget in the amount of \$ 128,307.00. Rep. Syracuse seconded the motion. Rep. Dodge made the motion to reduce the Commissioners budget by \$13,000.00 in the areas of \$3,000.00 for misc. office supplies, \$5,000.00 for conference expenses and \$5,000.00 for travel expenses. The motion was seconded by Rep. Ross. Rep. Syracuse explained the subcommittee recommendations of the lines in question. There was brief discussion. The motion to reduce the lines in the Commissioners' budget as made by Rep. Dodge did not carry on a standing vote. The motion on the original budget figure of \$128,307.00 as made by Rep. Welch was voted on in the affirmative. The motion carried.

Rep. Welch made the motion to accept the budget for the Treasurer and Deputy Treasurer in the amount of \$72,927.00. Rep. Malcolm seconded. Rep. Welch explained that the number was amended from the original figure of \$66,190.00. He further explained that the Administrative Assistant II will be funded as an Administrative Assistant III in a shared full time position with the Delegation Office and Treasurer's office. Brief discussion followed. The motion carried in favor of \$72,927.00.

Rep. Sytek called attention to the Salary Subcommittee recommendations and stated that the recommendations would need to be voted on. Rep. Welch made the motion to adopt the Salary subcommittee recommendations as follows

- Merit raises of 0-5% for all employees except elected officials (average 3%).
- This will be allocated proportionately by department
- Total estimated cost of \$217,800.00
- Employees on the payroll as of February 11, 1995 who work at least 24 hours per week will continue to receive full health and dental benefits paid for by the County.
- Employees hired after February 11, 1995 who work at least 24 hours per week will receive prorated health and dental benefits.

**MOTION:**

To accept the salary proposal as recommended by the Salary Subcommittee.

The motion was seconded by Rep. Flanders. The motion carried.

Rep. Welch made the motion to accept the sum of \$177,903.00 for the Fiscal Office. Rep. Syracuse seconded. The motion carried.

Rockingham County Delegation  
February 11, 1995

Rep. Welch made the motion to accept the sum for the County Attorney's Office in the amount of \$963,073.00. Rep. Christie seconded. There was brief discussion. The motion carried.

Rep. Welch made the motion to accept the sum of \$536,283.00 for the Registry of Deeds. Rep. Coes seconded the motion. The motion carried unanimously.

Rep. Welch made the motion to accept the sum of \$1,835,843.00 for the Sheriff's Department. Rep. Weyler seconded. The motion was made by Rep. Flanders to increase the Sheriff's budget by the amount of \$8,451.00 to adjust for a salary budgeting error. Seconded by Rep. Weyler. The motion did not carry on a standing vote. The vote on the original amount of \$1,835,843.00 for the Sheriff's Department was in favor of the motion. The motion carried.

Rep. Welch made the motion to accept the amount of \$2,500.00 for Outside Detail. Rep. Syracuse seconded. The motion carried unanimously.

Rep. Welch made the motion to accept the amount of \$671,041.00 for the Manchester Airport. Rep. Syracuse seconded. Following discussion the motion carried in the amount of \$671,041.00.

Rep. Packard made the motion to accept the amount of \$66,000.00 for the Medical Examiner's office. Rep. Syracuse seconded. The motion carried.

Rep. Packard made the motion to accept the amount of \$2,226,122.00 for the Maintenance Department. Rep. Syracuse seconded. There was brief discussion. The motion carried.

Rep. Packard made the motion to accept the amount of \$13,255,556.00 for the Human Services Department. Rep. Syracuse seconded. The motion carried.

Rep. Welch made the motion to accept the amount of \$218,250.00 for the Non-County Specials. Rep. Christie seconded. Rep. Vaughn made the motion to reduce the funding figure for the Rockingham County Conservation District (RCCD) by the amount of \$17,000.00 and to add that figure to the Rockingham County Child Care Association (RCCCA). The motion was seconded by Rep. Abbott. Representatives Abbott and Carson spoke to the motion, and their concerns of the reduction to RCCCA budget. They both expressed the benefits offered by the RCCCA and urged support of the amended increases figure. Rep. Weyler spoke in opposition of the amended motion, as the RCCD has no other funding available and is dependent upon full funding in order to operate and urged a negative vote on the motion. The RCCCA has other options available through Human Services. Following further discussion, the Chair ruled the motion was divisible and called for the vote on the motion to reduce the funding for the Rockingham County Conservation District by the amount of \$17,000.00. The vote was in the negative. The motion did not carry. Rep. Abbott made the motion to increase the funding for the Rockingham County Child Care Association to \$25,000.00. The motion was seconded by Rep. Christie. Discussion followed. Chairman Sytek called for the vote on the motion.

The vote was in the negative. The motion failed. Rep. Putnam made the motion to cut the Rockingham County Child Care Association to \$9,500.00 as agreed to in the subcommittee meeting. The motion was seconded by Rep. Packard. There was brief discussion. The vote on the motion was in the negative. The motion to reduce the figure to \$9,500.00 for the Rockingham County Child Care Association did not carry.

Chairman Sytek called for the vote on the originally stated motion to fund the Non-County Specials in the amount of \$218,250.00. The vote was in the affirmative of the motion. The motion carried.

Rep Smith read the following resolution:

WHEREAS: The amount to be raised by county property taxes is projected to increase by 5%; and

WHEREAS: The County Delegation must set priorities for county spending that recognizes the burden on the property tax payer; and

WHEREAS the Non County Special expenditures are not required by statute; and

WHEREAS some agencies supported by Non County Special expenditures directly save the county the cost of nursing home beds, while others do not serve the county uniformly or serve only limited constituencies; and,

WHEREAS previous delegations have served notice that Non County Specials would be level funded unless budgetary considerations required reassessment; and,

WHEREAS this convention desires to meet its responsibilities to all property tax payers by phasing out those Non County Special expenditures which do not reduce nursing home beds, but further desires to do so in a predictable and gradual manner to allow affected agencies adequate time to develop other funding sources'

BE IT RESOLVED THAT this county delegation reduce the appropriation to the Non County Special agencies which do not reduce nursing home beds by 20% per year from the 1995 appropriation except for the Rockingham County Conservation District whose rate shall be 10% per year.

The resolution was seconded by Rep. Conroy. The footnote was added to return the Visiting Nurses Association, Nutrition Program, Area Homemakers and RSVP to the Nursing Home Budget. Following extended discussion Rep. Malcolm moved that debate be limited. Chairman Sytek called for the vote on the motion to adopt the resolution. The vote was in favor of the motion. The motion carried.

Rep. Welch made the motion to accept the amount of \$401,151.00 for Capital Improvements. Rep. Syracuse seconded. Rep. Welch explained that encumbrances totaling \$3,626.00 had been added and was included in the total figure. Rep. Sytek explained further the increase in the figure of the needed funding is necessary to facilitate

Rockingham County Delegation  
February 11, 1995

the move of the County Attorney's and Register of Deeds' offices to the new courthouse facility in Brentwood. \$150,000.00 has been included in the amount of the motion. Rep. Welch explained that there are many questions related to the move in the area of wiring of the data, telephone and electrical systems. There was discussion. Commissioners Barka and Battles both offered explanations to questions from the floor dealing with the issue of contracts with the state, rental fees and dollar estimates for the move. Rep. Sytek explained that due to the lack of actual figures, the amount of \$150,000.00 is an estimate based upon discussion with Mr. Woodside, the Commissioners and the State.

Rep. Welch's motion to accept the amount of \$401,151.00 for Capital Improvements with the footnote that money appropriated for Capital Improvements for the court house move not be spent by the Commissioners without approval of the Executive Committee was voted on in the affirmative.

Rep. McKinney made the motion to accept the amount of \$13,973.285.00 for the Rockingham County Nursing Home. Rep. Dolan seconded the motion. The vote was in favor of the motion. Rep. McKinney made the footnote that the Account Clerk II position in the Nursing Home Accounting Office will be filled as a temporary position only. Rep. Conroy seconded the footnote. The vote was in favor of the footnote.

Chairman Sytek recognized Rep. Dowd's request to return to discussion on Capital Improvements relating to the County courthouse. Rep. Dowd made the motion that the County enter into a signed contract with the State prior to the County spending any additional money on the move to the new court facilities. Rep. Nowe seconded the motion. Mr. Woodside stated that some of the work requiring the additional funding would need to be addressed immediately. This work would include wiring for the data, phone and electrical systems, and would need to be done before walls are closed in. Rep. Welch spoke against the motion as a contract with the State would bind the County into the move when the final decision to move from the present court location in Exeter has not yet been made. There was further discussion. The motion and second were withdrawn.

The motion was made by Rep. David Flanders to further clarify the footnote attached to Capital Improvements, that the County enter into a letter of agreement with the State prior to any additional funds be spent on the courthouse move. The motion was seconded by Rep. Dowd. The vote was in the negative. The motion failed.

Rep. Welch made the motion to accept the amount of \$4,245,852.00 for the Rockingham County House of Corrections. Rep. Splaine seconded. Following discussion the vote was unanimous in favor of the motion.

Rep. Welch made the motion to accept the amount of \$297,532.00 for the UNH Cooperative Extension Service. Rep. Packard seconded and all voted unanimously in favor of the motion.



Rockingham County Delegation  
February 11, 1995

Rep. Welch made the motion to accept the amount of \$4,218,773.00 for the General Government line. Rep. Flanders seconded the motion. The motion was voted on in the affirmative. The motion carried.

Rep. Welch made the motion to accept the amount of \$50,797.00 for the Personnel Office. Rep. Syracuse seconded. The vote was in the affirmative in favor of the motion.

Rep. Syracuse read the following resolution:

**Whereas:** The Personnel Department has come under intense scrutiny during the past two budgets, and

**Whereas:** The Delegation has a committee that has studied said department, and

**Whereas:** That committee has recommended a consultant with proper qualifications review the Personnel Department.

**Be it Resolved:** That the Rockingham County Delegation, with the cooperation of the County Commissioners initiate a management audit of the Personnel Department to be completed and presented by the third quarter meeting of the Executive Committee in October 1995. The results of the audit will determine the decision to be made regarding the funding of the Personnel Department for the 1996 Budget year. If the Commissioners agree to restructuring the department or centralize or decentralize the department, the Executive Committee will consider funding the department for the 1996 budget.

The resolution was seconded by Rep. Vaughn. Rep. Syracuse explained that \$2,500.00 has been included in the Personnel Department budget to facilitate the study. The resolution was voted on in the affirmative and adopted as read.

Rep. Welch made the motion to accept the amount of \$45,651.00 for the Rockingham County Delegation. Rep. Flanders seconded. Chairman Sytek explained that the Administrative Assistant III position will be funded through the Delegation salary line. The amount to be spent will be offset by revenue from the Treasurer's office. The request was made by Rep. Dodge for explanation of the need for the position. Rep. Welch explained that the position is currently shared between the Commissioners' office and Delegation. It has become increasingly difficult for one person to handle both positions and the decision has been made to separate the two in order to make the two positions more efficient. Rep. Stone asked the salary range and Rep. Sytek stated that the full salary would be \$25,600.00 beginning March 1, 1995. The vote on the Delegation budget in the amount of \$45,651.00 was in the affirmative of the motion.

Rep. Sherman Packard then moved, to be added as a footnote to the budget, a provision which had earlier been approved by the Executive Committee: "No portion of the salary line of the Sheriff's budget shall be used for a retirement buyout." It was seconded by Rep. Dolan. The motion carried.

Rep. Packard read and moved the following resolution:

Rockingham County Dispatch  
February 11, 1995

**Whereas:** It has been the practice of Rockingham County to exclude cities and towns of Rockingham County with populations greater than 8,500 from participation in the Rockingham County Dispatch. and

**Whereas:** The cost of county government is spread across all cities and towns in Rockingham County.

**Be it Resolved:** That all communities in Rockingham County will have access to Rockingham County Dispatch on a space available basis.

The motion on the resolution was seconded by Rep. Dolan. Brief discussion followed. The vote was in favor of the motion. The resolution was adopted.

Rep. Sytek called for the motion and vote on the final budget figures.

In accordance with RSA 24:13, Rep. Welch moved that the County Convention authorize \$43,486,846.00 in appropriations and encumbrances for the use of the County during 1995. Seconded by Rep. Christie. The vote was in favor of the motion. The motion was adopted.

Rep. Welch further moved that \$22,514,880.00 be raised in new county taxes, \$19,568,942.00 be accepted as an estimate of revenues from other sources and that \$1,403,024.00 be accepted as fund balance for a total of \$43,486,846.00 in resources. Rep. Christie seconded. The motion was voted on in the affirmative. The motion carried.

Rep. Welch moved the following resolution:

**Whereas:** The County Convention has the power to raise county taxes and to make appropriations from the use of the county; and

**Whereas:** The County Commissioners are responsible for the day to day operation of the county; and

**Whereas:** The Executive Committee of the County has the authority to review the expenditures of the county after the adoption of the County budget; and

**Whereas:** From time to time it may be necessary to transfer funds appropriated for one purpose to augment appropriations for another; and

**Whereas:** The Commissioners and the Delegation are partners in oversight of the County budget;

**Therefore be it Resolved:** That pursuant to RSA 24:14, I, the County Convention hereby requires that the County Commissioners obtain prior written approval from the Executive Committee before transferring to or from any line item an amount greater than \$500.00.

The motion was seconded by Rep. Christie and voted on in the affirmative. The resolution was adopted.

Rep. Welch made the motion that the Fiscal Office have the authority to make periodic transfers between the Health and Buy-out lines to insure that both lines properly reflect the status of the account during the year. The motion was seconded by Rep. Christie and voted on in the affirmative. The motion was adopted.

Rep. Welch made the motion that there will be no new positions created nor will there be any re-grading of positions or increase of numbers of positions, other than those budgeted, without the permission of the Executive Committee. The motion was seconded by Rep. Christie. Commissioner Battles requested that the motion be reconsidered as he felt the motion was an attempt by the Delegation to "micro-manage" county affairs. Representatives Vaughn and Gorman spoke in support of the motion expressing their opinion that the Executive Committee should at least be aware of personnel matters and to have more authority in the hiring practices of the county. The motion was voted on in the affirmative. The motion carried.

Rep. Welch made the motion to adopt Scenario #1 of the Health and Dental proposals as recommended by the Rockingham County Commissioners, seconded by Rep. Christie and voted on in the affirmative. The motion carried.

Rep. Welch made the motion to adopt the 65% funding proposal for Worker's Compensation as recommended by the Rockingham County Commissioners seconded by Rep. Christie and voted on unanimously in the affirmative.

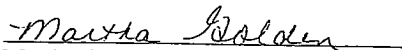
Chairman Sytek stated that a request for defense and indemnification had been received from former Commissioner Warren Henderson by Delegation Clerk Rep. Richard Noyes under RSA 29A in connection with a law suit filed against the County by a former county employee. The defense and indemnification of the two previously named commissioners had been approved previously in connection with the lawsuit. Due to an amendment to the suit, former Commissioner Henderson has also been named. Rep. Stone made the motion that former Commissioner Warren Henderson be allowed defense and indemnification, seconded by Rep. Carson. The motion was voted on unanimously in the affirmative. The motion was adopted.

Rep. Dodge made the motion that an accounting of the expenditures be made of the \$6.6 million dollar building fund so the Delegation may be made aware of what items were purchased under this bond issue. Rep. Beaulieu seconded and all voted in favor of the motion.

Rockingham County Delegation  
February 11, 1995

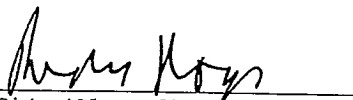
There being no further business to come before the Rockingham County Delegation in Public Session the motion to adjourn was made by Rep. Smith and seconded by Rep. Coes. The vote was unanimous in favor. The meeting was adjourned at 1:45 PM.

Respectfully submitted,



Martha Golden  
Administrative Assistant to the  
Rockingham County Delegation

Approved by,



Rep. Richard Noyes, Clerk,  
Rockingham County Executive Committee/Delegation

/  
Enclosures

**MINUTES -**  
**ROCKINGHAM COUNTY EXECUTIVE COMMITTEE**  
**March 2, 1995**  
**LEGISLATIVE OFFICE BUILDING**  
**ROOM 305**  
**Concord, New Hampshire 03801**

A scheduled meeting of the Rockingham County Executive Committee met on this date, March 2, 1995 at 5:50PM in the Legislative Office Building, Room 305, Concord, New Hampshire. Those in attendance were the following:

Executive Committee Membership: Honorable Representatives David A. Welch, Chairman, Executive Committee; Sherman Packard; Vice-Chairman Executive Committee, Richard Noyes; Clerk, Executive Committee/ Delegation; Jon P. Beaulieu; Betsy Coes, Janet M. Conroy, Natalie S. Flanagan, George Katsakiores, Betsy McKinney, Kenneth Malcolm, Arthur Smith, Anthony Syracuse, Donna Sytek, Andrew Christie, Vivian Clark, Kenneth Weyler, Richard Dolan, Janet Arndt.

Others Present: were Representatives Dodge and Abbott and Martha Golden, Administrative Assistant to the Rockingham County Commissioners/ Delegation.

Chairman David Welch called the meeting to order at 5:50 PM. Roll Call was taken by the Clerk and a quorum was present. Chairman Welch stated that the purpose of the meeting was to review and discuss the request by the Rockingham County Commissioners in regard to the approval of the release of funds to purchase "as-built" plans for the space allocated for the County Attorney's office and the Register of Deeds offices.

Chairman Welch explained that the County Commissioners voted on and approved the motion, on a unanimous vote held on February 27, 1995, to request the release of the amount necessary, not to exceed \$6,000.00 to obtain the necessary drawings to facilitate an estimate of costs for phone systems, power lines and data lines to allow the relocation of the Registry of Deeds and County Attorney's offices to the Brentwood Superior Courthouse location. Chairman Welch further explained that in order to get an estimate of what is needed for the change orders the contractors must have authority to release the "as-built" drawings. There is a price for these plans.

Rep. Sytek made the motion to authorize the release of a sum, not to exceed \$6,000.00, for the purchase of "AS-Built" drawings to facilitate the relocation of the County Attorney's and Register of Deeds offices to the new Superior Court facility in Brentwood. The funds to be released to come from the General Government line 01-9150-02.00 (Move to Courthouse) in the 1995 Rockingham County Budget. Rep. Christie seconded. Discussion followed after which Rep. Sytek withdrew the original motion and Rep. Christie withdrew his second. Rep. Sytek rephrased the motion to read \$4,000.00 and Rep. Christie seconded. Rep. Weyler called for the question to be moved. The vote was twelve (12) in the affirmative and six (6) opposed on a Roll Call vote as follows: Yeas -

Rockingham County Executive Committee  
December 14, 1994

Rep.s Arndt, Bealieu, Coes, Katsakiores, McKinney, Noyes, Packard, Smith, Syracuse, Sytek, Welch and Weyler. NAYS: Christie, Clark, Conroy, Dolan, Flanagan, and Malcolm. The motion carried to approve the release of \$4,000.00 for the purchase of "AS-BUILT" plans for the relocation of the County Attorney's and Register of Deeds offices.

Rep. Sytek made the following Resolution to correct wording from the January 11, 1995 Delegation meeting. Rep. Christie seconded

**RESOLUTION**

**Whereas:** The County Convention has the power to raise county taxes and to make appropriations for the use of the county; and

**Whereas:** The County Commissioners are responsible for the day to day operation of the county; and

**Whereas:** The Executive Committee of the County has the authority to review the expenditures of the county after the adoption of the County budget; and

**Whereas:** From time to time it may be necessary to transfer funds appropriated for one purpose to augment appropriations for another; and

**Whereas:** The Commissioners and the Delegation are partners in oversight of the County budget;

**Therefore be it Resolved:** That pursuant to RSA 24:14, I, the County Convention hereby requires that the County Commissioners obtain prior written approval from the Executive Committee before transferring to or from any line item an amount greater than \$500.00. Once the aggregate overexpenditure in any line item reaches \$500.00 the County Commissioners are required to identify the line items whose appropriations will be reduced to cover the overexpenditure and obtain written approval from the Executive Committee before transferring to or from any line item. In any event, no department shall overspend their department's bottom line without the Executive Committee's approval.

Rockingham County Executive Committee

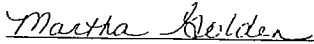
March 2, 1995 - - - - -

The vote was unanimous in favor of the Resolution as amended.

Rockingham County Executive Committee  
December 14, 1994

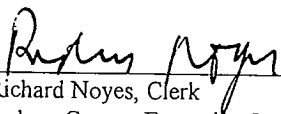
There being no further business to come before the Executive Committee, Rep. Christie made the motion to adjourn, seconded by Rep. Coes. All voted in the affirmative. The meeting adjourned at 6:45 PM.

Respectfully submitted,

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Martha Golden  
Administrative Assistant to the  
Rockingham County Commissioners/Delegation

Approved by,

\_\_\_\_\_

Rep. Richard Noyes, Clerk  
Rockingham County Executive Committee/Delegation

/mg

Enclosures

ROCKINGHAM COUNTY EXECUTIVE COMMITTEE  
119 NORTH ROAD  
BRENTWOOD, NH 03833

*Executive Committee*  
*Chairman*  
Hon. David A. Welch  
*Vice Chairman*  
Hon. Sherman A. Packard  
*Clerk*  
Hon. Richard Noyes

MINUTES  
EXECUTIVE COMMITTEE MEETING  
MAY 31, 1995  
LEGISLATIVE OFFICE BUILDING, CONCORD

Rep. David A. Welch, Chairman, opened the meeting at 3:50 p.m. He acknowledged the meeting notice, regarding a report from the Long Range Planning Committee relative to the move from the Courthouse at Exeter. Present: Reps. Amdt, Beaulieu, Christie, Clark, Coes, Conroy, Dolan, Felch, Flanagan, Katsakiores, Malcolm, McKinney, Noyes, Packard, Smith, Syracuse, Sytek, Welch and Weyler. Also, Commissioner Jane Walker and Sheriff Wayne Vetter, as well as Rep. James Ross.

Rep. Packard, as Chairman of the Long Range Planning Committee, reported a meeting of that group in Brentwood two weeks before with six members present in which information which Rep. Warren Henderson had collected relative to the Courthouse facility was considered. The committee voted informally five to one at that time that the County Attorney and the Register of Deeds should be moved to the new courthouse under construction, and that the old courthouse in Exeter should be sold. That straw vote was reviewed in a subsequent meeting in Concord on May 23 at which the following were present: Chairman Packard; Reps. Gleason, Flanders, Kruse, Henderson, Ross, Smith, Weyler and Attar. At that meeting, the full LRPC voted eight to one in favor of taking the action favored earlier (above).

The recommended action was discussed in detail. Rep. Weyler raised some possible problems which may need investigation, including the transfer of state-owned land to the county. Rep. McKinney questioned whether the procedure for selling the property on the basis of bids would be more advantageous than putting it in the hands of a real estate dealer or dealers. Rep. Christie voiced the possibility a preferable course might be to "trade it to the state."

Chairman Welch explained that the Commissioners, as the county's "governing body," have the responsibility to work out a plan for selling it. "We will have to leave those decisions up to the Commissioners."

Rep. Packard, as LRPC Chairman, restated the formal position which came out of the Henderson study and was twice endorsed by his group. It was described as "consistent with our conviction that size, scope and cost of county government must be controlled by the LRPC." It proposed that the Rockingham County Delegation recommend that the offices of the Rockingham County Attorney and the Register of Deeds be located in the new Superior Court facility, and that the county-owned courthouse in Exeter be sold by competitive bid and in a manner consistent with RSA 28:A-C and RSA 28:A-D.



Chairman Welch informed the committee of the resignation of Martha Golden as the Convention's part-time assistant, shared by agreement with the County Treasurer's office. He said Joyce Helton of Northwood, presently on the legislative staff at Concord, has agreed to move temporarily to the county staff. Joyce has been committee assistant to the Wildlife and Marine Resources Committee, and also the Public Protection and Veteran Affairs Committee.

He said she has been hired on a provisional basis for a period of six months, through the summer, on an hourly basis. The six month period will provide time for a permanent replacement.

Rep. Smith raised the matter of some interruptions in his receipt of travel reimbursement: delayed payment. It was seen as rooted in recent transitional problems. There are some slips that need to be signed. Anyone else who may be missing checks from meetings attended was advised to call the details to the attention of Joyce Helton (who was not in attendance at the May 31 meeting because of day care constraints).

Other matters discussed: an answering machine for the Convention's Assistant, equipment lines to accommodate it, realignment of the Convention's and the Treasurer's budgets accordingly and the job description for Administrative Assistant III. They are seen as details arising from the recent transitional period and will be attended.

Commissioner Walker indicated the job description question will be put on the agenda for the new Personnel Committee meeting June 12. She discussed factors which must be taken into account in such staff changes.

The possibility of specified work hours for the new part-time position was raised, making it possible for those needing to talk with the Administrative Assistant to know when to initiate calls. It prompted a discussion of the procedure for good-faith posting and filling of the position.

Rep. Sytek moved that the job description for Administrative Assistant III be changed from a shared position with the County Treasurer to a separate part-time position for the County Convention and a separate part-time position for the County Treasurer. Rep. Christie seconded the motion. It was adopted on a voice vote.

Chairman Welch said the Treasurer proposes to contract out services for a part-time position, rather than hire someone as an employee. Rep. Sytek, Convention Chairman, cited the procedure to be followed in such a case.

The date and time for the second quarterly meeting of the Executive Committee was set for Friday, July 12, at 9:30 a.m.

Rep. Weyler raised the matter of an early retirement agreement proposed for a Deputy Sheriff. He explained the details of a proposal being made by Sheriff Vetter, and noted that "there are a couple of things that have changed since we first discussed this one." They involve buy-backs, the funding of early retirement, and incentives in such cases. Rep. Weyler recommended that the earlier decision on it be "revisited" because of a possible overall savings to the County which the Commissioners and the Personnel Committee have discussed and support.

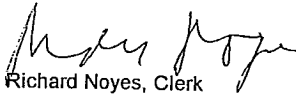
He moved that the committee recommend to the full Convention reconsideration of the footnote restricting the use of the salary line in the Sheriff's budget, and prohibiting its use for a retirement buyout. Rep. Malcolm seconded the motion.

Rep. Clark questioned the relevance of the new Section 5-18 to the specifics of Sgt. Donovan's situation. Rep. Coes questioned the procedure for reconsideration, and the qualifications for the maker of such a motion. Others took varying positions in a discussion which continued for nearly an hour.

The Weyler motion was adopted, 13 to 5, on a roll call vote.

The meeting adjourned at 5:00 p.m.

Respectfully submitted,



Richard Noyes, Clerk

RN:cah

**ROCKINGHAM COUNTY EXECUTIVE  
COMMITTEE  
119 NORTH ROAD  
BRENTWOOD, NH 03833**

*Executive Committee  
Chairman  
Hon. David A. Welch  
Vice Chairman  
Hon. Sherman A. Packard  
Clerk  
Hon. Richard Noyes*

**MINUTES  
EXECUTIVE COMMITTEE MEETING  
JUNE 28, 1995  
10:00 A.M.**

MEMBERS PRESENT: Rep. Janet Arndt, Rep. Jon Beaulieu, Rep. Leroy Dube, Rep. Charles Felch, Rep. Natalie Flanagan, Rep. Kenneth Malcolm, Rep. Betsy McKinney, Rep. Richard Noyes, Rep. Sherman Packard, Rep. Arthur Smith, Rep. Anthony Syracuse, Rep. Donna Sytek, Rep. David Welch and Rep. Kenneth Weyler. Others present: Theresa Young, Fiscal Officer, Commissioner Ernest Barka, Commissioner Thomas Battles and James Orr, Treasurer. Please note: Commissioner Jane Walker was unable to attend the meeting due to the fact that she had to represent the County in a court matter.

Representative Weyler offered the following motion: Moved that the Executive Committee rescind its previous motion whereby it was recommended that the Delegation consider the action of February 11, 1995, which barred the use of the sheriff's salary line for the purposes of a retirement buy-out. Donna Sytek seconded the motion. Representative Weyler explained his motion. He thought the original policy was unfair because it applied unilaterally - singled people out. The situation now is that the Commissioners have made an agreement which is beneficial to all.

All things considered, we were then endorsing a policy that was not best for all concerned.

Commissioner Barka stated Commissioners will probably do away with their buy-out plan, but Commissioners have decided that the job will not be filled if the present buy-out plan goes forward. "Our fault we didn't move on it quicker."

Theresa has a plan. Theresa's plan - see memo submitted. Buy-out could be funded with money now available in the health fund.

Representative Sytek has position and reviewed options. One, eliminate the footnote. Second, tie up all funds so no buy-out is possible. The third option is to rewrite the policy. (Conceded it is faulty). Not Convention's proper role. Rewriting the policy would amount to micro-managing, but we could help with it. The fourth option is Theresa's proposal for using the health fund.

Representative Sytek does not want to endorse the policy of using the health fund. So, the Executive Committee should (in support of Representative Weyler's motion) wash its hands of the problem and leave it to the Commissioners.

Commissioner Battles wanted to be on record as taking full responsibility for the policy. It was an honest attempt on his part to save the county money, but was poorly written. "Lay the blame on me."

The policy written to address a particular person; wrong in that respect. Hopes "you will not beat me over the head with it next January."

Supports the position taken. We will continue to try to cooperate.

Representative Welch called the question (to rescind motion to reconsider) at 10:20 a.m. Vote was taken only after continued discussion of its effect.

Buy-out will continue, but will be delayed until August. Commissioner Battles made it clear that he will support the rehiring next year, because the position affects a particular area (including his town), but will go along with leaving it vacant this year.

Representative Arndt arrived at 10:25 a.m.

Representative Weyler motion passed on roll call, 14 to 0.

Representative Malcolm moved to suspend the personnel policy in question. Representative Packard seconded. Motion approved in a unanimous voice vote.

Vote results in eliminating need for the full Convention meeting which had been called for Thursday, June 30.

Representative Weyler then reported his review of the RFPs for sale of the building at Exeter.

Further discussion of the forthcoming move, transition, and relocation. The new building may be ready by November. Effort is being made to keep Registry of Deeds at Exeter as long as possible. Full relocation could go into the next budget period. Representative Packard questioned, Commissioner Battles agreed, wisdom of a double move for Deeds. The major cost is the relocation of computers. It should be done in one operation, when qualified riggers are available.

Representative Sytek reminded the Executive Committee of the fact that only \$1,000 for legal expenses in budget. Employee has been fired, and Chairman, Vice Chairman and Clerk must appear to defend against complaint. It has already cost more than \$600 of the line in lawyer's fees even before the hearing is held.

The meeting was adjourned at 10:40 a.m.

Respectfully submitted,



Richard Noyes  
Clerk

RN:cah

**ROCKINGHAM COUNTY EXECUTIVE COMMITTEE**  
**119 NORTH ROAD**  
**BRENTWOOD, NH 03833**

*Executive Committee*  
*Chairman*  
Hon. David A. Welch  
*Vice Chairman*  
Hon. Sherman A. Packard  
*Clerk*  
Hon. Richard Noyes

**MINUTES**  
**THIRD QUARTER BUDGET REVIEW**  
**ROCKINGHAM COUNTY EXECUTIVE COMMITTEE**  
**OCTOBER 20, 1995**  
**HILTON AUDITORIUM**  
Rockingham County Nursing Home  
Brentwood, NH 03833

A scheduled meeting of the Rockingham County Executive Committee was held on Friday, October 20, 1995 at 9:30 a.m. in the Hilton Auditorium of the Rockingham County Nursing Home in Brentwood, NH. Those in attendance were the following:

Executive Committee Membership: Honorable Representatives David A. Welch, Chairman, Executive Committee; Richard Noyes, Clerk, Executive Committee/Delegation; Janet Arndt, Jon Beaulieu, Andrew Christie, Betsy Coes, Janet Conroy, Richard Dolan, Leroy Dube, Charles Felch, Natalie Flanagan, George Katsakiores, Kenneth Malcolm, Betsy McKinney, Sherman Packard, Arthur Smith, Anthony Syracuse, Donna Sytek, and Kenneth Weyler.

Others Present: Representative John Flanders, Thomas Battles, Rockingham County Commissioner, Theresa Young, Fiscal Officer, James Orr, Treasurer, Cathy Stacey, Register of Deeds, Diane Gill, Director of Human Services; Jude Gates, Administrative Assistant/Maintenance Department; Ernie Woodside, Director of Maintenance; Roy Morrissette, Director of Personnel; Wayne Vetter, High Sheriff; Gene Charron, Superintendent, and Louise Nash, House of Corrections; Judy Milner, Central Business Office.

Representative David Welch, Chairman, called the meeting to order at 9:35 a.m. Roll call was taken by Rep. Richard Noyes, Clerk, and a quorum was present. The purpose of the meeting was to review and discuss the Rockingham County Budget for the third quarter of 1995.

Rep. Welch opened the meeting with an invocation and requested that the committee take a moment of silence in memory of Representative Cal Warburton who recently passed away. Rep. Warburton served as a member of the New Hampshire Legislature and the Rockingham County Delegation for 16 years.

Rep. Welch took a moment to officially introduced Cheryl Hurley, Administrative Assistant to the Rockingham County Delegation, to all the members of the Executive Committee.

Representative John Flanders, Chairman of the Subcommittee for the Rockingham County Department of Corrections, distributed a letter from Gene Charron, Superintendent, House of Correction, which read as follows:

The bottom line of the 1995 budget is currently at 64.93%. I do not foresee any problems. The jail meals have balanced out through the months. With EMSA contracted as of June 19, 1995, I have requested all the medical line items be transferred to the service contract line to enable us to pay as contracted. Copies of these requests are enclosed.

I have also requested a sum of \$500 be transferred from the Vehicles Line 01-6100-44.01 to the gasoline line item 01-6100-44.02. The increased number of transports together with the fluctuating price of gasoline concerned me.

The overtime line item 01-6100-10.01 is over slightly. It is of concern but under control so far. If need be I will transfer funds from the Correctional Officers Salaries line item 01-6100-01.04 when necessary.

Please feel free to call me at 679-2244 Ext. 400 should you have any questions.

Sincerely,

Gene P. Charron

Rep. Welch informed the Executive Committee that jail negotiations are at an impasse. The contract ended in July and negotiations have stalled which may result in not having a solution in the new budget.

Rep. Sytek asked for further clarification on the line on service contracts where a transfer of \$100,000 was made, but it is only 11% expended. Theresa Young, Fiscal Officer, pointed out that this is due to the fact that payment as of yet has not been made.

On a motion made by Rep. Dolan and seconded, it was unanimously voted to accept the House of Corrections Report as submitted.

Rep. Anthony Syracuse, Chairman of the Subcommittee for Commissioner's, Treasurer, Fiscal Office, General Government, and Personnel Services, presented his third quarter budget report which he distributed prior to the meeting. His report read as follows:

The Rockingham County Delegation Subcommittee on Commissioners, Treasurer, Fiscal Office, General Government and Personnel met on Tuesday, October 10, 1995 at 1:30 p.m. in Room 305 of the Legislative Office Building in Concord, NH. The following members attended: Rep. Anthony Syracuse, Chairman, Reps. Vaughn, Noyes, Sytek, Hawkins, Weyler. In addition, Commissioners Barka and Battles attended. Also present were: Bill Sturtevant, Theresa Young, Jane Jackson, Roy Morrisette. Guests: Mr. Steve Grzelak and Mr. Roberge, Grzelak and Company, P.C., Certified Public Accountants.

A review of the third quarter budget indicated that all five departments are within the normal range for this period of the fiscal year. The following items/issues are highlighted:

Commissioner's Office: Overall 68.18% expended. Funds will be transferred from the postage line to the telephone line. Total expenditures from these two lines is not expected to exceed budget.

County Treasurer: Overall, 44.7% expended. A transfer of funds in the amount of \$500 from the Commissioner's postage account to the Treasurer's postage account has been requested. The under expenditures in the legal/bond/bank fees line reflects a possible over budgeting combined with lower than planned borrowing and for a shorter term plus anticipated legal fees for the Seabrook issue (600k). The under expenditures in training/continuing education, travel reimbursement and conferences reflects a reduced need, which should be adjusted in next year's budget.

Revenue Anticipation Notes (RAN's) in the amount of \$3,000,000 were acquired in October 1995 at an exceptionally low net interest rate of 3.9%.

The Seabrook property tax issue (600k) has been settled in the county's favor.

The Seabrook Power Plant nuclear fuel rods issue is still being debated. The county will petition the DRA to rule on the taxability of the rods but not the amount of the tax.

Rep. Syracuse reviewed a handout prepared by Timothy W. Dempsey, DHK Financial Advisors, Inc., describing the county's financial management program. Treasurer James Orr will brief the full committee.

Fiscal Office: Overall, 72.94% expended. No major deviation from budget are expected.

Jane Jackson briefed the Subcommittee on the projected December balances of the following funds:

Health Fund - Matthew Thornton	\$207,433
Dental Fund - Self-insured	\$271,639
Workers Comp. Fund - Self-insured	\$1,288,735

Steve Grzelak briefed the Subcommittee on the status of the Rockingham County Audited Financial Statements and the Draft of the Management Letter Memorandum. There were no "reportable conditions" found for the fiscal year of 1994. The Fiscal Officer and Staff were commended for the major improvements achieved over previous audits.

The draft of the "Management Letter Memorandum" for 1994 was presented to the Subcommittee. The Management Letter offers suggested areas for the Commissioners and Department Heads to focus attention on. Implementation of the suggestions are not mandatory or intended to be critical.

Consolidation of the Nursing Home fiscal and accounting function with the Fiscal Office was discussed. Both department heads are working to achieve consolidation. The required software programs are being put out for bid and should be available for 1996. The next step is to resolve people issues and should be treated with sensitivity and consideration by county leadership at all levels. The Subcommittee encourages the Commissioners/Department Heads to complete the transition in a timely manner.

The Subcommittee recommends that the Commissioners include the committee at all levels of the county audit process. This will allow a wider level of experience, enhance our oversight ability, reduce confusion/misunderstanding and encourage open/inclusive county government.

General Government: 19.48% expended. There will be a significant transfer of funds into the "insurance" line account. The County's insurance policy has a \$25,000 deductible feature that was not budgeted for. Therefore, approximately \$15,000 will be



needed to cover the deductible share. In addition, the Commissioners agreed to provide liability coverage for the county attorney which costs \$8,000.

The Subcommittee briefly reviewed the status of equipment purchases submitted by departments. No major deviation from budget are expected.

Personnel Office: Overall, 71.8% expended. The Personnel Officer has attended three training programs at UNH which will require a transfer of funds into the Training/Continuing Education line.

The Rockingham County Personnel Audit conducted by Gary W. Wulf, AEP, for the Commissioners/Delegation was reviewed and accepted by the Subcommittee with the following stipulation: The Commissioners prepare an implementation plan for the Subcommittee/Executive Committee by November 27, 1995. The plan should include but not be limited to the following: Funding/budget projections, manning internal/external hiring, timeline, job descriptions, salary/benefit schedule, objectives/goals of department head, evaluation/progress review plans, and report recommendations to be achieved.

Respectfully submitted,

Anthony Syracuse  
Committee Chairman

Rep. Syracuse pointed out that it is hoped that the draft of the Management Letter Memorandum will come to a close and be finalized as soon as possible.

Rep. Welch commented as to the appropriateness of distributing the "Draft Management Letter Memorandum" to the subcommittee members at their recent meeting in Concord in that it is in draft form. Rep. Syracuse responded that it is the kind of open process that the subcommittee would like to see as they were involved in the process right from the beginning. Rep. Welch pointed out that some items of concern mentioned in the report had already been addressed, but the draft report did not reflect those changes. He questioned whether that had been brought out at the recent subcommittee meeting. Rep. Syracuse said that he believed it was. Rep. Welch asked Theresa Young, Fiscal Officer, if she had anything to add to this and questioned whether he was speaking out of turn or was not accurate in that some of these items had been previously addressed. Theresa Young responded that Mr. Grzelak had to go through the report because it had been distributed and that some of the items contained in the "draft" had already been addressed and taken care of. Also, that some of the items contained in the draft will come out.

Commissioner Battles commented that Rep. Syracuse is speaking to the openness of the process. Rep. Welch clarified that what he was commenting on was the fact that the "draft" report had been distributed to the committee, and it was a subcommittee, and was it appropriate. But if some of those items had been previously addressed by the Commissioners with the Fiscal Officer and with auditor, his question was referring to why wasn't the draft report revised to reflect those changes. Commissioner Battles responded that he would support the involvement of the subcommittee.

Rep. Dolan questioned Rep. Syracuse as to the length of time that this document has been in draft form. Rep. Dolan questioned whether we are in the draft form because we are giving people time to correct things that are wrong so we can get a good report, or are we taking the information from the auditors as it should be and it should have been done eight months ago.

Rep. Syracuse responded that sometimes the process gets held up and it is hoped that with the subcommittee's involvement the process will keep moving.

On a motion made by Rep. Weyler and seconded, it was voted to approve the Subcommittee Report of the Commissioner's Treasurer, Fiscal Office, General Government, and Personnel Services as presented and submitted by Rep. Syracuse, Chairman.

Commissioner Battles recognized awards given to the following individuals by the National Association of Counties: Mr. Sturtevant was named Nursing Home Administrator of the Year. Mr. Charron, Superintendent of the House of Corrections, and three Correctional Officers were named County Employees of the Year. These individuals were commended for their achievements.

Representative Vivian Clark, Chairman of the County Attorney/Medical Examiner Subcommittee, was not present at the meeting but provided the Executive Committee with a report which was distributed prior to the meeting. The report read as follows:

Overall, the expenses of Mr. Hart's office are very close to normal. The lines for postage and law books all remain high, for the same reasons that were delineated in his letter to us at the end of the second quarter: expanded communications with local law enforcement agencies and victims, and necessary upgrading of the office materials.

The reorganization of the County Attorney's Office put in place by Mr. Hart seems to be working well. More efficient use of the prosecutors' time has reduced their individual case loads down to approximately 125. Prosecution of cases on behalf of the policy departments of Deerfield, Candia, Northwood and Nottingham is also working well. Two of those communities have already rendered payment for this service, and the other two are about to send payment. Several other communities have expressed an interest in joining the program.

The expenses of the County Medical Examiner are below the expected fraction of the year's total, and also below expenses for the corresponding period of last year.

Rep. Welch informed the committee that it appears that everything is in order. The understanding on the insurance issue is that it will not be relevant during this budget and that currently figures are being looked at.

On a motion made by Rep. Dolan and seconded by Rep. McKinney, it was unanimously voted to approve the Attorney/Medical Examiner Third Quarter Budget Report as submitted by Rep. Vivian Clark.

Rep. Betsy Coes, Chairman of the Register of Deeds Subcommittee, then presented the Registry of Deed Subcommittee report. The report read as follows:

Members Present: Representatives McCarthy, Crossman, Langley, Bishop and Coes; Cathy Stacey, Register of Deeds.

The Subcommittee met at the Registry of Deeds at 9:00 a.m. on Friday, October 13, 1995. A quorum was present.

#### BUDGET

The Registry's budget was reviewed line by line, but it was slim pickings in regards to fiscal irregularities. The following line items are somewhat worthy of note:

Line 1120.03 - Clerical is slightly under spent due to a worker on maternity leave.

Line 1120.33 - Postage slightly over due to a budgeting miscalculation  
Line 1120.19 & 19.01 - Fund balances are incorrect. Expenditures should read \$361.91 for travel reimbursement (55% expended) and \$658.67 for conferences (66% expended).

Revenues have not increased sufficiently to make up the predicted \$600,000 shortfall.

The Subcommittee voted unanimously to accept Ms. Stacey's budget report with the noted corrections.

#### 1996 BUDGET PREDICTIONS

Ms. Stacey discussed with the subcommittee the possibility of adding one entry level position for the upcoming year in the microfilm department. This position would allow the transfer of County Attorney and Nursing Home records to microfilm. Records are currently stored "here and there." County Attorney documents must be kept for seven years. The Registry also provides this service to a small number of towns. Ms. Stacey predicts the County Attorney records could be transferred in approximately 6 months at a cost of 18 cents/page.

Should the Registry move to new quarters in 1996, Ms. Stacey anticipated needing to purchase additional tables. Another anticipated expense would be a software upgrade to permit the isolation of IRS liens and also computerization of bookkeeping. Bookkeeping is currently done manually. More disc space for the AS400 computer will also be needed.

#### SURCHARGE ACCOUNT

Currently, Ms. Stacey anticipates using the surcharge account for purchasing a new printer and replacing the copying machine for a total of approximately \$8,600. All present agreed to support doubling the surcharge fee to \$2.00. There's no chance the fund, at its present time, will cover needs. From this point on, discussion regarding the surcharge account yielded more questions than answers. Discussion of RSA 478:17-j followed. The chairman promised to ask: what exactly can this account be used for; how much is actually in the account, and is any of the balance being transferred for general use? Representative Langley expressed a desire to go on record as strongly urging the use of the surcharge account to fund a paging system and her refusal to vote on an issue until she has heard both sides.

#### THE PAGING SAGA

The battle in the basement seems to have subsided...for now. Many abstracters have purchased pagers, stepped up use of the available phone or adapted. Ms. Stacey reported very few requests for paging. Bids for installation of a paging system came in above acceptable limits. How many times has a problem "just gone away?!" To be continued...

Respectfully submitted,

Representative Betsy Coes  
Chairman

Rep. Coes requested clarification from the Executive Committee with regard to the surcharge account. Specifically: What exactly can this account can be used for, how much is actually in

the account, and whether any of the balances can be transferred for general type use; and that maybe this account could fund the paging system for the abstractors at the Registry of Deeds? Rep. Sytek then read the language of the statute with regard to increasing the surcharge. It read as follows:

If the County Commissioners and the County Convention vote to adopt the provisions of this section, the Register of Deeds shall impose a surcharge not to exceed \$2.00, the exact amount of which shall be set by the register. The surcharge shall be on a per document, not a per page, basis. After the surcharge is adopted, it shall take effect on the first day of January following the annual budget acceptance by the County Convention. Each Register of Deeds shall provide reasonable public notice that a surcharge shall be imposed along with the exact amount of the surcharge at least 60 days prior to the date on which the surcharge takes effect. A long discussion ensued.

Rep. Sytek made the motion that the Executive Committee request that the Commissioners and the Registry of Deeds check with Bill Hart, County Attorney, about an interpretation of this statute, and if it is possible for the registry to raise the surcharge without the Delegation's involvement in time for January 1, 1996, that she do so. The motion was seconded by Rep Dolan, and unanimously approved.

A lengthy discussion was then held regarding the paging system for the abstractors at the Registry. Rep. Welch asked the Executive Committee members if they felt that the taxpayers of Rockingham County should pay for a paging system for the real estate abstractors. The general consensus of the committee members was no. Rep. McKinney made a motion to not pay for pagers for the abstractors. Further discussion ensued. Rep. Dolan asked for a brief explanation of how the paging system is going to work and how will it be better than the system currently in place. Rep. Coes responded that the system the abstractors are currently using is manual and that they are using telephones. Rep. Dolan made a motion to table the paging system currently on the floor. The motion was tabled.

With regard to the Surcharge Account, Rep. Sytek pointed out that revenue estimates for the Registry of Deeds, on page 2 of the budget package, were \$65,000 from the surcharge account and we have actually only received \$35,000. She pointed out that we budgeted paying for part of the computer, which is equipment, and we expected \$65,000 to offset the cost of the computer.

Rep. Sytek expressed her frustration in that she and Representative Welch have discussed and pointed out in the past what the surcharge account can be used for and thought that an understanding had been reached of what can be purchased out the account.

Theresa Young, Fiscal Officer, pointed out that the key word in the language on the use of the account is "may" in regards to maintenance agreements. It can be used for purchasing equipment and lease of equipment and contracts, and thus you come to the point of what do you want to fund with this money. She clarified that it is a non-lapsing account. She also pointed out that if the Registry has to pay the general fund back it will never catch up and always be in the hole. Commission Battles requested that we be allowed to clean this account up, and is concerned that if we do not we will continue to be in the hole due to the crucial need for equipment in the Registry of Deeds Office. Rep. Welch pointed out that we do not expect that fund to pay for all of the equipment in that office, but merely to supplement the payments for the equipment. It is additional money coming in and just offsets the money that we would normally spend anyhow. It is Rep. Welch's feeling that this issue be discussed before the next budget cycle so that realistic expectations can be forthcoming of what it going to happen.

On a motion made by Rep. Syracuse and seconded by Rep. Weyler, it was unanimously voted to approve the Registry of Deeds Subcommittee Report as submitted.

Rep. Sherman Packard, Chairman of the Sheriff's Subcommittee, then presented the subcommittee report. He reported that in the Sheriff's Department there didn't seem to be anything drastically out of line and that everything pretty much is where it should be. There seems to be a problem with dispatch overtime which may result in a transfer later on this year. The radio budget is pretty much on line. The outside detail for Deerfield Fair resulted in a transfer. The Manchester Airport is 64.2% expended, and the Sheriff's budget seems to be in line.

Rep. Welch then requested an official vote of the Executive Committee to confirm the telephone poll conducted on September 27, 1995 for the outside detail for the Deerfield Fair as mentioned above. He pointed out that everyone responded in favor of the transfer with one opposed. The motion was moved by Rep. Sytek and seconded by Rep. Malcolm that the Executive Committee confirm the results of the telephone poll. The vote was unanimously approved. Rep. Dolan wished to be recorded as voting no with regard to the telephone poll for the transfer for the Sheriff's Department outside detail.

On a motion made by Rep. Packard and seconded by Rep. Malcolm, it was unanimously voted to approve the Sheriff's Subcommittee Report as presented.

Rep. Jon Beaulieu, Chairman of the Maintenance/Land Management Subcommittee, presented the report of the Maintenance/Land Management Subcommittee. He distributed a written report prior to the meeting which read as follows:

The three members of the Subcommittee met on October 11 with Ernest Woodside and Jude Gates to review the third quarter financial report of the Maintenance Department and Land Management.

The maintenance budget this has expended 68.1% of its total budget for the first 9 months of 1995. This is below the expected expense costs associated with this department. As expected some line items were on the high side.

Boiler men salaries at 80.2% caused by the disability and retirement of a 20-year employee.

Maintenance overtime at 85.4% caused by illness, electrical installation of wiring in connection with air conditioning of the Fernald and Carlisle buildings, and haying operations.\* Office equipment repairs and replacement at 97.5% - the rebuilding of the office copier in the first quarter. Service contracts at 91.9% - the normal purchase of service contracts. Uniform allowance at 89.4% - the bulk purchase of employee uniforms. RCNH Maintenance Supplies & Expenses at 86.0%. The cost increases associated with additional maintenance supplies needed as the warranties expire on the latest additions of the nursing home and the replacement of the filters in the air handling equipment due to the additional dust and pollen associated with the dry weather. RCNH Motor Service Equipment Repairs at 106.2%. The unexpected replacement of 2 transmissions in 2 RCNH buses. Spray Irrigation Maintenance Supplies & Expenses at 83.8%. Longer usage of spray equipment caused by the dry conditions and the aging of the system. Electricity Administration Building at 91.2%. The use of more air conditioners over the hot summer with an increase in use of additional equipment in the building. Water Systems Purchases Services at 86.4%. Lightning strike on water tower causing equipment damage at the water treatment plant. Building Repairs Tools & Equipment at 90.1%. The normal replacement of worn out tools and equipment. Building Repairs at 86.1%. The replacement of electrical outlets with ground fault interrupters in the nursing home as required by state inspectors. The installation of wiring for the air conditioning in the Fernald and Carlisle building. Grounds and Roads Equipment Repair at 85.5%. The cost of repairs to aging grounds equipment. Motor

Services Equipment & Tools at 87.2%. The purchase of air conditioning servicing equipment for motor services.

#### Land Management

Land Management is slightly below its expected cost of operation with a 63.8% expenditure of its operating budget. On the income side of the budget the latest income figures are show:

Vegetable sales through September \$4,205.90. One hundred pounds of squash still to be sold to the nursing home. The total income should be in the \$4,400.00 range.

Hay sales have totaled through September at \$8,978.00 with an inventory of:

3000 bales at \$2.50	\$7,500
4500 bales at \$2.00	9,000
700 bales at \$1.00	700
	\$17,200.00
Total inventory	\$26,178.00
Estimated Total Return	

In both the sale of vegetables and hay the final estimated returns are well above the estimated total farm/land management revenues for 1995.

\*Overtime expenses for the Land Management Department should NOT be carried in the maintenance budget. It is agreed that a separate line item should be used in the Land Management budget to properly post the costs associated with overtime for this Department.

Respectfully submitted,

John P. Beaulieu

Rep. Welch questioned Mr. Beaulieu as to how the time and one half figures for the haying operation affect the return that is shown in the report and how the over-time issue affects the revenue side of that operation, and the advisability of using labor at time and a half on a haying operation vs. inmates on work detail. In previous years the comp. time system has been utilized. Rep. Beaulieu responded that he did not have those figures available in front of him to report on this issue.

Rep. Katsakiores spoke in favor of the format of Rep. Beaulieu's report in that it clearly breaks out percentages of expenditures on the line and then it is broken down to the reasons why, and it gives a simple view of the budget. Furthermore, this may be a format that other subcommittee might look favorable upon when preparing their reports. Rep. Welch concurred and commended Rep. Beaulieu for his efforts in preparing his report. Rep. Beaulieu, along with Rep. Welch, congratulated Mr. Woodside, Director of Maintenance, for doing such a good job in this third quarter.

On a motion made by Rep. Christie and seconded, it was unanimously voted to accept the Maintenance/Land Management Subcommittee Report as submitted.

Rep. Welch then turned the meeting over to Rep. Sherman Packard for the interim.

Rep. Conroy, Chairman of the Human Services Subcommittee, then presented the Human Services Subcommittee report for the third quarter. She reported that overall the budget is in good shape. Rep. Conroy then read a letter written by Diane Gill, Division Director of Human Services, which was distributed to committee members prior to the meeting. It read as follows:

The budget for the Department of Human Services was 54.34% expended for the categorical assistance lines (Old Age Assistance, Aid to the Permanently and Totally Disabled, Intermediate Nursing Care, and Division for Children, Youth and Families) for payments made through July. The overall budget is 54.89% expended, including payments made through September in all other lines of the budget (including salaries, payroll expenses, operating expenses, and grant expenses).

I am requesting a transfer of funds to allow for the implementation of the peer mediation programs in schools. Ann OJJDP (Office of Juvenile Justice and Delinquency Prevention) grant was awarded to the Portsmouth Mediation Program in May, 1995. Since this award had been unanticipated during the formulation of the 1995 budget, the funds were not appropriated. We only want to appropriate the amount we anticipate spending through the end of this year. The remaining piece of the grant received will be appropriated next year.

There are two major issues currently effecting this department: the protocol for parental reimbursement and the potential impact of HB 32 on the Intermediate Nursing Care line of the budget.

HB 2 changed the statute regarding parent reimbursement to the State and County for the expenses incurred through the provision of services through the Division for Children, Youth and Families. (See attached). The law currently requires that parents repay the "expenses in full." Since the amendment of the statute, a small work group, comprised of three county human services administrators (including myself), three staff from the Office of Child Support Enforcement, and DCYF legal advisor, Tricia Lucas, has been meeting to develop a method by which this change might be implemented.

A protocol has been developed and is being presented to Edwin Kelly, Administrative Judge of the State of New Hampshire district and Municipal Courts, because current practices are not consistent in courts. District Court judges will be key to the effective implementation of this plan. Additionally, we have received an opinion from the Attorney General's Office (attached) which states that reimbursement for expenses in full "may be applied to all cases which were open on the effective date of the statute." This has major implications both in terms of the concerns of families regarding their financial obligation, and the potential increase in workload in this department.

Among the numerous efforts to save 32 million dollars in the Health and Human Services budget, Commission Terry Morton has proposed changes which will effect both private and county nursing home's daily rates. This is a complicated issue, and both nursing home administrators and human services administrators have done a great deal of study in order to evaluate the possible outcomes. Mr. Sturtevant and a study committee have formulated possible savings to the county's overall budgets. It appears that Rockingham County may realize a net gain of approximately 1,082,000. This figure is based on several factors, including the potential of a 7% rate increase for private and county nursing homes. Since Mr. Sturtevant and the study committee are scheduled to meet again with Commission Morton either later today or on Monday, October 23, we would urge you NOT to endorse HB 32 until additional information has been reviewed.

I would be happy to answer your questions to the best of my ability regarding these, or any other issues or concerns.

A lengthy discussion ensued regarding the protocol for parental reimbursement at the state level and the potential impact of HB 32 on the intermediate Nursing Care line of the budget.

On a motion made by Rep. McKinney and seconded by Rep. Christie, it was unanimously voted approve the Human Services Subcommittee Report as submitted.

Rep. Welch, Chairman, then took over for Rep. Packard so that he could report on Capital Improvements/Long Range Planning.

Representative Sherman Packard, Chairman of the Capital Improvements/Long Range Planning Subcommittee, then presented the third quarter budget report for Capital Improvements/Long Range Planning. He stated that capital improvements pretty much speak for themselves. With regard to the sprinklers for the Maintenance Department, only \$228 have been spent and \$25,000 was approved. Mr. Woodside, Director of Maintenance, reported that bids went out and they have come back and will be awarded at the next Commissioner's Meeting. It is hoped to be done before the end of the year. Rep. Packard's main concern is the tank over at the old Court House, and the proposed cost of approximately \$150,000 to \$300,000 to remove it. Mr. Woodside indicated the no projection on costs can be made until the County decides what is actually going to happen to the building. Rep. Syracuse commented that maybe there might be an oil reimbursement fund at the state level that we can look into. Rep. Coes responded that state funds are available for soil contamination clean-up, and this may be of interest researching.

Rep. Packard outlined the unfunded projects that he assumes will be coming up including:

Windows in the Blaisdell Building	\$92,000
Phase II Parking Lot	\$66,000
Ceiling in the Underhill Building	\$25,000

Discussion of the installation for the air conditioning system was held. The Commissioners and Mr. Woodside assured the Capital Improvements/Long Range Planning Subcommittee that the system would be in place for next summer. There is approximately \$225,000 left in the account. Mr. Woodside reported that three companies came in to look at the facility and it went back out to bid and is expected back by November 6.

Discussion was held regarding the relocation of the Registry of Deeds and County Attorney Offices to the new court house. The construction phase is in the process and the state estimates a March 1, 1996 completion date. Rep. Welch voiced his concern in that the Delegation has requested many times a plan for the scheduled move and how much money it is going to take to fund the move. Particularly, he questioned how far away we are from having a plan, what we are going to do about funding the building in the next budget, and that we should be looking at the closing of the building. Rep. Packard raised his concern relative to encountering more expenses for the move as time goes on. It was pointed out that \$150,000 has been appropriated to cover the cost of the move and whether that amount is still accurate. Discussion ensued relative to how much it is going to cost to move the computer system and equipment for the Registry of Deeds Office to the new building. Ms. Stacey, Registry of Deeds, commented that the computer equipment must be moved by the computer vendors and that the individual vendors will not allow anyone else to move their equipment. Mr. Woodside was questioned as to whether or not the cost of moving of the computer system and equipment was included in the \$150,000. Mr. Woodside responded that an additional \$15,000 has been estimated for moving the office furniture and computer equipment. Rep. Packard gave a breakdown of the estimated costs totaling \$137,800 which was submitted to the Long Rang Planning Committee on May 12, 1995 and questioned Mr. Woodside if this breakdown was still accurate. Mr. Woodside responded that the \$150,000 original appropriation is accurate. Mr. Woodside expressed his frustration at the state level with regard to an accurate plan. A lengthy



discussion ensued and Rep. Sytek recapped the status of the move as follows: The Delegation has voted to vacate the old building and occupy the new building and voted to sell the old building. There is \$150,000 has been put in the budget for lease hold improvements which Rep. Packard read to the committee. Additionally, \$15,000 has been put in the budget for the physical moving of the equipment. The question is whether the \$15,000 is comparable to the cost Ms. Stacey has for having experts move her computer. It was agreed that that \$15,000 figure needs some refinement, but the \$150,000 figure is contingent on establishing a plan. Rep. Sytek requested that a more fleshed out and detailed plan be submitted for the move, from the date suitable for occupancy and how many days it will take. Also, what criteria the Commissioners are going to use to decide when it is appropriate for the Registry of Deeds to move. Commissioner Battles agreed to submit in writing within 10 days to the Executive Committee Chair and Long Range Planning Subcommittee Chairman, a timeline with the associated costs of moving to the new court house building.

On a motion made and seconded, it was unanimously voted to approve the Capital Improvements/Long-Range Planning report as submitted.

Rep. Arthur Smith, Chairman of the Non-County Specials Subcommittee, presented the Non-County Special Subcommittee report. He stated that the budget is in line and looking good. On a motion made and seconded, it was unanimously voted to approve the Non-County Specials Subcommittee Report as presented.

Rep. Betsy McKinney, Chairman of the Nursing Home/Day Care Subcommittee, presented the Nursing Home/Day Care Subcommittee Report for the third quarter. She reported that the air conditioning in the bathrooms located in the Underhill Building are scheduled to be done. Additionally, the sprinklers in the closets were in safety code violation and thus have been done. She reviewed several line item transfers and pointed out that there will be more transfers in the future. She pointed out that all in all the budget looks pretty good.

On a motion made by Rep. Malcolm and seconded by Rep. Arndt, it was unanimously voted to approve the Nursing Home/Day Care Subcommittee report as presented.

Rep. Kenneth Malcolm, Chairman of the UNH Cooperative Extension, presented the UNH Cooperative Extension Subcommittee report as follows:

Some items that warrant explanation:

Postage - 3.2% - paid on an annual basis, usually around October/November.

Maintenance 41.1% - We are having the carpets cleaned in November which will draw this line down by \$200.

Overall, we are moving into the fourth quarter in good shape.

On a motion made and seconded, it was unanimously voted to approve the Nursing Home/Day Care Subcommittee report as submitted.

Rep. George Katsakiores, Chairman of the Delegation Subcommittee, presented the third quarter budget report of the Rockingham County Delegation. He reviewed the budget and indicated the bottom line is well under budget at 48.4%. The new Administrative Assistant is on board and the salary lines are well within that budget. There does not seem to be anything out of line, and there doesn't seem to be any emergency between now and December 31, but there may be some considerations for some equipment at some point in time later. Rep. Katsakiores read the following from the September issue of the County Eagle:

As Cheryl becomes acquainted with us and our unique mission in county government, please realize that our Administrative Assistant position is new and that there is no manual for anyone to follow. It will take a short time for the position to be defined in a way that will be most useful to the members of the Delegation. During this process, we welcome any suggestions for improvement of the way our office serves the membership.

On a motion made by Rep. Dolan and seconded, it was unanimously voted to approve the Rockingham County Delegation Subcommittee report as presented.

Rep. Weyler, Chairman of the Revenue Subcommittee, presented the third quarter budget report with regard to revenues. He gave a brief comparison from 1994 to 1995. He pointed out that we are spending a million and a half less than we did last year even though we budgeted almost 3 million dollars. Thus, revenues are about matching our performance. Revenues collected are about \$15,000 ahead of where we were at this time last year.

Rep. Weyler commented that House Bill 32 is being gone over almost line by line and if anyone has any input to let him know as a number of rewrites are being done. To this point there is \$4,000,000 removed and the state plans not to return the moneys. The way they are going to do it is by freezing nursing home beds from which the county pays 30.55 percent for everyone in the nursing home.

Commissioner Battles expressed his concern with regard to House Bill 32 and how this will directly impact the county in relationship to nursing home beds. The core of the discussion is that private nursing homes are making a lot of money in the area of elderly care, and his concern being that last year the county's amount of beds increased by 14%. He reiterated that if you look at last year's budget and how much it went up in the area of intermediate nursing care, or if you will look at it in comparison to child care, I think you would find that there is a significant increase in the size of the county's budget in the area of intermediate nursing care. If a freeze is not implemented you will see no savings to the county. There is a 1.4 million dollar increase and we are projecting and it could be as high as 2.4 next year if nothing gets done. He expressed his concern relative to the potential loss of Michigan Funds.

Rep. Weyler then asked Theresa Young, Fiscal Officer, when we might see the \$600,000 from the Seabrook case. She indicated that when the Commissioners have gotten final information from the Treasurer that we are no longer obligated, we may see the \$600,000, but at this point in time we do not know if the county will get the money back.

On a motion made by Rep. Arndt and seconded, it was voted to approve the report on Revenues as presented by Rep. Weyler.

Representatives Syracuse and Weyler then reviewed the recommendations of the Personnel Audit Report prepared by Gary Wulf, AEP, Consultant. Rep. Syracuse informed the Executive Committee that the Personnel Subcommittee met on October 10 and reviewed and accepted the audit report with the stipulations listed in the report. Rep. Weyler recapped the report of a year ago where it was recommended that the Personnel Department be comprised of three-persons, including a professional, paraprofessional, and clerical person. Mr. Wulf's recommendation was to turn in what you have already a department, and he was strongly supportive of Mr. Morrissette taking the challenge. This was discussed with the Commissioners and it was decided to set goals and objectives for Mr. Morrissette, including fulfilling some college level courses. Mr. Wulf has prepared some of these goals and objectives in writing. In addition, the hiring of two people to assist in the Personnel Department, one being clerical and the other being a paraprofessional-professional, and centralizing the records was recommended so the department can concentrate on what its role is. Within the process, Rep. Weyler thanked the Commissioners for including himself and Rep. Syracuse in the decision process and pointed out that the Commissioners have been very supportive of having them involved in setting goals and objectives for Mr. Morrissette. Rep. Syracuse informed the committee that a comprehensive

implementation plan outlining the goals and objectives will be forthcoming from the Commissioners.

On a motion made by Rep. Syracuse and seconded by Rep. Dolan, it was unanimously voted to approve and accept the Personnel Audit Report conducted by Gary W. Wulf, AEP for the Commissioners/Delegation and accepted by the Subcommittee with the following stipulation: That the Commissioners prepare an implementation plan for the Subcommittee/Executive Committee by November 27, 1995. The plan should include but not be limited to the following: Funding/budget projections, manning internal/external hiring, timeline, job descriptions, salary/benefit schedule, objectives/goals of department head, evaluation/progress review plans, and report recommendations to be achieved.

On a motion made by Rep. Sytek and seconded, it was unanimously voted to approve the following line item transfers:

Engineering & Maintenance Services - \$1500 from line item 01-4163-36.00 RCB Equipment Repairs, \$500 from 01-4163-40.00 RCB Custodial Supplies, \$2000 to line item 01-4164-34.00 RCNH Maintenance Supplies and Expenses.

Engineering & Maintenance Services - \$1,000 from 01-4163-40.00 RCB Custodial Supplies, \$1,000 to 01-4164-66.00 RCNH Motor Service Equipment Repairs.

Corrections Department - \$500 from Transportation/Vehicles 01-6100-44.01, \$500 to Transportation/Gasoline 01-6100-44.02.

Corrections Department: \$8,136.00 from line item 01-6100-08:01 Doctor Salaries, \$21,233.29 line 08:02 Nursing Salaries, \$12,315.26 line 57:02 Mediation, \$48,000.00 line 57:03 Outside Medical Care, \$16,050.00 line 64:01 Dental, \$10,803.31 line 71 Counseling, \$5,000.00 line 78 Cost of other Facilities; \$121,537.86 to line 01-6100-37 Service Contracts.

Human Services - \$16,500 from DCYS line item 01-4191-86.00, Court-ordered services for children to the Mediation Line item 01-4192-44.00, Mediation Training/Supplies.

Treasurer's Office - \$500.00 from line item 01-400-33.00 Postage, \$500.00 to 01-4101-33.00 Postage. \$300.00 from line item 01-4101-0900 Buyout, \$300.00 to line item 01-4101-32.00 Telephone.

Personnel - \$132.75 from General Government line item, interest on temporary loan, 01-9100-01.00 to Personnel line item 9202-19.01 Conferences, plus \$885.00 from General Government line item Interest on Temporary Loan 01-9100-01.00 to Personnel line item 01-9202-44.01 Training/Continuing Education. Note: All were in favor of this transfer except for Mr. Packard who would like to be recorded as voting no.

Commissioners - \$600.00 from line item 01-4100-33.00 Postage, \$600.00 to line item 01-4100-32.00 Telephone.

General Government - \$15,200 from line item 01-9100-01-00 Interest on Temp. Loan \$15,200 to line item 01-910-45.00 Insurance.

County Attorney - \$2,500 from line item 01-4110-43.00 Expenses of Prosecution, \$2,500.00 from line item 01-4110-39.00 law books.

Nursing Home - \$1,100.00 from line item 5130.50 Provisions, \$1,100.00 to line item 5130.82 Equipment Repairs.

Nursing Home - \$8,000 from line item 5130.50 Provisions, \$8,000.00 to line item 5130.38 Supplies-Paper Goods.

Nursing Home - \$2,000 from line item 5100.10 Social Security, \$1,500 line item 5100.13 State Retirement, \$1,500 to line item 5100.39 Postage, and \$2,000 to line item 5100.67 Advertisements.

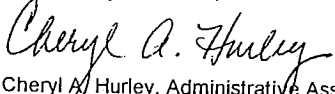
Nursing Home - \$2,500 from line item 5170.00 Salaries, \$2,500 to line item 5170.36 Supplies and Expenses. \$4,500 from line item 5160.82 Equipment & Repairs, \$4,500 to line item 5161.36 Laundry Supplies & Expenses.

Nursing Home - \$4,500 from line item 5140.13 State Retirement, \$4,000 to line item 5140.30 Medical Supplies and \$500 to line item 5140.36 Supplies and Expenses.

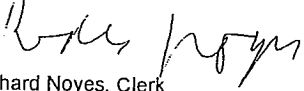
Theresa Young, Fiscal Officer, requested that the members set their next Executive Committee meeting date to review any line item transfers and budgetary issues that might be necessary. The consensus of the members was to hold the next meeting of the Rockingham County Executive Committee on Friday, December 1, 1995 at 10:00 a.m. in the Hilton Auditorium of the Rockingham County Nursing Home.

There being no further business, the meeting adjourned at 1:06 p.m.

Respectfully submitted,



Cheryl A. Hurley, Administrative Assistant  
Rockingham County Delegation



Richard Noyes, Clerk  
Rockingham County Delegation

cah

**ROCKINGHAM COUNTY CONVENTION**  
**119 NORTH ROAD**  
**BRENTWOOD, NH 03833**  
**(603) 679-2256 EXT. 3269**

Convention  
*Chairman*  
Hon. Donna Sytek  
*Vice Chairman*  
Hon. Kenneth Malcolm  
*Clerk*  
Hon. Richard Noyes

Executive Committee  
*Chairman*  
Hon. David A. Welch  
*Vice Chairman*  
Hon. Sherman A. Packard  
*Clerk*  
Hon. Richard Noyes

**MINUTES**  
**ROCKINGHAM COUNTY EXECUTIVE COMMITTEE**  
**Friday, December 1, 1995**  
**Hilton Auditorium**  
**Rockingham County Nursing Home**  
**Brentwood, NH**

The Rockingham County Executive Committee held a meeting on Friday, December 1, 1995 at 10:00 a.m. in the Hilton Auditorium of the Rockingham County Nursing Home. The purpose of the meeting was to present the fourth quarterly review for 1995.

In attendance were: Rep. Welch, Chairman; Representatives Arndt, Beaulieu, Clark, Coes, Dolan, Dube, Felch, Malcolm, McKinney, Noyes, Packard, Smith, Syracuse, Sytek, Weyler. Also present were Representatives Flanders and Dodge; Commissioner Walker, Tim Dempsey, Deputy Treasurer; William Hart, County Attorney; Cathy Stacey, Register of Deeds; Roy Morrissette, Personnel Director; Theresa Young, Fiscal Officer; Gene Charron, Superintendent of the Jail; Louise Turner, Secretary/Jail; Ernest Woodside, Director of Maintenance; Jude Gates, Administrative Assistant/Maintenance; William Sturtevant, Nursing Home Administrator; Cheryl Hurley, Administrative Assistant to the Rockingham County Delegation.

The meeting was called to order at 10:15 by Representative Welch, Chairman. A quorum was present.

Chairman Welch called on the William Hart, County Attorney, to be the first item on the agenda making it possible for Attorney Hart to attend a previously scheduled meeting elsewhere. The following line item transfers for the County Attorney's Office and Medical Examiner Office were presented and reviewed to the committee by Attorney Hart as follows:

Medical Examiner - From line item 01-4150-44.00 Continuing Education in the amount of \$500 to 01-4150-51.00 Autopsies. The reason for this transfer was that more autopsies were required than expected.

Medical Examiner - From line item 01-4150-50.00 Views in the amount of \$2,000 to 01-4150-51.00 Autopsies. The reason for this transfers was that more autopsies were required than expected.

Medical Examiner - From line item 01-4150-52.00 Funeral Homes in the amount of \$400 to 01-4150-51.00 Autopsies. More autopsies were required than expected.

Medical Examiner - From line item 01-4150-53.00 Lab Work in the amount of \$700 to 01-4150-51.00 Autopsies. More autopsies were required than expected. .

County Attorney - From line item 01-4110-43.00 Expense of Prosecution in the amount of \$500 to 01-4110-33.00 Postage. More postage was used due to ncreased communication with law enforcement agencies.

County Attorney - From line item 01-4110-41.00 Dues in the amount of \$1,000 to 01-4110-33.00 Postage. More postage was used due to increased communication with law enforcement departments.

County Attorney - From line item 01-4110-19.01 Conferences in the amount of \$1,700 to 01-4110-19.00 Travel Reimbursements. Travel reimbursements was expended more quickly than expected because of a large increase in district court prosecutions and the need for more travel to area courts.

County Attorney - From line item 01-4110-44.00 Training/Continuing Education in the amount of \$500 to 01-4110-55.00 Victim Advocate Expense. The purpose for the transfer is for a second victim/witness advocate was hired in April of this year and more money was needed due to increased travel by two people instead of one for more effectiveness.

Representative Dolan had some questions relative to line items relative to lab work and continuing education. His questions were answered by Attorney Hart.

On a motion made by Representative Clark and seconded by Representative Sytek, it was voted to approve the line item transfers for the Medical Examiner and County Attorney's Office as presented. The motion was voted unanimously on a voice vote.

Attorney Hart then reported a recent resignation which was effective December 31, 1995 within his staff resulting in a personnel change. It is an Attorney III position. He requested that the vacant Attorney III position be made into two Attorney I positions of

entry level prosecutors. This change will result in less money than we are currently paying for the Attorney III position. Overall, this would result in a cost savings of \$800 for the county.

Rep. Sytek questioned if the change in staff will result in increased costs in benefits. Attorney Hart responded yes, but the additional income as a result of the added personnel would offset that cost. The details were discussed. Rep. Welch questioned whether the same pool of money was going to be used for insurance. Attorney Hart responded yes, and the details were explained. Rep. Sytek questioned whether it was true that we are not being asked to spend more money this year, but to authorize changes in next year's budget. Attorney Hart responded yes.

On a motion made by Rep. Clark and seconded by Rep. McKinney, it was voted to remove one Attorney III position and replace it with two Attorney I positions of prosecutors. The motion was approved unanimously on a voice vote.

Chairman Welch left the chair temporarily and turned the gavel over to Rep. Packard, Vice Chairman.

The line item transfers for the Department of Engineering & Maintenance were then discussed. Rep. Beaulieu, Chairman of the Maintenance Subcommittee, presented and reviewed the following line item transfers for the Department of Maintenance:

Engineering and Maintenance Services - From line item 4160-02.00 Brentwood Mechanics in the amount of \$1,000, from line item 4160-06.00 RCB Custodians in the amount of \$5,000 to line item 4160-03.00 Boilermen Salaries in the amount of \$6,000. The reason for this transfer is due to an early retirement within the department.

Engineering and Maintenance Services - From line item 4160-02.00 Brentwood Mechanics in the amount of \$5,000 to line item 4160-08.01 Maintenance Overtime in the amount of \$5,000. The reason for this transfer is due to increased maintenance overtime.

Rep. Packard requested more details regarding some of the transfers. This was provided by Ernest Woodside, Director of Maintenance.

On a motion made by Rep. Beaulieu and seconded by Rep. McKinney, it was voted to approve the line item transfer requests submitted by the Department of Engineering and Maintenance. The motion was approved unanimously on a voice vote.

The following line items transfers for the Jail/House of Corrections were presented as follows:

House of Corrections - Line item 01-6100-01.04 Correction Officers Salaries in the amount of \$15,000 to line item 01-6100-10.01 jail overtime. The reason for this transfer is due to sick time, two training academics, turnover of help and training in-house.

Rep. Sytek had a question relative to the transfer which was answered by Gene Charron, Superintendent of the Jail.

On a motion made by Rep. Sytek and seconded by Rep. Weyler, it was voted to approve the line item transfers for the House of Corrections as submitted. The motion was approved unanimously on a voice vote.

Rep. McKinney, Chairman of the Nursing Home Subcommittee, presented and reviewed the following line item transfers for the Nursing Home as follows:

Nursing Home - Line item 5191.13 Retirement in the amount of \$600.00 to line item 5191.00 Salaries - Physical Therapy. The \$600.00 was figured incorrectly when the budget was done last year and it was found this year resulting in the transfer.

Nursing Home - Line item 5180.22 Pharmacy Medication in the amount of \$1000.00 to 5196.32 Adult Medical Day Care - Medication. Medication for the adult day care is running over and it is running under for the nursing home necessitating a transfer.

On a motion made by Rep. McKinney and seconded by Rep. Malcolm, it was voted to approve the line item transfers for the Nursing Home as submitted. The motion was approved unanimously on a voice vote.

Rep. McKinney, Chairman of the Nursing Home Subcommittee, presented and reviewed the following line item transfers for the Nursing Home. They are as follows:

Nursing Home - Line item 5140.02 Salaries - LPN's in the amount of \$80,000.00 to line item 5140.01 Salaries - RN's. This transfer is due to the need for adequate staffing for the nursing home.

Nursing Home - Line item 5110.35 Supplies - Grounds in the amount of \$15,000.00 to line item 5110.50 Utilities - Electric.

Nursing Home - Line item 5180.36 Supplies and Expense in the amount of \$1,500.00 to line item 5180.83 Contract Services. This line covers the cost of



reviewing medication orders for each resident. This is a monthly review as required by the Federal Government as a requirement of the Medicaid Program.

On a motion made by Rep. McKinney and seconded by Rep. Welch, it was voted to approve the line item transfers for the Nursing Home as submitted. The motion was approved unanimously on a voice vote.

Rep. McKinney brought to the attention of the Executive Committee the program currently underway at the nursing home for residents to receive gifts for Christmas. She explained the details and urged everyone's participation.

Representative Welch, Chairman, returned to the chair.

The next item on the agenda was a regrade request for the House of Corrections. The supporting material was distributed to committee members for review and approval and explained by Comm. Walker. They consisted of a regrade for Corporal from a grade 9 to a grade 10; lieutenant from a grade 13 to a grade 14; the position of sergeant from grade 10 to grade 11, and an Administrative Assistant II, grade 7. It was pointed out that the difference in pay for the sergeant's salary will fund the other two requested positions. The request for a new position for Captain, grade 16, was also reviewed. It was explained that this was put into last year's budget but not used this year. The request is to reinstate the position with changes made relative to responsibility.

On a motion made by Rep. Packard and seconded by Rep. Malcolm, it was voted to approve the regrade requests for the House of Corrections as submitted. The motion was approved unanimously on a voice vote.

Commission Walker reviewed a memorandum from Mr. Sturtevant, Nursing Home Administrator, which was distributed to committee members. This was a regrade request to eliminate 2.5 LNP positions from the nursing home budget and add two 2 RN positions. It was explained that this is due to the difficulties the nursing home has encountered filling LPN positions, resulting in filling the positions with RN's.

On a motion made by Rep. McKinney and seconded by Representatives Malcolm and Felch, it was voted to approve the regrade request for the Nursing Home as presented. The motion was approved unanimously on a voice vote.

Commissioner Walker reviewed a regrade requests from the Fiscal Department which was also distributed to committee members. The regrade request was to upgrade the position of Payroll Clerk at Grade 9 to Payroll Administrator at Grade 11.

On a motion made by Rep. Syracuse and seconded by Rep. Packard, it was voted to approve the regrade request as presented by the Fiscal Department. The motion was approved unanimously on a voice vote.

Commissioner Walker pointed out that all regrade requests presented to the committee for their approval were approved by the Personnel Commission.

Rockingham County Deputy Treasurer, Tim Dempsey, appeared before the Executive Committee at this meeting and testified that the balance in the treasury would be insufficient to meet the demands upon it beginning January 1, 1996, and requested approval from the Executive Committee to borrow up to \$20,000,000.

Rep. Noyes, Clerk of the Convention, read the following motion:

I, Clerk of the Executive Committee of the County Convention, County of Rockingham, New Hampshire, hereby certify that notice of the time and place of the meeting of the Executive Committee held December 1, 1995 was posted in two appropriate public places in the County at least twenty-four hours, excluding Sundays and legal holidays, prior to the meeting; that all of the Executive Committee were duly notified and that a quorum was present at the meeting which was open to the public.

VOTED: That the money in the treasury of the County being insufficient to meet the demands upon it beginning January 1, 1996, approval is hereby given to the Treasurer, upon the order of the County Commissioners, to borrow up to \$20,000,000 under RSA 29:8 as amended.

Rep. Sytek questioned whether the Executive Committee's meeting notice and agenda allowed such action to take place at this meeting. Ms. Young, Fiscal Officer, confirmed that it was appropriate.

On a motion made by Rep. Sytek and seconded by Rep. McKinney, it was voted to approve the authorization for the Treasurer to borrow funds for 1996 as stated above. The motion was unanimously approved on a voice vote.

Commissioner Walker reviewed the materials distributed to the Executive Committee submitted by the Commissioners relative to the Implementation Plan/Personnel Audit conducted by Gary Wulf, Consultant. Commissioner Walker explained the implementation plan consists of a Director of Human Resources, Personnel Assistant and Administrative Assistant II. She reviewed the respective salaries for each position, along with the anticipated expenses for office equipment and supplies. Commissioner Walker explained that the estimated total cost of implementing the department, including staff consisting of three individuals, would be in the range of \$125,000 to \$135,000. She pointed out that it is hoped to fill the position of Director of Human Resources in December of 1995 or January of 1996. She reported that Mr. Morrisette, currently Personnel Director, has accepted the position of Personnel Assistant. The Administrative Assistant II position will be filled after the Director of Human Resources position has been filled and will probably not be filled until February or March of 1996. All job descriptions

will be rewritten complying with state and federal regulations during the year 1996. In addition, all policies will be reviewed and modified. The Commissioners recommended that the area in Driscoll II, which is the day area overlooking the atrium, be the office utilized for the Department of Human Resources.

Rep. Sytek had a raised a question in the implementation plan where it states that the Human Resources Department will have access to all computer and payroll information, questioning whether we would in fact like them to have access to all computer information. Commissioner Walker clarified that it should be access to payroll information. It was agreed to strike out "computer and" and insert "access to all payroll information" in the plan. Commissioner Walker agreed.

Rep. Syracuse, Subcommittee Chairman for Personnel, reported that the salary range for the Director of Human Services would be in the range of \$35,000 to \$50,000.

On a motion made by Rep. Syracuse and seconded by Rep. Weyler, it was voted to accept the Commissioners implementation plan in concept subject to future budgetary reviews. The motion was approved unanimously on a voice vote.

On a motion made by Rep. Syracuse and seconded by Rep. Weyler, it was voted to create two new positions, Director of Human Resources and Administrative Assistant II to the Human Resources Department.

Chairman Welch recessed the meeting at 11:20 a.m. while information was gathered for the next item on the agenda.

The meeting was reconvened at 11:30 a.m. by Chairman Welch.

Rep. Felch, Chairman of the Salary Subcommittee, reported that the Salary Subcommittee met on Monday, November 27, 1995, and approved the proposed plan and benefits for 1996 as presented and prepared by the Personnel Commission. The material explaining the 10-step pay plan proposal and benefits for 1996 was distributed to the committee for review. Rep. Felch briefly outlined the details of the pay plan and spoke favorably of it. He reported that the Salary Subcommittee is recommending it to the Executive Committee for approval. Commissioner Walker further explained the details of the plan, and she and Theresa Young, Fiscal Officer, answered questions. The cost of the proposal for 1996, if funded by the Delegation, would be \$270,000, consisting of \$220,000 to fund the steps and \$50,000 to fund the merit pool portion of the plan. Commissioner Walker pointed out that this will eliminate the automatic 2 percent increase given annually by the Delegation.

On a motion made by Rep. Sytek and seconded by Rep. Felch, it was voted that the Executive Committee approve the adoption of the 10-step salary plan, including a merit pool, for Rockingham County recognizing that the impact of this is about \$220,000 in next year's budget and probably an equivalent amount in future budgets long-term. The motion was approved unanimously on a voice vote.

Chairman Welch then called for a moment of silence in memory of former Representative and Convention Member John Hoar, of Epping, who recently deceased.

Rep. Sytek, Chairman of the County Convention, read the following motion to authorize Rockingham County to pay 1996 expenses:

I move that we, the Executive Committee of the County Convention, authorize the County to spend up to 6.5 million for 1996 expenses during the months of January and February in anticipation of the subsequent approval of the 1996 budget.

Further, that the \$6.5 be allocated proportionately to line items based on 1995's approved net appropriations except for the Human Resources Department whose proportion shall be 2.5 months of the 1996 Commissioners proposed budget for the Human Resources Department.

On a motion made by Rep. McKinney and seconded by Rep. Packard and Coes, it was voted to approve the authorization for Rockingham County to pay 1996 expenses. The motion was approved unanimously on a voice vote.

A request to authorize the fiscal office to complete transfers for the Nursing Home was distributed and reviewed by the committee.

Rep. Sytek, Chairman of the County Convention, made the following motion:

I move that the Fiscal Officer be authorized to make line item transfers in the 1995 budget lines as needed to accommodate accounting for the Nursing Home's budgeted expenditures and revenues on an accrual basis.

The motion was seconded by Rep. Malcolm and approved on a voice vote.

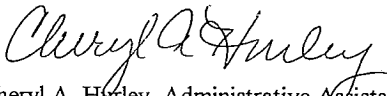
Ernest Woodside, Director of Maintenance, then informed the committee of the condition of the two major wells providing water for the Brentwood Complex. He reported that the water involves traces of chemical contamination in one well and difficulties with an under-sized pump in the other. He provided each member with a lengthy packet of information on this issue for their review. He emphasized that the information is being presented only as an alert. Rep. Welch, Chairman, requested that Commissioner Walker provide the committee with continuing updates on this issue.

Chairman Welch then called attention to his comments made in the December issue of the County Eagle; namely, the Popovich lawsuit including payments made to date from the general fund to the firm of Devine, Millimet & Branch, PA, and the recognition of three employees at the Jail/House of Corrections who recently won awards from the New Hampshire Association of Counties naming them "County Employees of the Year." It was recommended that Chairman Welch send a letter to those individuals, on behalf of the Executive Committee, commending them for their achievements.

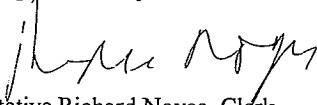
Rep. Sytek, Chairman of the County Convention, informed the members that the Rockingham County Delegation 1996 Budget Schedule has been established which is included in the packet of information in today's meeting. The schedule includes dates and times set for Executive Committee Meetings, as well as the date of the Annual Delegation Meeting. She requested that all subcommittee chairmen see Cheryl Hurley, Administrative Assistant, prior to leaving today's meeting to schedule subcommittee meeting dates to take place in January of 1996. In addition, Rep. Sytek informed the Executive Committee that they will meet the day before the Delegation Meeting this year, instead of one hour before as has been done in previous years.

There being no further business, the meeting was adjourned at 12:40 p.m.

Respectfully submitted,



Cheryl A. Hurley, Administrative Assistant to  
the Rockingham County Convention



Representative Richard Noyes, Clerk  
Rockingham County Convention

# ROCKINGHAM COUNTY EXECUTIVE COMMITTEE

119 NORTH ROAD  
BRENTWOOD, NH 03833  
(603) 679-2256 Ext. 3269

*Executive Committee Chairman*

Hon. David A. Welch

*Vice Chairman*

Hon. Sherman A. Packard

*Clerk*

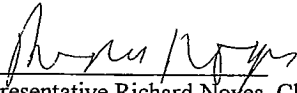
Hon. Richard Noyes

## FISCAL YEAR 1996 CONTINUING RESOLUTION

Rep. Sytek, Chairman of the County Convention, read the following motion to authorize Rockingham County to pay 1996 expenses:

I move that we, the Executive Committee of the County Convention, authorize the County to spend up to 6.5 million for 1996 expenses during the months of January and February in anticipation of the subsequent approval of the 1996 budget.

Further, that the \$6.5 be allocated proportionately to line items based on 1995's approved net appropriations except for the Human Resources Department whose proportion shall be 2.5 months of the 1996 Commissioners proposed budget for the Human Resources Department.

  
Representative Richard Noyes, Clerk  
Rockingham County Delegation/  
Executive Committee

January 3, 1996

The enclosed document reflects the Rockingham County Commissioners proposed budget for 1996. Our continued goal is to restrain unnecessary growth in county government as demonstrated in the following explanations of significant areas.

Overall, the budget reflects approximately \$1.5 million or 3.37% increase in appropriations over the 1995 budget. Specifically, the appropriations have grown from approximately \$43.4 million to a proposed 44.9 million. However, growth of revenue and fund balance has grown at a lower rate. As a result, the taxes proposed have grown \$1.4 million or 6.14%. The following explanations try to explain this occurrence. The areas of significance include the County Attorney's Office, Sheriff, Human Services, Capital Improvements, Nursing Home, Jail, Deeds Revenue and Fund Balance.

#### **COUNTY ATTORNEY**

During 1995 the County Attorney analyzed the needs of the department, the County and surrounding towns and cities of Rockingham County. The County Attorney recognized the growing needs and responded by providing additional services and restructuring of the office. In order to provide the needed services the 1996 budget includes appropriations for 3.5 additional staff members. By increasing staff the Attorney is able to provide services requested by towns and cities for a fee. These fees are budgeted as revenues that in effect partially offset the cost of the additional staff members.

#### **SHERIFF**

The Sheriff also included a proposal in response to the needs of the towns and cities of the county. The proposal provides transport of jail inmates for all 9 district courts. This service was not proposed to charge a fee to the participating towns and cities. The proposal was projected to increase the county budget by approximately \$170,000.

We did not include the proposal in the Commissioners 1996 budget because the majority of the board felt that, while the proposal appeared to have merit, time did not allow for sufficient thought and consideration before this proposal was due to the towns and cities of the county.

#### **HUMAN SERVICES**

House Bill 32 affected both the Nursing Home and Human Services and its full effect is yet to be determined. Currently, the Nursing Home is not slated to receive an increase in its reimbursement rate. As a result, Human services bills for Old Age Assistance and Intermediate Nursing Care won't see an increase in expenses to the County. Therefore, Human Services appropriations have been level funded for the 1996 budget year.

#### **CAPITAL IMPROVEMENTS/CONTINGENCY**

This particular section of the budget contains the largest growth of approximately \$970,000 largely due to a water project that the County is required to complete by January 1997. In addition, for the first time in a few years, you will find that we have requested \$100,000 in a contingency for unanticipated events. Also, you will find that we have budgeted for \$200,000 for grant funds that we are anticipating with an offsetting revenue of the same amount.

#### **NURSING HOME**

Actions of efficiency had been taken in the 1995 proposal. Those actions included privatizing the Cosmetology department and eliminating vacant positions. During 1995 it was also found that the costs of

maintaining the Pharmacy department of approximately \$170,000 exceeded the benefits. As a result, the department was eliminated during the year and no appropriations have been made in the 1996 budget.

**JAIL**

The Jail also made some major cost saving revisions in its operations when it privatized its medical services. This change eliminated 8 Nursing positions and other contracts. The department is looking at other areas that similar revisions could be made. The budget this year reflects the change in medical services and was able to accommodate adding 7 new corrections positions with only an approximate \$100,000 increase in the budget.

**DEEDS REVENUES**

Deeds revenues have continued to decline since 1994 from \$1.8 million in 1994 to \$1.6 million in 1995 due to uncontrollable circumstances. The Register of Deeds is projecting less for 1996.

**FUND BALANCE**

Fund Balance has grown approximately \$462,000 as a result of the completion of the Seabrook case outstanding since the 1980's. You will remember that in 1989 the Delegation required us to reserve approximately \$600,000 in case we needed to refund taxes. The case has been closed and we are now able to include the reserves in effort to reduce the 1996 tax increase.

We hope that these explanations provide a good understanding of the 96 proposed budget. We strongly encourage you to contact us to discuss any or all parts of the budget that concern you or to ask any questions you might have.

Sincerely,

Rockingham County Commissioners

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Ernest Barka, Chairman

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Jane Walker, Vice Chairman

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Thomas Battles, Clerk



**ROCKINGHAM COUNTY NURSING HOME  
1995 ANNUAL REPORT**

**TO: THE HONORABLE BOARD OF COUNTY COMMISSIONERS  
ROCKINGHAM COUNTY, NEW HAMPSHIRE**

I respectfully submit the Annual Report of the Rockingham County Nursing Home for the year ending December 31, 1995.

The past year has been a satisfying year for all individuals who have been related to the County Nursing Home.

House Bill 32, the reorganization of the State of New Hampshire Department of Health and Human Services, passed the Legislature in November 1995. The short term effects on Rockingham County appear to be in the best interest of the County. However, due to HB 32, rates for all nursing homes were frozen and the bonus system was eliminated effective October 1, 1995. Plans for a new reimbursement system are to be developed by the State Department and implemented no later than October 1996. We will keep the Board of Commissioners and members of the County Legislative Delegation informed of any further affects of the reorganization.

We were visited in April, by the Bureau of Health Facilities for its Annual Survey of Long Term Care Facilities, as required by the Federal Government. Although we were not free of deficiencies, the results were excellent. The areas of concern included some paperwork items along with two areas of Life Safety.

A new survey process and enforcement regulations became effective July 1, 1995. This procedure changes the Survey process and allows for fines of up to \$10,000.00 per day. We have been working throughout the last half of 1995 training personnel and performing self audit and mock surveys to ready ourselves for this new experience. The survey team may visit anytime for the "annual visit" between nine and fifteen months of the previous visit. We anticipate a visit no later than June 30, 1996.

We have not had any further attempts to organize personnel, however we must remain constantly vigilant to any further attempts and be open to hear the concerns of all employees of Rockingham County Nursing Home.

Throughout 1995, Administration met with the County Fiscal Office to discuss the transition of consolidation of certain areas of the Nursing Home Business Office with the Fiscal Office. It is anticipated that this will occur during the first six months of 1996.

On April 1, 1995, we established our Skilled Nursing agreement with the US Department of Health and Human Services. This has been an interesting and challenging process as we have implemented the program.

The "Employee of the Month" program continued throughout the year. Employees may be nominated by peers, residents, families, visitors, volunteers, or any other individual who has an interest in Rockingham County Nursing Home. Each month the selected employee receives a Savings Bond, reserved parking, a plaque and picture posted in the main lobby, a cake, and balloons. This program

has been well received and is not funded by County funds. All moneys are earned through raffles and other drawings.

Through effort of the New Hampshire Association of County Health Care Administrators, the New Hampshire Association of Counties, representatives of the State of New Hampshire, and UNH, we were able to access an additional \$974,000, for Rockingham County. We are anticipating an additional sum in 1996. The process for developing this sum of funds came from information gathered at meeting of the National Association of Counties.

We will continue to review and where necessary rewrite all job descriptions to meet the requirements of the Americans with Disabilities Act. The policy and procedure manuals for each department are also up for review in 1996.

The fifth annual "Giving Tree" was successful. Many individuals and community organizations returned gifts to assist in providing a joyous Christmas morning for all residents. Thank you again to all who participated.

The EFFORTS Committee, has continued to provide support to the residents of the Home. They have continued to purchase equipment and many special items that a resident may wish to enjoy.

A word of thanks to Gene Charron, Corrections Administrator; Sheriff Wayne Vetter; and members of their respective departments for their assistance and cooperation throughout the year.

Thank you to Mr. Ernest Woodside and members of the Maintenance Department for their hard work to keep the Home and its grounds well maintained.

I would also like to thank the many families and volunteers for their support and assistance.

This report would not be complete without again recognizing the fine personnel who provide quality care and quality of life to the residents of Rockingham County Nursing Home. Without this group of dedicated employees the Home would not continue to enjoy its fine reputation throughout the State of New Hampshire. My personal thanks to each of them and their families.

An expression of gratitude to the Rockingham County Delegation and Board of Rockingham County Commissioners for their assistance, guidance and support this past year.

Respectfully submitted,

William F. Sturtevant  
Administrator

# ROCKINGHAM COUNTY NURSING HOME

## 1995 CENSUS REPORT

TOTAL CENSUS  
294

JANUARY 1, 1995

Total Admissions		99
Total Discharges		124
Hospital Admits>Returns	21	
Hospital Discharge	1	
* Permanent Discharges	10	
Total Deaths	92	

TOTAL CENSUS  
294

DECEMBER 31, 1995

TOTAL RESIDENT DAYS  
108,978

DAILY AVERAGE CENSUS	298.56
HIGHEST CENSUS	300.00
LOWEST CENSUS	284.00

**DAILY AVERAGE**

Underhill Building	57.63
Femald Building	83.29
Blaisdell Building	107.71
Driscoll Building	49.92

Average Age of Residents December 31, 1995	80.44
Average Age at Resident Death	85.32
Average Age at Admission	80.04
Average Length of Stay at Discharge	2 yrs - 5 months - 13 days
Average Length of Stay	

**ROCKINGHAM COUNTY NURSING HOME  
1995 ANNUAL REPORT**

**MEDICAL DIRECTOR' S REPORT**

**This past year was a busy and challenging year for the staff, who continue to see a very high load of extremely ill, fragile patients. Many of the patients who were admitted expired within a few days of admission, testifying to the fact that they had severe and end stage disease. This created a greater burden on the staff in terms of the amount of care require.**

**We continue to develop our programs to provide palliative care. We reviewed our procedures in a number of areas including medications, looking for some standardization; simplification of drug regimens and limitation of medications to one or two in a particular class. Wound care procedures were reviewed causing a change in the standard protocol.**

**We continue to provide a high quality of care to increasingly sicker patients. The high mortality rate reflects the fact that with improved community resources, patients are entering RCNH only in the near terminal stages of their illness.**

**The staff is to be congratulated on the high quality of care which they have been able to give there very sick patients.**

**Respectfully submitted,**

**Karl Singer, MD  
Medical Director, RCNH**

**TO: THE HONORABLE BOARD OF COUNTY COMMISSIONERS  
ROCKINGHAM COUNTY, NEW HAMPSHIRE**

I respectfully submit the annual report of the Rockingham County Treasurer's Office for the year ending December 31, 1995.

1995 was a year of both transition and opportunity for the Treasurer's Office.

The primary change was the privatization of the Deputy Treasurer's position. By outsourcing the responsibility of the position to DHK Financial Advisors, the Office was able to **reduce** its overall 1995 budget by more than 15% compared with 1994.

When I began my tenure as County Treasurer, I had three primary objectives and I believe each of these were met:

- To make the Treasurer's Office more service oriented.
  - A conscious effort was made that all payroll and expense checks were physically delivered as soon as possible to the appropriate individuals, to avoid any additional delays in payment to County employees.
- To enhance the revenue generating capabilities of the Treasurer's Office.
  - After an extensive analysis of our cash management practices, we are in the process of being able to better match future liabilities with current assets in terms of investing funds and picking up additional yield. Our findings will allow us to lower the cost of our cash management services by \$5,000 annually.
- To enhance the Treasurer's Office accountability and communication throughout the County.
  - Our office compiles a comprehensive quarterly report which compares the interest rates received by the County with relevant benchmarks and other cash management institutions. In addition, a comprehensive Statement of Investment Objectives, Goals and Policy Guidelines was formulated. Information regarding the results of bids for Tax Anticipation Notes and any legal notices were clearly illustrated.

During the year the County issued two Tax Anticipation Notes. The first was for \$12MM in January, 1995, at an interest rate of 5.5%. The second borrowing took place in October for \$3MM at a rate of 3.9%. An attempt is being made to maximize the amount of borrowed funds within legal boundaries, to enable the County to maximize the interest received which is higher than our cost of borrowing, thus enhancing the revenue generation of the Treasurer's Office.

On the legal front, the two cases involving Seabrook have been settled. The first case involving \$600,000 (which the County held in escrow until the case was settled) was won, allowing the County to supplement its budget with the \$600,000. The second case involving Seabrook in the amount of \$124,000 was settled for \$14,442. Thus, we are currently not involved in any legal proceedings.

**OFFICE OF THE REGISTER OF DEEDS  
1995 ANNUAL REPORT**

TO THE HONORABLE BOARD OF COMMISSIONERS:

As you know the Registry of Deeds had a slower year in 1995 with an anticipated decrease in recordings. We processed 53,863 documents with the help of only sixteen employees. The County is fortunate to have such dedicated employees.

The copy department continues to be an extremely busy area. Over \$276,000.00 worth of copies were made in 1995. Approximately \$31,767 was earned through our FAX copies.

Thank you for the continued cooperation of the Board of Commissioners and the County Delegation.

Respectfully submitted  
Cathy Ann Stacey  
Register of Deeds

1995 STATISTICS

Number of Recordings	53,863 documents
Pages filmed	144,595
Number of Copies Made	232,754 pages
Fax copies sent	10,589 pages
1995 Receipts	\$1,612,783.85
1995 Expenditures	\$ 608,174.92

**ROCKINGHAM COUNTY SHERIFF'S DEPARTMENT  
ANNUAL REPORT 1995**

The year 1995 closed with the Civil Division serving 16,687 civil papers which added \$330,569 in revenue for Rockingham County.

The Warrant Division continues to be busy processing hundreds of warrants, both criminal and civil. A large portion of these warrants resulted in arrests and the remaining cleared by departmental action. We receive new warrants on a daily basis from Superior Court and the various Civil Courts in Rockingham County. Prisoner transports totaled 3,414 with 3,260 In State transports and 154 Out of State runs. The mandated Involuntary Emergency Admissions to the state Mental Facilities totaled 91 for 1995.

The Dispatch Center provided service to 11 Fire Departments and 23 Police Departments as well as numerous State and Federal Agencies throughout New Hampshire. The Dispatch Center remains responsible for Mass Casualty incidents at the Pease International Tradeport and Manchester Airport as is the Resource Coordinating Center (RCC) for most Natural Disasters within Rockingham County. We have added an additional Radio Transmitter in the Hampstead-Kingston area. Except for some minor problems the center is working well with the newly implemented Enhanced 911 that was turned on the first week of July 1995. I would like to thank the entire Communications Staff for doing an excellent job in a courteous and professional manner.

The Sheriff's Department continues to serve the ever increasing demands of the citizens for its services throughout Rockingham County. The entire department endeavors to operate efficiently under a reasonable budget for the benefit of all taxpayers. It is our aim to maintain our earned position of being the best of its kind, continually upgrading both equipment and personnel to meet constantly developing needs as the County grows.

Respectfully submitted,  
Wayne E. Vetter  
High Sheriff of Rockingham County



ROCKINGHAM COUNTY DEPARTMENT OF HUMAN SERVICES

1995 ANNUAL REPORT

I respectfully submit to the Board of Rockingham County Commissioners the Annual Report of the Department of Human Services for the year ending December 31, 1995.

The Department of Human Services was responsible for an appropriated budget of \$13,255,000 for the funding of services to residents of nursing homes, juveniles and their families, the disabled, and the elderly.

The Department of Human Services is responsible for approving for payment the court-ordered expenses of juveniles; including children in need of services, delinquents, and children who may be found to be abused or neglected. Rockingham County funds twenty-five percent of these costs, and the State of New Hampshire, Division of Children, Youth and Families, seventy-five percent. Rockingham County paid expenses for an average of 430 children on a monthly basis; the cost averaging \$145,000 monthly. This reflects a slight increase of in caseload, but an attendant 6% decrease in costs below last year. Reimbursement for juvenile's expenses was collected from parents in the amount of \$ 82,000.

This department is also responsible for the payment of expenses for Old Age Assistance. This program provides cash grants to income-eligible elderly persons. The county pays a fifty percent share of the total cost. Rockingham County had approximately 265 clients per month at a total average cost of \$15,000 monthly.

The Aid to the Permanently and Totally Disabled is a program which provides cash grants to income-eligible persons who have severe physical or mental disabilities. The county share is fifty percent of the costs. This program serves approximately 860 persons, at a total average monthly cost of \$79,000.

The Intermediate Nursing Care line item of the budget represents the most costly portion of this department's budget. The program pays for medical services to patients in private nursing homes, as well as the Rockingham County Nursing Home, with costs split - fifty percent federal share, 30.55 percent county share and 19.45 percent state share. There was an average caseload of 840 residents, at an average monthly cost of \$735,000.

Rockingham County granted over \$400,00 to community prevention programs. It is the purpose of these programs to provide services which will prevent children and families from becoming involved in the juvenile justice system, or to provide judges with alternatives to costly placements or services once a juvenile petition has been filed.

Rockingham County's Parent-Child Mediation Programs, and their dedicated community volunteers, completed their eleventh year providing mediation services to families who are experiencing difficulties with their adolescents. The programs received referrals from the courts, as a diversion alternative, schools, the Division for Children, Youth and Families., and police departments. Parent-child mediation is provided free of charge to families residing in Rockingham County, and continues to have the strong support of the legislators who comprise the Human Services budget sub-committee.

I would like to express my appreciation to the Board of Commissioners for the assistance provided to this department. I would also like to recognize the excellent staff of this department, including the Parent-Child Mediation Program Coordinators, for their service on behalf of the families of Rockingham County.

Respectfully submitted;

Diane D. Gill

**ENGINEERING & MAINTENANCE SERVICES  
ANNUAL REPORT 1995**

I respectfully submit the annual report of the Rockingham County Engineering & Maintenance Services Department for the year ending December 31, 1995.

The year has been a most challenging year with the layoff of three positions, requiring all employees to carry a heavier work load. With the continued support of the men and the staff, we have again met the every day demands of the operations of the Complex with the utmost professionalism. I am also very pleased with the revenue aspect of our hay crop, which exceeded expectations. We also met the very high demands of keeping the roadways and parking lots clear during a very cold and snowy December.

The following is a list of some of the projects that were either completed during 1995, or undertaken during 1995 with expected completion in 1996.

1. Complete repairs to RCNH employee's dining room floors.
2. Relocation of electrical piping and wiring in the RCNH employee's dining room.
3. Installation of a new heating coil for HV-2 unit.
4. Installation of GFCI outlets in the RCNH to meet State standards and Code where required.
5. Installation of oscillating fans in the Fernald I and Fernald II corridors.
6. Installation of oscillating fans in the Underhill I and Underhill II corridors.
7. Installation of window air conditioning units in the Fernald I and Fernald II med rooms and kitchens.
8. Installation of window air conditioning units in the Underhill I and Underhill II kitchens and Nurses' Stations.
9. Overseeing of complete replacement of all windows in Fernald I and Fernald II.
10. Overseeing of Phase I of replacement of windows in the Laundry.
11. Installation of all wiring for central air conditioning in the Fernald and Underhill Buildings of the RCNH - project completion scheduled for 1996.
12. Installation of a new heating coil in the HVAC unit for the employee's dining room.
13. Overseeing and review of all necessary requirements for relocation of County departments to the new courthouse under construction in Brentwood.
14. Installation of replacement windows in the RCNH pots and pans room and bakery.

15. Annual cleaning of all boilers in all buildings.
16. Replacement of main header valves in RCNH boiler plant.

The above list does not include the continued overall maintenance of all Complex buildings and grounds. Without the continued team play of all members of my department this would not be accomplished. I would like to thank all employees and staff for a job well done and the Board of Rockingham County Commissioners for their continued support.

Respectfully submitted,  
Ernest G. Woodside, Director  
Rockingham County Engineering & Maintenance Services

## UNH Cooperative Extension 1995 Annual Report

UNH Cooperative Extension provides New Hampshire citizens with research-based education and information, enhancing their ability to make informed decisions that strengthen youth and families sustain natural resources, and improve the economy.

### AGRICULTURE RESOURCES

Nancy Adams & Nada Haddad, Extension Educators

Gail Ramsey, Administrative Assistant and Office Bookkeeper

Master Gardener Volunteers...

1995 marks the third year UNH Cooperative Extension has trained Master Gardener volunteers. Master Gardeners receive 45 hours of formal classroom training in horticultural topics ranging from basic botany and soil management to flower and vegetable gardening. Following graduation, Master Gardeners return 45 hours of volunteer services to UNH Cooperative Extension in a variety of capacities. Rockingham County has trained 24 Master Gardeners representing 17 different towns. Their contribution to Rockingham County residents has been immense.

Here is a sampling of activities for the 1995 season:

\* Children's gardening was the theme at the Community Child Care Center in Portsmouth. Each week, 12-13 children gathered for a two-hour gardening and nutrition education session.

\* Home gardening programs play a large role for Master Gardeners. Two home landscape tours in Windham were held for approximately 40 home gardeners, 35 people attended a Portsmouth lecture on controlling unwanted garden pests, and 20 adults learned about preserving flowers at Prescott Park.

\* A Raymond Master Gardener completed the first community-wide Raymond beautification project. Bringing together the various town committees, service organizations and interested citizens was a herculean task, but the end result was colorful annuals, perennial, and shrubs throughout the downtown public areas.

### BIOSOLIDS:

#### Public Policy Education...

The land application of biosolids/sludge has become an extremely volatile issue for Rockingham County as well as other New Hampshire communities. In an effort to improve communication between the various players in this issue, Cooperative Extension coordinated and facilitated an ongoing biosolids issues forum. Representatives from industry, NH governmental departments, UNH research, Cooperative Extension, federal Environmental Protection Agency, conservation districts, town officials, farmers, and waste water treatment facilities have been meeting monthly to explore avenues for public education, regulatory guidelines, and research priorities to assist communities with this complex issue. On November 22, 1995, NH Department of Environmental Services implemented emergency septage and sludge disposal rules. These rules will help "ensure that the beneficial use of septage and

sludge does not pose a threat to public health and safety, by supplementing the requirements for the removal, transportation, and disposal of septage and sludge....".

### **Controlling Leafy Surge Weed...**

A research project for leafy surge weed control is being conducted by UNH Cooperative Extension and the U.S. Department of Agriculture. Leafy surge is a noxious weed found in pastures and forage crops. Insects called "flea beetles" are being studied to see if they might control this weed.

Thousands of tiny beneficial flea beetles were released in South Hampton this summer. The long range goal of the experiment is to control leafy surge, by establishing the pasture as an insect breeding ground for the beetle. The beetles could then be collected and released in other areas of the state that are having the same problems.

### **Successfully Managing a "Pick Your Own Operation"...**

A pick-your-own operation is one of the most popular ways of marketing fruits in New Hampshire Extension sponsored a one-day workshop which covered the following topics; Layout of the Parking Area; Setting Prices; Produce Quality; Promoting and Advertising; Insurance Policy and Labor Management. Forty-five growers attended the meeting.

#### **Other areas of focus:**

- Greenhouse & Nursery Production
- Soil Test Recommendations
- Pasture Management
- Livestock Production
- Insects and Weed Identification
- Hands-on Turf Management
- Country Living Day
- Integrated Pest Management
- Herb Workshop
- Fruit Pruning Demonstration
- Pesticide Protective Equipment

## **FOREST RESOURCES**

**Phil Auger, Extension Educator**

**Kay Matthews, Administrative Assistant**

**New Hampshire Forest Inventory Project...**

The NH Forest Inventory Project (NHFIP) put together a number of studies to determine the condition of New Hampshire forests. The U.S. Forest Service was contracted to do an interim study to inventory the critical white pine and red oak component of the state's forest land. It was generally felt that overharvesting in the 1980's had dwindled the supply of both species. The committee had a landowner survey and constraints to harvesting survey completed by Charles Levesque. This study took a look at how regulatory, landowner, and certain topographic features of our land impact the overall availability of the raw material. The other components of the NHFIP were a wood-flow study completed by Cooperative Extension and an eleven year (1983-94), study of the report-of-cut data from the state's timber tax.

**Forest Law Recodification...**

This committee met for a solid year and spent time examining every forest law on the books. The charge was to: put all of the forest laws in one RSA as they were previously scattered all about; reword them to reflect current forest practices; eliminate the little used and valueless ones; make substantive changes to help beef-up law enforcement on some of the key laws; make suggestions for other needed regulations; continue to study the need for clearcutting legislation. As a result, the Forest Law Recodification Bill, HB 670, passed and went into effect January 1996.

### **Cost of Community Services Studies...**

This is a method devised by the American Farmland Trust which provides a graphic and very simple analysis of a community's fiscal expenditures. Income and costs are assigned to each of three components of a given town, Industrial/Commercial, Residential and Open Space Lands. The outcome of this approach is a simple ratio of tax revenue to service costs. As might be expected, the Residential component almost always is a net financial lost to a community, i.e. for every dollar of income the town has to provide more than a dollar of expenses in service costs (education, highway, fire, police, landfill, etc). What usually shock towns in the Open Space category which usually proves to be financial gainers. Extension combined efforts with the Rockingham Conservation District to do a study on two towns, Deerfield and Fremont, for one of our National Resource Lecture Series presentations. This was followed up with news articles and a feature in our newsletter. The results have been really quite positive and surprisingly well received. Many towns have asked for copies of the report and a number of towns are going through the process.

### **NHTOA and National Extension Foresters Meetings...**

The Annual Meeting of the NH Timberland Owner's Association was held this year at the Urban Forestry Center. This is the leading forest landowner and industry organization in New Hampshire. As might be expected, Rockingham County doesn't get to host this meeting too often. We organized tours for the day to the Rand Lumber Company in Rye, which was celebrating its 85th year in business, Northland Forest Products in Kingston and the Rye Town Forest.

Extension Foresters from around the country stayed at the Sheraton in Portsmouth for a four-day conference in October. We organized a tour for the group which included visits to the Burley Tree Farm in Epping, the Exeter Town Forest and ongoing biomass harvest, and the Sandy Point Discovery Center on Great Bay. The day ended with a boat trip up into the bay and an on-board lobster bake. The weather was absolutely perfect for the week and I think some of the folks from the South went away with the misconception that New Hampshire has really mild predictable weather.

### **SEA GRANT, MARINE RESOURCE**

**Roland Barnaby, Extension Educator**

**Kay Matthews, Administrative Assistant**

**Federal Funding for Fishermen...**

In March 1994, U.S. Commerce Secretary Ron Brown announced that \$30 million was being made available to help the beleaguered Northeast fishing industry. The money was distributed through National Marine Fisheries Service(NMFS); \$12 million and Economic Development Administration (EDA) \$18 Million. Most of the EDA money is being used to start Revolving Loan Funds (RLF) in each of the New England states. Extension was part of the committee that developed the RLF in New Hampshire.

Most of the NMFS money, \$9 million, was offered in the form of two rounds of Fishing Industry Grants (FIG). Extension conducted a workshop on grant writing for fishermen and worked on a "one-on-one" basis with many fishermen during this time period. Five fishermen, an ocean engineer from UNH, and a fishermen's cooperative submitted FIG proposal. Three of the fishermen's proposals and the proposal from UNH were funded. They are:

1. Non-Exploitive Alternation Options for Medium-sized Fishing Vessels, \$99,445
2. Demonstration of Open-Ocean Aquaculture of Groundfish for New England Commercial Fishermen and/or Stock Replenishment, \$329,091
3. Computerized Jigging Machines as a Low-Impact Alternative to Conventional Means of Harvest in the New England Fishing Industry, \$174,220
4. Land-Based Roe Enhancement of the Green Sea Urchin for a Sustainable Small-Boat Fishery in the Gulf of Maine, \$192,000

Three of these project take fishermen and a vessel out of the groundfish business. The UNH project is paying fishermen to participate.

#### **Educational Display on Commercial Fishing...**

Extension helped New Hampshire Commercial Fishermen's Association (NHFCA) get started six years ago and still work very closely with the group; providing clerical assistance, leadership training, information on fisheries issues, and education programs. The Greater Piscataqua Community Foundation funded a project to construct a portable educational display that could be used to educate decision-makers, the media, educators, consumers, and the general public on the New Hampshire commercial fishing industry.

#### **Harbor Porpoise Working Group...**

The Harbor Porpoise Working Group is made up of fishermen, scientists, fisheries managers, educators, and conservationists. The goal of the group is to reduce the take of harbor porpoise with the least amount of hardship on the fishing industry. During 1992 and 1993 Barnaby collaborated with Dr. Jon Lien for Memorial University, St. Johns, Newfoundland; NMFS; and local fishermen conducting experiments with noisemakers or "pingers" on gill nets to reduce harbor porpoise entanglements. The experiments showed promise. In the fall of 1994 an experiment, funded by National Fish and Wildlife Foundation, was conducted in New Hampshire. Fifteen vessels used pingers for two months. Each vessel had 100% observer coverage. The results of the experiment demonstrated a significant reduction in porpoise takes.

#### **EXPANDED FOOD & NUTRITION EDUCATION PROGRAM**

**Judi Delaney-Shirley, Program Associate**

**Jeanne Hussey, Administrative Assistant**

#### **About EFNEP...**

The Expanded Food and Nutrition Program is federally funded and provides basic nutrition and food skills information to families, pregnant women and youth. The program is offered free to income-eligible residents. Teaching is done in small groups or individually in the participants home. The lessons are tailored to the individual needs of the participant. In addition to programs a newly revised Home Study course is offered, which consists of six lessons on basic nutrition.



### **Eating Right is Basic for Youth...**

This program is basic hands-on nutrition curriculum geared toward youth. The program is currently being conducted in the Seabrook Elementary School with five Kindergarten classes and will continue through the school year up to grade three.

### **Youth Gardening Project...**

The youth gardening project was collaborative effort involving EFNEP, Extension's Master Gardener Program and the Community Child Care Center of Portsmouth. Fourteen children ranging in age from 8-12 years, met weekly at the center in Portsmouth to plan, plant and maintain a vegetable garden. During each meeting there was an educational segment on gardening or nutrition.

### **Great Beginnings Evaluation Study...**

Great Beginnings is a nutrition education program for pregnant and parenting teens. The long term goal is to have healthier moms giving birth to healthier babies. Since the onset of the program there have been 131 participants throughout the state. Three years ago Extension began an evaluation study on the program which was completed in December 1995. Even though the study has ended, the program will continue to be available for teens.

## **FAMILY DEVELOPMENT**

**Claudia Boozer-Blasco, Extension Educators**

**Karen Blass**

**Robin Stevens, Administrative Assistant**

### **Family Focus-Stepping Together in Stepfamilies...**

This four-part series provides education for parents and stepparents about the challenges and rewards of living in a stepfamily. Topics include common issues in stepfamilies, helping children adjust, strengthening the couple relationship, and managing former spouse relationships.

*"I'm more patient and understanding of the needs of my new family and feel I have improved relations with my stepson."*

### **Supportive Connections for Single Parent Families...**

This four part series was provided for parents and children at the Bakie School in Kingston and Danville Elementary School. The series in Kingston was organized by D.A.D. (Drugs are Dangerous). A majority of parents in each series stated they gained knowledge and skills in helping their children cope, understanding the divorce adjustments process, and improving their stress management and support networks. The Guidance Counselor in Danville provided a parallel workshop for the children. Supervision was provided for younger children at both schools. A two-hour workshop was provided to teachers on the Supportive Connections curriculum to interest them in the future possibility of training professional volunteers to use the materials.

### **Reducing Fats in Your Diet...**

This three-part series gives specific how-to's of reducing fats in your diet in order to help prevent certain heart disease, high cholesterol levels, or other conditions related to high fat diets. Topics include the food pyramid, the new food label, understanding types of fat, low-fat food preparation, and altering recipes for less fat.

*"This class was just the reinforcement I hoped I would find. It made me more aware of how to find and eliminate fat."*

### **Food Preservations Update...**

This annual summer program demonstrates to consumers the safe practices for preserving fresh produce by canning in a pressure canner or water bath canner. The program provides the updated guidelines and techniques recommended by the U.S. Department of Agriculture.

*"I've been canning for years, and didn't realize that some of the old methods are no longer recommended. With this new information, I will be assured that food I'm canning will be as safe as possible."*

### **Taking Charge of Your Finances...**

This five-session money management course continues to be in demand, meeting the needs of individuals with significant debt and cash flow problems. The course has also assisted individuals with being able to save money for future goals. After completion of the class, individuals will have developed their own Spending/Savings Plan based on the data gathered during the course. Other topics include communication, values, goal-setting, credit management, insurance, organizing and keeping financial records. Throughout the class, the importance of two fundamentals of successful money management are emphasized: "Live Within Your Means" and "Pay Yourself First".

### **Financial Empowerment for Women...**

This 7-session series, developed by the American Association of Retired persons, provides an opportunity for midlife and older women to become more knowledgeable and confident in the area of money management. Topics include spending/savings plans, banking and credit, insurance, investments, Social Security and survivor's benefits, estate planning and choosing a professional.

### **Family Focus Volunteer Project...**

This was the second year in which "Parenting the Young Child" was offered by volunteers in Rockingham County. All volunteers have completed a state-wide training on the curriculum and have agreed to a two-year commitment. As a result of this, Karen Blass has been responsible for coordination and support of twenty-seven volunteers. These individual are both child care providers and agency personnel who work with parents in groups and one-on-one. Twenty seven workshop series were presented reaching a total of 232 parents. Volunteers contributed over 355 hours to plan, organize and conduct the workshop series. Volunteers also presented sixteen single session workshops to groups of parents on topics included in the curriculum reaching a total of 128 parents.

### **High School Financial Planning Program...**

UNH Cooperative Extension and the College for Financial Planning co-sponsor this program to teach high school students to manage their money. Thus far, twenty-six high school teachers from ten schools have been trained to use the program materials and UNH Cooperative Extension serves as a resource, providing education material as requested and ongoing support to the teachers using these materials.

### **HICEAS...**

(Health Insurance Counseling Education Assistance Service)

The goal of the HICEAS program is to train and support volunteers so that they may provide assistance to seniors and their care givers on questions regarding Medicare, Medigap, Long Terms Care Insurance and Medicaid. UNH Cooperative Extension has trained 186 volunteers statewide and keeps them updated on changes.

This has required considerable reading, research and networking with government agencies and insurance companies. These volunteers are now located at 36 sites across the state, including Rockingham County. Each year we conduct training for new volunteers in the fall, a one-day recertification training in June for existing volunteers, write articles on our areas of expertise for the volunteer newsletter "Connections" and answer questions for local and state-wide volunteers.

### **Planning Ahead, Staying Ahead...**

This program was specifically designed to provide assistance to limited income audiences in the areas of money management, nutrition and conflict management. This past year, money management lessons were presented to two groups comprised of twenty limited income individuals. Volunteers from various human service agencies have also been trained to present the materials to instruct their clients. Through the efforts of the volunteers, we have reached an additional fifty-three individuals on money management and nutrition.

### **Managing Debt Between Jobs...**

This workshop was developed at the state level to specifically address the needs of individuals who have been or will be laid off. A company on the Seacoast contacted UNH Cooperative Extension Rockingham County about doing this workshop as part of their effort to assist employees who were laid off as part of a temporary downsizing. Twenty-one individuals received information on how they can better manage their debts after losing their jobs, as well as information about laws on credit records, debt collection, repossessions and foreclosures.

### **Project Safeguard...**

Project Safeguard is a family-based "prevention education" program designed to address substance abuse and health related issues that impact quality of life. The program was developed in 1988 by Warren Berry, a teacher at Masticola Middle School in Merrimack, NH. Because of its success, the program has been adopted by numerous middle schools in Rockingham County and throughout New Hampshire. The program is unique in that it involves removing students from the campus and transporting them to another site where they will be joined by their parents for the purpose of attending an all-day conference. In this neutral environment, conference participants will attend a variety of workshops on topics relating to building trust, improving communication, conflict resolution, enhancing self-esteem, and other issues related to early adolescence. Parents and students plan their day together by pre-selecting workshops which they would like to attend that day.

Karen Blass has served as consultant to three schools in Rockingham County, providing them with expertise in the overall coordination of Project Safeguard. Those three schools, Portsmouth Middle School, Rye Jr. High and Greenland Central School, are currently implementing the program on an annual basis. She is currently assisting Sanborn Regional Middle School with their own program.

## 4-H YOUTH DEVELOPMENT

Lynn Garland, Extension Educator

Anne Atwater, Administrative Assistant

Robyn Wojtusik, County Office Administrator

Jeanne Hussey, Administrative Assistant

In 1995, UNH Cooperative Extension Rockingham County, through its 4-H programs has brought new learning experiences to many of the area's young people. Twenty-one new 4-H clubs were organized, bringing the county total to 131 clubs with 308 volunteer leaders and 705 youths. And it's not only the youths who are actively involved in organized clubs who are affected. Here are just a few of the many examples of how 4-H has enlightened today's young people.

- \* 1,500 youths were exposed to the cultures of other countries through IFYE (International Foreign Youth Exchange) presentations and other International Youth Programs.
- \* 718 youths became involved in citizenship or community service. One of the big 3 expectations in 4-H is community service. Our youth participated in various projects that ranged from volunteering in food pantries, creating ABC quilts, taking various animals to town libraries for animal care and safety, to younger children with their parents, planting and caring for flowers at town monuments, visiting nursing homes, planting and harvesting crops for a farmer who is handicapped and cleaning up town skating areas.
- \* 1,972 youths were reached with the handicapped awareness program, Kids on the Block. By using specially designed puppets, 79 trained volunteers helped school-age children focus upon issues of blindness, deafness, cerebral palsy, mental retardation, learning disabilities and many others.

### Timberlane Community Coalition for Youth and Families...

The coalition strives to:

- \* address the needs and concerns of youth and families within the community and school system.
- \* communicate and network with existing groups, programs and agencies to provide consistent programming without redundancy.
- \* make a positive difference in the lives of youth and families by involving them in decision-making and providing opportunities for growth.

The towns included in the Timberlane District Atkinson, Danville, Plaistow and Sandown. A survey was developed this past year and sent out to parents of all children in the district; elementary, middle and high school; approximately 3200.

The survey instrument was designed to find out about the following:

- \* What care do parents use for their children before/after school, during vacations and in the summertime. Also, is there a need to provide care during these times?
- \* What issues do parents face with their current child care situation?
- \* What are the issues adolescents are dealing with today?

Is there any interest in volunteerism do they currently volunteer for schools, community events, is there a need for training?

- \* What services are available to youth and families in town and school?
- \* Are the schools preparing youth for college, technical school and/or the workforce?
- \* What kinds of parenting information would be useful and in what form: newsletter, workshop, parent resource center?

This information provided a foundation and direction for the group. It was utilized in the development of a joint proposal with the local Community Action Team and submitted to the Governor's Safe and Drug Free School program. The district was awarded \$15,000 to provide a cable TV show incorporating aspects of resiliency with programs relating to drug abuse prevention, violence, and many other issues. In addition, we have a group working on the production of a parenting newsletter, this subcommittee is co-led by a teen and parent.

In addition, there will be an institute on resiliency offered this March, "Moving From Risk to Resiliency". The intent is to train teachers and community volunteers on aspects of resiliency, protective factors and the how-to's of building assets in youth and communities.

### **Tidal Experience**

The Tidal Experience, summer marine science program was conducted at the 4-H Aquaculture Marine lab in Seabrook. The Cooperative Extension Water Resources program sponsored this project and Cathy Silver, a Winnacunnet High School Marine Science teacher was the project leader. The program, "Tidal Experience" targets youth ages 11-13 in and around the seacoast area to participate in experiential marine science activities in hope that they will become excited about science in the classroom. This year, 20 youth were identified by school counselors and teachers to participate. In addition, students from Winnacunnet High School intern at the lab as part of their career training project.

- \* Participants attend three days a week for six weeks and work as a team to explore the habitat, test water quality and adopt practices to enhance conservation of our natural resources.

- \* The Tidal Experience program promotes life-skills development of all participants, including teamwork, decision-making, communication, record keeping relationship-building and responsibility.

- \* Participants conduct research that involves: understanding the components of fresh and saltwater, learning how to conduct analyses on water samples, field collection and identification of plants and animals, compiling data, and making observations as they relate to individual and group experiments.

The Tidal Experience has proven to be a valuable program for youth who exhibit some deficiency in science and for those who excel. Over the past four years, the program has blended a diverse group of youth who have individual skills and talents they share freely with one another.

# ROCKINGHAM COUNTY DEPARTMENT OF CORRECTIONS

## 1995 ANNUAL REPORT

TO: The Honorable Board of Rockingham County Commissioners

FRM: Gene P. Charron Superintendent

I respectfully submit the Annual Report for the Rockingham County Department of Corrections for the year January 01, 1994 to December 31, 1994.

1995 Inmate population again showed consistent growth but at a slower pace. Year end figures showed a 4% increase over 1994. Total commitments for 1995 was 2,919. 2,587 males and 332 females.

This year we have 12 Officers Certified by the Association of Counties Training Academy. Seventy five percent of our Staff are certified. All certified staff were re-certified by attending 20 hours of required training.

Our in-house Training Program has been quite active in providing 20 hrs for re-certification for each certified as well as approximately 80 hours of classroom and OJT Training for new hires. Special Thanks again to Lieutenant Wright and crew of Field Training Officers and to those professionals outside of our agency who have donated their precious time.

The privatizing of our Medical Department came to fruition in June. We welcome the team from EMSA and the Administrator Sandra Chapman and her staff.

This year also was the beginning of one of the phases of "Project Community." A video was produced by Corporal Steve Church, Officer Ron Randall and Officer Arnold Horsch. "Welcome To The Jungle" has been presented to various schools within the County as well as demand from outside agencies. The film is educational in nature providing insight on what being in Jail is all about.

We provided inmates as part of "Project Community" for the decorating of the Charmingfare Christmas Lighting for the Muscular Dystrophy Association.

We extend our appreciation to the legion of volunteers for the various programs that are in place for the inmate population. Their dedication and tireless efforts are appreciated.

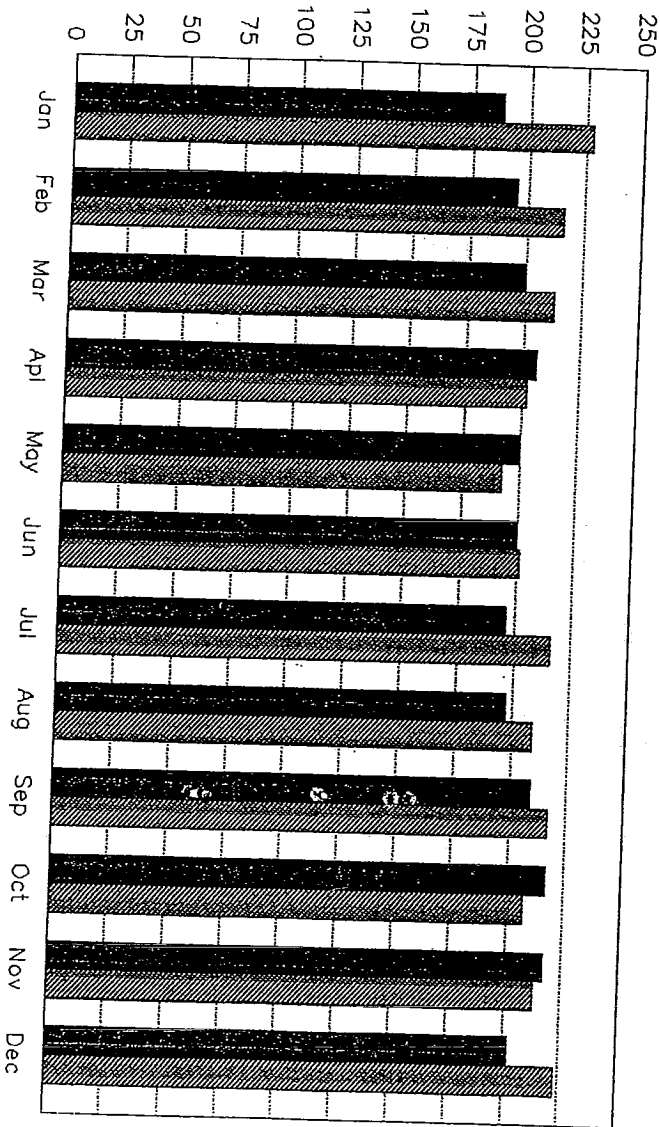
A word of thanks to all Rockingham County department heads and their respective staff for their assistance and cooperation throughout the year.

An expression of gratitude to the Rockingham County Board of Commissioners as well as the Jail Sub Committee and Rockingham County Delegation for their assistance, guidance and support this past year.

My sincere recognition to the Department of Corrections staff. A group of individuals who are professional, dedicated and committed to the ideals of this organization. Employees who perform on all levels, with pride and devotion. My personal thanks to each and everyone of you.

Gene P. Charron  
Superintendent  
Rockingham County  
Department of Corrections

# ROCKINGHAM COUNTY DEPARTMENT OF CORRECTIONS



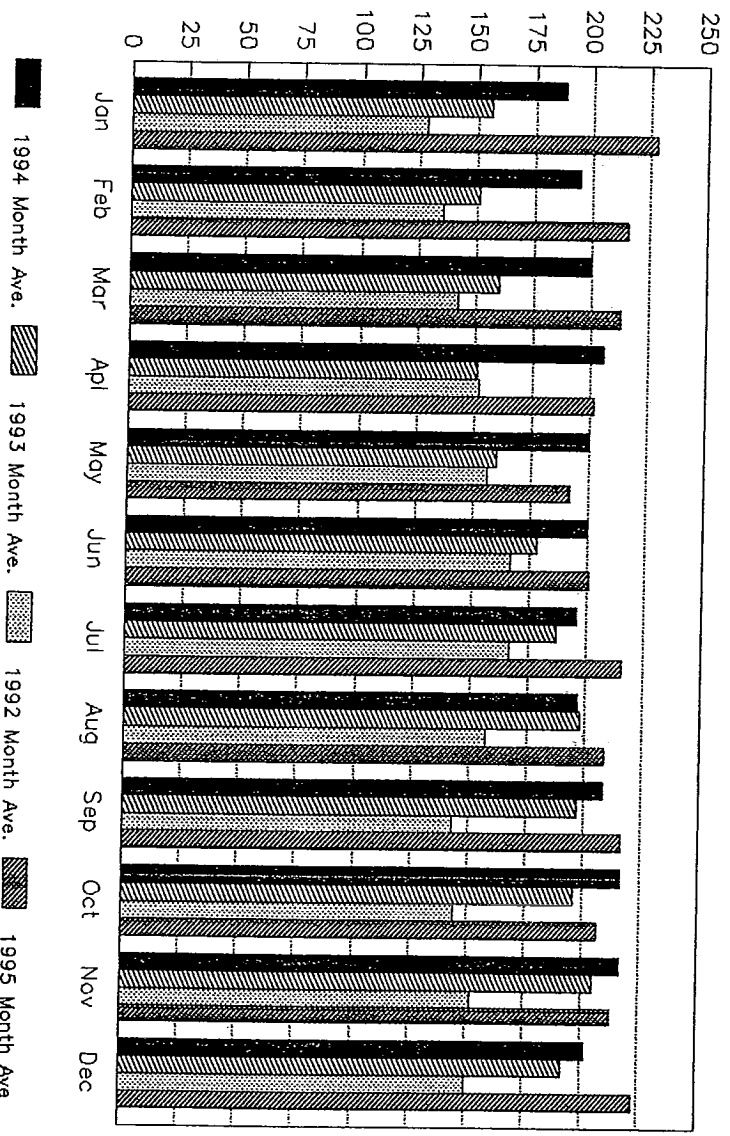
2 YEAR MONTHLY AVERAGES

1994 Month Ave.
  1995 Month Ave



# ROCKINGHAM COUNTY DEPARTMENT OF CORRECTIONS

**4** YEAR MONTHLY AVERAGES



TRAINING YEAR 1995  
Training Status Report

During 1995 13 Officers attended the Association of Counties Correctional Officer Academy. Twelve of these Correctional Officers were Certified by the Certification board and all 12 of them are still employed at the Rockingham County Department of Corrections.

(Attended 42nd Academy Spring 1995)

1. C/O Donald Fontaine
2. C/O Jerry Hopkins
3. C/O Arnold Horsch
4. C/O Daniel Sullivan
5. C/O Gilbert White

(Attended 43rd Academy Fall 1995)

6. C/O James Cross
7. C/O Jess Claridge
8. C/O Dennis Jones
9. C/O Henry Raymond
10. Derrick Washington
11. Mark VanAuken
12. Frank Monczewski
13. Dennis Hartwell (Failed Academy & Resigned)

There are presently 74 Correctional Officers including the Superintendent employed at Rockingham County Department of Corrections.

Of these Officers 56 of them have been Certified by the N.H. Association of Counties. A figure that represents 75% of our Correctional Officer Staff.

All 56 Certified Officers met or exceeded the required 20 hr in/service training requirement during 1995.

Approximately 90% of our Correctional Officers are both Standard First Aid & CPR qualified.

During this past year presentations were given to staff members of both the Nursing Home Dining Facility & Laundry. These classes pertained to dealing with Inmates in a firm, fair & consistent manner.

Numerous tours and educational presentations were conducted for several local Law enforcement agencies/College & High School Law classes.

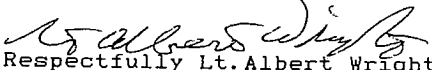
We also gave a tour for several Soviet Corrections Professionals who were visiting the Londonderry Police Department this past summer.

I was recently invited to teach about Corrections at Hesser College as part of a Criminal Justice Course.

Project Community performed many presentations at schools through-out the state; to DCYF & the Bar Association.

Group II Agility tests were conducted on three separate occasions with the assistance of Chief Dean Glover of the Hampton Falls Police Department, Lt Richard Kane of the Exeter Police Department & Chief Leonard Wilson of the Candia Fire Department.

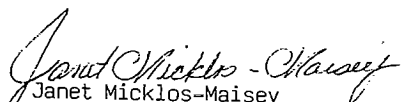
There are 56 Correctional Officers that have passed the agility tests to date & 18 must pass to qualify for employment retention under state requirements.

  
Respectfully Lt. Albert Wright  
Staff/Training Officer

END OF YEAR REPORT - Work Release

1 January - 31 December, 1995

ROCKINGHAM COUNTY inmates participating in Court Ordered Work Release	78
NEW HAMPSHIRE STATE PRISON inmates participating in Court Ordered Work Release	3
TOTAL WORK RELEASE INMATES	81
Inmates remaining on program until release	60
ROCKINGHAM COUNTY inmates removed from program for non-compliance	14
quit job	3
transferred to another county	1
NEW HAMPSHIRE STATE PRISON inmates removed from program for non-compliance	0
SUCCESS RATE - 1995	
ROCKINGHAM COUNTY	76.92%
TOTAL	77.77%

  
Janet Micklos-Maisey  
Director of Human Services

END OF YEAR REPORT - Human Services

1 January - 31 December, 1995

EDUCATION:

- 212 inmates attended ABE/GED classes
- 9 inmates received GED certificates
- 1 employee (Sheriff's Department) received a GED certificate

PROGRAMMING:

HIV/AIDS Education is available weekly for both sentenced and pre-trial inmates. The educator/counselor conducts group education sessions, group counseling sessions and is available for individual counseling as requested by inmates. Additionally, this individual will be conducting on-site training for facility staff.

CHAPEL - INMATE CHOIR presently comprised of sentenced inmates is led by a volunteer from a local church. The choir provides music for facility worship services. Consideration is being given to expanding this program to the pre-trial inmates.

*Janet Micklos-Maisey*  
Janet Micklos-Maisey  
Director of Human Services

1995 Statistical Report as of 1/05/96

	Pre/Trial	Sentenced	Total
Inmate Count 1 Jan 1995	100	88	188
Committed 1 Jan-31 Dec 95=2111		808	2919
Inmate Count 31 Dec 1995	84	125	209
-----			
	1995	4% Increase	211
First Offenders Booked During Jan & Dec 1995			1470
Repeat Offenders Booked During Jan & Dec 1995			1449
Males Booked During Jan & Dec 1995			2587
Females Booked During Jan & Dec 1995			332
Average Age of Inmates Booked During Jan & Dec			29 Yrs

1995 Distribution of Commitments by Community or Agency

Town	Number	Town	Number
Atkinson	<u>30</u>	Newington	<u>45</u>
Auburn	<u>21</u>	Newmarket	<u>96</u>
Brentwood	<u>22</u>	Newton	<u>37</u>
Candia	<u>38</u>	North Hampton	<u>21</u>
Chester	<u>9</u>	Northwood	<u>29</u>
Danville	<u>17</u>	Nottingham	<u>21</u>
Deerfield	<u>14</u>	Plaistow	<u>43</u>
Derry	<u>112</u>	Portsmouth	<u>85</u>
East kingston	<u>12</u>	Raymond	<u>98</u>
Epping	<u>98</u>	Rye	<u>19</u>
Exeter	<u>52</u>	Salem	<u>225</u>
Fremont	<u>16</u>	Sandown	<u>23</u>
Greenland	<u>29</u>	Seabrook	<u>75</u>
Hampstead	<u>29</u>	South Hampton	<u>2</u>
Hampton	<u>233</u>	Stratham	<u>32</u>
Hampton Falls	<u>7</u>	Windham	<u>25</u>
Kensington	<u>4</u>	Rockingham Sheriff	<u>728</u>
Kingston	<u>84</u>	N. H. State Police	<u>110</u>
Londonderry	<u>31</u>	Self Turn/In's	<u>263</u>
Newcastle	<u>3</u>	N. H. State Prison	<u>31</u>
Newfields	<u>15</u>	Probation/Parole	<u>5</u>
Hills Cty Sheriff	<u>3</u>	Federal Marshal	<u>1</u>
		Total	2919

SUMMARY OF CHARGES DURING 1995

ACTS PROHIBITED	10	MURDER	0
AGGRAVATED FEL. SEX ASSAULT	59	NEGLIGENT HOMICIDE	2
ASSAULT (FIRST DEGREE)	35	NON PAYMENT FINES	39
ASSAULT (SECOND DEGREE)	43	NON SUPPORT	17
ASSAULT (SIMPLE)	266	OP. AFTER REVO/SUSP.	288
ASSAULT ON POLICE OFFICER	3	OP. WITH OUT LICENSE	20
ARSON	9	OPEN CONTAINER	28
ATT. THEFT OF MOTOR VEHICLE	0	OVERNIGHT HOLD	134
BAIL JUMPING	10	PERJURY	0
BAIL REVOKED	6	POSS. BURGLARY TOOLS	10
BURGLARY	113	POSS CONTROLLED DRUGS	195
CAPIAS	0	POSS. C/D W/INTENT SELL	59
CHILD NEGLECT	1	SALE OF CONTROLLED DRUGS	41
CONDUCT AFTER AN ACCIDENT	25	AID IN SUICIDE	0
CONTEMPT OF COURT	106	POSS. HYPODERMIC	17
CRIMINAL LIABILITY	3	POSS. PROP VEH W/O S. N.	1
CRIMINAL MISCHIEF	55	POSS. GRAVE MARKER	1
CRIMINAL RESTRAINT	1	PROHIBITIVE SALES	2
CRIMINAL THREAT	64	PROWLING	3
CRIMINAL TRESPASS	64	PROTECTIVE CUSTODY	254
CRUELTY TO ANIMAL	4	REC. STOLEN PROPERTY	149
DEFAULT	59	RECKLESS CONDUCT	34
DESTRUCTION OF EVIDENCE	0	RECKLESS OPERATION	7
DISOBEY POLICE OFFICER	73	RESIST ARREST	103
DISORDERLY CONDUCT	81	RIOT	3
DOMESTIC VIOLENCE	19	ROBBERY	24
DWI (SENTENCED)	106	SHOPLIFTING	146
DWI (PRE/TRIAL)	248	STALKING	14
ENDANGER WELFARE OF CHILD	6	THEFT	121
ESCAPE	13	THEFT BY DECEPTION	9
EXTORTION	1	THEFT (UNAUTH-TAKING)	57
FAIL TO KEEP RECORDS	1	THEFT (FIRE-ARM)	0
FALSE IMPRISONMENT	1	TRANSPORTING C/DRUGS	2
FALSE REPORT TO POLICE	24	UNAUTH/USE M/V	1
FALSE SCRIPS	4	UNLAWFUL POSS. ALCOHOL	36
FEDERAL CHARGES	1	VIOL. PROTECTIVE ORDER	19
FELON IN POSS. OF FIREARM	9	UNLAWFUL USE WEAPON	1
FELON. SEX ASSAULT	60	WARRANTS	159
FORGERY	66	WELFARE FRAUD	1
FUGITIVE FROM JUSTICE	52	WIRE TAPPING	0
FRAUD USE OF CREDIT CARD	25	WITNESS TAMPERING	5
GAMBLING	1	VIOL. PROBATION/PAROLE	195
HABITUAL OFFENDER	75	STATE PRISON TRANSFERS	11
HARASSMENT	10	FISH & GAME VIOLATIONS	2
HINDERING APPREHENSION	5	LEWDNESS	1
INDECENT EXPOSURE	13	LOITERING	0
ISSUING BAD CHECKS	38	M/VEHICLE VIOLATIONS	24



INTERFERE W/CUSTODY  
KIDNAPPING

0	TOTAL CHARGES BOOKED	
1	DURING 1995	4104

## ROCKINGHAM COUNTY ATTORNEY 1995 ANNUAL REPORT

1995 was a year of dynamic change for the Rockingham County Attorney's Office. Our conviction rate improved; our case clearance rate improved; we took on new responsibilities; in some ways, we set the tone for County Attorneys' Offices throughout the State.

Our training program has become a part of the County Attorneys' Association's Annual Training Program. Our use of the Grand Jury was efficient, and technically innovative. Our Serious Crime Response Unit enhanced communication between law enforcement and prosecution, which is so important here in this State. These exciting developments, however, wouldn't be possible without the efforts of the employees of this office.

Let me be specific. Deputy County Attorney Debra Walsh was indispensable in managing the Serious Felony Caseload in this office. Assistant County Attorney Robert Gainor provided keen insight to me, and to other department heads when called upon, as the Civil Bureau of the Rockingham County Attorney's Office takes shape. Assistant County Attorney Dennis May, Criminal Case Controller Marsha Gordon, and Phyllis Meyers as Clerical Support, with Debra Walsh, made the Grand Jury Protocols work. Assistant County Attorney Robert Ducharme brought his high technical skills to the courtroom on a number occasions, taking tough sexual assault cases to juries and securing convictions. Assistant County Attorney Michael Di Croce took on the Auburn District Court caseload in a new and innovative program of District Court prosecution by the County Attorney's Office and made it work. Assistant County Attorney Lisa Cirulli, as head of the District Court Jury Section, successfully worked with interns, a direct result of the enhanced internship program, headed by Assistant County Attorney Robert Gainor and Assistant County Attorney Abilio Mendez, which allowed the Portsmouth District Court Pilot Project to reach new levels of expertise. Office Manager Kathy Nikitas provided strong and competent office management to the employees here in this office, responding to change, and the personal needs of the employees of this office. Not only did Assistant County Attorney David Mooney demonstrate keen expertise in the use of Investigative Grand Juries, he also contributed significantly to the overall office conviction rate with a undefeated record at trial in 1995. Administrative Assistant to the County Attorney Tony Green made the County Attorney's Office the responsive unit that it is. Additionally, Tony along with Lt. Al Durso of the Rockingham County Sheriff's Department, completely revised extradition procedures, crafting between them a well organized, efficient extradition process between the County Attorney's Office and the Sheriff's Department. Karen Pawlak took on new responsibilities taking on Victim/Witness Advocacy as a clerical role. The Victim/Witness Advocate Section headed by Jean Carroll and supported by Jenny Sheehan became an example for County Attorney Offices throughout the State with its responsive and innovative approach to victim/witness advocacy. Assistant County Attorney John Williams provided the office with an example of competence and decency at all times. Assistant County Attorney Steven Keable handled our busiest court catchment area and the corrections office with aplomb. He also offered keen advice on the troubling issues that arise with regard to inmate issues. Dolly Weinhold, with strong research abilities, put together a bid for the County Attorney's Office that met the information needs of the future. Jo Catalino's consistent commitment to making the District Court Jury Session work was invaluable. Finally, Joy Peirce's enthusiastic and professional manner on the phone gave a new and highly professional cast to the Rockingham County Attorney's Office.

Respectfully submitted,  
William Hart  
Rockingham County Attorney

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

**Audited Financial Statements  
and Other Financial Information**

**December 31, 1995**



G&C

GRZELAK AND COMPANY, P. C.

CERTIFIED PUBLIC ACCOUNTANTS

Laconia Office (603) 524-6734  
FAX (603) 524-6071

MEMBERS  
American Institute of Certified  
Public Accountants (AICPA)  
New Hampshire Society of  
Certified Public Accountants  
AICPA Division for CPA Firms—  
Private Companies Practice Section

## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners  
County of Rockingham, New Hampshire

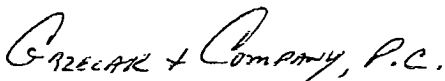
We have audited the accompanying general-purpose financial statements of the County of Rockingham as of and for the year ended December 31, 1995, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County of Rockingham's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

The general-purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amounts that should be recorded in the General Fixed Assets Account Group are not known.

In our opinion, except for the effect on the general-purpose financial statements of the omission described in the preceding paragraph, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Rockingham as of December 31, 1995, and the results of its operations and cash flows of its Proprietary funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The individual and combining fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the County of Rockingham. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.



GRZELAK AND COMPANY, P.C., CPA's  
Laconia, New Hampshire

March 22, 1996

Exhibit A  
**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
 December 31, 1995

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Funds Trust and Agency Funds	Account Groups		TOTALS
	General Fund	Special Revenue Fund	Capital Projects Funds	RCNH Enterprise Funds	Internal Service Funds		General	Long-Term Debt	
<b>ASSETS</b>									
Cash and Cash Equivalents	\$ 1,830,414	\$ 7,000	\$ 96,521	\$ -	\$ 44,571	\$ 68,768			\$ 2,047,274
Restricted Cash	10,838	-	-	44,070	-	-			54,908
Accounts Receivable	301,240	-	-	2,227,110	-	-			2,528,350
Allowance for Doubtful Accounts	-	-	-	(470,494)	-	-			(470,494)
Investments	15,541	-	413,883	16,087	1,847,520	-			2,293,031
Due from Other Governments	121,696	-	-	-	-	-			121,696
Due from Other Funds	3,967	407	-	867,444	-	-			871,818
Interest Receivable	-	-	-	-	-	-			-
Inventory	372,259	-	-	113,671	-	-			485,930
Other Current Assets	-	-	-	-	-	-			-
Restricted - Patient Assets	-	-	-	240,391	-	-			240,391
Property and Equipment, Net	-	-	-	11,990,211	-	-			11,990,211
Restricted Fixed Assets	-	-	-	-	-	-			-
Other Assets	-	-	-	2,271	1,011	-			3,282
Amount to be Provided for Retirement of General Long-Term Debt and Other Obligations							\$ 10,636,247		10,636,247
<b>TOTAL ASSETS</b>	\$ 2,655,955	\$ 7,407	\$ 510,404	\$ 15,030,761	\$ 1,893,102	\$ 68,768	\$ 10,636,247		\$ 30,802,644

<b>LIABILITIES</b>									
Accounts Payable	\$ 19,858	\$ -	\$ -	\$ -	\$ 272,393	\$ -	\$ -	\$ -	\$ 292,251
Cash Overdraft	-	-	-	-	-	-	-	-	-
Accrued Expenses	128,920	-	-	1,204,281	-	-	-	-	1,333,201
Deferred Revenue	121,696	-	-	-	-	-	-	-	121,696
Patient or Inmate Accounts	-	-	-	240,391	-	-	61,784	-	302,175
Due to Other Governments	-	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-	-
Current Portion Long-Term Debt	658,771	2,000	211,047	-	-	-	-	-	871,818
Other Liabilities	-	-	-	-	-	-	-	-	-
Tax Anticipation Notes	88	-	-	-	-	-	-	-	88
Bond Anticipation Notes	-	-	-	-	-	-	-	-	-
Capital Lease Obligations	-	-	-	-	-	-	-	-	-
Compensated Absences	-	-	-	-	-	-	-	\$ -	-
General Obligation Long - Term Debt - Bonds and Notes	-	-	-	5,280,000	-	-	-	451,247	451,247
									10,185,000
<b>TOTAL LIABILITIES</b>	<b>929,333</b>	<b>2,000</b>	<b>211,047</b>	<b>6,724,672</b>	<b>272,393</b>	<b>61,784</b>	<b>10,636,247</b>	<b>18,837,476</b>	

<b>FUND EQUITY</b>									
Contributed Capital									2,606,564
Retained Earnings									7,260,077
<b>Fund Balance Reserved</b>									
Encumbrances	37,420	-	-	-	-	-	-	-	37,420
Contingencies	-	-	-	-	-	-	-	-	-
Donor Restricted	-	-	-	60,157	-	-	-	-	60,157
Inventory or Prepaids	372,259	-	-	-	-	-	-	-	372,259
Continuing Appropriation	19,474	-	-	-	-	-	-	-	19,474
Unreserved	-	-	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-	-	-
Undesignated	1,297,469	5,407	299,357	-	-	6,984	-	-	1,609,217
<b>TOTAL FUND EQUITY</b>	<b>1,726,622</b>	<b>5,407</b>	<b>299,357</b>	<b>8,306,089</b>	<b>1,620,709</b>	<b>6,984</b>	<b>11,965,168</b>	<b>30,802,644</b>	

<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 2,655,955</b>	<b>\$ 7,407</b>	<b>\$ 510,404</b>	<b>\$ 15,030,761</b>	<b>\$ 1,893,102</b>	<b>\$ 68,768</b>	<b>\$ 10,636,247</b>	<b>\$ 30,802,644</b>	
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The notes to financial statements are an integral part of this statement.  
Exhibit page - 2

Exhibit B

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**

For the Year Ended December 31, 1995

	Governmental Fund Types:			Fiduciary Funds		TOTALS
	General Fund	Special Revenue Funds	Capital Projects Funds	Expensible Trust Funds	Mono Only	
<b>REVENUES</b>						
Taxes	\$ 22,514,878	\$ -	\$ -	\$ -	\$ -	\$ 22,514,878
Interest	391,396	-	19,851	-	87	411,334
Charges for Services						
Deeds	1,673,158	-	-	-	-	1,673,158
Sheriff's Department	1,212,678	-	-	-	-	1,212,678
Maintenance	726,147	-	-	-	-	726,147
Commissioners	23	-	-	-	-	23
County Attorney	10,750	-	-	-	-	10,750
Corrections	162,248	-	-	-	-	162,248
County Farm	27,198	-	-	-	-	27,198
Extension Service	43	-	-	-	-	43
Human Services	363,561	-	-	-	-	363,561
Personnel Services	32,707	-	-	-	-	32,707
Other	286,681	7,407	-	-	-	294,088
	<u>27,401,468</u>	<u>7,407</u>	<u>19,851</u>	<u>87</u>		<u>27,429,613</u>
<b>OTHER FINANCING SOURCES</b>						
Operating Transfers In	6,954	-	203,804	-	-	210,758
Proceeds from Sale of Bonds	-	-	-	-	-	-
	<u>6,954</u>	<u>-</u>	<u>203,804</u>	<u>-</u>	<u>-</u>	<u>210,758</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>27,408,422</u>	<u>7,407</u>	<u>223,655</u>	<u>87</u>		<u>27,639,571</u>

The notes to financial statements are an integral part of this statement.

**EXPENDITURES**

Current									
Public Assistance	\$ 12,441,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,441,648
Corrections	3,889,567	-	-	-	-	-	-	-	3,889,567
Maintenance	2,135,016	-	-	-	-	-	-	-	2,135,016
Fiscal Office	178,246	-	-	-	-	-	-	-	178,246
General Government	451,577	-	-	-	-	-	-	-	451,577
Commissioners	125,492	-	-	-	-	-	-	-	125,492
Personnel Services	52,555	-	-	-	-	-	-	-	52,555
Sheriff's Department	2,422,253	2,000	-	-	-	-	-	-	2,424,253
Register of Deeds	617,968	-	-	-	-	-	-	-	617,968
County Attorney	966,898	-	-	-	-	-	-	-	966,898
Medical Examiner	78,128	-	-	-	-	-	-	-	78,128
Cooperative Extension	293,369	-	-	-	-	-	-	-	293,369
County Farm	51,820	-	-	-	-	-	-	-	51,820
Treasurer and Deputy	43,558	-	-	-	-	-	-	-	43,558
Delegation	30,569	-	-	-	-	-	-	-	30,569
Human Service Specials	218,250	-	-	-	-	-	-	-	218,250
Debt Service - Principal	825,000	-	-	-	-	-	-	-	825,000
Debt Service - Interest	1,260,876	-	-	-	-	-	-	-	1,260,876
Capital Outlay	173,016	-	94,028	-	-	-	-	-	267,044
	<u>26,255,606</u>	<u>2,000</u>	<u>94,028</u>	-	-	-	-	-	<u>26,351,634</u>
<b>OTHER FINANCING USES</b>									
Operating Transfers Out	993,977	-	-	-	-	-	-	-	993,977
	<u>993,977</u>	-	-	-	-	-	-	-	<u>993,977</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>									
	27,249,583	2,000	94,028	-	-	-	-	-	27,345,611
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>									
	159,839	5,407	129,627	87	-	-	-	-	293,960
<b>CHANGE IN RESERVES UNRESERVED FUND BALANCE</b>									
	721,332	-	-	-	-	-	-	-	721,332
<b>CHANGE, NET</b>									
	880,171	5,407	129,627	87	-	-	-	-	1,015,292
<b>BALANCE - January 1</b>	417,298	-	169,730	6,897	-	-	-	-	593,925
<b>BALANCE - December 31</b>	<u>\$ 1,297,469</u>	<u>\$ 5,407</u>	<u>\$ 299,357</u>	<u>\$ 6,984</u>	-	-	-	-	<u>\$ 1,609,217</u>

The notes to financial statements are an integral part of this statement.  
Exhibit page - 4



Exhibit C

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) AND ACTUAL - GOVERNMENTAL FUND TYPES WITH ADOPTED BUDGETS  
 For the Year Ended December 31, 1995

	<i>Budget</i>	<i>Actual</i>	<i>Variance</i> <i>Favorable or</i> <i>(Unfavorable)</i>
<b>General Fund</b>			
REVENUES			
Taxes	\$ 22,514,880	\$ 22,514,878	\$ (2)
Interest	325,000	391,396	66,396
Charges for Services			
Deeds	1,965,000	1,673,158	(291,842)
Sheriff's Department	1,544,718	1,212,678	(332,040)
Maintenance	691,750	726,147	34,397
Commissioners/Treasurer	10,112	23	(10,089)
County Attorney	18,933	10,750	(8,183)
Corrections	110,150	162,248	52,098
County Farm	23,021	27,198	4,177
Extension Service	-	43	43
Human Services	490,000	363,561	(126,439)
Personnel Services	34,348	32,707	(1,641)
Other	200,032	286,681	86,649
	<u>27,927,944</u>	<u>27,401,468</u>	<u>(526,476)</u>
OTHER FINANCING SOURCES			
Operating Transfers In	-	6,954	6,954
Other	-	-	-
	<u>-</u>	<u>6,954</u>	<u>6,954</u>
<b>TOTAL REVENUES AND</b>			
<b>OTHER FINANCING SOURCES</b>	<u>27,927,944</u>	<u>27,408,422</u>	<u>(519,522)</u>

**EXPENDITURES**

**Current:**

Public Assistance	\$ 13,255,556	\$ 12,441,648	\$ 813,908
Corrections	4,245,852	3,889,567	356,285
Maintenance	2,164,549	2,135,016	29,533
Fiscal Office	177,903	178,246	(343)
General Government	629,495	451,577	177,918
Commissioners	127,807	125,492	2,315
Personnel Services	51,815	52,555	(740)
Sheriff's Department	2,650,143	2,422,253	227,890
Register of Deeds	636,283	617,968	18,315
County Attorney	952,576	966,898	(14,322)
Medical Examiner	76,497	78,128	(1,631)
Extension Service	297,532	293,369	4,163
County Farm	58,179	51,620	6,559
Treasurer and Deputy	73,427	43,558	29,869
Delegation	45,651	30,569	15,082
Human Service Specials	218,250	218,250	-
Capital Outlay	378,151	173,016	205,135
Debt Service:			
Principal	825,000	825,000	-
Interest	1,472,325	1,260,876	211,449
Other	-	-	-
	<u>28,336,991</u>	<u>26,255,606</u>	<u>2,081,385</u>

**OTHER FINANCING USES**

Operating Transfers Out

	993,977	993,977	-
	<u>993,977</u>	<u>993,977</u>	<u>-</u>

102 **TOTAL EXPENDITURES AND OTHER FINANCING USES**

	29,330,968	27,249,583	2,081,385
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**EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES**

	(1,403,024)	158,839	1,561,863
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**CHANGE IN RESERVES**

BALANCE - January 1

	1,403,024	721,332	721,332
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BALANCE - December 31

	<u>-</u>	<u>417,298</u>	<u>(985,726)</u>
	<u>\$ -</u>	<u>\$ 1,297,469</u>	<u>\$ 1,297,469</u>

The notes to financial statements are an integral part of this statement.

Exhibit D  
**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**  
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
 RETAINED EARNINGS/FUND BALANCES - ALL PROPRIETARY FUND TYPES  
 For the Year Ended December 31, 1995

	<i>Proprietary Fund Types</i>		<i>TOTALS</i>
	<i>Enterprise Fund</i>	<i>Internal Service Funds</i>	
<b>OPERATING REVENUES</b>			
Patient Service Revenue	\$ 12,128,027	-	\$ 12,128,027
Charges to Other Funds	-	2,719,476	2,719,476
Other	2,253,065	414,279	2,667,334
	<u>14,381,082</u>	<u>3,133,755</u>	<u>17,514,837</u>
<b>EXPENSES</b>			
Nursing Services	7,345,468	-	7,345,468
Ancillary Services	859,055	-	859,055
Dietary Services	2,234,420	-	2,234,420
General Services	2,295,408	-	2,295,408
Administrative Services	849,490	-	849,490
Claims and Premiums	-	2,644,718	2,644,718
Interest	255,028	-	255,028
Depreciation	682,295	-	682,295
Other	27,114	-	27,114
	<u>14,548,270</u>	<u>2,644,718</u>	<u>17,192,986</u>
	(167,196)	489,037	321,841
<b>INCOME (LOSS) BEFORE TRANSFERS</b>			
	790,173	-	790,173
<b>TRANSFERS IN (OUT)</b>			
	622,977	489,037	1,112,014
<b>NET INCOME (LOSS)</b>	16,906	-	16,906
<b>ADD - Depreciation on Contributed Capital</b>			
	4,999,485	1,131,672	6,131,157
<b>FUND BALANCE - January 1 (As Restated)</b>	<u>\$ 5,639,368</u>	<u>\$ 1,620,709</u>	<u>\$ 7,260,077</u>
<b>FUND BALANCE - December 31</b>			

The notes to financial statements are an integral part of this statement.  
 Exhibit Page - 7

Exhibit E  
**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**  
**COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES**  
 For the Year Ended December 31, 1995

	Proprietary Funds		TOTALS
	Enterprise Fund	Internal Service	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating Income(Loss)	\$ (167,196)	\$ 489,037	\$ 321,841
Adjustments:			
Depreciation	682,295	-	682,295
Prior period adjustment	(133,977)	-	(133,977)
Loss on disposal of assets	27,114	-	27,114
Changes in assets and liabilities:			
Accounts receivable	121,245	-	121,245
Due to/from other funds	(866,087)	-	(866,087)
Inventories and prepaids	38,443	-	38,443
Other current assets	2,936	(1,011)	1,925
Accounts payable and accrued expenses	(74,701)	(35,888)	(110,589)
<b>Net Cash (Used for) Provided By Operating Activities</b>	<b>(369,928)</b>	<b>452,138</b>	<b>82,210</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
(Purchases) Proceeds of investments	500,181	(412,162)	88,019
<b>Net Cash (Used for) Provided By Investing Activities</b>	<b>500,181</b>	<b>(412,162)</b>	<b>88,019</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Operating transfers, net	790,173	-	790,173
<b>Net Cash (Used for) Provided By Capital and Related Financing Activities</b>	<b>790,173</b>	<b>-</b>	<b>790,173</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Fixed asset (purchases) disposals	(133,543)	-	(133,543)
Capital debt proceeds (payments)	(855,396)	-	(855,396)
<b>Net Cash (Used for) Provided By Capital and Related Financing Activities</b>	<b>(988,939)</b>	<b>-</b>	<b>(988,939)</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(68,513)</b>	<b>39,976</b>	<b>(28,537)</b>
<b>CASH BALANCE - January 1</b>	<b>68,513</b>	<b>4,595</b>	<b>73,108</b>
<b>CASH BALANCE - December 31</b>	<b>-</b>	<b>44,571</b>	<b>\$ 44,571</b>

The notes to financial statements are an integral part of this statement.  
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COUNTY OF ROCKINGHAM, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1995

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County of Rockingham, New Hampshire (hereinafter referred to as the "County" or "Government") have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units, except as disclosed. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the GASB's generally accepted accounting principles applicable to the County, and the County's conformity with such principles, are described below. These disclosures are an integral part of the County's financial statements.

A. THE REPORTING ENTITY

The County of Rockingham, New Hampshire operates under the Delegation - Commissioner form of government and provides County services as authorized by state statutes. As required by GAAP, specifically *Statement #14 of the Governmental Accounting Standards Board, "The Financial Reporting Entity,"* these financial statements are required to present the County of Rockingham, New Hampshire and its "component units" (if any). A *primary government* is defined by the GASB as any state government or general-purpose local government. Additionally, a primary government may also consist of a special-purpose government (such as a school district) that meets *all* of the following criteria: (a) it has a *separately elected governing body*; (b) it is *legally separate*; and (c) it is *fiscally independent* of other governments.

A *component unit* is defined by the GASB as a legally separate organization for which *the elected officials of the primary government are "financially accountable."* The primary government is financially accountable if it appoints a voting majority of the organization's governing body *and* (1) it is *able to impose its will* on that organization *or* (2) there is a potential for the organization to provide *specific financial benefits to, or impose specific financial burdens on,* the primary government. A primary government may also be financially accountable if an organization is *"fiscally dependent"* on the primary government. *Fiscal independency* is defined by the GASB as the ability to complete certain *essential fiscal events without substantive approval by a primary government*; (a) determine its budget without another government's having the authority to approve and modify that budget, (b) levy taxes or set rates or charges without approval by another government, and (c) issue bonded debt without approval by another government. *For the year ended December 31, 1995 there were no potential component units identified upon which the application of these criteria were applied.*

B. BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The County has created several types of funds and a number of discrete funds within each fund type. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, expenditures/expenses. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. *Funds are classified into three broad fund categories: Governmental, Proprietary and Fiduciary funds. Each fund category, in turn, is further divided into separate fund types described as follows:*

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1995

**Governmental Funds**

Governmental funds are used to account for most of a government's programs and activities, including the collection and disbursement of earmarked monies (*special revenue funds*), and the acquisition or construction of general fixed assets (*capital projects funds*) or the accumulation of resources for the payment of principal and interest (*debt service funds*). The *general fund* is used to account for all activities of the government not accounted for in some other fund. The presentation format of the general-purpose financial statements includes all governmental fund types; funds with account balances or transaction activity for the year ended December 31, 1995 are clearly identifiable.

**Proprietary Funds**

Proprietary funds are used to account for activities *similar to those found in the private sector*, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (*enterprise funds*) or to other departments or agencies primarily within the County (*internal service funds*). The Rockingham County Nursing Home is accounted for through an Enterprise Fund. Although the Nursing Home Enterprise Fund is designated as self-supporting, a significant component of its income and funding is in the form of a subsidy from the General Fund on an annual and recurring basis. As more fully described in Note 2, several self-insured risk management programs are operated by the County and are accounted for through Internal Service funds in accordance with GASB Statement 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues".

**Fiduciary Funds**

Fiduciary funds are used to account for the *assets held on behalf of outside parties, including other governments, or on behalf of other funds within a government*. When these assets are held under the terms of a formal trust agreement, either a nonexpendable trust fund or expendable trust fund is used. The terms "*nonexpendable*" and "*expendable*" refer to whether or not a government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others.

**Account Groups**

General fixed assets are not capitalized in the funds used to acquire or construct them. *Instead, GAAP requires that capital acquisition and construction are reflected as expenditures in the governmental funds, and the related assets are to be reported in the General Fixed Assets Account Group.*

All purchased fixed assets are to be valued at cost where historical records are available and at an estimated historical cost where no historical records exist.

Donated fixed assets are to be valued at their estimated fair market value on the date received.

Public domain ("infrastructure") general fixed assets consisting of parking lots, walkways, curbs and gutters, drainage systems and lighting systems are not required to be capitalized, as these assets are immovable and of value only to a government.

Assets that should be reported in the general fixed assets account group are not depreciated.

*The County does not maintain a record of its general fixed assets and accordingly, a General Fixed Assets Account Group, required by Generally Accepted Accounting Principles (GAAP), is not included in these financial statements. Accordingly, this has resulted in a report modification (qualification).*

Long-Term debt is recognized as a liability of a governmental fund primarily when due. For other long-term obligations, including compensated absences, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such debt and other obligations are reported in the General Long-Term Debt Account Group.

*The General Fixed Asset and Long-Term Debt Account Groups are not "funds." They are concerned only with the measurement of financial position and not with results of operations.*

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1995

C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. *All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus.* With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

*All proprietary funds and nonexpendable trust funds are accounted for on a flow of economic resources measurement focus.* With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. *Fund equity* (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

*The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.* Miscellaneous fees and revenues are recorded as revenues when received in cash. Investment earnings are recorded when earned (when they are measurable and available). *Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except principal and interest on debt service and other long-term obligations, which are recognized when due to be paid.*

*The accrual basis of accounting is utilized by proprietary fund types and nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded when incurred.*

The County may report *deferred revenue* on its combined balance sheet when *a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the government before it has a legal claim to them (such as grant monies).* In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

D. BUDGETS

Governmental revenues and expenditures are controlled by a formal integrated budgetary system which is substantially consistent with both Generally Accepted Accounting Principles (GAAP) and applicable State finance-related laws and regulations which govern the County's operations. *The County budget is formally acted upon at the County Convention. During the year, appropriations may be transferred between line items, but total expenditures may not exceed the total approved budget (with the exception of emergency items which require approval by the New Hampshire Department of Revenue Administration under RSA 32). At year end, all unencumbered "annual" appropriations lapse. Other appropriations which have a "longer than annual" authority may carry over at year end if the governing body intends to continue or complete the special purpose for which the funds were established. State legislation also requires balanced budgets and, in most cases, the use of the beginning General Fund unreserved fund balance to reduce the amount of taxes to be raised. For the County fiscal year ended December 31, 1995, \$1,403,024 in beginning General Fund Unreserved fund balances was used to reduce taxes.*

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 1995**

**E. ENCUMBRANCES**

Encumbrances accounting is utilized in the governmental funds to account for commitments relating to unperformed contracts for goods and services. *Encumbrances outstanding at year end are reported as reservations of fund balance and do not constitute expenditures or liabilities of the governmental fund, but are carried forward to supplement appropriations of the succeeding year.*

**F. CASH, CASH EQUIVALENTS AND INVESTMENTS**

Cash and equivalent accounts include amounts in demand and savings account deposits as well as short-term investments (such as certificates of deposits) with a maturity date within three months of the date acquired by the County. Investments, if any, are stated at cost (for equity instruments) or amortized cost (for debt instruments). Supplemental disclosure of cash flow information for the Rockingham County Nursing Home Enterprise Fund are as follow:

Cash paid for interest      \$255,028

**G. DUE TO AND DUE FROM OTHER FUNDS**

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which the transactions are executed. *Quasi-external transactions* are accounted for as revenues, expenditures or expenses. Transactions that constitute *reimbursements* to a fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. Nonrecurring or permanent transfers of equity are reported as *residual equity transfers*. All other interfund transfers are reported as *operating transfers*. *Individual interfund balances at December 31, 1995 were as follows:*

<u>FUND</u>	<u>Due From</u>	<u>Due To</u>
General Fund	\$ 3,967	\$ 658,771
Special Revenue Funds	407	2,000
Capital Projects Fund	-	211,047
Proprietary Funds	867,444	-
Trust and Agency Funds	-	-
	<u>\$ 871,818</u>	<u>\$ 871,818</u>

**H. INVENTORIES**

Inventories of the General Fund are accounted for utilizing the *purchase method*. Under this method, *inventories are recorded as expenditures when purchased*. When inventory amounts are material (significant) at year end they are to be reported as assets of the respective fund and are to be equally offset by a fund balance reserve. Inventories in the Nursing Home Enterprise Fund, under the accrual basis of accounting, are valued at the lower of cost (first-in, first-out basis) or market.



**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 1995**

**I. FIXED ASSETS**

Fixed assets and accumulated depreciation of the Nursing Home Enterprise Fund were as follows:

Land	S	196,187
Buildings and Improvements		14,421,345
Moveable Equipment		2,346,305
		16,963,837
Less: accumulated depreciation		4,973,626
	S	11,990,211

Fixed assets of the Nursing Home Enterprise Fund, a Proprietary Fund Type, are valued at cost. Depreciation has been provided over the estimated useful lives using the straight-line method. Estimated useful lives for Buildings and Improvements are 10 - 30 years and for Moveable Equipment are 3 - 15 years. Depreciation expense was \$682,295 for the year ended December 31, 1995.

**J. LONG-TERM OBLIGATIONS**

Long-Term obligations of the County are reported in the *General Long-Term Debt Account Group*. Expenditures for debt service and other long-term obligations (including compensated absences) are recorded when they are due, or when they are expected to be liquidated with the expendable available financial resources of a governmental fund. Long-Term debt of the Nursing Home Enterprise Fund is reported in the Enterprise Fund in accordance with generally accepted accounting principles.

**K. COMPENSATED ABSENCES**

County employees are sometimes entitled to certain *compensated absences* based, in part, on their length of employment. In accordance with *GASB Statement #16, "Accounting for Compensated Absences"*, *compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of such compensated absences that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group (and no fund liability or expenditure is reported for these amounts). Compensated absences of the Nursing Home Enterprise Fund are included in accrued expenses as a fund liability as required by generally accepted accounting principles.*

The *calculation of compensated absences can include (a) vacation leave* that is attributable to past service in which it is probable that the County will compensate the employee through paid time off or cash payment at termination or retirement, and *(b) vested sick leave* in which it is probable that the County will compensate the employee through cash payment conditioned on the employee's termination or retirement calculated under the "vesting method." *The calculation also includes the incremental cost of any item associated with compensation payments such as the employer share of social security, Medicare and retirement.*

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1995

**L. FUND EQUITY**

For *governmental funds*: the unreserved fund balances represent the amount available for budgeting future operations; the reserved fund balances represent the amounts that have been legally identified for specific purposes and are not appropriable for expenditure; and the designated fund balances represent tentative plans for future use of financial resources. For *governmental and other funds*, equities can be reserved for endowments (the principal balances of nonexpendable trust funds plus any unspent income balances), reserved for encumbrances (commitments relating to unperformed contracts for goods and services), reserved for continuing appropriation (commitments relating to unperformed non-lapsing appropriations) or reserved for inventory (recorded at year end, if material, under the purchase method) or prepaids.

The Nursing Home Enterprise Fund January 1, 1995 Retained Earnings balance was restated in the amount of \$133,977 to reflect a Medicaid adjustment resulting from 1993 and 1994 pharmacy overbillings.

**M. MEMORANDUM ONLY - TOTAL COLUMNS**

The combined general-purpose financial statements include total columns that are described as memorandum only. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Interfund transactions have not been eliminated from the total column of each financial statement.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1995

## 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### Deposits and Investments

The County Treasurer is authorized by State statutes to invest *excess funds*, with the approval of the Commissioners, in

- obligations of the United States Government,
- savings bank deposits of banks incorporated under the laws of the State of New Hampshire,
- certificates of deposit of banks incorporated under the laws of the State of New Hampshire or in national banks located within the states of New Hampshire or Massachusetts, or,
- "participation units" of the New Hampshire Public Deposit Investment Pool established under RSA 383:22.

*The receiver of such public funds to be deposited or to be invested in securities shall, "prior to acceptance of such funds," provide a collateralization option (represented by exclusively segregated securities defined by the Bank Commissioner as qualifying under RSA 386:57) for such funds in an amount "at least equal to" the amount to be deposited or invested in securities.*

*For the year ended December 31, 1995, the County was in compliance with these applicable deposit and investment state laws and regulations.*

### Risk Management

The County is exposed to various *risks of loss* related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. *The County purchases commercial insurance coverage for all general insurance risks, property liability risks and for the protection of assets. The County has established risk management fund types in accordance with GASB Statement 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", to account for and finance its uninsured risks of loss for health, dental, unemployment and workers compensation. Settled claims, if any, have not exceeded the County's coverage in any of the past three fiscal years.*

### Claims, Judgments and Contingent Liabilities

#### Grants

Amounts received are subject in later years to review and adjustment by grantor agencies, principally the federal and state governments. At such time, any disallowed claims, including amounts already collected, may constitute a liability of the County and the applicable funds. *At December 31, 1995, the County believes that disallowed expenditures, if any, based on subsequent review will not have a material effect on any of the individual funds or the overall financial position of the County.*

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 1995**

**3. CASH AND INVESTMENTS**

Deposits. At December 31, 1995, the carrying amounts and bank balances with financial institutions of the County's cash deposits are categorized by "credit risk" as follows:

*Category 1 Deposits that are insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by securities held by the County (or its agent) in the County's name.*

*Category 2 Deposits that are uninsured and collateralized by securities that are held by the pledging institution's trust department (or agent) in the County's name.*

*Category 3 Deposits that are uninsured and uncollateralized or collateralized by securities that are held by the pledging institution's trust department (or agent) but not in the County's name.*

	Category			Carrying Amount	Bank Balance
	1	2	3		
General Fund	\$ 4,989,028	\$ -	\$ 613,003	\$ 1,830,414	\$ 5,602,031
Special Revenue Funds	-	-	-	7,000	-
Capital Projects Fund	97,738	-	-	96,521	97,738
Proprietary Funds	65,553	-	-	44,571	65,553
Trust and Agency Funds	97,276	-	-	68,768	97,276
	<u>\$ 5,249,595</u>	<u>\$ -</u>	<u>\$ 613,003</u>	<u>\$ 2,047,274</u>	<u>\$ 5,862,598</u>

Investments. Investments made by the County, including "repurchase agreements," if any, are summarized below. The investments that are represented by specific identifiable investment securities are classified as to "credit risk" by the three categories described below.

*Category 1 Investments that are insured or registered, or securities held by the County (or its agent) in the County's name.*

*Category 2 Investments that are uninsured and unregistered, with securities that are held by the counterparty's trust department (or agent) in the County's name.*

*Category 3 Investments that are uninsured and unregistered, with securities that are held by the counterparty, or by its trust department (or agent) but not in the County's name.*

	Category			Carrying Amount	Market Value
	1	2	3		
U.S. Government Securities	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial Paper	-	-	-	-	-
Repurchase Agreements	-	429,970	-	429,970	429,970
	<u>\$ -</u>	<u>\$ 429,970</u>	<u>\$ -</u>	<u>429,970</u>	<u>429,970</u>
Investment in New Hampshire Public Deposit Investment Pool				1,863,061	1,863,061
				<u>\$ 2,293,031</u>	<u>\$ 2,293,031</u>

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 1995

**4. LONG-TERM DEBT**

**General Obligation Debt**

The County can issue general obligation debt instruments to provide funds for the acquisition and construction of major capital equipment, infrastructure and other facilities. *General obligation debt instruments are "direct government obligations" and consequently are a pledge of the full faith and credit of the County.* General obligation debt instruments currently outstanding, and reported in the General Long-Term Debt Account Group and Nursing Home Enterprise Fund, are as follows:

	<u>Interest Rates</u>		<u>Principal Balance</u>
<u>Long-Term Debt Account Group</u>			
1992 - \$13,200,000 Public Improvement Bond	Var	\$	10,185,000
Long-Term Debt Account Group Subtotal			10,185,000
<u>Nursing Home Proprietary Fund</u>			
1994 - \$6,600,000 Mitchell Project Bond	Var	\$	5,280,000
Nursing Home Enterprise Fund Subtotal		\$	5,280,000
Total General Obligation Long-Term Debt		\$	15,465,000

*Annual debt service requirements to maturity for general obligation debt are as follows:*

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1996	\$ 1,675,000	\$ 796,633	\$ 2,471,633
1997	1,760,000	722,980	2,482,980
1998	1,515,000	643,280	2,158,280
1999	1,575,000	569,488	2,144,488
2000	1,640,000	490,475	2,130,475
After	7,300,000	1,046,460	8,346,460
	\$ 15,465,000	\$ 4,269,316	\$ 19,734,316

**Changes in Long-Term Liabilities**

During the year ended December 31, 1995, the following changes occurred in liabilities reported in the General Long-Term Debt Account Group:

	<u>1/1/95</u>	<u>Additions</u>	<u>Reductions</u>		<u>12/31/95</u>
General Obligation Debt	\$ 11,010,000	\$ -	\$ 825,000	\$	10,185,000
Capital Lease Obligations	\$ -	\$ -	\$ -	\$	-
Compensated Absences	\$ 401,443	\$ 49,804	\$ -	\$	451,247

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 1995**

**5. PENSION PLAN**

*Plan Description.* The County contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

*Funding Policy.* Plan members are required to contribute 5.0% of their covered salary and the County is required to contribute at an actuarially determined rate. The County's contribution rates for the year ended December 31, 1995 were 3.45% and 2.73% and 2.80% and 3.39% of covered payroll, for the first and second halves of the year for police and general employees respectively. The County contributes 65% of the employer cost for police employed by the County and the State contributes the remaining 35% of the employer cost. The County contributes 100% of the employer cost for general employees of the County.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The County's contributions to the NHRS for the years ending December 31, 1995, 1994, and 1993 were \$390,658, \$372,010, and \$344,720, respectively, equal to the required contributions for each year.

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**INDIVIDUAL AND COMBINING FUND STATEMENTS AND SCHEDULES**

Schedule 1

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

SCHEDULE OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES - ESTIMATED (GAAP) AND ACTUAL  
For the Year Ended December 31, 1995

	Current Year Estimate			Actual	Variance Favorable or (Unfavorable)
	Original Estimate	Changes (Net)	Final Estimate		
<b>REVENUES AND OTHER FINANCING SOURCES</b>					
<b>GENERAL GOVERNMENT</b>					
Taxes	\$ 22,514,880	\$ -	\$ 22,514,880	\$ 22,514,878	(2)
Interest	325,000	-	325,000	391,396	66,396
Other:					
Superior Court Lease	163,020	-	163,020	226,411	63,391
Telephone	1,500	-	1,500	2,103	603
Escheat Funds	-	-	-	21,915	21,915
Other	35,512	-	35,512	36,252	740
	<u>23,039,912</u>	<u>-</u>	<u>23,039,912</u>	<u>23,192,955</u>	<u>153,043</u>
<b>DEEDS</b>					
Transfer Taxes	330,000	-	330,000	326,653	(3,347)
Equipment Surcharge	-	-	-	53,838	53,838
Other	1,635,000	-	1,635,000	1,292,667	(342,333)
	<u>1,965,000</u>	<u>-</u>	<u>1,965,000</u>	<u>1,673,158</u>	<u>(291,842)</u>
<b>SHERIFF'S DEPARTMENT</b>					
Salary Reimbursement	433,581	-	433,581	286,910	(136,671)
Civil	375,000	-	375,000	313,954	(61,046)
Dispatch Salary Reimbursement	22,000	-	22,000	27,000	5,000
Airport Security	699,137	-	699,137	566,026	(133,111)
Other	15,000	-	15,000	8,788	(6,212)
	<u>1,544,718</u>	<u>-</u>	<u>1,544,718</u>	<u>1,212,678</u>	<u>(332,040)</u>
<b>MAINTENANCE</b>					
Gas Reimbursement	17,750	-	17,750	20,076	2,326
Nursing Home Services	674,000	-	674,000	704,721	30,721
Other	-	-	-	1,350	1,350
	<u>691,750</u>	<u>-</u>	<u>691,750</u>	<u>726,147</u>	<u>34,397</u>



**TREASURER/DELEGATION/COMMISSIONERS**

\$	10,112	\$	-	\$	10,112
	<u>18,933</u>		<u>-</u>		<u>18,933</u>

\$	23	\$	(10,089)
	<u>10,750</u>		<u>(8,183)</u>

**COUNTY ATTORNEY**

**CORRECTIONS DEPARTMENT**

Federal Prisoners	38,000	-	38,000
Telephone	24,000	-	24,000
Work Release/Board	48,000	-	48,000
Other	150	-	150
	<u>110,150</u>	<u>-</u>	<u>110,150</u>

24,750	(13,250)
65,696	41,696
71,284	23,284
518	368
<u>162,248</u>	<u>52,098</u>

**COUNTY LAND MANAGEMENT**

Rent	5,520	-	5,520
Sales	17,500	-	17,500
Lease	-	-	-
Other	1	-	1
	<u>23,021</u>	<u>-</u>	<u>23,021</u>

5,520	-
21,678	4,178
-	-
-	(1)
<u>27,198</u>	<u>4,177</u>

**EXTENSION SERVICE**

-	-	-	-

43	43
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**HUMAN SERVICES**

State Incentive Funds	450,000	-	450,000
Other	40,000	-	40,000
	<u>490,000</u>	<u>-</u>	<u>490,000</u>

356,036	(93,964)
7,525	(32,475)
<u>363,561</u>	<u>(126,439)</u>

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**PERSONNEL SERVICES**

34,348	-	-	34,348
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32,707	(1,641)
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**OTHER FINANCING SOURCES**

Transfers In (Out)	-	-	-
Proceeds from Long-Term Debt	-	-	-

6,954	6,954
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**TOTAL REVENUES AND OTHER FINANCING SOURCES**

27,927,944	\$	-	\$	27,927,944
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\$	27,408,422	\$	(519,522)
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**FUND BALANCE USED**

1,403,024
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**TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE USED**

\$	29,330,968
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Schedule 2  
**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

SCHEDULE OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES - BUDGET (GAAP) AND ACTUAL  
For the Year Ended December 31, 1995

	Beginning Reserve Items (Expenditures Only)	Current Year Budget		Ending Reserve Items (Expenditures Only)	Actual	Variance Favorable or (Unfavorable)
		Budget Voted	Transfers (Net)			
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>PUBLIC ASSISTANCE</b>						
Old Age Assistance	\$ -	\$ 179,000	\$ (17,571)	\$ 161,429	\$ 179,028	\$ (17,599)
Intermediate Nursing Care	-	8,623,375	-	8,623,375	8,843,728	(220,353)
Aid to Permanently and Totally Disabled	-	1,027,216	-	1,027,216	952,281	74,935
Court Ordered Service for Children	-	2,634,600	-	2,634,600	1,757,599	877,001
Mediation Programs	171,000	406,554	17,571	424,125	499,655	75,996
Administration	-	213,811	-	213,811	209,357	4,454
Other	-	-	-	-	-	-
	171,000	13,084,556	-	13,084,556	12,441,648	794,434
<b>CORRECTIONS</b>						
Operations	-	4,245,852	-	4,245,852	3,889,567	356,285
	-	4,245,852	-	4,245,852	3,889,567	356,285
<b>MAINTENANCE</b>						
Operations	3,098	2,164,801	(3,350)	2,161,451	22,790	6,743
	3,098	2,164,801	(3,350)	2,161,451	22,790	6,743
<b>FISCAL</b>						
Operations	-	177,903	-	177,903	178,246	(343)
	-	177,903	-	177,903	178,246	(343)

**GENERAL GOVERNMENT**

Insurance	-	-	-	-	-	-	-	-	-	292,856	2,344
Retirement	-	-	-	-	-	-	9,288	-	-	8,712	-
Audit Fees	-	18,000	-	-	18,000	-	-	-	-	13,048	621,952
Legal Fees	600,000	35,000	-	-	35,000	-	-	-	-	12,693	454
County Dues	-	13,147	-	-	13,147	-	-	-	-	4,284	716
Software Maintenance	-	5,000	-	-	5,000	-	-	-	-	21,871	1,129
Property Taxes	-	23,000	-	-	23,000	-	-	-	7,320	-	7,680
Union Negotiations	-	15,000	-	-	15,000	-	-	-	-	-	56,998
Outside Detail	-	194,928	-	(137,930)	56,998	-	-	-	-	88,468	64,679
Equipment	502	154,585	-	(1,940)	152,645	-	-	-	-	2,325	12,678
Other	-	15,003	-	-	15,003	-	-	-	-	451,577	768,630
<b>600,502</b>	<b>753,663</b>	<b>(124,670)</b>	<b>628,993</b>	<b>9,288</b>	<b>451,577</b>	<b>768,630</b>					

**COMMISSIONERS**

Operations	-	128,307	(500)	127,807	-	125,492	2,315
	-	128,307	(500)	127,807	-	125,492	2,315

**PERSONNEL SERVICES**

Operations	-	50,797	1,018	51,815	-	52,555	(740)
	-	50,797	1,018	51,815	-	52,555	(740)

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**SHERIFF'S DEPARTMENT**

Law Enforcement	-	1,257,313	4,370	1,261,683	-	1,184,441	77,242
County Dispatch Center	-	519,042	(1,540)	517,502	-	510,642	6,860
Radio Shop	-	59,487	-	59,487	-	59,977	(490)
Airport Duty	-	671,041	-	671,041	-	550,522	120,519
Other - Outside Detail	-	2,500	137,930	140,430	-	116,671	23,759
	-	2,509,383	140,760	2,650,143	-	2,422,253	227,890

**REGISTER OF DEEDS**

Operations	-	636,283	-	636,283	-	617,968	18,315
	-	636,283	-	636,283	-	617,968	18,315

Schedule 2 (Continued)

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

SCHEDULE OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
For the Year Ended December 31, 1995

	Beginning Reserve Items		Current Year Budget		Ending Reserve Items	Actual	Variance Favorable or (Unfavorable)
	(Expenditures Only)		Transfers (Net)	Total			
<b>EXPENDITURES AND OTHER FINANCING USES</b>							
<b>COUNTY ATTORNEY</b>							
Operations	\$ -	\$ 963,073	\$ (10,497)	\$ 952,576	\$ -	\$ 966,898	\$ (14,322)
	-	963,073	(10,497)	952,576	-	966,898	(14,322)
<b>MEDICAL EXAMINER</b>							
Operations	-	66,000	10,497	76,497	-	78,128	(1,631)
	-	66,000	10,497	76,497	-	78,128	(1,631)
<b>EXTENSION SERVICE</b>							
Operations	-	297,532	-	297,532	-	293,369	4,163
	-	297,532	-	297,532	-	293,369	4,163
<b>LAND MANAGEMENT/FARM</b>							
Operations	-	57,719	460	58,179	-	51,620	6,559
	-	57,719	460	58,179	-	51,620	6,559
<b>TREASURER AND DEPUTY</b>							
Operations	-	72,927	500	73,427	-	43,558	29,869
	-	72,927	500	73,427	-	43,558	29,869
<b>DELEGATION EXPENSES</b>							
Operations	-	45,651	-	45,651	-	30,569	15,082
	-	45,651	-	45,651	-	30,569	15,082

**HUMAN SERVICE SPECIALS**

Child Care Association	\$ -	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ 12,500
Area Homemakers	-	44,000	-	44,000	-	44,000
Rockingham VNA	-	43,000	-	43,000	-	43,000
Women's Resource Center	-	2,500	-	2,500	-	2,500
A Safe Place	-	10,000	-	10,000	-	10,000
Emergency Fire Training	-	6,250	-	6,250	-	6,250
Conservation District	-	50,000	-	50,000	-	50,000
Nutrition	-	36,000	-	36,000	-	36,000
Senior Volunteer Program	-	14,000	-	14,000	-	14,000
	-	218,250	-	218,250	-	218,250

**DEBT SERVICE**

Principal Long Term Debt	-	825,000	-	825,000	-	825,000
Interest Long Term Debt	-	598,543	-	598,543	-	598,543
Interest on RAN's	-	890,000	(16,218)	873,782	-	662,333
Other	-	-	-	-	-	-
	-	2,313,543	(16,218)	2,297,325	-	2,085,876
	-	-	-	-	-	211,449

**CAPITAL OUTLAY**

Capital Outlay Land & Improvements	-	-	-	-	-	-
Capital Outlay Machinery & Equip.	3,626	372,525	2,000	374,525	5,342	173,016
Capital Outlay Buildings	-	-	-	-	-	-
Other	-	-	-	-	-	-
	3,626	372,525	2,000	374,525	5,342	173,016
	-	-	-	-	-	199,793
	-	-	-	-	-	199,793

**OTHER**

Other	-	-	-	-	-	-
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**OPERATING TRANSFERS OUT**

Transfer to Capital Projects	-	-	-	-	-	-
Transfer to Enterprise Funds	-	993,977	-	993,977	-	993,977
Other	-	-	-	-	-	-
	-	993,977	-	993,977	-	993,977

**TOTAL EXPENDITURES AND  
OTHER FINANCING USES**

\$ 778,226	\$ 29,152,742	\$ -	\$ 29,152,742	\$ 56,894	\$ 27,249,583	\$ 2,624,491
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COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

**SCHEDULE OF GENERAL FUND CHANGES IN UNRESERVED FUND BALANCE**  
For the Year Ended December 31, 1995

	<u>Exhibit</u> <u>C</u>	<u>Schedule</u> <u>1 &amp; 2</u>
<b>SCHEDULE OF CHANGES IN UNRESERVED FUND BALANCE</b>		
Unreserved Fund Balance		
January 1 - Beginning of Year	\$ 417,298	\$ 417,298
December 31 - End of Year	<u>1,297,469</u>	<u>1,297,469</u>
Change in Unreserved Fund Balance	<u>\$ 880,171</u>	<u>\$ 880,171</u>
 <b>ANALYSIS OF CHANGE</b>		
Revenue Variance - Favorable (Unfavorable)	\$ (519,522)	\$ (519,522)
Expenditure Variance - Favorable (Unfavorable)	2,081,385	
Change in Fund Balance Reserves - (Increase) Decrease	721,332	
Expenditure Variance, Net of Change in Reserves	<u>2,624,491</u>	<u>2,624,491</u>
Beginning Reserve Items Included in Budget	<u>178,226</u>	<u>178,226</u>
Unreserved Fund Balance Used to Reduce Taxes	<u>(1,403,024)</u>	<u>(1,403,024)</u>
Change in Unreserved Fund Balance	<u>\$ 880,171</u>	<u>\$ 880,171</u>

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

SCHEDULE OF CHANGES IN GENERAL FUND BALANCE RESERVES  
For the Year Ended December 31, 1995

	<u>December 31, 1994</u>	<u>December 31, 1995</u>	<u>Change</u>
	(Subtotal)	(Subtotal)	(Total)
<u>GENERAL FUND BALANCE RESERVES</u>			
<i>Incentive Funds</i>	\$ 171,000	\$ 171,000	\$ 14,815
<i>Public Assistance</i>	-	-	-
<i>Corrections</i>	-	-	-
<i>Maintenance</i>	3,600	22,790	19,190
<i>General Government</i>	600,000	-	(600,000)
<i>Commissioners</i>	-	9,288	9,288
<i>Personnel</i>	-	-	-
<i>Sheriff's Department</i>	3,626	5,342	1,716
<i>Register of Deeds</i>	-	-	-
<i>County Attorney</i>	-	-	-
<i>Medical Examiner</i>	-	-	-
<i>Cooperative Extension</i>	-	-	-
<i>Human Service Specials</i>	-	919	919
<i>Debt Service</i>	-	-	-
<i>Capital Outlay</i>	-	-	-
<i>Flex Funds</i>	-	3,740	3,740
	\$ 778,226	\$ 778,226	\$ 56,894
			\$ (721,332)

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

**COMBINING BALANCE SHEET - INTERNAL SERVICE FUNDS**  
December 31, 1995

	Internal Service Funds				TOTALS
	Health Insurance Risk Mgmt Fund	Dental Insurance Risk Mgmt Fund	Worker's Comp Risk Mgmt Fund	Unemployment Insurance Risk Mgmt Fund	
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 6,221	\$ 799	\$ (20,679)	\$ 58,230	
Investments	236,607	279,741	1,331,172	-	\$ 44,571
Due from Other Funds	-	-	-	-	1,847,520
Other Assets	1,011	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 243,839</u>	<u>\$ 280,540</u>	<u>\$ 1,310,493</u>	<u>\$ 58,230</u>	<u>\$ 1,011</u>
					<u>\$ 1,893,102</u>
<b>LIABILITIES</b>					
Claims Liability	-	\$ 14,620	\$ 257,773	-	\$ 272,393
Due to Other Funds	-	-	-	-	-
Other Liabilities	-	-	-	-	-
<b>TOTAL LIABILITIES</b>		<u>14,620</u>	<u>257,773</u>		<u>272,393</u>
<b>FUND EQUITY</b>					
Retained Earnings	243,839	265,920	1,052,720	58,230	1,620,709
	<u>243,839</u>	<u>265,920</u>	<u>1,052,720</u>	<u>58,230</u>	<u>1,620,709</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 243,839</u>	<u>\$ 280,540</u>	<u>\$ 1,310,493</u>	<u>\$ 58,230</u>	<u>\$ 1,893,102</u>



**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITIES**  
**INTERNAL SERVICE FUNDS**

For the Year Ended December 31, 1995

	Internal Service Funds				TOTALS
	Health Insurance Risk Mgmt Fund	Dental Insurance Risk Mgmt Fund	Worker's Comp Risk Mgmt Fund	Unemployment Insurance Risk Mgmt Fund	
<b>REVENUES</b>					
Charges to Other Funds	\$ 1,673,852	\$ 273,074	\$ 739,183	\$ 33,367	\$ 2,719,476
Reimbursements/Refunds	205,530	9,532	15,719	-	230,781
Other	39,824	19,997	76,666	47,511	183,998
	<u>1,918,706</u>	<u>302,603</u>	<u>831,568</u>	<u>80,878</u>	<u>3,133,755</u>
<b>EXPENSES</b>					
Claims and Premiums	1,861,380	242,831	504,226	36,281	2,644,718
Third Parties	-	-	-	-	-
Other	-	-	-	-	-
	<u>1,861,380</u>	<u>242,831</u>	<u>504,226</u>	<u>36,281</u>	<u>2,644,718</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers In (Out)	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS OF REVENUES &amp; OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES &amp; OTHER FINANCING USES</b>	57,326	59,772	327,342	44,597	489,037
<b>CHANGE IN RESERVES</b>	-	-	-	-	-
<b>UNRESERVED FUND BALANCE CHANGE, NET</b>	57,326	59,772	327,342	44,597	489,037
<b>BALANCE - JANUARY 1</b>	186,513	206,148	725,378	13,633	1,131,672
<b>BALANCE - DECEMBER 31</b>	<u>\$ 243,839</u>	<u>\$ 265,920</u>	<u>\$ 1,052,720</u>	<u>\$ 58,230</u>	<u>\$ 1,620,709</u>

Schedule 7  
**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES  
 December 31, 1995

	Agency Funds			DCYS Flex Acct	Expendable Trust Fund	TOTALS  Memo Only
	Inmates Account	Commissary Account	-			
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 21,477	\$ 40,307	\$ -	-	\$ 6,984	\$ 68,768
Due from Other Funds	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 21,477</u>	<u>\$ 40,307</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 6,984</u>	<u>\$ 68,768</u>
<b>LIABILITIES</b>						
Accounts Payable	\$ -	\$ -	\$ -	-	-	-
Due to Other Governments	-	-	-	-	-	-
Other Liabilities	21,477	40,307	-	-	-	61,784
<b>TOTAL LIABILITIES</b>	<u>21,477</u>	<u>40,307</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,784</u>
<b>FUND EQUITY</b>						
Fund Balance						
Reserved	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-
Designated	-	-	-	-	-	-
Undesignated	-	-	-	-	6,984	6,984
<b>TOTAL FUND EQUITY</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,984</u>	<u>6,984</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 21,477</u>	<u>\$ 40,307</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 6,984</u>	<u>\$ 68,768</u>

Schedule B  
COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS  
 December 31, 1995

	Balance <u>1/1/95</u>	Additions	Reductions	Balance <u>12/31/95</u>
Inmates Account	\$ 10,247	\$ 414,447	\$ 403,217	\$ 21,477
Commissary Account	24,749	109,677	94,119	40,307
DCYS Flex Account	6,954	-	6,954	-
	<u>\$ 41,950</u>	<u>\$ 524,124</u>	<u>\$ 504,290</u>	<u>\$ 61,784</u>

Enter county budget at E362

23,468,828

ROCKINGHAM CO.	% PROPORTION TO COUNTY TAX	Apportionment of county budget
ATKINSON	1.9903316%	467,107
AUBURN	1.2469687%	292,649
BRENTWOOD	0.7709995%	180,945
CANDIA	0.8552661%	200,721
CHESTER	0.8737082%	205,049
DANVILLE	0.6841781%	160,569
DEERFIELD	0.8743956%	205,210
DERRY	6.2701391%	1,471,528✓
EAST KINGSTON	0.5382048%	126,310
EPPING	1.0635803%	249,610
EXETER	3.6764485%	862,819
FREMONT	0.6909509%	162,158
GREENLAND	1.2837442%	301,280
HAMPSTEAD	2.3729316%	556,899
HAMPTON	6.8044470%	1,596,924
HAMPTON FALLS	1.0594053%	248,630
KENSINGTON	0.5930617%	139,185
KINGSTON	1.6983568%	398,584
LONDONDERRY	5.8842106%	1,380,955✓
NEW CASTLE	0.9990955%	234,476
NEWFIELDS	0.4808471%	112,849
NEWINGTON	2.5480473%	597,997
NEWMARKET	1.3685819%	321,190
NEWTON	0.7990764%	187,534✓
NORTH HAMPTON	2.2920853%	537,926
NORTHWOOD	0.9884051%	231,967
NOTTINGHAM	0.9569068%	224,575
PLAISTOW	2.5118825%	589,509
PORTSMOUTH	8.7863467%	2,062,053✓
RAYMOND	1.6102991%	377,918
RYE	3.9852309%	935,287
SALEM	10.3053642%	2,418,548✓
SANDOWN	1.0744714%	252,166
SEABROOK	15.3767576%	3,608,746
SOUTH HAMPTON	0.4012268%	94,163
STRATHAM	2.3651157%	555,065
WINDHAM	3.9189313%	919,727
TOTALS	100.0000000%	23,468,828

*Andrea M Reid*  
8/22/96