



2015 Annual Report

Year Ending December 31, 2015

Rockingham County Commissioners:

Thomas Tombarello, Chair
Kevin L. Coyle, Vice Chair
Kevin St. James, Clerk

DEDICATION



Leslie Fabian

**Rockingham County Rehabilitation and Nursing Center
Director of Nursing Services**

Leslie Fabian is the Director of Nursing Services. She has been with Rockingham County since 2009 and has made an unbelievable impact in the provision of care, working tirelessly to ensure that the residents we serve at the nursing home are provided the very best level of nursing care each and every day.

Leslie has been a nurse since 1993, and has a long history of nursing leadership. In the private sector, Leslie progressed through the ranks from Clinical Coordinator to Director of Nursing Services. Upon joining the Rockingham County team, Leslie made very strong and immediate positive changes. She applies the best and most current practices, ensuring all nursing personnel have the best training available and that daily staffing patterns meet the needs of residents. She has worked diligently to develop a skilled, short term rehab program for long and short term resident therapy.

Leslie is a critical part of the overall leadership of the nursing home. Her leadership approach is practical, involved, and direct, building strong and lasting relationships through trust. Leslie is respected by her peers and never hesitates to confront difficult challenges.

Rockingham County is very fortunate to have such a dedicated, loyal, and focused nursing leader. Thank you, Leslie, for your daily contributions and ongoing determination to make our facility the best in the state.

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ELECTED OFFICERS

Commissioners

Thomas Tombarello, Chair
Kevin L. Coyle, Vice-Chair
Thomas Tombarello, Clerk
commissioners@co.rockingham.nh.us

119 North Road
Brentwood, NH 03833
Phone: 603-679-9350 Fax: 603-679-9354

www.co.rockingham.nh.us

County Attorney

Patricia Conway
pconway@rcao.net

Mailing Address:

P.O. Box 1209
Kingston NH 03848

Physical Address:

10 Route 125
Brentwood, NH 03833
Phone: 603-642-4249 Fax: 603-642-8942

Register of Deeds

Cathy Ann Stacey
cstacey@nhdeeds.com

Mailing Address:

P.O. Box 896
Kingston, NH 03848

Physical Address:

10 Route 125
Brentwood, NH 03833
Phone: 603-642-5526 Fax: 603-642-5930

Sheriff

Michael Hureau
101 North Road
Brentwood, NH 03833
Phone: 603-679-9475 Fax: 603-679-9474

Treasurer

Edward R. Buck III
119 North Road
Brentwood, NH 03833
Phone: 603-679-5335 Fax: 603-679-9346

DEPARTMENTS

Department of Corrections

99 North Road
Brentwood, NH
Phone: 603-679-2244
Fax: 603-679-9465

Engineering & Maintenance

116 North Road
Brentwood, NH
Phone: 603-679-9375
Fax: 603-679-9380

Finance Office

119 North Road
Brentwood, NH
Phone: 603-679-9341
Fax: 603-679-9346

Human Resources

111 North Road
Brentwood, NH
Phone: 603-679-9337
Fax: 603-679-9357

Long Term Care Services

117 North Road
Brentwood, NH
Phone: 603-679-9383
Fax: 603-679-9456

Admissions Offices

Rockingham County Nursing Home:
603-679-9305

Ernest P. Barka Assisted Living:
603-679-5335

Connect With Us

Visit our website at co.rockingham.nh.us
and connect with us on Facebook and Twitter

REPRESENTATIVES TO THE GENERAL COURT

District 1:

Bruce Hodgdon

District 2:

Joe Duarte
James Spillane
Kyle Tasker

District 3:

Kathleen Hoelzel
Lawrence Kappler
Carolyn Matthews

District 4:

James Devine
William Gannon
Joseph Hagan
Jason Osborne
Chris True

District 5:

Alfred Baldasaro
Robert Introne
David Lundgren
Betsy McKinney
Sherman Packard
Daniel Tamburello
Douglas Thomas

District 6:

G. Thomas Cardon
Brian Chirichiello
Beverly Ferrante
Robert Fesh
Phyllis Katsakiores
David Milz
John O'Connor
John Potucek
Katherine Prudhomme-
O'Brien
James Webb

District 7:

David Bates
Mary Griffin
Walter Kolodziej
Charles McMahan

District 8:

Gary Azarian
Arthur Barnes
Ronald Belanger
Fred Doucette
Robert Elliot
John Manning
Anne Priestley
Joe Sweeney
John Sytek

District 9:

Jeffrey Harris
Michael Vose

District 10:

Daniel Itse

District 11:

Allen Cook

District 12:

Elisabeth Sanders

District 13:

Dennis Green
Joseph Guthrie
David Welch
Kenneth Weyler

District 14:

Debra DeSimone
William Friel
Shem Kellogg
Norman Major

District 15:

Mary Allen

District 16:

Robert Nigrello

District 17:

Michael Cahill
Marcia Moody
Adam Schroader

District 18:

Skip Berrien
Paula Francese
Frank Heffron
Alexis Simpson

District 19:

Patrick Abrami
Joanne Ward

District 20:

Max Abramson
Francis Chase

District 21:

Robert Cushing
J. Tracy Emerick
Frederick Rice
David Wood

District 22:

Michelle Peckham

District 23:

Pamela Tucker

District 24:

David Borden
Thomas Sherman

District 25:

Laura Pantelakos

District 26:

Rebecca McBeath

District 27:

Debbie DiFranco

District 28:

Gerald Ward

District 29:

Pamela Gordon

District 30:

Jacqueline Cali-Pitts

District 31:

Carol Bush

District 32:

Yvonne Dean-Bailey

District 33:

Steven Woitkun

District 34:

Jeffrey Oligny

District 35:

Richard Gordon

District 36:

Patricia Lovejoy

District 37:

Andrew Christie

Delegation Officers

Norman L. Major
Chair

Mary E. Griffin
Vice-Chair

David Welch
Clerk

Executive Committee

Kenneth L. Weyler
Chair

Walter Kolodziej
Vice-Chair

David Welch
Clerk

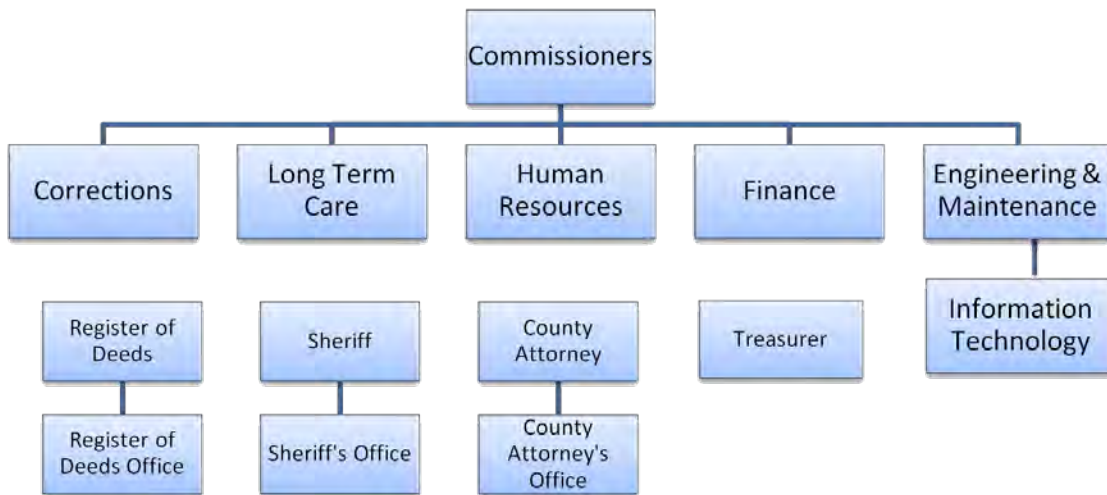
ROCKINGHAM COUNTY COMMISSIONERS



Chair Thomas Tombarello, District 2
Vice Chair Kevin L. Coyle, District 3
Clerk Kevin St. James, District 1

As Rockingham County Commissioners, it is our duty to provide essential services to the taxpayers of Rockingham County in the most efficient, cost effective manner.

The structure of county government today is modeled after a basic three-branch system of government. The County Commissioners make up the Executive Branch, which is responsible for the day-to-day operations of county government, in both fiscal and policy matters. The Board of Commissioners is responsible for all county departments and exercise budgetary oversight of all county finances. Other responsibilities include the management of county buildings, and land, and personnel. Authority to permanently hire, discipline, and discharge a county employee is solely the responsibility of the County Commissioners unless otherwise provided for.



This year saw a new Commissioner elected in District I was sworn in. This year also brought a new Finance Director and Human Resources Director to the County team.

Despite significant increased costs downshifted by the State Legislature, the Commissioners managed to keep the tax increase to 2.7 percent.

The jail has had continued success and cost savings with its video arraignment, adult diversion, and electronic monitoring programs. In 2015, Pre-Trial Electronic Monitoring saved a total of 6,267 bed days, and Sentenced Offender Electronic Monitoring saved a total of 8,374 bed days, with the cost to hold an

offender in jail approximately \$97.50 per bed day. The reduction in the jail population enabled the County to close a cell block for renovation for the first time since the jail was constructed in 1981.

The jail's Trustee Program provided 1,734 special detail hours to the participating towns and city in Rockingham County. Inmates that are chosen for the program have met low security risk classification through the inmate classification process. Not only has this resource provided cost savings to the local communities, but it has a positive effect on participating inmates as well, enabling them to begin acclimating back into the workforce and giving back to the community.

The County Attorney's Office prosecuted more than 1,700 cases in 2015, representing a 20 percent increase in cases over the last four years.

The Registry of Deeds continued to surpass expectations in 2015, with more than \$3.3 million in revenue. The office continued its pilot program for electronic filing of land records, and plans to further upgrade the software system in 2016 will reduce transaction times for real estate closings as well as further reduce mail handling and postage fees.

The Commissioners worked with the Long Term Care Services Director to improve the skilled care nursing program and increase revenues. The restorative rehabilitation program provides focused rehabilitation services for our long term care population. Planning for the renovation of the Fernald 2 and Blaisdell 1 and 2 nursing units began in 2015. The renovation will completely overhaul the floor into a state of the art, comfortable skilled nursing unit, with a projected 18 private rooms, each with its own bathroom.

The Sheriff's Office provided more than 8,500 prison transports, 150,000 dispatch calls for service, and 9,500 civil services in 2015. The Sheriff's Office regularly conducts Internal Investigations for local police departments when requested, as well as providing coverage when local departments are short on manpower. Deputies also provide added law enforcement visibility in the communities as they carry out their duties, and in 2015 conducted more than 1,600 enforcement actions in the towns and city of Rockingham County.

Each year Rockingham County borrows funds in anticipation of the county tax receipts paid by the towns and city in the county each December. Moody's has consistently rated the county with its highest rating of MIG1, citing satisfactory cash flow projections, healthy financial position, and low direct burden debt as facets in the rating issued. This excellent rating reflected in a 2015 net interest cost of .294 percent with a 1.00 percent coupon rate. Rockingham County's prudent financial planning and strong budgeting efforts are a direct result of this rating and interest rate.

Grant award activity continued in 2015 from the New Hampshire Highway Safety Agency, United States Department of Justice, and the New Hampshire Department of Safety.

The Commissioners look forward to an improving economy in 2016, and hope to work with all department heads in order to seek continued cost-savings and improved services for County residents.



**Thomas Tombarello
Chair
District 2**

Serving: Atkinson, Brentwood, Epping, Exeter, Fremont, Hampstead, Newfields, Newmarket, Raymond, Salem, Sandown

With over a decade of public service, I represent my district with the dedication and thoroughness the taxpayers deserve. My public service ranges from law enforcement, conservation commission, planning board, and Selectman.

As a small business owner I know first-hand the hard work and commitment it takes for a small business to survive.

My family and I live in Sandown and you will often see me at my children’s sporting and school events.



**Kevin L. Coyle
Vice Chair
District 3**

Serving: Auburn, Candia, Chester, Deerfield, Derry, Londonderry, Northwood, Nottingham, Windham

I am a 40 year resident of Derry. I proudly served my community on the ZBA, Finance Committee, Trustee of the Trust Funds, and Town Council.

My goal as County Commissioner is to provide County services in a responsible manner without competing with private sector businesses.



**Kevin St. James
Clerk
District 1**

Serving: Danville, East Kingston, Greenland, Hampton, Hampton Falls, Kensington, Kingston, New Castle, Newington, Newton, North Hampton, Plaistow, Portsmouth, Rye, Seabrook, South Hampton, Stratham

I’ve lived in Southern New Hampshire since the late 80s and settled in Kingston with my wife. As a resident of Kingston, I strive to give back to my community in ways I feel helps it grow.

I’ve served on the Municipal Budget Committee, Sanborn Regional School, a two year term as a State Representative, and am currently in my first term as a County Commissioner.

I’m a Firefighter/AEMT with the Town of Exeter and my wife is a School teacher for the City of Lawrence, MA. As your County Commissioner, I vow to continue to help Rockingham County become the best County in these United States. Please contact me if there is anything I can do for you; constituent service is an obligation and duty I take seriously.

DEPARTMENT OF CORRECTIONS

Stephen A. Church, Superintendent

We continued a focus on community corrections initiatives in order to reduce the amount of incarcerated individuals and utilized pre and post release planning with a strong focus on Treatment. The Department of Corrections funded the Rockingham County Adult Drug court again in 2015 and we have seen steady progress in the number of offenders treated and the success of those in the program.

We have enjoyed steady progress throughout 2015. We were able to institute some new inmate programs and continue existing services that will be outlined in the following report.

2015 was another busy year for the department. We continue to experience great success in the use of the Video Arraignment system and the employee man hours needed to accommodate the demand. Half of our average inmate population continues to be pre-trial offenders. Four of our six cell blocks are dedicated to housing pre-trial inmates. Female offender numbers continue to increase, and associated housing costs continue to be of budgetary concern.

The following 2015 census is a general breakdown of statistics:

Average Daily Count: 247

Intakes: 4125 / Males: 3165 Females: 960

New Offenders: 1892 Repeat Offenders: 2233 Recidivism Rate: 54%

Total # Charges: 6839

CONVICTED OFFENDER ELECTRONIC MONITORING

Our Electronic monitoring program continues to be a popular alternative to incarceration for those convicted offenders that meet the criteria and have the option written into their court sentencing order. The System that the department utilizes is state of the art and incorporates the latest GPS and mapping systems to monitor the location of participants at all times. Participants are required to report to the facility at regular intervals and are subject to random urinalysis screening as well as random home visits by Corrections staff. Participants are also required to fund the cost of the system in order to have the privilege of participating, thus alleviating any cost to the taxpayer to fund this program. We averaged approximately 20 inmates on Electronic Monitoring throughout the year. This translates into a considerable savings on housing, meals and medical expenses. Changes in legislation under RSA 651:19 have been a positive step into utilizing this sentencing alternative.

Number of Participating inmates in 2015: 59

Bed days saved: 8374

Success Rate: 85% and a NEW PARTICIPANT Success Rate of: 90%

ADULT DIVERSION

The Rockingham County Adult Diversion Program is designed to divert individuals who have been charged with violation, misdemeanor and/or felony level offenses. Individuals, who are referred to, accepted into and successfully complete the program avoids prosecution/convictions, related fines and/or incarceration. The goal is to redirect offenders away from the criminal justice system and toward healthier choices through support, guidance and education. In 2015 we worked with the County Attorney on Felony level diversion and it has been very successful.

In 2015 we have averaged approximately 91 inmates weekly in the Adult Diversion Program. There were 42 cases successfully closed and 49 cases that were returned for prosecution. Diversion is an alternative to incarceration and a positive way to reach first time offenders and curb recidivism.

PRE-TRIAL SUPERVISION AND ELECTRONIC MONITORING

Pre-Trial Supervision is a cooperative effort in a task force capacity with Department of Corrections working with the County Board of Commissioners, the Rockingham County Sheriff's Department, Superior Court, Prosecutors and Defense Bar. This program began in April 2014 and was designed to keep some pre-trial detainees in the community with added supervision as a bail condition, and has included a component of Electronic Monitoring. This has helped to alleviate overcrowding at the jail facility and the tax burden of care and custody of these offenders.

In 2015 we had 94 participants in the Pre-Trial Supervision Program, with an 82% success rate. We are extremely happy with this multi jurisdictional approach to Positive Community Corrections.

Bed Days Saved: 6,267

INMATE WORK HOURS

Whenever possible we schedule Minimum Security convicted offenders to various work details around the county facilities. These people work for several county departments including the Nursing Home and County Maintenance. We also have several area police agencies that are assigned an inmate worker. The workers will provide general janitorial duties and grounds maintenance services for the local safety complex. In 2015 this program expanded to include a special detail work crew performing duties such as renovations, painting, flooring, and roofing for town offices and buildings in surrounding area towns which has saved many paid man hours for the county and area towns that would otherwise have to hire civilian employees to complete these tasks. The following is a representation of the man hours provided with inmate labor.

Complex	9,048+
Municipalities	8,136+
Special Details in surrounding Towns	1,734+

DISCIPLINARY BOARD HEARINGS

Disciplinary hearings (D boards) are a formal due process hearing afforded an incarcerated individual when charged with an in house rules violation. These hearings must be completed in order to levy any sanctions against an individual's liberty interest should they be found guilty at the hearing.

There were a total of 294 D-Board Hearings assigned in 2015; this is 3 more scheduled hearings than in 2014. There was a large increase in the number of fights over last year's report. Last year we saw 61 compared to 31 in 2014. There was a total of 40 scheduled hearings that were not completed within the allotted time which is 14 less than last year.

CLASS A OFFENSES (Most Serious Offenses of Assault, Fights, Drug Use/Possession, etc): 157

Fighting - 61
Assault on Inmate - 15
Assault on Staff - 9
Attempted Escape - 2
Sexual Misconduct between Inmates - 4
Delivery of Prohibited Article; Possession of unauthorized/illegal drugs - 27
Positive Urinalysis - 27
Hoarding of Medication - 9
Sprinkler Activation - 3

CLASS B OFFENSES (Violation of Non-Violent acts where no drug involvement and/or no injuries were involved): 137

Possession/Consumption/Preparation of Home Brew - 1
Being Away from Work Detail - 0
Removal of I.D. Bracelet - 1
Disorderly Conduct including Threats/Intimidation - 32
Stealing - 5 (Inmate PIN#)
Destruction of County Property - 5
Being in Unauthorized Area - 1
Possession/Use of Tobacco (more than 1 offense) - 12
Threatening Staff - 22
Sexual Misconduct toward Staff - 3
Violation of Electronic Monitor - 6
Refusal to Lock In - 0
Possession of Dangerous Contraband - 16
Tampering with Plumbing/Electrical/Ventilation Systems - 15
Disobeying Direct Orders - 18
Racial Harassment - 0
Possession/Use of Tattooing Equipment - 0

DISPOSITION OF DISCIPLINARY HEARINGS

Guilty Findings - 210
Not Guilty Findings - 20
Hearings Dismissed for not being held in the allotted time period - 40
Hearings Dismissed due to inmate release / transfer - 24
Inmate Appeals to Disciplinary Hearings - 3
Appeals Granted due to flawed hearing process - 1

**TOWN COMMITMENTS REPORT
END OF YEAR 2015**

Atkinson	6	North Hampton	12
Auburn	14	Northwood	28
Brentwood	22	Nottingham	12
Candia	20	Plaistow	55
Chester	16	Portsmouth	190
Danville	17	Raymond	76
Deerfield	18	Rye	28
Derry	176	Salem	360
East Kingston	14	Sandown	19
Epping	82	Seabrook	112
Exeter	101	South Hampton	3
Fremont	26	Stratham	21
Greenland	7	Windham	34
Hampstead	19		
Hampton	180	Immigration	0
Hampton Falls	20	Federal Marshal	0
Kensington	71	Probation/Parole	187
Kingston	19	Rockingham Sheriff	871
Londonderry	83	N.H. State Police	246
Newcastle	2	Self Turn In	179
Newfields	5	COURTESY HOLD	10
Newington	35	Courts	796
Newmarket	50		
Newton	40	TOTAL	4351

HUMAN SERVICES

We have a very pro-active human services/inmate programs staff. They are a small group of very dedicated professionals working to provide the best services for those in their care with the continual focus on positive incarceration to give offenders the tools and life skills needed to break the cycle and ultimately reduce recidivism.

One program that we are especially proud of is our STAR Program.

STAR = Solutions Transitioning and Recovery

This is a 28 day in-house residential drug treatment program. Through Court Order, inmates may be released upon completion of this program. Some inmates enter the program through staff recommendation and/or self referral.

2015 STAR Participants: 99
Graduations: 84
Bed Days Saved: 5218
Recidivism of all Bookings: 33%

The following represents other initiatives that the Human Services staff is involved in:

Case Management	Assisting inmates with issues that revolve around incarceration and pre release planning.
Education	8 inmates completed and earned their HiSET, this is down from 13 in 2014 - When compared to 32 GEDs earned in 2013; the lower numbers is a result of the NH Dept. of Education changing from using the GED to using the HiSET as the means by which they confer the certificates
Reasoning Skills	Individual program where inmates work through modules
Coping with Anger	Offered to all sentenced inmates
Restorative Justice	This group participates in workshops with a focus on Community involvement, such as various crafts and donations to local shelters.

VINE = Victim Identification and Notification Every day

The department Victim notification program continues to see an increase in use. This program began in 1998 and allows for victims of crime to register for automated notification of an offenders release from the facility. Technology in this area continues to increase and as a result we have seen registration through the internet increase with E-mail notification on the rise. We continually receive positive feedback about this program. In 2016 we will again promote this program to all Law Enforcement and social service/domestic violence protective agencies in the county. This service can be accessed at www.vinelink.com as is represented by the numbers below, the access and activity with this program continues to rise.

New Registrations = 565 Phone Calls Generated = 1925 Vine site searches = 30,630

VIDEO ARRAIGNMENT

We are currently connected to all seven Rockingham County Circuit Courts as well as many other courts and institutions throughout the state and beyond. We have maintained our ability to connect using an I.P. connection (cable).

Total for 2015: **1835** This represents a 4% decrease from last year.

Total for 2014: **1925**

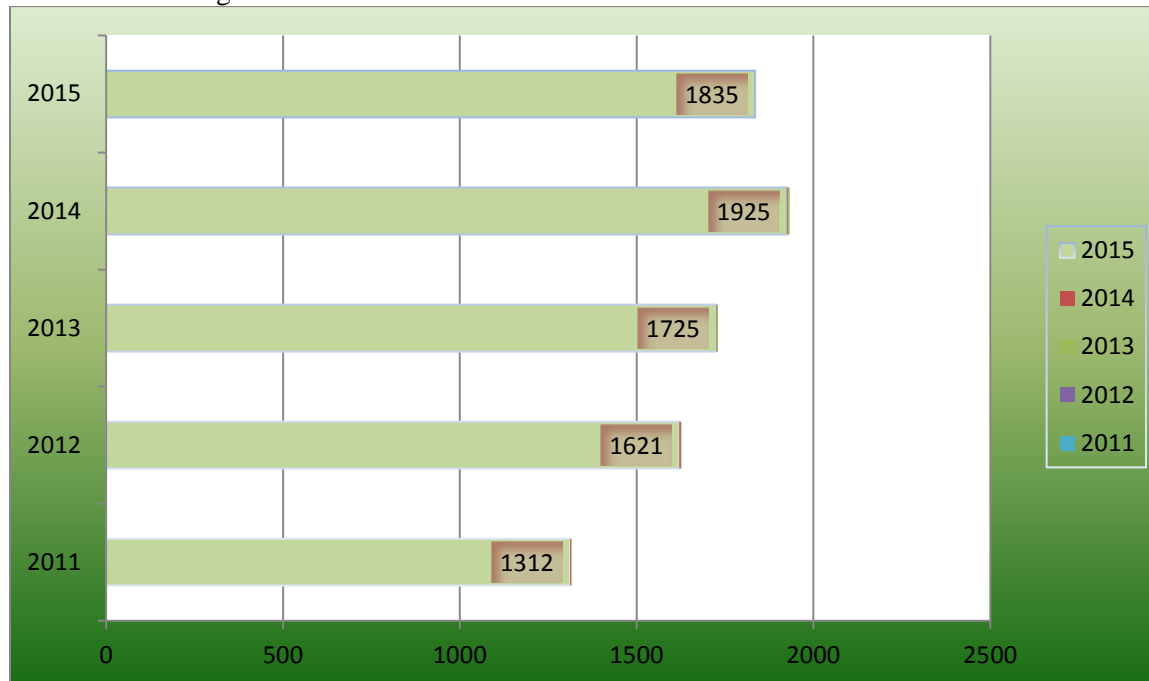
Total for 2013: **1725**

Total for 2012: **1621**

Total for 2011: **1312**

The Video Arraignment program continues to provide excellent service at an expedient pace. The extended exposure to outside county courts due to handling their own EBWs has grown our reputation of professionalism. The new plaque is far better representation of Rockingham County than the prior poster and has been re remarked upon greatly. The

Total Video Arraignments conducted for the Year = 1835



NEW PROGRAMS IMPLEMENTED IN 2015

Video Visitation - In 2015 we implemented a video visitation program. This program offers many more visiting opportunities for offenders with loved ones and greatly reduce the required employee man hours needed to administer visitation. This was accomplished by adding video visitation booths on each cell block as well as in the current public side visitation area at the facility. Loved ones also have the availability to log in remotely. Many jurisdictions in the region utilize this type of visitation program with great success.

MEDICAL SERVICES

Prime Care Medical Incorporated continues to provide the care for the inmate population. This company specializes in Jail Healthcare. They provide a team of highly dedicated and professional health care workers to include Nurses, MD, PA, Psychiatrist, Dentist, and Mental Health Services. We continue to be the only corrections agency in the state of NH to be accredited with the National Commission on Correctional Health Care. The contract with this company was renewed and runs through December 2018.

PERSONNEL

The Rockingham County Department of Corrections represents the largest, full time, uniformed Law Enforcement agency in the county. These dedicated professionals give much of themselves in their chosen public safety profession.

We welcomed 10 new Officers to the department in 2015, filling slots left vacant as others retired or endeavored upon other opportunities, we wish them well in their training as they embark on their new career.

We had three employees retire in 2015: Officer Gilbert White after 21 years, Officer Bruce Chamberlain after 20 years, and Officer Allan Dempsey after 14 years of service. Together they dedicated a combined total of 55+ years of service to Rockingham County. We congratulate them on their retirement and wish them well in the future.

The following is a list of Milestones reached by several of our employees. I congratulate them on achieving these goals and I thank them for their dedication and service to the citizens of Rockingham County.

Employee Milestones

<u>5 Years</u>	<u>10 Years</u>	<u>15 Years</u>	<u>20 Years</u>	<u>25 Years</u>
Jonathan Banville	Jeffrey Pelchat	Donald Tardy	Keith MacMaster	Robert Hippern
Donald Goudreault	Gedelias Silvestre	Jesse Clifford	James Warden	Louie Gutierrez
Joseph Conroy			Thomas Hudson	
Thomas Cahill			Richard Trainor	
			Todd Daigle	

In conclusion I would like to express my appreciation to the Rockingham County Board of Commissioners. This past year has come with some new and interesting challenges and the board’s support and guidance has been refreshing and most helpful when many tough decisions needed to be made. I would also like to express my thanks to Representative Bob Fesh, the Chairman of the Jail Sub-Committee. He has been a long term member of the delegation and the Jail Sub-Committee and his oversight and thorough and positive review are always welcome and refreshing. Many thanks also to all of the members of the Jail Sub-Committee and the Rockingham County Delegation for their support. A renewed focus on alternative incarceration programs and pre and post release planning has been very effective, as well as financially and socially responsible.

I must recognize the Corrections Staff; the office team, Human Services Staff, medical personnel, Command Staff and the Correctional Officers of the department. This is a group of highly dedicated and career minded individuals. The professionalism and skill the staff projects while dealing with a difficult population is amazing to see. The Correctional Officers work in a direct supervision atmosphere directly on the cell blocks among the inmate population. As the years go on, and society changes, their work becomes more difficult. The work they do and the number of issues they deal with, and are able to resolve, make me proud to be the head of this agency and a member of the corrections profession.

COUNTY ATTORNEY'S OFFICE
Patricia G. Conway, County Attorney

INTRODUCTION

Rockingham County Attorney Patricia G. Conway is honored to submit the 2015 Annual Report for the Rockingham County Attorney's Office. County Attorney Conway has been effectively managing and leading the office for approximately a year and a half. With New leadership came new ideas and a fresh look at how we can better serve the citizens of this County. Public safety and Professionalism are the top priorities for County Attorney Conway and the staff at the County Attorney's Office.

MISSION STATEMENT

"The mission of the County Attorney's Office is to provide professional and ethical prosecutorial services for the people of Rockingham County with the ultimate goals of achieving justice for victims of crime and reducing crime and recidivism."

The County Attorney is a constitutional officer whose duties and responsibilities have been defined by common law and various statutes. The County Attorney is the chief law enforcement official in Rockingham County. She has the responsibility for and exercises general supervisory control over the enforcement and prosecution of the criminal laws of the State.

The year 2015 was a tremendous year of change and growth for the County Attorney's Office. In 2014, the office experienced great turmoil. This turmoil greatly affected the morale of the employees in the office. In 2015, County Attorney Conway entered her position with excitement, hope and passion for the office's mission. This positive attitude became pervasive in the County Attorney's Office. The attorneys, investigators, victim witness advocates and support staff are excited about working for the RCAO again!

In 2015, County Attorney Conway made it clear to the RCAO staff that she expected professionalism and integrity at all times. The employees happily accepted this challenge and currently the office employs 19 attorneys, 2 investigators, 3 victim witness advocates and 12 support staff. As such, we are the largest law firm in Rockingham County.

The following are examples of the changes/initiatives started by County Attorney Conway:

- County Attorney Conway continued to break the staff in the office into 3 teams. Each team consists of 1 lead attorney, 3 assistant county attorneys and 2 legal assistants. The 3 teams represent 3 different geographic areas. County Attorney Conway changed the towns/city in each of the areas in order to ensure that the case numbers handled by each team are comparable and proportionate. This system allows the RCAO staff to create good, solid working relationships with the police departments in their respective area.
- Area 1: Atkinson, Plaistow, Newton, Kingston, East Kingston, Danville, Hampstead, Salem and Windham.
- Area 2: Auburn, Candia, Chester, Derry, Deerfield, Londonderry, Sandown, Raymond, Nottingham, Epping, Fremont, Brentwood and Northwood.
- Area 3: Exeter, Kensington, North Hampton, South Hampton, Hampton Falls, Hampton, Rye, Portsmouth, Stratham, Seabrook, Greenland, New Castle, Newington, Newmarket, and Newfields.

- County Attorney Conway instituted a policy whereby the 3 Lead Attorneys in the Office are expected to meet periodically with the police departments within their respective area. All of the departments are invited to participate in periodic meetings. The departments are not required to do so.
- County Attorney Conway assigned Deputy County Attorney Patricia LaFrance to work hand and hand with the Rockingham County Drug Task Force in fighting the drug epidemic. DCA LaFrance provides support and advice regarding active drug investigations and oversees the prosecution of these cases.
- Since becoming County Attorney in November of 2014, County Attorney Conway hired 6 Assistant County Attorneys, 1 Deputy County Attorney and 4 legal assistants.
- County Attorney Conway advocated for and continues to support alternative sentencing programs including, drug court, new hope, mental health court, adult diversion and is currently working on instituting a Veterans' track. County Attorney Conway advocated for the funding of Drug Court in 2015 and for the current year – along with Superintendent Steve Church, Justice Tina Nadeau and Justice Marguerite Wageling. In 2015, Drug Court saved the County tax payers over one million dollars.
- County Attorney Conway and one Assistant County Attorney traveled to Washington D.C. in July of 2015 for training regarding the best practices of drug courts. We also took the opportunity to meet with Senator Ayotte, Senator Shaheen and Congressmen Guinta. During these meetings, we advocated for the funding of drug courts and more drug treatment in the State of New Hampshire. Furthermore, County Attorney Conway spoke with state representatives and our New Hampshire Senators regarding the drug epidemic and the need for drug court and more treatment facilities. County Attorney Conway also attended numerous substance abuse forums and meetings regarding the drug epidemic throughout Rockingham County with the purpose of educating the public regarding addiction and advocating for more drug treatment and educational/prevention programs.
- County Attorney Conway advocated for and continues to support the Rockingham County Pre-trial Release Program. This program saved taxpayers approximately a half million dollars in year 2015.
- County Attorney Conway instituted weekly in house training sessions for Assistant County Attorneys. The trainings are presented by attorneys in this office and other professionals outside of the office. For example, Scott Hampton, an expert in the field of Domestic violence presented at one of our training sessions. Dr. Hampton conducted the training at no cost to the County. In the summer of 2016, my office will hold a moot court or trial advocacy program at the Superior Court for all of the newly hired prosecutors in the office.
- At no cost to the County, County Attorney Conway was able to send numerous Assistant County Attorneys to trainings for issues such as forensic digital evidence, drug court, sexual assault prosecutions and human trafficking. These free trainings were made possible due to the RCAO's involvement with SART (Sexual Assault Resource Team), ICAC (Internet Crimes Against Children) task force, CSEC task force (Commercial Sexual Exploitation of Children) and the CAC (Child Advocacy Center).

- County Attorney Conway held a County wide training for all law enforcement agencies at the Hilton Auditorium. The training was put on by members of my office and the Attorney General's Office. The training was free. The topics covered included the investigation of serious motor vehicle crashes, search and seizure issues, drug addiction and drug court. Furthermore, the office took the show on the road and conducted numerous trainings at various police departments related to search and seizure issues and drug addiction/drug court. Assistant County Attorneys conducted these trainings after hours without receiving any compensation for this work.
- County Attorney Conway started an Early Case Resolution (ECR) pilot program. This program identifies felony cases that are ripe for resolution at the Circuit Court level. The purpose of the program is to identify these cases and resolve them early on in the criminal justice process in order to prosecute cases more effectively and save money.

PROSECUTORS:

The Rockingham County Attorney's Office employs 19 attorneys. 17 attorneys prosecute felony cases and 2 of the attorneys handle district court cases for various towns throughout the County.

The Rockingham County Superior Court is the busiest superior court in the State. According to the New Hampshire Judicial Branch, 1,819 criminal cases were filed in the Rockingham County Superior Court. The number of indictments filed by this Office increased 20% from the year 2012 to the year 2015 without an increase in staff.

There were 508 jury trials scheduled for trial by the Superior Court in 2015. The Court did not schedule or hear any trials for 20 weeks out of the calendar year. This Office conducted approximately 47 jury trials in 2015. Jury trials can generally take anywhere from 2 to 14 days to complete. The remainder of the cases were resolved through negotiated dispositions.

In addition, 436 probation violations were prosecuted by this office. The average caseload for each felony prosecutor was 107. This number does not include probation violations and post – conviction matters that are routinely filed and litigated by the Office.

The County Attorney continues to be proactive in providing assistance during the earliest stages of a case. Prosecutors are available to answer questions and to go to a crime scene to assist in investigations and charging decisions 24 hours a day. All prosecutors are periodically scheduled to be “on-call” at night and on weekends. Prosecutors are “exempt” employees who do not receive overtime or other consideration for this added duty. The prosecutors recognize that this is an important function that results in better investigations, better prosecutions and protection of the rights of citizens of the County. Duty calls from police departments were 326 in 2015.

The following are a sample of the types of cases prosecuted in 2015:

State v. David Curry: - Possession of Child Sexual Abuse Images

The Honorable Marguerite L. Wageling sentenced David Curry to serve 8 ½ - 25 years at the New Hampshire State Prison, stand committed, for thirteen counts of possessing Child Sexual Abuse Images (CSAI). The above charges came after the Derry Police Department received a report that a website called “Omegle” flagged certain files from an online user's account. As a result, an investigation occurred and the Derry Police Department was able to trace the images back to the defendant, David Curry. During this investigation, Detective Scott Tompkins was able to retrieve Curry's computer and found hundreds of images and videos of CSAI.

Assistant County Attorneys Katharine Phinney and Sarah Warecki negotiated a capped plea agreement whereby the State would recommend a sentence of 8 ½ - 25 years at the New Hampshire State Prison,

stand committed and an additional consecutive and suspended sentence of 8 – 16 years at the New Hampshire State Prison.

At a sentencing hearing, Assistant County Attorney Phinney argued that this type of crime is not a victimless crime, rather, each charge represents a real child who has been sexually assaulted and abused, and then re-victimized by the exploitation of the images and videos online. Assistant County Attorney Phinney provided the Court with information about the children who were exploited in the images obtained by Curry. One such girl is named Jayden who was sexually assaulted by her biological father at the age of 4 years old – Phinney explained that Jayden will also be re-victimized throughout her life due to the images and videos available on the internet for perpetrators to download. Furthermore, Phinney argued that society needs deterrence because predators such as Curry provide the motivation to this multi-billion dollar industry to exploit these children.

After hearing arguments from both the State and defense, the Court adopted the State’s recommendation and sentenced Curry to 8 ½ - 25 years stand committed at the New Hampshire State Prison and an additional 8 – 16 years consecutive suspended sentence at the New Hampshire State Prison. The Court stated that “as the internet has provided great ease for people to possess child sexual abuse images and get rid of them – and hide under the veil of modern technology – the investigation, prosecution, and uncovering of this heinous crime has been increasingly difficult.” The Court further explained that the State of New Hampshire is attempting to make sure that “it is ringing loud and clear” that the State will protect the children who are victimized. And for those who engage in this behavior – “they will be subject to the serious punishment they deserve”.

State v. Frantzer Fleurimond: 3 Counts of Human Trafficking

The Honorable Kenneth Anderson sentenced the defendant, Frantzer Fleurimond, to 8-20 years stand committed at the New Hampshire State Prison and 10 -20 years at the Prison suspended for a period of 18 years. The sentencing hearing came about after the defendant entered pleas of guilty to 3 counts of Human Trafficking and 1 count of Sale of a Controlled Drug on the eve of trial. The State was represented by County Attorney Conway and Assistant County Attorney Sarah Warecki. The defendant admitted that he subjected 3 women to involuntary servitude, specifically, involvement in commercial sex acts, where the compulsion was accomplished by controlling each woman’s access to heroin. He also admitted controlling the 4th woman by taking her identification and social security debit card when she attempted to leave the hotel. All of the crimes took place in Portsmouth, New Hampshire from June through October of 2014.

During sentencing arguments, County Attorney Conway urged the Court to accept the State’s recommendation of 8-20 years stand committed. Conway pointed out that the defendant recruited women to work for him. He posted ads from his cell phone on backpage.com. The women were required to keep in constant contact with him during a call. The defendant arranged the calls and set the prices. All of the women were required to give the money they earned to the defendant. The defendant would supply the women with heroin. The defendant did not allow the women to purchase heroin from anyone else. He would punish the women by withholding heroin. If and when he withheld the drugs, the women would become dope sick.

Conway stated that the defendant’s crimes of Human Trafficking are crimes against humanity. Conway argued that the defendant’s control over the victims accomplished through the dispensing of heroin, amounted to modern day slavery and involuntary servitude. Conway further stated that human trafficking is a horrendous crime that robs victims of their freedom and dignity – leaving them feeling isolated and powerless. Furthermore, Conway requested that the Court accept her recommendation as “the defendant cruelly exploited these women for his own profit, destroying them with drugs and selling their bodies for sex”. Lastly, Conway advised the Court that it would be setting the standard for Human Trafficking

sentences in the State as no other court in the State has sentenced an individual for this crime. Conway urged the Court to send a strong message to this defendant and to others that we will not tolerate Human Trafficking in the United States and certainly not in New Hampshire.

State v. Anthony Ortiz: Aggravated Felonious Sexual Assault

Jurors listened to testimony from the teenage victim who was friends with Ortiz at the time of the assault. The teenager testified that on May 28, 2015, Ortiz confined her in his bedroom and forcibly raped her. Assistant County Attorneys Jennifer Haggar and John Mara prosecuted the case for the State. Attorney Haggar and Victim Witness Coordinator Kate Winter commended the bravery of the teenage girl in coming forward and being involved in a process that is not always victim friendly. "Coming forward and talking about such a personal event is never easy. Speaking out in front of the public and people the victim knows is even harder. I am impressed with this young lady's strength and perseverance. We are pleased the jury returned the verdicts it did." The defendant faces significant stand committed time. He will be sentenced in August of 2016.

State v. Daniel Perez: Aggravated Felonious Sexual Assault and Felonious Sexual Assault

After deliberating for hours, a Rockingham County jury found Daniel Perez guilty of three counts of Felonious Sexual Assault, one count of Aggravated Sexual Assault and one count of Attempted Aggravated Sexual Assault. The State was represented by Assistant Rockingham County Attorneys Brandon Garod and Annaliese Wolf. Stephanie Callahan served as the victim witness coordinator in the case. During a jury trial, the State presented evidence that in May of 2014 the 10 year old little girl was living in motel room with her mother and younger brother. The defendant was the mother's boyfriend and also lived in the hotel. One night after the defendant had been drinking the victim was woken up multiple times to the defendant rubbing her vagina over and under her clothes. He also grabbed her breasts and buttocks while this was happening. The defendant eventually grabbed the victim's hand and made her touch his penis. He then tried to force his penis into her mouth. The trial court eventually sentenced the defendant to 3 ½ to 7 years at the New Hampshire State Prison, stand committed.

State v. David Schneider: Aggravated Felonious Sexual Assault

David Schneider, formerly of Dover, pled guilty to three counts of Aggravated Felonious Sexual Assault (Pattern Offense) and one count of Sexual Assault before the Honorable Judge David Anderson. The Court sentenced the defendant to 10-20 years at the New Hampshire State Prison stand committed along with 10-20 years at the New Hampshire State Prison suspended for a period of ten years. Additional conditions of his sentence are that he is prohibited contact with the victim, must register as a Sexual Offender when he is released, and is to complete a Sexual Offender Program. His use of the Internet will also be monitored by Parole upon his release. On January 14, 2014, the victim's mother reported to Newmarket Police that her 15 year old daughter was involved with an older man named David. After receiving consent to search the victim's phone, the police located several images that confirmed the sexual nature of the relationship. There was also a photo of the man named 'David'. Newmarket's subsequent investigation led them to the defendant, David Schneider, who was found to have corresponding photos of the victim on his phone as well. In addition, a condom located outside the victim's bedroom contained Schneider's DNA.

The plea and sentencing hearing was attended by the victim's mother, who spoke at the hearing. She told the defendant of the devastation he had caused the victim and their family. Judge Anderson agreed "Obviously you have done a tremendous amount of damage to this young girl and your sentence is commensurate with the harm you did" he told Schneider. The case was prosecuted by Deputy County Attorney Patricia LaFrance and Assistant County Attorney Kenneth Burlage, with the assistance of

Victim Advocate Stephanie Callahan. The case was investigated by Newmarket Police Detective Scott Kukesh.

State v. Walton Valentin: First Degree Assault with a firearm

Walton Valentin, of Lawrence, MA, was sentenced to 10—20 years on a charge of first degree assault with a firearm. Valentin was also sentenced to 12 months in jail for convictions on simple assault and violation of a restraining order that was suspended but would be served consecutively if imposed. Valentin was convicted of these offenses after a jury trial in December, 2015. These charges stem from an incident on November 9, 2013 at the Park View Inn in Salem, NH where authorities were called for a report of a woman being assaulted with a gun. The woman, who had recently attempted to end her relationship with Valentin, stated that Valentin struck her repeatedly in the head with the firearm before she was able to flee. She had a restraining order against him at the time of the attack. The State asked that Valentin be given this sentence which was the maximum that he could have faced. Prosecutors outlined the history of domestic violence between Valentin and the woman as the reason for their request. The Honorable Judge William Delker agreed and stated that this case was the epitome of domestic violence. He stated that the victim was lucky to escape that room with her life. The judge found that the State's request was reasonable and appropriate given the history and the facts of this case. He additionally ordered that Valentin have no contact with the victim, that he successfully complete a batterers' intervention program and that he forfeit any firearms to the Salem police department.

State v. Jeremy Fisk: Aggravated Felonious Sexual Assault – Possession of Child Sexual Abuse Image

The Honorable William Delker sentenced Jeremy Fisk (DOB 4/12/75), formerly of Raymond, New Hampshire, to 30-60 years stand committed at the State Prison and 47 ½ to 95 years at the State Prison suspended for a period of 10 years after his release from the State Prison. A jury convicted Fisk of 8 counts of Aggravated Felonious Sexual Assault and 1 count of Possession of Child Sexual Abuse Images back December. During the trial, the State presented evidence that the defendant sexually abused his step-daughter for a period of 3 years starting when the girl was 11 years old.

The Raymond Police Department was the lead investigative agency; however, the Internet Crimes Against Children Task Force assisted in searching the defendant's home and his computer. The forensic search located an image of the victim that was the subject of the child sexual abuse image charge. This image was a key piece of evidence that corroborated the young girl's testimony about the assaults. Assistant County Attorney Stephanie Johnson represented the State in both the trial and the sentencing hearing. Stephanie Callahan served as the victim witness advocate in the case.

State v. Jeffrey Marshall: Sale of a Controlled Drug with death resulting

The Honorable William Delker denied Jeffrey Marshall's request for a sentence reduction for causing the overdose death of Anthony Foshier. Jeffrey Marshall and Anthony Foster had been at a hotel with several other people on October 21, 2007 when Marshall left to get some cocaine. When he could not find cocaine, he brought a bag of heroin back to the party and gave it to Mr. Foshier, who had already been consuming alcohol. Marshall told another person at the party to 'watch out for' Mr. Foshier because he could die if he consumed all of the heroin. Mr. Foshier went back to his room, snorted some of the heroin and later passed out. When Mr. Foshier was found unresponsive the next morning, Marshall's girlfriend called 911, took money out of Mr. Foshier's pocket and gave it to Marshall. Marshall then took another bag of money and some leftover heroin and left the hotel room before the police and paramedics arrived. Marshall was convicted after trial and sentenced to 10 years to life for his role in dispensing the heroin to Mr. Foshier.

At the hearing on his motion to suspend his sentence, Deputy Rockingham County Attorney Patricia LaFrance argued that with the growing heroin epidemic, a line has to be drawn between heroin users and distributors. There has to be a deterrent message sent for those people who choose to sell or distribute drugs that result in someone's death, LaFrance said. In denying the motion to suspend, Judge Delker acknowledged the defendant's lack of disciplinary infractions while incarcerated, saying it was 'remarkable' that someone who enters prison as an addict would remain free from any infractions. However, Judge Delker stated he is also aware of the message that may be sent to addicts out on the street or to those who distribute drugs, who may react differently if they see someone dying of a drug overdose. Given the epidemic today, Judge Delker told Marshall that reducing his sentence was not appropriate.

State v. DePaula, Sanchez and Managerman: Home Invasion

A jury found former Haverhill resident Abraham 'Abraan' DePaula guilty of Burglary, Theft and Conspiracy to Commit Theft for his role in a 2011 home invasion in Hampstead, NH. The jury delivered the verdict shortly before 2 pm, after deliberating for a total of 5 ½ hours. The Honorable William Delker presided at trial. DePaula was the last of the three charged in the violent home invasion to face trial. His two co-defendants, Angel Sanchez and Max "Alex" Managerman, had previously pled guilty. Managerman is serving 20-40 years in the New Hampshire State Prison. Sanchez is serving 18 ½ to 37 years at the New Hampshire State Prison and DePaula is serving 25-50 years at the New Hampshire State Prison.

The jury heard compelling testimony from the two victims, who described in agonizing detail the violent physical and sexual assaults they endured during the home invasion. The jury also heard from investigators in the case who pieced together evidence that ultimately pointed toward DePaula, Managerman and Sanchez. The three decided to commit the home invasion after learning the male victim owned a large number of firearms. The jury also heard from an analyst from New England State Police Information Network (NESPIN), who analyzed phone records retrieved during the investigation. The maps created by the NESPIN analyst showed the three co-defendant's cell phones being used several times in the area surrounding the victim's home during the time of the home invasion and previous trips to 'case' the home. The case was prosecuted by former Assistant County Attorney Kirsten Wilson, Deputy County Attorney Patricia LaFrance, and Assistant County Attorney Sarah Warecki with the assistance of Victim Advocate Stephanie Callahan. Sergeant Robert Kelley of the Hampstead Police Department led the investigation. The Haverhill Police Department and the Manchester Police Department provided assistance as well.

Awards and other special accomplishments:

Deputy County Attorney Patricia LaFrance: became the Chair of the Statewide Domestic Violence Fatality Review Committee. She was also honored by the New Hampshire Coalition against Domestic and Sexual Violence at the 6th Annual Hall of Fame Luncheon. Deputy County Attorney LaFrance was recognized for going above and beyond on behalf of survivors of domestic and sexual violence, specifically, for her work in holding offenders accountable and standing up for victims in the criminal justice system.

Lead Attorney Jennifer Haggar: "Champion for Children Award" given to Attorney Haggar by the Child Advocacy Center in Rockingham County. Attorney Haggar was recognized for her strong advocacy of child victims in the criminal justice system.

County Attorney Patricia Conway: The Attorney General's Office invited County Attorney Conway to lecture at the 2015 Statewide Conference against Domestic and Sexual Violence. County Attorney Conway presented a seminar on the investigation and prosecution of crimes involving victims with disabilities.

Assistant County Attorney Mandi Werner: Board member of the New Hampshire Children's Trust.

DISTRICT COURT:

While the County Attorney is responsible for criminal prosecution in her County, many of the police departments prosecute their own cases at the Circuit Court level. The County Attorney's Office provides assistance to departments when requested and occasionally for short periods when departments have been without personnel. The County Attorney has assumed complete responsibility for District Court prosecution under circumstances where the individual department or municipality reimburses the county for the associated cost of providing that service. This is done because the County Attorney does not provide district court prosecutors for all of the towns in Rockingham County.

The Plaistow District Court prosecutor position was created in 2003 with 6 towns having entered into a contract with the County Attorney's Office to provide a prosecutor for the towns. In December of 2014, the town of Newton pulled out of the contract as the administration felt the cost was too high. Currently, 5 towns are involved in the Plaistow District Court contract: Plaistow, Kingston, Atkinson, Hampstead and Danville. In 2015, the Plaistow District Court prosecutor handled 1216 cases.

Additionally, in 2007 the Exeter District Court position was created. Currently, Exeter and Hampton Falls utilize this prosecutor and are very happy with the services provided. In 2015, the Exeter District Court prosecutor handled 1020 cases

VICTIM WITNESS COORDINATORS

The County Attorney's Office has three full-time Victim/Witness Coordinators. The coordinators work primarily on victim cases. They provide information and assistance to people affected by crimes with compassion and professionalism. Coordinators guide victims through the criminal justice process and work to ensure that the victim's rights are protected in accordance with RSA 21-m:8. In 2015, we applied for the VOCA grant through the Department of Justice (DOJ). The DOJ approved our application and awarded our office \$35,000.

- The Victim/ Witness Coordinators averaged 140 telephone conferences, 49 emails and 35 office conferences with victims and witnesses of crime each month.
- The Coordinators worked on 656 cases in 2015.
- The Coordinators and interns generated 1063 letters to go out to victims and witnesses.

Awards and other special accomplishments:

Meghan Lennon: Recognized by the Child Advocacy Center as a "Champion for Children" due to her work working with victims of sexual violence. Works with the Child Advocacy Center to coordinate all of the interviews and case review meetings.

Kate Winter: Worked with County Attorney Conway to form a Sexual Assault Resource Team in Rockingham County. VWC Winter was instrumental in getting the program off of the ground. Kate currently serves as a co-chair for the SART.

Stephanie Callahan: Member of the Domestic Violence Fatality Review Committee. Co-presented with County Attorney Conway at the 2015 Attorney General's Conference against Domestic and Sexual Violence.

INVESTIGATORS

The County Attorney's Office has two investigators. Both are retired law enforcement. The investigators review all cases involving victims. Other duties of the investigators include, but are not limited to,

assisting law enforcement agencies in follow-up investigations, locating missing witnesses and conducting some interviews.

- The investigators reviewed 68 cases.
- The investigators located 106 witnesses.
- They conducted 91 witness interviews.
- They transported 30 witnesses to court.
- They conducted 118 follow up investigations.
- They served 55 subpoenas.
- Gun Line Checks 26.
- They presented 22 grand jury indictments.

SUPPORT STAFF

The support staff at the County Attorney's Office consists of an Office Administrator, an Assistant Office Administrator, a Receptionist, a Paralegal and 9 Legal Assistants. The support staff is responsible for duties such as transcribing, drafting pleadings, scanning documents, generating subpoenas, filing and mailing various legal correspondence and pleadings, coordinating and scheduling monthly Grand Jury proceedings, as well as assembling all felony files for review by the prosecutors.

The support staff generated approximately 1053 trial subpoenas in 2015 and processed approximately 1,696 cases involving multiple items of trial evidence. Additionally, our Assistant Office Administrator processed 29 Interstate Agreement on Detainers and 5 Governor's Warrants in order to prosecute out of state defendants. The reception office received an astonishing 26,657 incoming calls this year.

CHILD ADVOCACY CENTER OF ROCKINGHAM COUNTY

Our Child Advocacy Center is the first established in New Hampshire. The Child Advocacy Center provides child friendly forums for multidisciplinary interviews of child victims and witnesses at sites in both Portsmouth and Derry. Assistant County Attorneys attend all interviews that involve an adult perpetrator.

Prosecutors attended 200 interviews at the Child Advocacy Center in 2015. The process is time consuming for attorneys, but is critical to successful resolutions to these types of cases. Additionally, at least one prosecutor will attend monthly case review meetings to ensure that all of the cases are being handled appropriately.

ALTERNATIVE SENTENCING

County Attorney Conway recognizes that some defendants require alternative sentencing in order to reduce recidivism. Nationally, the recidivism rate is 67%. Thus, 67% of defendants who are incarcerated are arrested for another criminal offense within 3 years after being released from incarceration. This number is unacceptable. Accordingly, since being sworn into office in November of 2014, County Attorney Conway has encouraged the prosecutors in the office to recommend alternative sentencing programs in appropriate cases.

DRUG COURT:

A few years ago, Justice Tina Nadeau brought Drug Court to Rockingham County. The program targets high risk, high need offenders. The offenders are highly addicted individuals. The program is divided into 4 separate phases. The participant will graduate after successfully completing the 3rd phase. The 4th phase focuses on preparing the participant for the "real" world without the support of drug court. It takes most participants 18 months to graduate from the program. The Drug Court Team consists of a superior court judge, the County Attorney or her designee, a public defender, a probation officer, a correctional

officer, a police officer, two treatment providers, a case manager and a drug court coordinator. Both the County Attorney's Office and the Public Defender's Office essentially volunteer one of their attorneys to work on the drug court team. The task is very time consuming; however, the end results are worth it.

The National Statistics demonstrate that drug courts reduce recidivism rates. The National recidivism rate is 67%. The average recidivism rate for drug court graduates is 27%. The studies have shown that drug courts reduce recidivism rates by approximately 40%.

The initial 3 years of drug court were funded through a federal grant. The federal grant lapsed in 2014. Due to being provided a minimal amount of money, our drug court was limited to 25 participants/defendants. In 2014, the drug court team put together a proposed budget and presented it to the County Delegation. Through the collaborative efforts of Justice Tina Nadeau, Justice Marguerite Wageling, Superintendent Stephen Church and County Attorney Conway, the Delegation voted overwhelmingly to fund the drug court program 100%. The monies for drug court are accounted for within the Department of Corrections' budget. Due to this funding, in 2015, the drug court was able to add a case worker and a drug court coordinator to the team. Furthermore, the team welcomed Keystone Hall as treatment providers. This new addition has been very valuable as Keystone Hall offers residential treatment. Thus, the drug court participants now have residential treatment available to them. Additionally, the location of our out-patient treatment facility has changed to a more centrally located venue. In 2014, treatment was offered in Portsmouth only. Currently, our treatment takes place in Kingston, New Hampshire. With the funds provided by the delegation, the drug court was able to rent a property to make the Drug Court available to defendant's across Rockingham County – not only to defendant's living in the seacoast area.

Now that the drug court is appropriately funded, we can have up to 50 participants in the program. We had approximately 30 people in Drug Court in 2015. It costs the County approximately \$100 a day to incarcerate one person. Ultimately, Drug Court saved the County taxpayers over 1 million dollars in 2015. More importantly, this program saved numerous lives and allowed drug addicted individuals to become happy, stable, productive members of our community.

In 2015, 30 people participated in the Drug Court Program and 7 participants graduated from the program. Of the 7 participants who graduated none recidivated with a new arrest.

NEW HOPE

This program also targets high risk, high need offenders. Most are addicted to drugs and/or alcohol. Bad behavior is dealt with in court immediately. The sanctions are swift, consistent and proportionate to the violation. This program is not as structured as the drug court. It is meant for defendants who are not as high risk as our drug court participants. New Hope prevents victimization and crime, helps offenders and their families and saves taxpayers money. The County Attorney has assigned an Assistant County Attorney to the New Hope team.

COMMUNITY WELLNESS OR MENTAL HEALTH COURT

Currently there are two mental health courts in Rockingham County. Both are in Circuit Courts. Portsmouth Circuit Court has the Community Wellness Court and Brentwood Circuit Court has the Mental Health Court. Both programs essentially work the same. The programs target defendants with mental health issues. Like the drug court, the program requires a team approach. The team involves the circuit court judge, an assistant county attorney, a public defender and a treatment provider. These courts provide the participants with counseling and much needed structure. Just as Drug Court and New Hope, national statistics have also shown that Mental Health Courts reduce crime and recidivism. It generally takes a participant 12 months to complete the mental health court program.

ADULT FELONY DIVERSION

Adult Felony Diversion targets low risk, low need offenders. The County Attorney recommends this program for first time, non-violent felony level offenders. This program is for defendants who have had little to no contact with the criminal justice system. Essentially, this program gives low risk offenders a second chance. If the participant/defendant agrees to enter Diversion, he/she will sign a contract agreeing to complete a number of tasks within a period of a year. For example, the participant may be required to complete counseling, write a letter of apology or complete community service. If the participant remains of good behavior and completes all of the tasks, the felony charge against him/her will be dismissed. When County Attorney Conway took office, there were only 5 defendants in the Adult Diversion Program. Currently, there are 100 participants in the program.

NEW CHALLENGES AND OPPORTUNITIES

Rockingham County will face some significant challenges in 2016. We are currently faced with a drug epidemic. Heroin and Fentanyl are particularly addictive and dangerous. In 2015, 438 people died from drug overdose in the State of New Hampshire. 87 of the deaths took place in Rockingham County. Sadly, the Medical Examiner's Office predicts that these numbers will increase in 2016.

The County Attorney's Office will continue to promote and advocate for alternative sentencing programs for those who are highly addicted; however, the drug dealers will be prosecuted to the fullest extent of the law. Furthermore, the County Attorney's Office will work closely with the Rockingham County Drug Task Force and other local agencies to aggressively fight the sale of drugs in Rockingham County. Additionally, the County Attorney's Office is encouraging and assisting law enforcement agencies in investigating sale of controlled drugs with death resulting cases.

Additionally, the County Attorney will continue to speak at public forums to educate our citizens about the dangers of drugs and to advocate for more treatment facilities in Rockingham County and the State of New Hampshire and for more money to fund higher levels of drug interdiction work. Lastly, the County Attorney will educate young people as to the dangers of drugs as prevention is the most cost effective way to battle drug addiction.

Also of particular concern to the County Attorney's Office are sexual assault offenses, human trafficking and internet crimes against children. The County Attorney's Office will continue to work closely with the Internet Crimes Against Children Task Force (ICAC) in order to properly investigate and prosecute those who sexually exploit children through the use of the internet or computers. In 2015, the County Attorney formed a SART (Sexual Assault Resource/Response Team) in Rockingham County. The mission of the Rockingham County Sexual Assault Resource Team is to guide adult victims of sexual assault along the path toward justice through open communication and using a collaborative, victim centered approach in order to offer a network of services and to hold perpetrators accountable.

Furthermore, in 2015 the Rockingham County Attorney's Office collaborated with Homeland Security Investigations, ICAC, Portsmouth Police Department, Salem Police Department and other agencies in the State of New Hampshire to target, investigate and prosecute human traffickers. The County Attorney's Office will continue this important collaboration in order to combat human trafficking as effectively as possible.

Another challenge for the County Attorney's Office is the growing number of cases our staff and the Court's staff will be tasked with managing in the coming years. In order to meet the demands of the growing number of cases, and also to prosecute cases more efficiently, County Attorney Conway implemented an Early Case Resolution (ECR) Program. We have been able to resolve ECR cases within, on average, 67 days of arrest. Other Counties have been able to dispose of 40% of their caseload very

early on in the criminal justice process with an ECR program. As this program expands, we too will resolve a great deal of our cases prior to indictment.

In 2017, the felonies first program will commence in Rockingham County. ECR will no longer be needed because all felonies will be filed in the Superior Court by the County Attorney or her designee. Currently, all felonies are first filed at the Circuit Court level by the police. Many of these charges are negotiated down to misdemeanor offenses before they reach the County Attorney's Office. This program will result in the County Attorney's Office handling more felony offenses than ever before from the inception of the crime. In order to handle the increase in cases, the office will likely require more prosecutors and more legal assistants. The good news is that Rockingham County will be the last county to begin the program. Thus, we can observe and learn from the mistakes of others.

CLOSING REMARKS

In closing, I want to congratulate the entire staff of the Rockingham County Attorney's Office. They are dedicated and compassionate professionals who are committed to the mission of the office. They have and will continue to do what it takes to get the job done. The citizens of this county can be assured that the staff of this office serves them well.

I would also like to thank the Commissioners and the Delegation for welcoming me to the Rockingham County Team and for working with me on a number of difficult issues. I look forward to working together in the coming years to do what is best for our great county. I am truly humbled and honored to be the County Attorney and I feel blessed to be given an opportunity to make this county safer.

Lastly, I would like to thank the Delegation sitting as the County Convention for their support in funding the Rockingham County Drug Court. This program plays a vital role in the county's battle against drug addiction and drug related crimes.

ENGINEERING & MAINTENANCE SERVICES

Jude Gates, Director of Facilities, Planning and Information Technology

The mission of the Engineering & Maintenance Services (E&MS) department is to provide, safely and efficiently, the infrastructure services that contribute to the quality of life for our residents, the safety of the personnel in the Correctional facility, and the maximum productivity of the employees. Operations are structured with an eye to the long term good of the County, focusing on preventive maintenance to foster equipment and facility longevity, and to maximize stability in expenditures. Land management strategies and conservation measures are employed consistent with our responsibility for stewardship of the natural resources.

In 2015, the Engineering & Maintenance Services (E&MS) team met the day to day operational needs of our residents, staff, visitors and facilities while at the same time engaging in work that contributes to the long term efficiency and viability of the Complex. The carpentry, electrical, grounds, heating, IT/Telecommunications, locksmith, motor services, plumbing, water, wastewater, and Projects needs are met or coordinated by the skilled and dedicated employees of E&MS. We continuously take on new and refine existing functions for the greatest efficiency to the County. Although much of the work of E&MS is done behind the scenes, the pride of craftsmanship and personal insistence on excellence is clearly visible.

In addition to the daily preventive maintenance and repairs, E&MS participated in the following projects and upgrades throughout the Complex in 2015.

- Significant upgrades to security of the Rehabilitation and Nursing Center, including access control measures and camera/video security were accomplished. This has become an increasing focus in the past few years.
- Replacement flooring in the residents' rooms, hallways and public areas in the Fernald wing of the Ernest P. Barka Assisted Living community
- Esthetic and Code upgrades to the Blaisdell and Fernald building elevators
- An annunciator panel for use by Fire Department personnel was installed at the Reception area of the Rehabilitation and Nursing Center
- Upgrade of a tub shower room on Blaisdell I, including an upgrade to LED lighting
- Design and installation of a replacement Nursing Station at the Driscoll second floor unit, including an upgrade to LED lighting
- Installation of a new fence and paved walkway for expanded use and security of our residents at the Driscoll building courtyard
- Extensive Compliance work was conducted at the underground oil storage tanks at the main boiler plant, at the gasoline tank and fill pad and at the diesel tank
- A security entry for the Sheriff's Department civil area was constructed
- Repairs and upgrades were made to the Non-lethal electric fence at the Jail/House of Corrections yards
- Replacement of three HVAC units at the Jail/House of Corrections and commencement of a project to replace 54 fan coil units throughout the facility
- Upgrades to the elevator serving the Rockingham County Sheriff's Department
- Extensive upgrades to E Block at the Jail: work included plumbing work in every cell, installation of new block showers, LED lighting upgrade, repainting of every surface; resealing of the floor, and replacement of the day desk
- Paving work was completed at County property on the north side of North Road, including roadways and parking lots around the Long Term Care facility, boiler plants and outbuildings.

- Development of plans for Code updates and renovations to the second floor of Fernald building and the Blaisdell building were completed. Final design and construction will commence in 2016.

Whereas 73% of the E&MS Operating budget is for utilities expenses, a strong emphasis is placed on energy efficiency and potential cost savings. The audited energy savings for measures installed in 2003 is \$267,302 and a continued savings of about 20,000 gallons of water per day. The biomass plant, constructed in 2012 and 2013 demonstrated a savings by virtue of burning wood instead of oil of about \$247,000 in 2015, even with the unusually low oil prices experienced. As noted, we look for an LED solution when replacing light fixtures, and seek rebates from the utilities wherever possible. We continue to maintain a Wellhead Protection Program ensuring water quality and cost savings on annual laboratory fees. Treated wastewater is used to irrigate the hay fields, recharging the aquifer and generating a source of revenue that can absorb the nutrients. Conservation and efficiency are truly a factor in every work order, purchase and project. It is both an increasing challenge and a great source of pride to be ever more effective in this arena.

I am grateful for rapport with the Officials and Division Directors, working together for the betterment of the County, and particularly for the continued support and confidence shown to the Engineering & Maintenance Services department by the Board of Rockingham County Commissioners.

LONG TERM CARE SERVICES

Steven Woods, Administrator/Long Term Care Services Director

The year 2015 was full of changes and setting new goals while continuing to provide the highest quality care to our nursing home residents, short term rehab clients and assisted living residents according to our mission.

I certainly want to acknowledge all of the staff and departments that ensured our steady course throughout the entire year. A strong team approach assured consistency and a high quality of care delivery to everyone we served.

Our annual Medicare/Medicaid State Survey was conducted in March 2015. Once again Rockingham County Rehabilitation and Nursing Center stands out as one of the best nursing homes in the State of New Hampshire. The nursing home and the assisted living both had terrific surveys.

An initiative that we continued with at our facility was our oral health program. Since 1979 we have been providing dental services to our residents with weekly visits from our dentist. We continued doing upgrades in our state of the art dental suite. This allowed us to keep providing comprehensive and expedient service to our residents.

We continued with our strong rehabilitation program. We served residents in our community that required short term rehabilitative services with a goal of returning many back to their homes. Our contract continued with Select Rehabilitation. Our nursing staff continued to be trained in IV services so we could meet higher acuity needs, as well. We kept moving to the future of long term care delivery by growing as a more regional provider of skilled services and making a more frequent connection with all of the hospitals in our service delivery area.

Two large projects started in 2015. Our outdoor courtyard is a lovely area where families and residents can have visits, musical groups can play and outdoor luncheons can occur. Multiple residents enjoy the ability to still do gardening as they enjoyed prior to moving to our home from the community. The space needed some upgrades. The biggest thing required were new paved walkways to allow residents to much more safely move about and enjoy the entire area. In the year ahead the gazebo is going to be upgraded and other enhancements are planned for the project to be complete.

The second project was to begin planning/preparing for a complete renovation of our Fernald 2 nursing unit. This will allow for more private rooms to be added to our facility with private bathrooms to allow for greater customer service and better infection control practices. Whatever finishes are decided for the unit (flooring, lighting, handrails, etc.) will also be carried over to the Blaisdell 1 and Blaisdell 2 nursing units. This will create a warm, cohesive and inviting environment for both the short term and long term residents we serve. The final piece of the project will be a new Blaisdell entrance that will allow a better cafeteria for staff, residents and all guests. It will also allow a newer, brighter beauty salon to be put in and a locker room for staff to enhance wellness opportunities.

I am proud of Rockingham County Long Term Care Services and the strong community reputation that it deserves. I look forward to the year ahead with excitement. I am especially proud of the people I work with every day here at the facility. I have so many colleagues who work with loyalty and high professional standards. We spend time letting them know how much they are all appreciated throughout the year and especially during our annual staff appreciation week held in May.

We are all grateful for the dedication, guidance and support of our three County Commissioners and look forward to the year ahead.

**ROCKINGHAM COUNTY REHABILITATION AND NURSING CENTER
CENSUS 2015**

TOTAL CENSUS **JANUARY 1, 2015** **218**

TOTAL ADMISSIONS **216**

Home	23
Hospital	164
Nursing Home	7
Psych. Hospital	2
Rehab.	12
Assisted Living	7
Group Home	1

TOTAL DISCHARGES **327**

Hospital Admit>Returns	118
Expired at Hospital	4
D/C to another facility from hospital	0
D/C home from hospital	0
Permanent Discharges	126
Discharge to another facility	4
Discharged to Assisted Living	25
Discharged Home	97
Deaths	84

TOTAL CENSUS **DECEMBER 31, 2015** **205**

TOTAL RESIDENT DAYS:

DAILY AVERAGE CENSUS	213
HIGHEST CENSUS	223
LOWEST CENSUS	201

DAILY AVERAGE:

FERNALD BUILDING	39
BLAISDELL BUILDING	105
DRISCOLL BUILDING	69

AVERAGE AGE OF RESIDENTS DECEMBER 31, 2015 **83**

AVERAGE AGE OF RESIDENT'S DEATH **85**

AVERAGE AGE OF ADMISSION **79**

AVERAGE LENGTH OF STAY **0 yrs. – 10 mos. – 24 days**

REGISTRY OF DEEDS
Cathy Ann Stacy, Register

As I begin my twenty-second year as Rockingham County Register of Deeds, I first wish to take this opportunity to commend the Registry of Deeds staff for their continued hard work and dedication in fulfilling the mission of this office. In addition, I extend my deepest appreciation to the residents of Rockingham County for their continued support and confidence in me as their elected County Register of Deeds. It continues to be my pleasure to serve you and I pledge to continue on my vision to make the Registry of Deeds records more accessible to the public and strive to discover ways to ensure continued fiscal responsibility in the budgeting and administration of this office.

In 2015 the Registry of Deeds continued to open the pilot program for E-filing of land records documents. A total of thirty (30) Title Companies and attorneys participated in the pilot program with a total of 6,506 documents being recorded for the year. This is an increase of 4,015 documents. Although my belief is ultimately the availability of E-filing will speed up the transaction time needed for the public to close on real estate transactions, we discovered that due to the fact that we are not fully automated it is cumbersome for staff and at times resulted in a wait for the public. To address these concerns, funds will be budgeted in 2016 money to update the software for staff to eliminate these issues. I anticipate in 2016 the program will be fully opened to all lawyers, title companies and lenders wishing to participate. This transition will result in less mail handling for this office and save on postage fees.

The office began outsourcing the conversion of digital images to film this year due to the loss of the Eastman Kodak Archive writer. The statute requires that all images be maintained on archival film. I performed an extensive analysis of the cost effectiveness of replacing the Archive writer versus outsourcing the digital images and found that it will save the taxpayers considerable money by opting to send the images for conversion.

The restoration of ancient documents continues to move forward. From the dedicated fund the sum of \$68,942.00 was budgeted and expended for this project. As a reminder, the dedicated fund (surcharge fund) contains non-taxpayer dollars which are statutorily dedicated for use in the Registry of Deeds.

We continue to serve public who are performing genealogical research. The IMT viewers which were donated to this office in the late 1960's have all succumbed to obsolescence and are not repairable. As a result of this we purchased a refurbished InfoPrint 400 machine to assist the public in viewing the old film cartridges. This purchase was funded 100% from document surcharge money.

The Registry of Deeds experienced an overall increase in document recording volumes of fourteen (14%) percent for a total of 58,280 filings.

The following chart reflects annual transactions reported to each municipality within Rockingham County. A total of 34,180 transactions were reported. 1226 went to all communities as no location was specified.

MUNICIPAL TRANSACTIONS

Atkinson	742	Greenland	517	Newington	107
Auburn	582	Hampstead	959	Newton	533
Brentwood	416	Hampton F	198	Northwood	498
Candia	328	Hampton	12351	Plaistow	830
Chester	522	Kensington	200	Portsmouth	2491
Danville	403	Kingston	605	Raymond	1048
Deerfield	551	Londonderry	2610	Rye	795
Derry	2986	New Castle	147	Salem	3000
E Kingston	232	Newfields	164	Seabrook	922
Epping	801	Nottingham	623	S Hampton	91
Exeter	1501	N Hampton	568	Sandown	654
Fremont	519	Newmarket	810	Stratham	933
				Windham	1717

The foreclosure trend in Rockingham County continues to decline. During 2015 Rockingham County recorded 383 foreclosures which reflect a decrease of 30 or 8% from the previous year.

Foreclosure Transactions

Atkinson	7	Greenland	3	Newington	0
Auburn	7	Hampstead	11	Newton	6
Brentwood	4	Hampton F	2	Northwood	11
Candia	6	Hampton	16	Plaistow	12
Chester	6	Kensington	2	Portsmouth	7
Danville	10	Kingston	10	Raymond	26
Deerfield	13	Londonderry	32	Rye	1
Derry	64	New Castle	0	Salem	32
E Kingston	5	Newfields	0	Seabrook	3
Epping	12	Nottingham	4	S Hampton	1
Exeter	21	N Hampton	5	Sandown	14
Fremont	5	Newmarket	10	Stratham	5
				Windham	10

The total County revenue collected by the Registry of Deeds in the 2015 calendar year was **\$3,317,662.48**.

2015 Revenue Collected by Register of Deeds

State Transfer Tax	\$38,558,482.00
4% RETT commission	\$1,542,339.28
State LCHIP tax	\$1,019,699.00
4% LCHIP commission	\$ 40,787.96
Copies/Faxes	\$ 343,818.37
Recording Fees	\$1,390,716.87
Document Surcharge offset	\$120,000.00
Total Revenue	<u>\$3,317,662.48</u>

Total Documents recorded 58,280

Current year documents scanned/filmed	287,953 pages
Current year scanned plans	956 sheets
Current year daybook filmed	9,000 pages

Historical records rescanned	200 books
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TOTAL PAGES..... 297,909 pages

Lastly, I wish to acknowledge the Rockingham County Board of Commissioners, Engineering & Maintenance Department personnel and members of the Rockingham County Finance Department for the continued assistance and support provided to this office.

SHERIFF'S OFFICE

Michael G. Hureau, High Sheriff

Rockingham County Sheriff's Office continues to be busy and the calendar year of 2015 was no exception. The Court Services Division provided for 9,044 court transports, the Patrol Division processed slightly more than 9,500 court documents and made 1,621 motor vehicle stops. The Criminal Investigations/Warrants Division undertook 139 investigations, completed 186 out-of-state extraditions and managed 2,018 District and Superior Court warrants. Rockingham County Communications Center fielded 149,370 calls for service and provided direct dispatch services for twenty five (25) Police Departments, eighteen (18) Fire/EMS Departments along with dispatching for the Sheriff's Office itself.

There were a few personnel changes in 2015 but none more significant than the loss of High Sheriff Michael W. Downing on April 17, 2015. After completing post secondary schooling and military service, Sheriff Downing worked for NH State Police and Salem, NH Police Department. After retiring from Salem Police Department, Mike served as a New Hampshire State Representative for three terms. He was appointed as a military aid to Governor Shaheen. Sheriff Downing then served two terms as a New Hampshire State Senator, serving as the Senate Minority Leader. In 2010, Mike was elected High Sheriff of Rockingham County, and was serving his third term at the time of his death. I served with Sheriff Downing as a member of NH State Police and was elected to fulfill the remainder of his term in June of 2015.

Rockingham County Sheriff's Office continues to work collaboratively with US Marshals Service, Rockingham County Drug Task Force and Internet Crimes Against Children Task Force. Sheriff's deputies provided support for local police departments by assisting with DWI checkpoints, representing law enforcement at community events, and participating in Emergency Preparedness Training. These cooperative efforts have significantly reduced criminal activity in Rockingham County.

On January 1, 2015, the Rockingham County Supervised Pretrial Release (RCSPR) program began its second year following its restructuring. The program continues to proactively supervise pretrial defendants released on bail by the Rockingham County Courts while awaiting trial. The program's main objectives are to ensure defendants released to the program will not commit additional crimes, or otherwise pose a danger to the communities of Rockingham County, or the State of New Hampshire and its citizens. Seventy five participants were ordered to participate in 2015 with 40 having successfully completed the program and were sentenced. The estimated housing cost savings for those individuals participating in 2015 was \$565,724.

Updating of the county-wide communications system infrastructure continued in 2015. A number of large scale projects were completed addressing issues and requests from both within and outside of Rockingham County Sheriff's Office.

The Chief Technician worked with Green Mountain Communications to establish a new radio tower site as part of the simulcast radio system installed in 2014. The new tower site improves communication for both law enforcement and fire/EMS services countywide. The simulcast radio system's tuning and alignment continues to be fine tuned to provide the best service to all coverage areas in the County.

With assistance from Rockingham County's Engineering and Maintenance Department, the Chief Technician completed a fiber optic cabling project which provides a direct connection from the dispatch center to the nearest tower site. Coupled with a new microwave ring network funded by a Homeland Security grant, single points of failure have been removed from the radio network making the system more resilient to failures.

Rockingham County Dispatch was renovated in 2015 to include room renovations, wall mount security monitors, and the installation of five ergonomic workstations. The Xybix workstation system allows for dispatchers to sit or stand during their shifts as well as adjust the distance of the monitors to a comfortable level. The Network Administrator and Chief Technician, with careful planning, completed this upgrade with no down time or interruptions in service. This project was paid in part by a 50% matching funds grant from NH Homeland Security and Emergency Management.

There have been several changes in personnel of the Sheriff's Office due to retirements, resignations and reorganization.

Rockingham County Commissioners approved our request for an additional deputy in 2015; the request was granted by Rockingham County Delegation as part of our annual budget process. This was the first increase of full time sworn personnel since 2004. This new position was filled in late March by Randal Frotton who formerly worked for Brentwood Police Department. Additionally, Deputy Frotton was recognized for meritorious service.

Deputy Paul Bois joined Rockingham County Sheriff's Office after having served the Sheriff's Office of Carroll County. Deputy Bois replaced William Dawson who retired in late 2014 after 21 years of service.

Reserve Deputy Jason MacLeod was promoted to full time deputy in July replacing Wayne Partington who retired in May after 20 years of service.

In September, Deputy Christopher Stone retired after 26 years of service to Rockingham County serving both as a corrections officer at the start of his career and moving to the Sheriff's Office for the last 21 years.

Brianna Beaupre was hired in May as an on-call dispatcher. Brianna moved to full time status in December and replaced Jennifer McCullough who resigned in November after 14 years of service.

Glenn Miller, Annie Flight, Denis Kounas and Louis St. Onge were hired as bailiffs assigned to the Superior Court. Annie Flight resigned from her position in 2015. In June, Bailiff Glenn Miller was also hired as a reserve deputy.

I would like to thank those who retired or resigned from service for their time and dedication. I appreciate all they have accomplished and wish them well in future endeavors. Equally, I wish the best of luck to new employees and to those who have transitioned into new roles. I look forward to working with each of you.

ROCKINGHAM COUNTY SHERIFF'S OFFICE 2015 STATISTICS

Arrest Warrant Statistics

As of 12-31-2015

Active Warrants – Superior Court & Family Division

Active Warrants in NCIC	606
Active Superior Court Civil Warrants non-NCIC (Equity, Family Division, Cost Containment)	161
Active Warrants – Persons Serving Time in Other States	64
Subtotal	831

Active Warrants – Persons Beyond Extradition Limits (included above)	183
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Active Warrants - District Court

Active Warrants	70
Active Warrants Issued to Other Counties	0
Subtotal	70

Grand Total – Active Warrants All Courts	901
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Arrest & Recall Statistics

As of 12-31-2015

Arrests – Superior Court Warrants

Criminal Warrant Arrests	558
Civil Warrant Arrests	51
Electronic Bench Warrant Arrests	31
Recalls	193
Subtotal	833

Arrests – District Court Warrants

Arrests	23
Non Est	63
Warrant Recalls	198
Subtotal	284

Grand Total – All Warrants Cleared	1,117
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Total Warrants Managed – All Courts	2,018
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Court Services Division

The Court Services Division transported 9,044 prisoners in 2015. This is a decrease of 856 prisoners over those transported in 2014.

Transports for Other Agencies	8,665
Involuntary Emergency Admissions	276
Juvenile Transports	103
Total 2015	9,044
Total 2014	9,900

Patrol / Civil Statistics

The Patrol / Civil Division processed an average of 794 documents per month for the thirty-seven towns within Rockingham County. Services cover court documents which must be served in hand, served by leaving at place of business or residence and services which must be recorded at Rockingham County Registry of Deeds.

Additionally, Deputies were involved in traffic enforcement initiatives that contributed to making the roadways in Rockingham County safer for the motoring public. Some of these initiatives were funded by the New Hampshire Highway Agency.

Civil Process Served	9,527
Motor Vehicle Enforcement	1,621

Criminal Investigations / Warrants Division

The Warrants / Investigations Division was responsible for 139 criminal cases to include drug investigations, background investigations and cases that other towns passed onto this agency due to conflicts of interest. The division is also responsible for investigations that occur on Rockingham County grounds which include all Rockingham County Department of Corrections investigations.

Criminal Investigations

Task Force	13
Backgrounds	10
Death	1
Conflict of Interest	2
Department of Corrections	109
Other	4
Total	139

The Warrants / Investigations Division was responsible for arresting 640 persons on outstanding warrants in 2015. The Sheriff's Office and the United States Marshal's Service continue to work cooperatively to apprehend New Hampshire's most wanted criminals. This effort has resulted in jointly apprehending over 291 felons.

Rockingham County was designated as a High Intensity Drug Trafficking Area (HIDTA) in 2014. HIDTAs assess drug-trafficking problems and design specific initiatives to decrease the production, transportation, distribution, and chronic use of drugs. In 2015, the Sheriff's Office assigned one Deputy to the New England HIDTA task force which includes more than one hundred participating agencies throughout New England.

2015 Out of State Extraditions

Connecticut	5	Florida	1
Massachusetts	146	Maine	22
New York	4	Rhode Island	2
Vermont	2	New Jersey	1
Pennsylvania	3		

Total Out of State Extraditions: 186

Drug Task Force

In 2015, the Rockingham County Drug Task Force (DTF) operated with ten sworn members and conducted numerous investigations to combat the illegal sale and use of heroin and other illegal drugs.

In the months of January and February, the DTF conducted two heroin investigations in Windham and Epping. These investigations led to three arrests.

In May, the Task Force began investigating a mid-level drug dealer in Epping who was known to travel throughout the Seacoast area. This yearlong investigation has resulted in pending warrants.

In conjunction with Seabrook Police, the task force conducted a month long investigation in June. Three purchases of heroin were made from a street level dealer by use of a confidential source. These suspects were found to have supplied a great deal of the cocaine to the Seabrook area. As a result of the investigation, the suspects were arrested on warrants.

Acting on a tip in Epping, the DTF conducted a three week surveillance on an Epping residence and determined drug activity was present. A search warrant was served and a large amount of marijuana and pills were found on the property. The drugs and approximately \$3,709.00 in cash were seized from the location.

In October, the Drug Task Force with Atkinson Police and DEA served a search warrant on a grow operation in Atkinson. Approximately seven pounds of marijuana were seized as a result and two suspects were arrested.

The task force conducted seven drug interdiction operations in member towns which resulted in approximately twelve arrests. Four new cases also resulted from this operation which ultimately led to five additional arrests.

The Rockingham County Drug Task Force conducted investigations in many new municipalities including Epping, Raymond, Seabrook, Plaistow, Atkinson, Derry, Brentwood,

Stratham, Chester, Nottingham, Northwood, Windham, Hampstead, Kingston, East Kingston, Hampton, Auburn, Danville and Newmarket. The DTF has worked with DEA, NH State Police, Mass State Police, Salisbury Ma Police, Newburyport Ma Police, Lawrence Police Department, Strafford County Drug Task Force, US Marshals Office and the IRS.

Seizures

Drug Name	# Cases	Amount	Street Value
Heroin	10	11 gm	\$880.00
Cocaine (powder/crack)	1	11.6 gm	\$928.00
Marijuana	4	13.6 lbs	\$16,200.00
Suboxone (tablet/strips)	5	19 doses	\$760.00
Oxycodone	1	144 doses	\$4320.00
Spice	6	3 grams	\$100.00
Percocet	1	3 pills	\$90.00
Total estimated street value			\$23,278.00

Rockingham County Supervised Pretrial Release Program

On January 1, 2015, the Rockingham County Supervised Pretrial Release (RCSPR) program began its second year following its restructuring. The program continued to proactively supervise pretrial defendants released on bail by the Rockingham County Courts while awaiting trial. The program's main objectives are to ensure defendants released to the program will not commit additional crimes, or otherwise pose a danger to the communities of Rockingham County, or the State of New Hampshire and its citizens.

During March 2015, the proposed Secure Alert Electronic Monitoring System contract and budget was approved. This allowed the RCSPR the ability to continue to supervise court ordered participants via GPS electronic monitoring bracelets. The new contract lowered the cost of the GPS electronic monitoring bracelets from \$10.00 per day to \$6.29 per day. As defendants are supervised in a pretrial status, the cost of the bracelet and monitoring service is incurred by the County.

The cost to house a defendant in Rockingham County was \$97.50 per day. Factoring the cost for each GPS electronic monitoring bracelet and monitoring service this resulted in a savings of \$91.21 per day, for each defendant participating in the RCSPR program.

On August 18, 2015, the RCSPR was made available to all the circuit courts in Rockingham County as an option for bail. The RCSPR interviewed defendants at the RCDOC, and provided each court with as much confirmed information as possible, prior to video arraignment. This process is proving to be successful, as the RCSPR has been receiving approximately two defendant releases per week. These releases appear to be increasing, and are expected to continue as the RCSPR evolves.

The RCSPR program had 75 participants ordered to the program for the year. The program saw 40 participants successfully complete the program, and were sentenced.

The RCSPR experienced 14 revocations from the program in 2015. These violations were due to arrests by local agencies for new charges, or violations of court and RCSPR conditions.

The RCSPR program regretfully experienced the loss of 2 participants due to heroin overdoses in 2015. These participants had been successful, active participants, and had remained substance free until their relapse.

The RCSPR program experienced a progressive and proactive year and maintained an approximate success rate of 87% during 2015. The estimated housing cost savings for individuals participating in the RCSPR program was \$565,724.

Warrant Entry Team

The Warrant Entry Team currently operates with one Team Commander, one Team Leader, one Assistant Team Leader and up to eight Operators/Members. In 2015, Deputy Walmsley stepped down from the team to focus on other responsibilities. Deputy Partington retired from the Rockingham County Sheriff's Office and Deputy Fowler assumed his responsibilities as the Chief Firearms Instructor. One additional member was added to the warrant entry team in 2015. Deputy Bois joined the team during the summer months and completed the SWAT I & II courses in November. Deputies Costa and Wiltshire Completed SWAT I & II in the spring.

The Warrant Entry Team maintained overall proficiency by participating in scheduled physical training days and twenty-two scheduled SWAT related training days. The team participated in seven planned operations / warrant sweeps and also conducted additional training to increase proficiency.

Warrant Entry Team members were successful in apprehending or clearing approximately 35 individuals with outstanding warrants. These warrants and operations met the criteria of a medium to high risk warrant situation. Most individuals displayed "special threat considerations" that would be better handled by a specialized tactical team. Special threat considerations include but are not limited to; felony warrants, drug warrants, suspects with a propensity toward violence, persons known to be armed, a heavily fortified location (booby trapped) or known gang members.

On March 26, 2015, the Warrant Entry Team conducted a high risk eviction in Danville, NH. This person had been known to resist and commit acts of violence towards law enforcement. The Warrant Entry Team secured and cleared property without incident. The team also assisted the town of Danville with their preparations for securing the property long term and with the relocation of the horses boarded at the property.

During August 2015, the Warrant Entry Team conducted a high risk eviction in Derry, NH. This individual was known to resist or commit acts of violence towards law enforcement.

On August 18, 2015 the Warrant Entry Team conducted joint training with the Southern New Hampshire Special Operations Unit (SNHSOU). This included a simulated activation of both teams. This training was progressive and showed the cohesion of both units working together.

On September 24, 2015, Captain Lussier, Sergeant Bashaw and Chief Firearms Instructor Deputy Fowler, organized and executed a workplace violence / active shooter training exercise at the Rockingham County Nursing Home. Those who participated were members of the Rockingham County Sheriff's Office, Brentwood Police, Exeter Hospital security staff and

Supervisors from the Rockingham County Department of Corrections. The exercise was instrumental in helping the nursing home staff evaluate their action plans. During the debriefing, the Sheriff's Office provided critiques and guidance for the nursing home to address while revising their final draft for emergency procedures.

The team was also activated and instrumental in assisting the following communities / agencies:

Kingston Police Dept.	Raymond Police Dept.	Newmarket Police Dept.
Plaistow Police Dept.	Deerfield Police Dept.	North Hampton Police Dept.
Danville Police Dept.	Newton Police Dept.	Brentwood Police Dept.
Epping Police Dept.	Northwood Police Dept.	Derry Police Dept.
Fremont Police Dept.	Hampton Police Dept.	Londonderry Police Dept.
Exeter Police Dept.	Hampstead Police Dept.	Windham Police Dept.
Portsmouth Police Dept.	Seabrook Police Dept.	Salem Police Dept.
Rockingham County Department of Corrections	Atkinson Police Dept.	South Hampton Police Dept.
Auburn Police Dept.	Sandown Police Dept.	Pelham Police Dept.
Barrington Police Dept.	Lee Police Dept.	Rochester Police Dept.
Dover Police Dept.	Newington Police Dept.	

The Warrant Entry Team continues to maintain proficiency and actively seeks further training to increase its mission readiness. Team members are frequently recognized for their efforts and actions. The additional training and equipment that team members receive, makes them a much more versatile asset, during team assignment as well as regularly assigned duties.

Administrative Services Division

The dispatch center handled 149,370 calls for service in 2015. It continues to dispatch for 25 police departments, 18 fire/EMS departments, and the Sheriff's Office. The 2015 authorized strength of the dispatch center was four Dispatch Supervisors, thirteen full-time Dispatchers and three on-call Dispatchers.

Network Administrator:

In 2015, the Network Administrator continued to upgrade the office network to improve efficiency and security. The Network Administrator also worked with area towns in finding a solution to a lag problem that was experienced when multiple agencies were logging into the network at once.

Radio Shop:

A number of large scale projects were completed this year, addressing issues and requests from both within and outside the Rockingham County Sheriff's Office.

The Chief Technician worked with Green Mountain Communications to establish a new radio tower site as part of the simulcast radio system installed in 2014. The new tower site improves communication for both law enforcement and fire/EMS services countywide. The simulcast radio system's tuning and alignment continues to be fine tuned to provide the best service to all coverage areas in the County.

With assistance from Rockingham County's Engineering and Maintenance Department, the Chief Technician completed a fiber optic cabling project which provides a direct connection from the dispatch center to the nearest tower site. Coupled with a new microwave ring network funded by a Homeland Security grant, single points of failure have been removed from the radio network making the system more resilient to failures.

The Chief Technician and Lieutenant of Administrative Services secured an additional \$323,000 in grant funding through the NH Department of Homeland Security for replacement of dispatch consoles and associated equipment. This project will replace antiquated equipment and is scheduled to be installed in early 2016.

Many other maintenance projects and repairs were completed as part of a new preventative maintenance program. The Chief Technician also assisted other agencies with radio programming, repairs, and communication related items.

Organizations Requesting Radio Shop Assistance in 2015

Candia Fire	Candia Police	Epping Fire
Epping Police	Atkinson Police	Deerfield Fire
Brentwood Police	Kingston Fire	Kingston Police
Chester Fire	Newington Fire	Sandown Fire
Rockingham County Engineering & Maintenance	Rockingham County Nursing Home	Rockingham County Corrections
Sandown Police	Auburn Police	Raymond Ambulance
Raymond Fire		

The Chief Technician attended seminars and training courses throughout the year to include the NHSICP Revision Workshop, NH SIEC Committee, and the STSA training.

Personnel Changes

01/14/2015	Richard Wiltshire	Deputy	Transferred from Court Services to Patrol
01/20/2015	Paul Bois	Deputy	Hired full time & assigned to Court Services
02/05/2015	Brenda Silva	On-Call Dispatcher	Resigned
03/09/2015	Glenn Miller	Bailiff	Hired as Bailiff

03/30/2015	Randal Frotton	Deputy	Hired full time & assigned to Court Services
04/06/2015	Peter Fowler	Deputy	Transferred from Court Services to Warrants / Investigations
04/20/2015	James Lussier	Captain	Transferred from Court Services to Operations Commander
04/20/2015	Shanon Goff	Lieutenant	Transferred from Operations Commander to Court Services
04/20/2015	Dean Winter	Deputy	Transferred from Warrants / Investigations to Court Services
04/20/2015	Scott Sullivan	Deputy	Transferred from Court Services to Warrants / Investigations
05/18/2015	Joseph Costa	Deputy	Transferred from Court Services to Patrol
05/27/2015	Brianna Beaupre	On-Call Dispatcher	Hired as On-Call Dispatcher
05/29/2015	Wayne Partington	Deputy	Retired
06/15/2015	Michael Hureau	High Sheriff	Elected as High Sheriff
06/15/2015	Glenn Miller	Reserve Deputy	Hired as Reserve Deputy
07/27/2015	Jason MacLeod	Deputy	Hired as full time Deputy & assigned to Court Services
08/03/2015	Annie Flight	Bailiff	Hired as Bailiff on 8/3/15. Resigned 8/7/15.
09/08/2015	Denis Kounas	Bailiff	Hired as Bailiff
09/20/2015	Christopher Stone	Deputy	Retired. Hired as Reserve Deputy.
11/18/2015	Jennifer McCullough	Full-Time Dispatcher	Resigned
12/22/2015	Michael Roberts	Deputy	Hired as Reserve Deputy
12/22/2015	Louis St. Onge	Bailiff	Hired as Bailiff
12/28/2015	Brianna Beaupre	Full-Time Dispatcher	Changed to full time status

TREASURER
Edward R. Buck III

Rockingham County ended 2015 in good financial shape. This was indicated by the fact that during 2015 the County:

- Met all financial obligations on a timely basis
- Obtained borrowing at continued low interest rates
- Maintained an excellent borrowing rating
- Continued satisfactory banking services relationships
- Collected all tax warrants from towns and cities with no defaults

The highlight of the summer was the sale of \$7.5 million in a Tax Anticipation Note (or TAN). This amount was the same as the previous year.

The TAN was purchased by Eastern Bank at an interest coupon rate of 0.2940% and was due on Dec. 18, 2015. There were three bidders on this issue. The term of the note is 78 days. The delivery date of the issue was September 30, 2015.

The relatively low interest rates coupled with borrowing later in the year were a definite plus for the County. Rockingham County issues TANS during the year to cover obligations and expenses until receiving tax revenue from the Towns in mid-December of each year.

The established banking services relationship with TD Bank continued in a satisfactory manner.

Charles Nickerson of the Finance Office deserves credit for managing these complicated financial matters and was instrumental in the continued excellent County ratings. The entire finance staff worked hard in all areas to achieve great fiscal health for the County.

The Treasurer's Office collected \$ 46,013,873.00 in taxes, with no defaults, from the thirty-seven cities and towns of Rockingham County. Tax payments were due, by law, Thursday, December 17th.

**MINUTES
ROCKINGHAM COUNTY
PUBLIC HEARING
COMMISSIONER'S PROPOSED 2015 BUDGET
Thursday, January 22, 2015
7:00 p.m.
Hilton Auditorium
Rockingham County Nursing Home
Brentwood NH**

The Chairman of the Rockingham County Delegation held a Public Hearing on Thursday, January 22, 2015 at 7:00 p.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to conduct a Public Hearing on the Commissioner's Proposed 2015 Budget.

Rep. Norman L. Major, Chairman, called the Public Hearing to order at 7:00 p.m.

Rep. Kenneth L. Weyler delivered the Invocation.

Rep. Robert Introne led the Pledge of Allegiance.

Chairman Major stated the purpose of the Public Hearing was to present the Commissioners Proposed 2015 Budget. He explained the ground rules as well.

Chairman Major recognized Commissioner Tombarello, Chairman of the Board of Commissioners, who introduced the other two members of the Board of Commissioners and thanked former Commissioner Katharin Pratt for her years of service to the county. Commissioner Tombarello provided an overview highlighting various aspects of the Commissioners Proposed 2015 Budget. Of note, was a modest 2 percent increase to employees with no increase in the number of employee positions since 2013. He noted a 4 percent increase in retirement costs as of July 1, 2015. Also, that the Long-Term Care Facility remains to be the most critical issues affecting the Nursing Home and the Categorical Assistance budgets. Commissioner Tombarello also provided an overview of the individual department budgets. Commissioner Tombarello noted a total of a 1.6 percent increase in grand total appropriations resulting in an increase in taxes. Commissioner Tombarello thanked the elected officials and department heads for preparing a good budget.

At the request of Commissioner Tombarello, Chairman Major recognized Steve Woods, Long-Term Care Director, who explained the reductions in Medicaid of 4.9 million dollars that should have carried over but did not by a decision of the Health and Human Services Department. He explained that the change in dollars decreases the Nursing Home rate by \$3.00 a day. He noted that the 4.9 million dollars could potentially be increased to 7 million. He asked the legislators for their support on this pending issue.

Chairman Major recognized Rep. DeSimone who stated that she had a lengthy conversation with the Commissioner of Health and Human Services who confirmed that he will be meeting with officials in Concord regarding the Governor's mandate resulting in a downshifting to the taxpayers.

Chairman Major recognized Rep. Mary Griffin, Vice-Chair, who read the 2015 Commissioners Proposed budget by department as follows:

Delegation – \$167,142 at -10.8 percent.

Treasurer – \$15,506 at -0.6 percent

County Attorney – \$2,864,725 at -1.4 percent.
District Court – \$192,525 at -26.6 percent
Medical Examiner – \$58,904 at 10.1 percent
Sheriff's Department – \$5,602,967 at 5.3 percent
Registry of Deeds – \$1,222,150 at -6.7 percent
Commissioners – \$177,133 at 1.6 percent
General Government – \$2,710,343 at -0.1 percent
Projects – \$550,330 at 2.3 percent.
Grants – \$2,055,000 -0.6 percent
Finance – \$1,200,099 at 1.7 percent
Engineering & Maintenance – \$4,589,768 at 5.1 percent

Rep. Kappler, Chairman of the Maintenance Subcommittee, commented that the increase in the Engineering & Maintenance budget is due to federal mandates so that the county is in compliance with federal laws. He noted that the subcommittee recommends approval of this very good budget. He also pointed out that there was a saving in 2014 from the biomass facility.

IT – \$445,434 at 31.3 percent

Chairman Major requested an explanation from Commissioner Tombarello on the increase. Commissioner Tombarello explained that the Sheriff's Department and County Attorney's Office moved their service contracts to the IT budget which represents the 31 percent increase. Chairman Major recognized Rep. Rice who wanted to know where he could find the shifting of dollars in the budgets. Rep. Rice was referred to page 15 in the service contracts line. Ms. Young pointed out page 3 of the County Attorney's budget in line 53600 Service Contracts and noted that the same could be found in the Sheriff's Department budget.

Jail – \$12,318,288 at -0.3 percent

Human Resources – \$502,759 at 43.8 percent

Chairman Major asked for an explanation on the increase in the Human Resources budget. Commissioner Tombarello explained that the employees in the Human Resources Department are interim employees. The increase includes replacing the positions with full-time employees. Rep. DeSimone asked how many interim employees were working in the department, and Commissioner Tombarello noted that there are four. Rep. DeSimone wanted to know how many full-time employees would be hired, and Commissioner Tombarello explained that they are looking to hire 5 employees. Rep. DeSimone asked if 4 employees would be adequate per the information in the study or would five employees be needed. Commissioner Tombarello noted that the Commissioners are still working out the details provided in the Human Resources and Finance Department Study. Rep. Baldassaro questioned and asked what the hours would be for the employees in the Human Resources Departments. Commissioner Tombarello explained the hours would be 24, 32, and 40. Rep. Cali-Pitts questioned how many employees in total does Human Resources manage. Commissioner Coyle responded that there are 650 county employees, and the Human Resources Department manages every one of them. Rep. Rice questioned the difference in total net hours between 4 part-time and 5 full-time. Commissioner St. James explained that the job in the department is not getting done and a lot of issues were encountered in open enrollment. He noted that the Commissioners are trying to address the issues and are disseminating the study.

Non-County Specials – \$254,000 at 2.1 percent
Long-Term Care Services – \$27,552,838 at 0.2 percent
Categorical Assistance - \$17,332,000 at 4.2 percent

Chairman Major recognized Rep. Griffin who read the revenues by department. Rep. Griffin read grand total appropriations at \$79,811,912 at 1.6 percent.

Chairman Major recognized Rep. Barnes who had a question on the Revenue section page 4 line 3359 Revenue from State of NH. He noted that last year the revenues were anticipated a \$2,000,000, and it appears that the actual was \$353,000 and this year is projecting the \$2,000,000 and questioned the validity of the projection. Ms. Young explained.

Chairman Major recognized Maureen Sullivan, Executive Director for the Child Advocacy Center of Rockingham County who was present to request funding from the County in the Non-County Specials budget. Ms. Sullivan explained that the agency was funded by the county many years ago and was dropped in 2011 and she was present to ask the county to reinstate county funds for the agency who currently handles 90 cases in Rockingham County related to sexual abuse. Reps. Belanger, Cali-Pitts, DeSimone, and Baldassarro asked questions. Ms. Sullivan noted that her agency is the only agency in the county that performs the agency's investigations. Mr. Melanson from the Sheriff's Office spoke in favor of the services offered by the agency. Rep. Pantelakos commented that she feels the county should reinstate the agency and their request for funding.

There being no further comments, the Public Hearing was adjourned at 8:06 p.m.

Respectfully submitted,

Cheryl A. Hurley
Delegation Coordinator

Rep. David A. Welch, Clerk
Rockingham County Convention

**MINUTES
ROCKINGHAM COUNTY
EXECUTIVE COMMITTEE MEETING**

**Thursday, January 22, 2015
To follow the Public Hearing
Hilton Auditorium
Rockingham County Nursing Home
Brentwood NH**

The Rockingham County Executive Committee held a meeting on Thursday, January 22, 2015, following the Public Hearing on the Commissioner's Proposed 2015 Budget, in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to consider line item transfer requests, request for the Treasurer's Borrowing, and presentation from Judge Tina Nadeau relative to the Rockingham County Drug Court.

Rep. Kenneth L. Weyler, Chairman, called the meeting to order at 8:12 p.m.

Chairman Weyler recognized Rep. Welch, Clerk, who conducted the roll call. Clerk Welch reported a total of 20 members present.

Those present were: Rep. Kenneth L. Weyler, Chairman; Representatives Allen, Cali-Pitts, Chirichiello, Belanger, Cushing, DeSimone, Devine, Fesh, Griffin, Hoelzel, Introne, Kappler, P. Katsakiores, Kolodziej, Major, O'Connor, Pantelakos, Rice, and Welch.

Also Present: Steve Woods, Long-Term Care Director; Janice Demers, LTC, Laura Collins, Executive Assistant, Board of Commissioners; Judge Gates, Engineering & Maintenance Director; Robin Bernier, IT Manager; Jayne Jackson, Business Office Manager, Department of Corrections; Superintendent Steve Church, Department of Corrections; Darin Melanson, Sheriff's Department; Cathy Stacey, Registrar of Deeds; Attorney Patricia Conway, County Attorney; Edward Buck, Treasurer; Dan Reidy, Cooperative Extension; Theresa Young, Finance Officer; Kathy Nikitas, Deputy Finance Officer; Commissioners Tombarello, St. James, and Coyle; Cheryl A. Hurley, Delegation Coordinator.

Chairman Weyler declared a quorum noting that all members of the Executive Committee were present.

Chairman Weyler recognized Rep. Mary Griffin, Vice-Chair, who read the following motion on the Treasurer's borrowing:

Authorization for Rockingham County to Borrow in Anticipation of Taxes (RSA 29:8):

I move that we, the Rockingham County Executive Committee, authorize the following: That the money in the treasury of the County being insufficient to meet the demands upon it beginning January 1, 2015, approval is hereby given to the Treasurer, upon the order of the County Commissioners, to borrow up to \$13,000,000 under RSA 29:8.

Excess Funds 29:3: Whenever the County Treasurer has in his custody an excess of funds which are not immediately needed for the purpose of expenditure he may, with the approval of the County Commissioners and the County Executive Committee, invest the same in short-term obligations of the United States upon such terms as shall be approved by the County Commissioners.

Rep. Kolodziej seconded the motion. The motion was approved by a voice vote.

Line Item Transfer Request

General Government - Transfer from 11402000-56102 General Government – Intermediate Nursing Care/Nursing Home Facility \$22,500.00 to 103000000-58300 General Government-Legal \$22,500.

Chairman Weyler referred the members to the back side of the transfer sheet that provided the explanation. Rep. Belanger made a motion to approve the line item transfer request as presented. Rep. Devine seconded the motion. The motion was approved by a voice vote.

Nyhart Service Agreement Interim GASB 45 Report – for approval

Chairman Weyler referred the members to a letter from the Board of Commissioners dated January 22, 2015 requesting approval of the Executive Committee to execute a service agreement with the Howard E. Nyhart Company, Inc., to provide Interim GASB 45 Report Actuarial Services for the Fiscal Year ending December 31, 2014 for the amount of \$2,400.

Chairman Weyler recognized Ms. Young who explained that the retirement system laws require that the County offer the benefits to retirees and explained that there are liabilities associated with providing the benefits. She explained that it is a GSBE rule, and noted that it is a calculation. She explained that it is for post-employment benefits for retirees. She stated that it is a calculation, not an audit and not a study.

Rep. Griffin read the following motion:

I move that we, the Rockingham County Executive Committee, upon recommendation of the Rockingham County Board of Commissioners, approve to execute a service agreement with The Howard E. Nyhart Company, Inc., to provide Interim GASB 45 Report Actuarial Services for the fiscal year ending December 31, 2014, for the amount of \$2,400, dated January 21, 2015.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Drug Court Presentation – Judge Tina Nadeau

Chairman Weyler introduced Chief Justice Tina Nadeau who was invited to the meeting to provide the Executive Committee Members with a Presentation on Drug Court, and explained why it is funded in the county budget. Judge Nadeau explained that drug court has been in place at the State for 20 years, and the program has demonstrated that it saves the county and state money. She further explained that drug court saves lives, reduces the crime rate, and returns people back to their families. To summarize, she noted that she has seen convicted individuals who have spent time in the house of corrections over and over again, and noted that drug court is not a ticket to get out of jail. It is for individuals who need treatment to stop offending. She explained drug court in further detail and the grant associated for treatment. Overall, she noted that it is for a category of individuals that we can change. She noted that Drug Court does random drug testing three times per week; individuals report to court every Monday, and their days are full with treatment and therapy every week and treatment adjustments are made when necessary. Drug Court holds individuals accountable and saves money. She explained that she is asking for a total of \$370,000 to fund Drug Court. She noted that the Board Commissioners funded it in this year's budget at \$150,000. There are currently 20 people in the program, but would be able to serve 50 people if the funding were there. Drug Court has been in place for 2 1/2 to 3 years.

Judge Nadeau explained that they will not be able to grow the program with the proposed \$150,000 in the budget and that is why she is requesting additional funding. She provided the members with a packet of information explaining the Drug Court budget. She noted that Attorney Conway, Deputy Chief, Judge

Wagling, and Superintendent Steve Church are all in support of the Drug Court. Chairman Weyler had questions. Judge Nadeau explained that individuals have to live in Rockingham County to be eligible for Drug Court. Also, the grant pays for two treatment providers. She noted that Seacoast Mental Health supports the program.

Chairman Weyler recognized Rep. Rice who wanted to know if the amount of \$370,000 was not in the budget, what would be the costs to the communities. Judge Nadeau referred to the costs for Jail beds and Emergency Room Visits.

Chairman Weyler recognized Rep. Cali-Pitts who questioned if Drug Court treats other family members, and what is the actual cost to the individual to participate in the program. Judge Nadeau explained that Drug Court is for the individual who has been convicted, not their family; there is also a Family Court, but that requires additional money, more investment into the program, and treatment providers. Judge Nadeau pointed out that participants pay \$10.00 a week to participate in the program. Also there are fines or restitution individuals have to pay as well, which holds them accountable. Also, their payment is reduced for good behavior and then increased for bad behavior. Chairman Weyler recognized Rep. Cali-Pitts who had a question relative to transportation. Judge Nadeau noted that individuals have to have transportation plans to participate in the program. Chairman Weyler recognized Rep. Phyllis Katsakiores who wanted to know how individuals are chosen for the program. Judge Nadeau explained.

Chairman Weyler recognized Rep. Major who explained the overall savings of Drug Court, and his recent familiarization with the program as Chairman of the Jail Overcrowding Committee.

Chairman Weyler recognized Rep. Welch who asked if anyone could attend Drug Court. Judge Nadeau responded yes, and noted that it held every Monday at 1:30 p.m. at the Rockingham County Superior Court and encouraged the members to attend.

Chairman Weyler recognized Rep. Tombarello who spoke in favor of Drug Court and Rep. Welch's comments. He noted that ultimately the cost for the program is to the taxpayers.

Chairman Weyler recognized Judge Nadeau who introduced Judge Wagling. Judge Wagling commented on the program and the importance of it needing funding to grow the program to be effective. She noted that we cannot bring a return to the county without the funding of this program. She noted that the Diversion Program enrollment is growing and that the Pre-trial Release Program is helping.

Chairman Weyler wanted to know if Judiciary has been asked to put money into the program. Judge Nadeau responded noting that in the end it is the county and state prison that are saving money.

Chairman Weyler recognized Rep. DeSimone who wanted to know if individuals have to commit a crime or if the program accepts referrals. Judge Nadeau noted that the Drug Court is a corrections system, not a treatment program, but probation violations can be referred. Rep. Cushing commented that evidenced based practices are refreshing. He asked if Judge Nadeau has had conversations with other counties. Judge Nadeau responded yes.

Memo from Rep. Weyler regarding Carry Forward of 4.9 Million Dollars

Chairman Weyler referred the members to a memorandum that he distributed explaining the recent phone calls that he received from the Commissioners and Mr. Woods regarding the matter of HHS using the 4.9 million dollars which should have been carried forward and used for distribution to the County Nursing Homes. The estimated amount for Rockingham County is \$200,000. A lengthy discussion ensued. Chairman Weyler explained that he will be looking out for Rockingham County.

Rep. Pantelakos wanted to know if the county has any control over managed care. Rep. Weyler explained that the state is down to two companies because one dropped out. The cost per month is \$1,200. Rep. Deb DeSimone explained that she spoke with Commissioner of HHS who said today that every county in the state is facing this same situation.

Other Business:

Chairman Weyler recognized Rep. Kappler who wanted to know the County's position on reinstating the Adult Medical Day Care Program. Commissioner Tombarello noted that the program is not funded in this year's budget. Commissioner St. James explained that there is a non-profit organization opening and they are looking for \$30,000 in the Non-County Specials budget to buy a bus. The individual heading up the program is hoping to replace the adult medical day care service that we had at the county.

Chairman Weyler recognized Rep. Belanger who made a motion to adjourn. Rep. Cushing seconded the motion. The motion was approved by a voice vote. The meeting adjourned at 9:07 p.m.

Respectfully submitted,

Cheryl A. Hurley
Delegation Coordinator

Rep. David A. Welch, Clerk
Rockingham County Executive Committee

DAW:cah

MINUTES
ROCKINGHAM COUNTY
EXECUTIVE COMMITTEE MEETING
Friday, February 20, 2015 at 9:30 a.m.
Hilton Auditorium
Rockingham County Nursing Home
Brentwood NH 03833

The members of the Rockingham County Executive Committee met on Friday, February 20, 2015 at 9:30 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home, Brentwood, NH. The purpose of the meeting was for Subcommittee Chairs to report budget recommendations and to vote on the 2015 county budget to be voted by the Delegation.

Rep. Kenneth L. Weyler, Chairman, called the meeting to order at 9:34 a.m.

Rep. Weyler recognized Rep. Kolodziej who delivered the Invocation.

Rep. Weyler recognized Rep. Major who led the Pledge of Allegiance.

Rep. Weyler recognized Rep. Welch, Clerk, who conducted the roll call. Rep. Welch reported a total of 18 members present.

Chairman Weyler declared that a quorum was present.

Those present were: Rep. Weyler, Chairman; Reps. Allen, Cali-Pitts, Chirichiello, Cushing, DeSimone, Devine, Fesh, Griffin, Hoelzel, Kappler, P. Katsakiores, Kolodziej, Major, O'Connor, Pantelakos, Rice, and Welch.

Excused: Rep. Introne.

Also Present: Commissioners Tombarello and St. James; Steve Woods, Long-Term Care Director; Janice Demers, Long-Term Care; Robin Bernier, IT Department; Jude Gates, Engineering & Maintenance Director; Jayne Jackson, Department of Corrections; Superintendent Stephen Church, Department of Corrections; Dan Reidy, UNH Cooperative Extension; Martha Breen, Sheriff's Office; Daren Melanson, Sheriff's Office; Kathy Nikitas, Finance; Theresa Young, Finance Director; High Sheriff Michael Downing, Sheriff's Office; Attorney Patricia Conway, County Attorney; Cathy Stacey, Deeds; Edward Buck, Treasurer; Laura Collins, Board of Commissioners, and Cheryl A. Hurley, Delegation Coordinator.

Subcommittee Reports:

Salary Subcommittee – Rep. Weyler, recognized Rep. Chirichiello, Chairman of the Salary Subcommittee, who read the report of the Salary Subcommittee. Rep. Chirichiello noted the highlights of the Commissioners Summary Proposal of Pay and Benefits. He noted that the subcommittee made a correction in the mileage to reflect federal mileage rate of 57.5. He also noted that changes were made to the Delegation budget which added \$40,000 in salaries for a part-time CPA. The Human Resources Subcommittee removed \$20,000 from the HR salary line. The County Attorney Subcommittee noted that next year their department will be looking for a new pay plan. Chairman Weyler asked for questions. Rep. Chirichiello made a motion to approve the recommendations of the Salary Subcommittee which included the position listing at 628 positions. Rep. Pantelakos seconded the motion. The motion was approved by a voice vote. Rep. Cali-Pitts vote no.

Rockingham County Delegation – Rep. Weyler recognized Rep. Pantelakos, Chair of the Delegation Subcommittee, who read the report of the Delegation Subcommittee. Rep. Pantelakos made a motion to accept the subcommittee report as presented and Delegation budget of \$407,142, at 95.28 percent. Rep. Griffin seconded the motion. Rep. Weyler explained that discussions were held about removing \$100,000 from the Delegation Legal Services/Investigations line and moving it into the Contingency line 54100, for a total of \$220,000 in Contingency. This would leave \$25,000 in the Legal Services/Investigations line 53400. Chairman Weyler noted that there were discussions by the Commissioners about why the money should not be in Contingency, but should be in legal to cover legal expenses. Rep. Weyler explained that at the present time, the Commissioners do not have any known legal expenses, and referred to the Commissioner’s legal expenses last year, and the Delegation’s request to monitor the spending. Rep. Major made a motion to move \$100,000 from Legal Services/Investigations to the Contingency line. Rep. Welch seconded the motion. The motion was approved by a voice vote.

Treasurer – Rep. Weyler recognized Rep. Rice, Chairman of the Treasurer’s Subcommittee. Rep. Rice read the Treasurer’s Subcommittee Report. Rep. Rice made a motion to approve the Treasurer’s budget at \$15,506, at -0.64 percent. Rep. Weyler seconded the motion. The motion was approved by a voice vote.

County Attorney – Rep. Weyler recognized Rep. Devine, Chairman of the County Attorney Subcommittee, who read the County Attorney Subcommittee Report. Rep. Devine made a motion to approve the County Attorney’s Subcommittee Report as presented and budget of \$2,864,725, at -1.40 percent. Rep. P. Katsakiores seconded the motion. The motion was approved by a voice vote.

District Court – Rep. Weyler recognized Rep. Devine who made a motion to approve the District Court budget at \$192,525 at -26.61 percent. Rep. Pantelakos seconded the motion. Rep. Cali-Pitts questioned the budget and Attorney Conway explained that District Court is by contract. The motion was approved by a voice vote.

Medical Examiner – Rep. Weyler recognized Rep. Devine who made a motion to approve the Medical Examiner’s budget at \$58,904 at 10.09 percent. Rep. P. Katsakiores seconded the motion. The motion was approved by a voice vote.

Sheriff’s Department – Rep. Weyler recognized Rep. Cali-Pitts, Chair of the Sheriff’s Subcommittee. Rep. Cali-Pitts read the Sheriff’s Subcommittee Report and made a motion to approve \$5,617,529 at 5.54 percent. Rep. Cali-Pitts explained that the Sheriff’s Subcommittee recommended additional funding for cameras to be installed in the cruisers. Rep. P. Katsakiores seconded the motion. The motion was approved by a voice vote.

Registry of Deeds – Rep. Weyler recognized Rep. P. Katsakiores who presented the Deeds Subcommittee Report and made a motion to approve \$1,222,150 at -6.70 percent. Rep. P. Katsakiores seconded the motion. The motion was approved by a voice vote.

Commissioners – Rep. Weyler recognized Rep. Rice, Chairman of the Commissioner’s Subcommittee, who read the Commissioner’s Subcommittee Report and made a motion to approve \$177,133 at 1.58 percent. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

General Government – Rep. Weyler recognized Rep. Rice, Chairman of the General Government Subcommittee, who read the General Government Subcommittee Report and made a motion to approve \$2,460,343 at -9.31 percent. Rep. P. Katsakiores seconded the motion. The motion was approved by a voice vote.

Long-Range Planning (Projects) – Rep. Weyler recognized Rep. Kolodziej in Rep. Introne’s absence, who made a motion to approve the Long-Range Planning Subcommittee Report which includes the Projects

List and Project budget at \$550,330 at 2.33 percent. Rep. P. Katsakiores seconded the motion. The motion was approved by a voice vote.

Grants – Rep. Weyler recognized Rep. Rice, Chairman of the Grants Subcommittee, who made a motion to approve the Grants budget at \$2,055,000 at -0.55 percent. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Finance – Rep. Weyler recognized Rep. Cushing, Chairman of the Finance Subcommittee, who read the Finance Subcommittee Report and made a motion to approve the Finance budget at \$1,200,099 at 1.74 percent. Rep. Cushing noted that the subcommittee members made a recommendation that direct deposit be offered for representative payments. Rep. P. Katsakiores seconded the motion. The motion was approved by a voice vote.

Engineering & Maintenance – Rep. Weyler recognized Rep. Kappler, Chairman of the Maintenance Subcommittee, who read the Maintenance Subcommittee Report and made a motion to approve the Maintenance budget at \$4,589,768 at 5.06 percent. Rep. P. Katsakiores seconded the motion. The motion was approved by a voice vote. Rep. Kappler thanked Jude Gates for an excellent job on managing the department.

IT – Rep. Weyler recognized Rep. Kappler, who read the IT Report in Rep. Belanger’s absence, and made a motion to approve the IT budget at \$445,434 at 31.26 percent. Rep. P. Katsakiores seconded the motion. The motion was approved by a voice vote.

Jail – Rep. Weyler recognized Rep. Fesh, Chairman of the Jail Subcommittee, who read the Jail Subcommittee Report and made a motion to approve the Jail budget at \$12,468,288 at 0.95 percent. Rep. Fesh explained that \$150,000 was moved to the Jail budget to fund Drug Court. Rep. Cali-Pitts questioned why drug court is in the Jail budget and not the County Attorney’s budget. Judge Nadeau explained noting that funding comes from the state legislature into the County budget. Judge Nadeau explained the benefits of Drug Court. She also noted that the original funding request was \$370,000 and that she would like to increase the dollars to that amount to adequately fund Drug Court. She explained the need to have more staff and money to expand the amount of individuals who can go through the program. She referred to it as a return on investment. Rep. Pantelakos made a motion to fund the Drug Court in the amount of \$370,000. Rep. Cushing seconded the motion. Attorney Conway spoke in favor of the program. Superintendent Church explained referring to the Delegation Jail Overcrowding Committee who recognized the need for programs to alleviate Jail bed space. Rep. DeSimone questioned the cost per day at the Jail vs. cost for an individual in Drug Court. Superintendent noted that it is \$97.50 per day to house a prisoner at the Jail. Judge Nadeau explained that it is \$7,400 for a participant per year for drug court as opposed to \$30,000 a year in the Jail. Commissioner Tombarello spoke in support of the program. Rep. Major, Chairman of the Jail Overcrowding Committee, explained that during the subcommittee meetings, it was made loud and clear that the County did not have any systems in place to treat young people that are drug addicted, and the situation is escalating. He explained that if the Jail can relieve 20 beds, that’s a cost savings of \$350,000, and there will come a point where we do not have to consider Jail Overcrowding. Rep. O’Connor questioned why the Board of Commissioners did not put the funding in the budget. It was noted that the Commissioners were in favor of the Delegation putting the funding in the budget. The motion was approved by a voice vote. Rep. Kolodziej voted no. Rep. Fesh made a motion to approve the Jail budget at \$12,688,288. Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

Human Resources – Rep. Weyler recognized Rep. Rice, Chairman of the Human Resources Subcommittee, who read the Human Resources Subcommittee Report and made a motion to approve the Human Resources budget at \$455,573. Rep. P. Katsakiores seconded the motion. Rep. Rice explained that the subcommittees reduced the Human Resources salary line. He explained that a new director is going to be hired and the role of the new director will be to hire the number of employees needed in the department,

some full-time to part-time. Chairman Weyler recognized Commissioner St. James who explained that the Commissioners are asking for flexibility in the salary line so that the new director can implement adequate staffing. He also explained that a salary structure needs to be done and the money is in the budget for that. He referred to the \$20,000 reduction made by the subcommittee as being too deep. Rep. Weyler explained that the employees are not in place and it will take time to hire them; therefore, the subcommittee felt there was adequate money in the budget at the present time. He noted that funds are available in the Contingency line, if necessary. He noted that the new director can come before the Executive Committee, if necessary. The motion was approved by a voice vote. Rep. Cali-Pitts voted no.

Non-County Specials – Rep. Weyler recognized Rep. Allen, Chair of the Non-County Specials Subcommittee, who read the Non-County Specials Subcommittee Report and made a motion to approve the Non-County Specials budget at \$259,000 at 4.12 percent. Rep. P. Katsakioes seconded the motion. Rep. Allen explained that the Advocacy Group was added to the budget for \$5,000. Also, a request was made to fund an agency that will be opening an adult medical day care program, but they did not have their license when they came before the subcommittee. We suggested that the agency come before the Delegation at a later time when their business was up and running. Their request was \$30,000 for a vehicle. Rep. Kappler spoke in opposition. Rep. Rice spoke in opposition. Rep. Kappler referred to the increases in the Non-County Specials budget. The motion was approved by a voice vote.

Long-Term Care – Rep. Weyler recognized Rep. DeSimone, Chair of the Long-Term Care Subcommittee, who read the Long-Term Care Subcommittee Report and made a motion to approve \$27,552,838 at 0.22 percent. Rep. Hoelzel seconded the motion. The motion was approved by a voice vote.

Rep. Weyler updated the members on the state reduction of 2.8 percent for the Medicaid rate. Rep. DeSimone noted that she spoke with Commissioner Toumpas about the situation.

Categorical Assistance – Rep. Weyler recognized Rep. Hoelzel, Chair of the Categorical Assistance Subcommittee, who read the Categorical Assistance Subcommittee Report and made a motion to approve \$17,332,000 at 4.17 percent. Rep. DeSimone seconded the motion. Rep. Hoelzel explained the increase in the number of participants and in the acuity of care. The motion was approved by a voice vote.

Revenues – Rep. Weyler recognized Rep. Cushing, Chairman of the Revenues Subcommittee, who read the Revenue Subcommittee Report and made a motion to approve \$\$80,144,288. Rep. P. Katsakioes seconded the motion. The motion was approved by a voice vote. Rep. Cali-Pitts voted no.

Line Item Transfer Request

County Attorney – Transfer from 13100000-54101 Expense of Prosecution \$352 to 13101000-53903 Medical Examiner Travel \$352; from 13100000-54101 Expense of Prosecution \$2,070 to 13101000-54401 Medical Examiner Views \$2,070; from 13100000-54101 Expense of Prosecution \$764 to 13101000-54403 Medical Examiner Funeral Home Transfer \$764.

Comments/Explanation: Each year, the County Attorney's Office tries to protect the Medical Examiner costs for deaths in Rockingham County. Due to an unforeseen increase in deaths, we would like to transfer funds into the Medical Examiner Travel, Views and Funeral Home Transfer lines to cover the end of the year December 2014 costs.

Rep. Devine made a motion to approve the transfer as presented. Rep. Kolodziej seconded the motion. The motion was approved by a voice vote.

Chairman Weyler recognized Rep. Griffin who made the following motion:

RESOLUTION 1 – 2015

Be it resolved that the Rockingham County Convention accept the position listing as presented with the total number of authorized positions for 2015 being 628 and that there will be no new positions created nor will there be any re-grading of positions or increase of number of positions, other than those budgeted, without approval of the Executive Committee.

It is understood that the Executive Committee need not approve any personnel change proposed by the County that results in placing the authorized position in the same or lower grade. Further, that the County must notify the Executive Committee at each quarterly meeting of any changes that may have been processed in order to provide an update to the accepted position listing.

In addition, it is understood that part-time employment pools are approved in the Nursing Home, Jail, and Sheriff's Department, and that the pools be used for on-call coverage when necessary. In no case will any on-call employee be eligible for any benefit or permanent employment status. This does not preclude any department from obtaining temporary help from outside vendors to cover employment leave.

Chairman Weyler recognized Rep. Tombarello who noted that language was missing from the resolution with regards to part-time pools; specifically, Finance and Human Resources. Rep. Pantelakos made a motion to add Finance and Human Resources to the resolution noted above. Rep. P. Katsakiores seconded the motion. The motion was approved by a voice vote.

Rep. Weyler recognized Rep. Griffin who made the following motion:

RESOLUTION 2 – 2015

Be it resolved that the Rockingham County Convention, upon the recommendation of the Executive Committee, recommend \$292,000 for a 2 percent gross increase or non-discretionary bonus for those employees who are on the pay plan. In addition, the mileage reimbursement rate continues to mirror the Federal rate for 2015.

Rep. Pantelakos seconded the motion. The motion was approved by a voice vote.

Rep. Weyler recognized Rep. Griffin who made the following motion:

RESOLUTION 3 – 2015

All of the policies of the County personnel system shall apply to the Rockingham Delegation employee(s) with the understanding that all references for necessary actions, approvals or exceptions in reference to Delegation employee(s) reside with the Officers of the Delegation in lieu of the Commissioners. Authorization requires the majority of the 5 officers. The officers include the Chairmen of the Delegation and Executive Committee, the Vice-Chairmen of the Delegation and Executive Committee and the Delegation Clerk.

It is further agreed that all references for any "O/DD" actions, approvals or exceptions resides with the Chairman of the Delegation and Chairman of the Executive Committee in lieu of the "O/DD". Finally, any policies deemed appropriate and not specified or covered under the personnel system may be adopted by the Officers of the Delegation. An appeal from the decision of the 5 officers may be made to the Executive Committee.

Rep. P. Katsakiores seconded the motion. The motion was approved by a voice vote. Rep. Cali-Pitts voted no.

Rep. Griffin read the following motion:

RESOLUTION 4 – 2015

I move that \$38,552 be appropriated for salary payments for the Delegation Coordinator.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Rep. Griffin made the following motion:

RESOLUTION 5 – 2015

Be it resolved that the Rockingham County Convention approve the following benefits as described below and approval of all benefits as outlined in the 2015 summary of salary and benefits for those employees listed in the position listing, other than the union eligible. The Delegation Coordinator will receive benefits in accordance with personnel policies adopted for this position. There are three plans proposed in 2015 including an HMO, HMO with Coinsurance and a High Deductible Health Plan (HDHP). The HDHP is new for 2015. It provides a county funded Health Savings contribution of \$750 for a single plan and \$1,000 for a 2 Person or Family.

(COUNTY CONTRIBUTION % (FULL-TIME EMPLOYEES))

Health Benefits (Fully Insured)

<u>Membership</u>	<u>County Share of Cost on All Plans</u>
Single	80%
2-Person	80%
Family	80%

Part-time employees contribute on a pro-rated basis.

Dental Benefits

Full-Time - 75% of premium

Part-Time - Pro-rated basis

Workers Compensation and Unemployment

Worker’s Compensation is funded at 90% of the assigned risk rate per the recommendation of the Executive Committee. Unemployment funding recommended at \$225.00 per position in 2015.

Short-Term Disability

Short-Term Disability, a benefit adopted in 2000, is an accident and illness benefit, and is funded for a 26-week duration.

Full-Time – 100%

Part-Time – Pro-rated basis

The Longevity benefit is as follows:

<u>Years</u>	<u>Payments</u>
5-9	\$150
10-14	\$300
15-19	\$450
20-24	\$750
25 and greater	\$1000

Dependent Care

The Dependent Care flexible spending account is a benefit adopted in 2000 that will save the County Social Security and Medicare, if applicable, for every salary dollar that the employee puts into the account.

Medical Spending Account

The Medical Spending Account is a \$2,500 employee-funded benefit that will save the County Social Security and Medicare, if applicable, for every salary dollar that the employee puts into the account.

Rep. Cali-Pitts seconded the motion. The motion was approved by a voice vote.

Rep. Griffin read the following motion:

RESOLUTION 6 – 2015

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 authorize a line item budget that the County Commissioners obtain prior written approval from the Executive Committee before transferring to or from any line once the aggregate over-expenditure in any line item reaches \$1,000. The County Commissioners are required to identify the line items whose appropriations will be reduced to cover the over-expenditure and obtain written approval from the Executive Committee before transferring to or from any line item. In any event, no department shall over-spend their department's bottom line, nor shall they split expenditures among budget lines in order to avoid a line item transfer without the Executive Committee's approval.

Rep. Hoelzel seconded the motion. The motion was approved by a voice vote. Rep. Cushing questioned if the amount of \$1,000 is standard. Rep. Weyler explained.

Rep. Griffin made the following motion:

RESOLUTION 7 – 2015

The Finance Office has the authority to make periodic transfers from appropriate budget lines to insure that the health, buyout, HRA and compensated absences benefit lines properly reflect the status of the accounts during the year.

Rep. Hoelzel seconded the motion. The motion was approved by a voice vote.

Rep. Griffin made the following motion:

RESOLUTION 8 – 2015

All amounts appropriated for the Non-County Specials to be paid on a quarterly basis subject to the approval of the majority of the Board of County Commissioners. Such amounts shall be paid as appropriated unless changes are discussed and approved at Executive Committee Meetings.

Further, all agencies are required to submit a quarterly financial review describing activities for the prior quarter and their relationship to county funds distributed. These reports shall be submitted to the Rockingham County Finance Office prior to any distribution of subsequent quarterly payments.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Rep. Griffin read the following motion:

RESOLUTION 9 – 2015

Be it resolved that County audits under RSA 24:13, 28:3-a, 24:14, and 24:26, shall not be conducted nor expenditure of such authorized without the prior approval of the Executive Committee.

Rep. Kappler seconded the motion. Rep. Rice suggested that the word “of” be changed to “for”. The motion was approved as amended.

Rep. Griffin made the following motion:

RESOLUTION 10 – 2015

That the Rockingham County Convention, in accordance with RSA 24:13, authorize \$79,924,288 in appropriations for the use of the County during 2015. That \$45,793,872 be raised in new county taxes; that \$28,952,417 be accepted as an estimate of revenues from other sources, and that \$5,178,000 is accepted as fund balance for a total of \$78,695,557 in resources.

Rep. Welch seconded the motion. The motion was approved by a voice vote.

Rep. Griffin made the following motion:

RESOLUTION 11-2015

Be it resolved that the departmental budget requests be included with the Commissioners recommended budget proposals.

Rep. Welch seconded the motion. The motion was approved by a voice vote.

Rep. Griffin made the following motion:

RESOLUTION 12-2015

As the appropriating authority of county government, the Rockingham County Convention must have the tools available to monitor the spending that it has approved. In accordance with RSA 28:3-a, 24:13, 24:14, and 24:16 ALL audits must be approved by the Executive Committee of the County Convention. The Convention must be represented at both the preliminary and final meetings with the auditor, and the Executive Committee must receive a sufficient number of copies of the final report.

Rep. Welch seconded the motion. Rep. Cushing asked if the audits are on the county's website. Ms. Young responded yes.

Rep. Griffin made the following motion:

RESOLUTION 13-2015

Be it resolved, that the Rockingham County Convention goes on record as being opposed to the closure of the Rockingham County Adult Medical Day Care Program by the County Commissioners, contrary to the unanimous vote of the Rockingham County Executive Committee, which benefited many of our elderly citizens that required the services the County's AMDC Program. Further, that the County Convention urge the Commissioners to come up with a plan to restore the AMDC Program for 2015.

Rep. Kappler seconded the motion. Rep. Pantelakos questioned noting the resolution was from last year. Rep. Weyler explained that the resolution asks that the Commissioners come up with a plan. Commissioner Tombarello urged the members to keep the resolution in place. Commissioner St. James also was in favor. Rep. Rice suggested that we add new language for the Commissioners to come up with a plan. Rep. Kappler made a motion to leave the resolution as written. The motion was approved.

Rep. Kappler moved to accept Resolution 13-2015. Rep. Welch seconded. The motion was approved by a voice vote.

Rep. Griffin made the following motion:

RESOLUTION 14-2015

Submission deadline for all requests for approval for the Rockingham County Convention and/or Executive Committee must be submitted to the Delegation Coordinator at least 5 business before the meeting.

It was pointed out that the word "days" need to be inserted in front of before. The motion was approved as amended.

Rep. Griffin made the following motion:

RESOLUTION 15-2015

By the action of approving this budget, the County Convention hereby appropriates the monies shown line by line item of the 2015 budget which includes a Contingency line in the Delegation budget that will require approval from the Executive Committee prior to any expenditure made from the Contingency line item.

These resolutions are supporting and backup information to the 2015 Rockingham County Budget and are an integral part of said budget.

Rep. Kappler seconded the motion. The motion was approved.

Rep. Griffin made the following motion:

RESOLUTION 16-2015

No bill may be paid from the Delegation budget by the Treasurer that is not authorized by the Delegation Authorizer.

The motion was amended to read: “chairman or his designee.” The motion was approved as amended.

Rep. Weyler made a motion to withdraw Resolution 17-2015 by action of the legislature.

RESOLUTION 17-2015

Any expense, properly authorized by the Delegation, and included in said budget, shall be paid by the Treasurer without approval by the Commissioners.

The motion was withdrawn due to action of the legislature.

Other Business:

Chairman Weyler recognized Rep. Major, Chairman of the Delegation, who announced that he, as Chairman of the County Convention, was appointing Rep. John O’Connor as a member of the Legislative Committee for the UNH Cooperative Extension, per the signed MOU effective until 2016.

Chairman Weyler recognized Rep. Major, Chairman of the Delegation, who announced that he will be appointing a committee to be made up of Executive Committee and non-Executive Committee members who will be responsible for writing operating procedures for the Delegation Office.

Chairman Weyler recognized Commissioner Tombarello who informed the members that the Board of Commissioners has sent a letter to all Department Heads and Elected Officials regarding new policies in place to contact legal counsel. Also, the Commissioners are going to visit the towns in their district to make them familiar with the county and the budget. Rep. Major asked that the Commissioners please let the representatives know when they are visiting their town.

There being no further business, the meeting adjourned at 11:08 a.m.

Respectfully submitted,

Cheryl A. Hurley
Delegation Coordinator

Rep. David A. Welch, Clerk
Rockingham County Executive Committee
DAW:cah

**MINUTES
ROCKINGHAM COUNTY
EXECUTIVE COMMITTEE MEETING
Tuesday, March 3, 2015
Hilton Auditorium
Rockingham County Nursing Home
Brentwood NH 03833**

The members of the Rockingham County Executive Committee met on Tuesday, March 3, 2015. The purpose of the meeting was to finalize any unfinished business prior to the Delegation Meeting at 6:00 p.m. to vote to adopt the 2015 County budget.

Rep. Kenneth L. Weyler, Chairman, called the meeting to order at 5:43 p.m.

Chairman Weyler recognized Rep. David A. Welch, Clerk, who conducted the roll call. Rep. Welch reported a total of 16 members present.

Chairman Weyler declared that a quorum was present.

Those present were: Rep. Allen, Cali-Pitts, Chirichiello, Cushing, DeSimone, Devine, Fesh, Hoelzel, Introne, Kappler, Major, O'Connor, Pantelakos, Rice, Welch, and Weyler.

Excused: Reps. Griffin, Kolodziej, and P. Katsakiores.

Also Present: Commissioners Tombarello, Coyle, St. James; Kathy Nikitas, Finance; Theresa Young, Finance Officer; and Cheryl A. Hurley, Delegation Coordinator.

Chairman Weyler noted the first item on the agenda was a motion to change line item numbers in the Delegation budget. He referred the members to the motion that was handed out at the meeting noting that the amount for Legal Services/Investigations should be corrected to read \$25,000, not \$125,000. Rep. DeSimone questioned. Rep. Weyler explained.

Rep. Welch read the motion, as corrected, as follows:

I move that we, the Rockingham County Executive Committee, revise the Delegation Office budget as follows: Remove line 58600 Audits \$40,000 and line 58300 Legal Services/Investigations \$25,000 and replace with new non-general government line item numbers as follows: Line 54200 Audits \$40,000 and line 54300 Legal Services/Investigations \$25,000 and recommend approval to the Delegation.

Rep. Pantelakos seconded the motion. The motion was approved by a voice vote.

Rep. Weyler read the following resolution for approval:

Resolution 4-2015

I move that \$38,552 be appropriated for salary payments for the Delegation Coordinator with flex hours and benefits based on 35 hours per week.

Rep. Pantelakos seconded the motion. Rep. Weyler called for questions. There were none. The motion was approved by a voice vote.

Rep. Weyler read the following resolution for approval:

Resolution – 4A-2015

The Delegation Coordinator, as described in RSA 24:12-a, shall be paid a salary as described in Resolution 2015-4, and will not be required to participate in the county's workforce time and attendance system. The schedule for the position is flexible, and the employee will work a schedule to be determined and monitored by the Chairmen of the Convention and the Executive Committee to fulfill the needs of the Officers, Executive Committee, Subcommittees, and legislative delegation. It is understood that not all duties performed for this position are accomplished within the confines of the county complex, and often requires work be completed before and after regular business hours.

Rep. Pantelakos seconded the motion. Rep. Weyler called for questions. Rep. Cali-Pitts asked if the bottom line on the motions had changed. Rep. Weyler responded no. The motion was approved by a voice vote.

Chairman Weyler recognized Commissioner Tombarello who asked if the Executive Committee would entertain a motion to put the amount of \$1.00 in a line item in the Non-County Specials for Adult Medical Day Care. Rep. Kappler moved. Rep. Cali-Pitts seconded the motion. Commissioner St. James explained. Rep. Cali-Pitts asked if the money in that line item could be used by another Non-County Specials agency and commented that she did not understand the reasoning to put the Adult Medical Day Care in the Non-County Specials budget. Commissioner St. James further explained. Rep. Cali-Pitts asked if this action would preclude the county from moving forward on the AMDC this year. Rep. Kappler commented that he is not in favor of supporting funding a non-profit agency. March 18, 2015. Rep. Kappler withdrew his motion. Rep. Cali-Pitts withdrew the second.

Rep. Pantelakos made a motion to put \$1.00 in the Non-County Specials budget for a private adult medical day care agency. Rep. O'Connor seconded the motion. Rep. Kappler commented that he does not believe the county should be funding a non-profit organization for this cause and stated that he does not believe that we should fund an outside agency because a private individual is opening an agency and hiring the individuals who were fired at the County. Rep. Kappler requested that the Clerk conduct a roll vote. Clerk Welch called the roll. The results of the roll call were 14 to 2. The motion carried and was adopted.

There being no further business to come before the Executive Committee, the meeting adjourned at 6:01 p.m.

Respectfully submitted,

Cheryl A. Hurley
Delegation Coordinator

Rep. David A. Welch, Clerk
Rockingham County Executive Committee

DAW:cah

MINUTES
ROCKINGHAM COUNTY
DELEGATION MEETING
Tuesday, March 3, 2015
6:00 PM
Hilton Auditorium
Rockingham County Nursing Home
Brentwood NH

The members of the Rockingham County Delegation met on Tuesday, March 3, 2015 at 6:00 p.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to vote the 2015 County budget.

Rep. Norman L. Major, Chairman, called the meeting to order at 6:10 p.m.

Chairman Major recognized Rep. Kenneth L. Weyler who delivered the Invocation.

Chairman Major recognized Rep. Frederick Rice who led the Pledge of Allegiance.

Chairman Major recognized Rep. David A. Welch, Clerk, who conducted the roll call.

Those in attendance were: Rep. Norman L. Major, Chairman; Representatives Abrami, Abramson, Allen, Azarian, Baldassaro, Barnes, Bates, Berrien, Bush, Cahill, Cali-Pitts, Chase, Chirichiello, Christie, Cook, Cushing, DeSimone, Devine, DiFranco, Doucette, Duarte, Elliott, Emerick, Ferrante, Fesh, Francese, Friel, Gannon, P.Gordon, R. Gordon, Guthrie, Hagan, Harris, Heffron, Hodgdon, Hoelzel, Introne, Itse, Kappler, Lovejoy, McBeath, McMahan, Matthews, Milz, Nigrello, O'Connor, Olinny, Pantelakos, Potucek, Priestley, Prudhomme-O'Brien, Rice, Sanders, Simpson, Spillane, Sytek, Tasker, Thomas, True, Vose, G. Ward, J. Ward, Webb, Welch, Weyler, Woitkun, and Wood.

Excused: Representatives Cardon, Griffin, Kolodziej, McKinney, Moody, P. Katsakiores, and Sherman.

Rep. Welch reported a total of 69 members present.

Chairman Major declared that a quorum was present.

Also Present: Commissioners Tombarello, Coyle, and St.James; Steven Woods, Long-Term Care Director; Janet Demers, Long-Term Care; Laura Collins, Commissioner's Office; Jude Gates, Engineering & Maintenance Director; Robin Bernier, IT Superintendent Stephen Church, House of Corrections; Jayne Jackson, House of Corrections; Sheriff Michael Downing, High Sheriff; Dan Reidy, UNH Cooperative Extension; Attorney Patricia Conway, County Attorney; Edward "Sandy" Buck, Treasurer; Cathy Stacey, Register of Deeds; Theresa Young, Finance Officer; Kathy Nikitas, Finance Office and Cheryl A. Hurley, Delegation Coordinator.

Rep. Major, Chairman, recognized Commissioner Tombarello, Chairman of the Board of Commissioners, who provided an overview noting the highlights of the 2015 County budget. Commissioner Tombarello noted that the Long-Term Care Department is the most critical in the budget this year. Mr. Woods, Long-Term Care Director explained the issue with the State on Categorical Assistance. Rep. Weyler also explained. Rep. Abrami provided an update noting that today the State voted unanimously to restore 7 million dollars. Other areas noted were the Sheriff's Department request for \$14,000 for video cameras to be installed in cruisers, and \$370,000 to fund drug court in the Jail Budget which will help with the issue of incarceration.

Rep. Major, Chairman, recognized Rep. Chirichiello, Chairman of the Salary Subcommittee, who read the report of the Salary Subcommittee. He noted that the Subcommittee approved the Commissioner's 2015 Summary Proposal of Pay and Benefits with a correction to reflect the 2015 federal mileage reimbursement rate. Rep. Chirichiello noted that the Executive Committee also voted to support the recommendations of the Salary Subcommittee.

Chairman Major recognized Rep. Weyler who made a motion to approve Resolution 1–2015 as follows:

RESOLUTION 1 – 2015

Be it resolved that the Rockingham County Convention accept the position listing as presented with the total number of authorized positions for 2015 being 628 and that there will be no new positions created nor will there be any re-grading of positions or increase of number of positions, other than those budgeted, without approval of the Executive Committee.

It is understood that the Executive Committee need not approve any personnel change proposed by the County that results in placing the authorized position in the same or lower grade. Further, that the County must notify the Executive Committee at each quarterly meeting of any changes that may have been processed in order to provide an update to the accepted position listing.

In addition, it is understood that part-time employment pools are approved in the Nursing Home, Jail, Sheriff's Department, Human Resources, and Finance and that the pools be used for on-call coverage when necessary. In no case will any on-call employee be eligible for any benefit or permanent employment status. This does not preclude any department from obtaining temporary help from outside vendors to cover employment leave.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Chairman Major recognized Rep. Weyler who made a motion to approve Resolution 2–2015 as follows:

RESOLUTION 2 – 2015

Be it resolved that the Rockingham County Convention, upon the recommendation of the Executive Committee, recommend \$292,000 for a 2 percent gross increase or non-discretionary bonus for those employees who are on the pay plan. In addition, the mileage reimbursement rate continues to mirror the Federal rate for 2015.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. Resolution 2-2015 was approved by a voice vote.

Chairman Major recognized Rep. Weyler who made a motion to approve Resolution 3–2015 as follows:

RESOLUTION 3 – 2015

All of the policies of the County personnel system shall apply to the Rockingham Delegation employee(s) with the understanding that all references for necessary actions, approvals or exceptions in reference to Delegation employee(s) reside with the Officers of the Delegation in lieu of the Commissioners. Authorization requires the majority of the 5 officers. The officers include the Chairmen of the Delegation and Executive Committee, the Vice-Chairmen of the Delegation and Executive Committee and the Delegation Clerk.

It is further agreed that all references for any “O/DD” actions, approvals or exceptions resides with the Chairman of the Delegation and Chairman of the Executive Committee in lieu of the “O/DD”. Finally, any policies deemed appropriate and not specified or covered under the personnel system may be adopted by the Officers of the Delegation. An appeal from the decision of the 5 officers may be made to the Executive Committee.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. Resolution 3-2015 was approved by a voice vote.

Chairman Major recognized Rep. Weyler who made a motion to approve Resolution 4–2015, amended by the Executive Committee, as follows:

RESOLUTION 4 – 2015

I move that \$38,552 be appropriated for salary payments for the Delegation Coordinator with flex hours and benefits based on 35 hours per week.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. Resolution 4-2015 was approved by a voice vote.

Chairman Major recognized Rep. Weyler who made a motion to approve Resolution 4A–2015, amended by the Executive Committee, as follows:

RESOLUTION 4A-2015

The Delegation Coordinator, as described in RSA 24:12-a, shall be paid a salary as described in Resolution 2015-4, and will not be required to participate in the county’s workforce time and attendance system. The schedule for the position is flexible, and the employee will work a schedule to be determined and monitored by the Chairmen of the Convention and the Executive Committee to fulfill the needs of the Officers, Executive Committee, Subcommittees, and legislative delegation. It is understood that not all duties performed for this position are accomplished within the confines of the county complex, and often requires work be completed before and after regular business hours.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. Resolution 4A-2015 was approved by a voice vote.

Chairman Major recognized Rep. Weyler who made a motion to approve Resolution 5–2015 as follows:

RESOLUTION 5 – 2015

Be it resolved that the Rockingham County Convention approve the following benefits as described below and approval of all benefits as outlined in the 2015 summary of salary and benefits for those employees listed in the position listing, other than the union eligible. The Delegation Coordinator will receive benefits in accordance with personnel policies adopted for this position. There are three plans proposed in 2015 including an HMO, HMO with Coinsurance and a High Deductible Health Plan (HDHP). The HDHP is new for 2015. It provides a county funded Health Savings contribution of \$750 for a single plan and \$1,000 for a 2 Person or Family.

(COUNTY CONTRIBUTION % (FULL-TIME EMPLOYEES)

Health Benefits (Fully Insured)

Membership

County Share of Cost on All Plans

Single	80%
2-Person	80%
Family	80%

Part-time employees contribute on a pro-rated basis.

Dental Benefits

Full-Time - 75% of premium
 Part-Time - Pro-rated basis

Workers Compensation and Unemployment

Worker's Compensation is funded at 90% of the assigned risk rate per the recommendation of the Executive Committee. Unemployment funding recommended at \$225.00 per position in 2015.

Short-Term Disability

Short-Term Disability, a benefit adopted in 2000, is an accident and illness benefit, and is funded for a 26-week duration.

Full-Time – 100%
 Part-Time – Pro-rated basis

The Longevity benefit is as follows:

<u>Years</u>	<u>Payments</u>
5-9	\$150
10-14	\$300
15-19	\$450
20-24	\$750
25 and greater	\$1000

Dependent Care

The Dependent Care flexible spending account is a benefit adopted in 2000 that will save the County Social Security and Medicare, if applicable, for every salary dollar that the employee puts into the account.

Medical Spending Account

Medical Spending Account is a \$2,500 employee-funded benefit that will save the County Social Security and Medicare, if applicable, for every salary dollar that the employee puts into the account.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. Resolution 5-2015 was approved by a voice vote.

Rep. Major announced the next order of business was to approve the departmental budgets as proposed by the Executive Committee.

Delegation – Rep. Weyler made a motion to approve the Delegation budget for \$407,142, a 95.28 percent increase to include the following amendments approved by the Executive Committee as follows: To remove line 58600 Audits \$40,000 and line 58300 Legal Services/Investigations \$25,000 and replace with new non-general government line item numbers as follows: Line 54200 Audits \$40,000 and line 54300

Legal Services/Investigations \$25,000. Rep. Kappler seconded the motion. Rep. Weyler explained that the changes do not change the bottom line of the budget. Rep. Baldassaro asked for clarification. Rep. Weyler explained. Rep. Abrami questioned referring to last year where payment was made for the Medicaid Cost Report for Audits. Rep. Weyler confirmed and explained the statutes. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Treasurer – Rep. Rice made a motion to approve the Treasurer’s budget for \$15,606, at -0.64 percent. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

County Attorney – Rep. Weyler made a motion to approve the County Attorney’s budget for \$2,864,725 at -1.40 percent. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

District Court – Rep. Weyler made a motion to approve the District Court budget for \$192,525 at -26.61 percent. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Medical Examiner – Rep. Weyler made a motion to approve \$58,904, a 10.09 percent increase. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Sheriff’s Department – Rep. Weyler made a motion to approve \$5,617,529 a 5.54 percent increase. Rep. DeSimone seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Registry of Deeds – Rep. Weyler made a motion to approve \$1,222,150 at -6.70 percent. Rep. DeSimone seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Commissioners – Rep. Rice made a motion to approve \$177,133 a 1.58 percent increase. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

General Government - Rep. Rice made a motion to approve \$2,460,343, at 4-9.31 percent. Rep. Kappler seconded the motion. Rep. Major called for questions. Commissioner Tombarello asked that the \$100,000 taken out of General Government be restored. Chairman Major recognized Rep. Weyler who spoke in opposition and explained moving the money to the Delegation Contingency line will require that the Executive Committee approve the expenditures for legal fees. This will keep the Delegation better informed. Chairman Major recognized Rep. Baldassaro who commented in favor of Rep. Weyler’s comments. Chairman Major recognized Commissioner Tombarello who explained that the Commissioners will need the money. Commissioner Coyle referred to past history where expenditures of \$150,000 were needed in the legal line. He asked that the money be restored and spoke in opposition of what he called the Delegation micromanaging. Chairman Major recognized Rep. Weyler who read the statute that the Executive Committee approves expenditures from the Contingency line. Chairman Major noted that this issue has been vetted by the Executive Committee and we are following the law. Rep. Major called for further questions. There were none. The motion was approved by a voice vote.

Projects/Projects List – Rep. Introne made a motion to approve \$550,330 a 2.33 percent increase. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Rep. Introne made a motion to approve the 2015 Projects List. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Grants - Rep. Rice made a motion to approve \$2,055,000 at -0.55 percent. Rep. Introne seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Finance – Rep. Cushing made a motion to approve \$1,200,099 a 1.74 percent increase. Rep. Hoelzel seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote. Rep. Cushing informed the members that the subcommittee recommends that all Delegation Members sign up for direct deposit at the county.

Engineering/Maintenance – Rep. Kappler made a motion to approve \$4,589,768 a 5.06 percent increase. Rep. Devine seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

IT - Rep. Kappler made a motion to approve \$445,434 a 31.26 percent increase. Rep. Devine seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Jail – Rep. Fesh made a motion to approve \$12,688,288 a 2.74 percent increase. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Human Resources – Rep. Rice made a motion to approve \$455,573 a 30.33 percent increase. Rep. Introne seconded the motion. Rep. Major called for questions. Rep. Major recognized Commissioner St. James who commented that he disagrees with the subcommittee’s recommendation to reduce the salary line. He spoke about the need to adequately staff the department and the recommendations of the Human Resources/Finance Study. Rep. Weyler noted that if money is needed in the salary line, it can be transferred from the Contingency line by a request made to the Executive Committee from the Commissioners. Rep. Rice spoke in favor of Rep. Weyler’s comments. Rep. Pantelakos made a motion to add \$20,000 to the salary line in the Human Resources budget. Rep. DeSimone seconded the motion for discussion. Rep. Baldassaro, subcommittee members, explained that the subcommittee looked at man hours, and what was recommended was thought to be in the best interest of the county. The subcommittee suggested that the Commissioners get the Human Resources Director on board and hiring additional staff can be addressed during next year’s budget process. Rep. Oligny, subcommittee member, explained that the scope of the work was unclear. He noted that the subcommittee initially reduced the salary line and then voted to restore some of the funding. He commented that the subcommittee was trying to be fiscally responsible. Rep. Abrami questioned. Commissioner St. James further explained. Rep. DeSimone asked if Mr. Woods was getting paid more for being Interim Director. Commissioner St. James responded no. Rep. Major called for further questions. There were none. The motion to add \$20,000 to the salary line of the HR budget was by a show of hands. The motion failed. Rep. Baldassaro made a motion to move the questions. The motion to approve the HR budget as presented was approved.

Non-County Specials - Rep. Weyler made a motion to approve \$259,000 a 4.12 percent increase. Rep. Welch seconded the motion. Rep. Major called for questions. Rep. Major recognized Commissioner St. James who recommended that \$1.00 be put in a new line item for Adult Medical Day Care. He explained that the Executive Committee voted in favor of supporting this request. Rep. Weyler made a motion to amend the Non-County Specials budget for \$259,001. Rep. DeSimone seconded the motion. The motion was approved by a voice vote.

Long Term Care Services - Rep. DeSimone made a motion to approve \$27,552,838 a 0.22 percent increase. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Categorical Assistance -- Rep. Hoelzel made a motion to approve \$17,332,000 a 4.17 percent increase. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Chairman Major recognized Rep. Weyler made a motion to approve Resolution 6 - 2015 as follows:

RESOLUTION 6 – 2015

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 authorize a line item budget that the County Commissioners obtain prior written approval from the Executive Committee before transferring to or from any line once the aggregate over-expenditure in any line item reaches \$1,000. The County Commissioners are required to identify the line items whose appropriations will be reduced to cover the over-expenditure and obtain written approval from the Executive Committee before transferring to or from any line item. In any event, no department shall over-spend their department's bottom line, nor shall they split expenditures among budget lines in order to avoid a line item transfer without the Executive Committee's approval.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Chairman Major recognized Rep. Weyler made a motion to approve Resolution 7-2015 as follows:

RESOLUTION 7 – 2015

The Finance Office has the authority to make periodic transfers from appropriate budget lines to insure that the health, buyout, HRA and compensated absences benefit lines properly reflect the status of the accounts during the year.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Chairman Major recognized Rep. Weyler made a motion to approve Resolution 8-2015 as follows:

RESOLUTION 8 – 2015

All amounts appropriated for the Non-County Specials to be paid on a quarterly basis subject to the approval of the majority of the Board of County Commissioners. Such amounts shall be paid as appropriated unless changes are discussed and approved at Executive Committee Meetings.

Further, all agencies are required to submit a quarterly financial review describing activities for the prior quarter and their relationship to county funds distributed. These reports shall be submitted to the Rockingham County Finance Office prior to any distribution of subsequent quarterly payments.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Chairman Major recognized Rep. Weyler made a motion to approve Resolution 9-2015 as follows:

RESOLUTION 9 – 2015

Be it resolved that County audits under RSA 24:13, 28:3-a, 24:14, and 24:26, shall not be conducted nor expenditure for such authorized without the prior approval of the Executive Committee.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Chairman Major recognized Rep. Weyler made a motion to approve Resolution 10-2015 as follows:

RESOLUTION 10 – 2015

That the Rockingham County Convention, in accordance with RSA 24:13, authorize \$80,144, 289 in appropriations for the use of the County during 2015. That \$46,013,873 be raised in new county taxes; that \$28,952,416 be accepted as an estimate of revenues from other sources, and that \$5,178,000 is accepted as fund balance for a total of \$80,144,289 in resources.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Chairman Major recognized Rep. Weyler made a motion to approve Resolution 11-2015 as follows:

RESOLUTION 11-2015

Be it resolved that the departmental budget requests be included with the Commissioners recommended budget proposals.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Chairman Major recognized Rep. Weyler made a motion to approve Resolution 12-2015 as follows:

RESOLUTION 12-2015

As the appropriating authority of county government, the Rockingham County Convention must have the tools available to monitor the spending that it has approved. In accordance with RSA 28:3-a, 24:13, 24:14, and 24:16 ALL audits must be approved by the Executive Committee of the County Convention. The Convention must be represented at both the preliminary and final meetings with the auditor, and the Executive Committee must receive a sufficient number of copies of the final report.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Chairman Major recognized Rep. Weyler made a motion to approve Resolution 13-2015 as follows:

RESOLUTION 13-2015

Be it resolved, that the Rockingham County Convention goes on record as being opposed to the closure of the Rockingham County Adult Medical Day Care Program by the County Commissioners, contrary to the unanimous vote of the Rockingham County Executive Committee, which benefited many of our elderly citizens that required the services the County's AMDC Program. Further, that the County Convention urge the Commissioners to come up with a plan to restore the AMDC Program for 2015.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Chairman Major recognized Rep. Weyler made a motion to approve Resolution 14-2015 as follows:

RESOLUTION 14-2015

Submission deadline for all requests for approval for the Rockingham County Convention and/or Executive Committee must be submitted to the Delegation Coordinator at least 5 business days before the meeting.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Chairman Major recognized Rep. Weyler made a motion to approve Resolution 15-2015 as follows

RESOLUTION 15-2015

By the action of approving this budget, the County Convention hereby appropriates the monies shown line by line item of the 2015 budget which includes a Contingency line in the Delegation budget that will require approval from the Executive Committee prior to any expenditure made from the Contingency line item.

These resolutions are supporting and backup information to the 2015 Rockingham County Budget and are an integral part of said budget.

Rep. Hoelzel seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Chairman Major recognized Rep. Weyler made a motion to approve Resolution 16-2015 as follows:

RESOLUTION 16-2015

No bill may be paid from the Delegation budget by the Treasurer that is not authorized by the Delegation Chairman or his designee.

Rep. Kappler seconded the motion. Rep. Major called for questions. Rep. Cali-Pitts asked for clarification. Rep. Weyler explained. There were no further questions. The motion was approved by a voice vote. Rep. Cali-Pitts voted no.

Other Business:

Chairman Major recognized Rep. Pantelakos who apologized to Rep. Baldassaro regarding her previous comment. Rep. Baldassaro apologized as well.

Chairman Major recognized Rep. Weyler who recapped the expenditures in the budget. Rep. Weyler explained that approximately 300,000 people live in Rockingham County. The County budget of \$80,000,000 represents a \$148.00 on a per-capita basis which is .48 or .49 cents a day for all residents in the county referring to the tax rate in comparison to all the services received.

Rep. Major recognized Rep. Kappler who made a motion to adjourn. Rep. Introne seconded the motion. The motion was approved by a voice vote.

There being no further business to come before the members, the meeting adjourned at 7:46 p.m.

Respectfully submitted,

Cheryl A. Hurley
Delegation Coordinator

Rep. David A. Welch, Clerk
Rockingham County Delegation

DAW:cah

**MINUTES
ROCKINGHAM COUNTY
EXECUTIVE COMMITTEE MEETING
Friday, April 17, 2015
9:30 a.m.
Hilton Auditorium
Rockingham County Nursing Home
Brentwood NH 03833**

The members of the Rockingham County Executive Committee met on Friday, April 17, 2015 at 9:30 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home, Brentwood, NH. The purpose of the meeting was to conduct the first quarter budget review.

Rep. Kenneth L. Weyler, Chairman, called the meeting to order at 9:30 a.m.

Rep. Weyler recognized Rep. Kolodziej who delivered the Invocation. There was a moment of silence in remembrance of High Sheriff Michael Downing.

Rep. Weyler recognized Rep. Allen who led the Pledge of Allegiance.

Rep. Weyler recognized Rep. Welch, Clerk, who conducted the roll call. Rep. Welch reported a total of 16 members present.

Chairman Weyler declared that a quorum was present.

Those present were: Rep. Weyler, Chairman; Reps. Allen, Cali-Pitts, Chirichiello, Cushing, Devine, Fesh, Griffin, Hoelzel, Kappler, Kolodziej, Major, O'Connor, Pantelakos, and Welch.

Excused: Reps. DeSimone, Introne, Katsakiores, and Rice.

Also Present: Commissioners Tombarello, Coyle and St. James; Steve Woods, Long-Term Care Director; Janice Demers, Long-Term Care; Robin Bernier, IT Department; Laura Collins, Board of Commissioners; Jude Gates, Engineering & Maintenance Director; Superintendent Stephen Church, Department of Corrections; Jayne Jackson, Department of Corrections; Martha Breen, Sheriff's Office; Katherine Mann, Sheriff's Office; Darin Melanson, Sheriff's Office; Theresa Young, Finance Director; Cathy Stacey, Deeds; Edward Buck, Treasurer; Patricia LaFrance, Deputy County Attorney; and Cheryl A. Hurley, Delegation Coordinator.

Subcommittee Reports:

Sheriff's Department – Rep. Weyler recognized Rep. Cali-Pitts, Chair of the Sheriff's Subcommittee, who stated "we are saddened today by the passing of Sheriff Downing, a good and open man that the Sheriff's Subcommittee is going to miss." Rep. Cali-Pitts made a motion to approve \$1,689,402 at 30 percent expended. Rep. Pantelakos seconded the motion. The motion was approved by a voice vote. Rep. Weyler recognized Major Darin Melanson who stated "the Sheriff has given the Department a 10-year plan, and we will continue to march on." Rep. Weyler stated that if there is anything the Department needs to contact Rep. Cali-Pitts.

Salary Subcommittee – Rep. Weyler, recognized Rep. Chirichiello, Chairman of the Salary Subcommittee, who made a motion to approve the Position Listing at 628 positions noting no change in the number of positions. Rep. Belanger seconded the motion. The motion was approved by a voice vote.

Rockingham County Delegation – Rep. Weyler recognized Rep. Pantelakos, Chair of the Delegation Subcommittee, who made a motion to approve \$31,386 at 8 percent expended. Rep. Welch seconded the motion. The motion was approved by a voice vote.

Treasurer – Rep. Weyler recognized Rep. Kolodziej, in Rep. Rice's, absence. Rep. Kolodziej made a motion to approve \$2,457 at 16 percent expended for the Treasurer's Office. Rep. Pantelakos seconded the motion. The motion was approved by a voice vote.

County Attorney – Rep. Weyler recognized Rep. Devine, Chairman of the County Attorney Subcommittee. Rep. Devine informed the members that he is in receipt of a letter from Attorney General, Joseph Foster, which states that the Victim Witness Advocacy Program will no longer be funded after June 30, 2015. Rep. Cushing questioned if the county will have to pick up the salary of the Victim Witness Advocate. Patricia LaFrance, Deputy County Attorney, explained that there are three grants, one of which funds one of the Victim Witness Advocates. She explained that the Office is looking into applying for grants. Rep. Devine noted that the letter states that there a grant with 20 percent in matching funds. Commissioner Coyle commented noting that the position is partially funded. Rep. Devine made a motion to approve \$853,574 at 30 percent expended. Rep. Pantelakos seconded the motion. The motion was approved by a voice vote.

District Court – Rep. Weyler recognized Rep. Devine, Chairman of the County Attorney Subcommittee, who made a motion to approve \$65,601 at 30 percent expended. Rep. Hoelzel seconded the motion. The motion was approved by a voice vote.

Medical Examiner – Rep. Weyler recognized Rep. Devine who made a motion to approve \$13,270 at 23 percent expended. Rep. Pantelakos seconded the motion. The motion was approved by a voice vote.

Registry of Deeds – Rep. Weyler recognized Rep. Kolodziej, in Rep. P. Katsakiores' absence, who made a motion to approve \$385,954 at 32 percent expended. Rep. Belanger seconded the motion. Rep. Weyler recognized Cathy Stacey, Registrar of Deeds, who noted that the expenditures in her budget are not accurate due to encumbrances. The motion was approved by a voice vote.

Commissioners – Rep. Weyler recognized Rep. Kolodziej, in Rep. Rice's absence who made a motion to approve \$63,223 at 36 percent expended, noting that the budget is running a little ahead, but expects that it will level off. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

General Government – Rep. Weyler recognized Rep. Kolodziej, in Rep. Rice's absence, who made a motion to approve \$531,425 at 22 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Long-Range Planning (Projects) – Rep. Weyler recognized Rep. Kolodziej, in Rep. Introne's absence, who made a motion to approve \$506,175 at 92 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Grants – Rep. Weyler recognized Rep. Kolodziej, in Rep. Rice's absence, who made a motion to approve \$8,704 at 0 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Finance – Rep. Weyler recognized Rep. Cushing, Chairman of the Finance Subcommittee, who made a motion to approve \$295,826 at 25 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Engineering & Maintenance – Rep. Weyler recognized Rep. Kappler, Chairman of the Maintenance Subcommittee, who distributed a first quarter review report to the members, which included a breakdown of fuel costs. Rep. Kappler made a motion to approve \$1,749,109 at 38 percent expended. Rep. Pantelakos seconded the motion. The motion was approved by a voice vote.

IT – Rep. Weyler recognized Rep. Belanger, Chairman of the IT Subcommittee, who made a motion to approve \$107,537 at 24 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Jail – Rep. Weyler recognized Rep. Fesh, Chairman of the Jail Subcommittee, who made a motion to approve the Jail budget at \$3,425,971 at 27 percent expended. Rep. Weyler recognized Superintendent Church who provided the committee with an update on the programs in place that have alleviated the overcrowding situation. Superintendent Church explained that the pre-trial count is down and a cell block has been closed. He noted the much needed renovations that are taking place in the cell block are being done by Maintenance Staff and inmate labor. Rep. Weyler recognized Rep. Welch who urged the members to support SB124. Rep. Welch explained if the bill is passed, it will mean that felonies will go directly to superior court which should cut down on pre-trial inmates at the Jail which could result in a half of a million dollars in savings. Rep. Weyler recognized Rep. Major, Chairman of the Jail Overcrowding Committee, commended Superintendent Church, and suggested that he contact the Union Leader to see if they can run a story in the newspaper. Rep. Pantelakos stated that there was a story in the Portsmouth Herald last week. Sandy Buck also confirmed that the Seacoast Media Group and Eagle Tribune did a story as well. There being no further discussion, the motion was approved by a voice vote.

Human Resources – Rep. Weyler recognized Rep. Kolodziej, in Rep. Rice’s absence, who made a motion to approve \$120,877 at 27 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote. Rep. Weyler recognized Commissioner St. James who announced that the new HR Director, Allison Kovakowski, a former county employee in HR, is starting on Monday, April 20, 2015.

Non-County Specials – Rep. Weyler recognized Rep. Allen, Chair of the Non-County Specials Subcommittee, who noted that there are no expenses to report in the first quarter budget. Rep. Weyler recognized Ms. Young, Finance Officer, who explained that expenses are being submitted, and the expenditures will be seen in the second quarter budget.

Long-Term Care – Rep. Weyler recognized Rep. Kolodziej, in Rep. DeSimone’s absence, who made a motion to approve \$8,521,931 at 31 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Categorical Assistance – Rep. Weyler recognized Rep. Hoelzel, Chair of the Categorical Assistance Subcommittee, who made a motion to approve \$4,333,000 at 25 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Revenues – Rep. Weyler recognized Rep. Cushing, Chairman of the Revenues Subcommittee, who read made a motion to approve \$5,448,588 at 7 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote. .

Other Business:

Rep. Weyler noted that the Invoice from Melanson Heath for the Nursing Home Medicaid Cost Report has been withdrawn as it does not require the Executive Committee's approval. Rep. Major explained and thanked the Board of Commissioners for providing the report to the members.

Rep. Weyler informed the members that there are three vacancies in the House of Representatives, all of which are in Rockingham County.

There being no further business, Rep. Cushing made a motion to adjourn. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

There the meeting was adjourned at 10:06 a.m.

Respectfully submitted,

Cheryl A. Hurley
Delegation Coordinator

Rep. David A. Welch, Clerk
Rockingham County Executive Committee

DAW:cah

MINUTES
ROCKINGHAM COUNTY
DELEGATION MEETING
Monday, June 15, 2015
10:00 a.m.
Hilton Auditorium
Rockingham County Nursing Home
Brentwood NH

The members of the Rockingham County Convention met on Monday, June 15, 2015 at 10:00 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to vote to fill the vacancy of Rockingham County High Sheriff, under RSA 661:9, created by the death of High Sheriff Michael Downing.

Rep. Norman L. Major, Chairman, called the meeting to order at 10:03 a.m.

Chairman Major recognized Rep. Walter Kolodziej who delivered the Invocation.

Chairman Major recognized Rep. Kenneth L. Weyler who led the Pledge of Allegiance.

Chairman Major recognized Rep. David A. Welch, Clerk, who conducted the roll call.

Those in attendance were: Rep. Norman L. Major, Chairman; Representatives Abrami, Abramson, Allen, Azarian, Baldassaro, Barnes, Bates, Belanger, Berrien, Borden, Bush, Cahill, Cali-Pitts, Chase, Chirichiello, Christie, Cushing, Dean-Bailey, Devine, DiFranco, Doucette, Duarte, Elliott, Ferrante, Fesh, Francese, Friel, Gannon, P.Gordon, R. Gordon, Green, Griffin, Guthrie, Harris, Heffron, Hodgdon, Hoelzel, Introne, Itse, Kappler, P. Katsakiores, Kellogg, Kolodziej, Lovejoy, McBeath, McKinney, McMahon, Manning, Matthews, Milz, Moody, Nigrello, O'Connor, Oligny, Osborne, Pantelakos, Peckham, Potucek, Priestley, Prudhomme-O'Brien, Rice, Simpson, Sytek, Thomas, True, Tucker, Vose, G. Ward, Welch, Weyler, Woitkun, and Wood.

Excused: Representatives DeSimone, Emerick, Packard, Sanders, Sherman, Spillane, Tasker, Ward, and Webb.

Also Present: Cathy Stacey, Register of Deeds; Cheryl A. Hurley, Delegation Coordinator; Candidates for High Sheriff.

Rep. Welch reported a total of 73 members present at the time the roll was called.

Chairman Major declared that a quorum was present.

Chairman Major announced that 37 votes are needed for a majority on the first round of voting.

Chairman Major stated the ground rules as follows:

The purpose of today's meeting is to vote to fill the Vacancy for Rockingham County High Sheriff (RSA 661:9) created by the death of High Sheriff Michael Downing

There are 11 Candidates who have filed a Declaration of Candidacy for the Position:

William M. Baldwin of Atkinson
John Clark of Rye
Michael DiCroce of Fremont
Thomas Donovan of Salem
Daniel Dumaine of Auburn
William Ganley of Salem
Daniel Gidley of Hampton
Michael Hureau of Brentwood
Kevin Jackson of Auburn
David Lovejoy of Portsmouth
Thomas Tombarello of Sandown

A list of Candidates has been distributed on the chairs listing the candidate and their corresponding identification number. Each candidate has been assigned an identification number as shown on the list of candidate's handout available on your seat and also on the white board.

The first vote will be a roll call and the winner will require a majority of the delegation present. If a winner is not achieved, there will be a run-off of the top three candidates. The runoff will consist of another roll call to determine that there is a quorum and also to determine a majority of the votes need to win. After the majority number is identified we will conduct another vote by roll call for the delegation members to vote for one of these three candidates. If no candidate receives a majority, then we will select the top two candidates to have another run-off. We will conduct another roll call to determine if a quorum is present and also to determine the majority of votes needed to win. The voting will be conducted with the two candidates by having another roll call. The winner will be declared and sworn in. Rep. David Welch, Clerk, will conduct the roll call votes. Delegation Members', who would like to be recognized by the Chair, please come to the microphone to state your name and question.

Chairman Major introduced Delegation Legal Counsel, Attorney Sumner Kalman and Attorney Allison Johnson.

Chairman Major recognized Rep. Belanger and Rep. Itse who had a question regarding the process. Chairman Major answered their questions.

Chairman Major recognized Rep. Welch who conducted the roll call for the first vote. Rep. Major recognized Rep. Weyler who assisted Clerk Welch in tallying the votes.

Rep. Major reported the top three candidates as follows: #6 Ganley-14, #7 Gidley-8, and #8 Hureau-21.

Chairman Major recognized Clerk Welch to conduct a roll call to determine the number of representatives present for a quorum. Clerk Welch reported 75 members present.

Chairman Major announced that 38 votes are needed for a majority on the second round of voting.

Chairman Major recognized Clerk Welch who conducted the roll call on the second round of voting to determine the top 2 candidates.

Chairman Major restated the vote noting the top three candidates and their corresponding number as follows: Candidate #6 Ganley, Candidate #7 Gidley, and Candidate #8 Hureau.

Chairman Major recognized Clerk Welch who conducted the roll call vote for the top three candidates noted above.

Chairman Major recognized Rep. Weyler who assisted the Clerk in tallying the votes.

Chairman Major reported the following results: #6 Ganley-35, #7 Gidley-6 and #8 Hureau-32.

Chairman Major announced that none of the candidates received 38 votes required for a majority.

Chairman Major recognized Clerk Welch who conducted a roll call to determine a quorum. Clerk Welch reported 75 members present.

Chairman Major reported that a quorum was present.

Chairman Major announced that 38 votes are needed for a majority.

Chairman Major recognized Clerk Welch who conducted a roll call for the next vote for the run-off to determine the winner. Clerk Welch conducted the roll.

Chairman Major recognized Rep. Weyler who assisted Clerk Welch in the tallying of the votes.

Chairman Major announced the results as follows: Ganley-34, and Hureau 40.

Chairman Major announced Michael Hureau as the winner to the position of High Sheriff for Rockingham County. Chairman Major congratulated Michael Hureau. The Convention Members congratulated Michael Hureau. Chairman Major asked Michael Hureau to come to the front of the Auditorium to be sworn in.

Chairman Major recognized Cathy Stacey, Register of Deeds, who read the Oath of Office for High Sheriff and conducted the swearing in of Michael Hureau as High Sheriff for Rockingham County.

High Sheriff Michael Hureau thanked the members of the Delegation for their support and gave a brief statement of his new role as High Sheriff.

There being no further business to come before the Convention, Rep. Major recognized Rep. Kappler who made a motion to adjourn. Rep. Introne seconded the motion. The motion was approved by a voice vote.

The meeting was adjourned at 11:26 a.m.

Respectfully submitted,

Cheryl A. Hurley
Delegation Coordinator

Rep. David A. Welch, Clerk
Rockingham County Delegation

DAW:cah

ROCKINGHAM COUNTY CONVENTNION
PUBLIC HEARING
Tuesday, June 23, 2015
6:00 p.m.
Hilton Auditorium
Rockingham County Nursing Home
Brentwood NH

The Chairman of the Rockingham County Convention held a Public Hearing on Tuesday, June 23, 2015 at 6:00 p.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to review the union contract cost items for the Rockingham County Jail Corrections Officers, RSA 273-A:3.

Chairman Major called the Public Hearing to order at 6:00 p.m.

Chairman Major recognized Rep. Weyler who delivered the Invocation. Chairman Major recognized Rep. Kolodziej who led the Pledge of Allegiance.

Chairman Major reviewed the ground rules for the Public Hearing.

Chairman Major recognized Commissioner Thomas Tombarello, Chairman of the Board of Commissioners, who explained the cost items associated with the Collective Bargaining Agreement (CBA) ratified between the County and the National Correctional Employees Union, Local 118 (NCEU). Commissioner Tombarello pointed out important details about the Correctional Officers bargaining unit, as well as a summary of common cost items as well as “other” cost items.

Chairman Major called for questions. Rep. Cali-Pitts had a question regarding the buy-out. Commissioner Tombarello explained.

Chairman Major called for further questions. There were none.

The Public Hearing adjourned at 6:25 p.m.

Respectfully submitted,

Cheryl A. Hurley
Delegation Coordinator

Rep. David A. Welch, Clerk
Rockingham County Convention

**MINUTES
ROCKINGHAM COUNTY
EXECUTIVE COMMITTEE MEETING
Tuesday, June 23, 2015
Following the Convention Public Hearing
Hilton Auditorium
Rockingham County Nursing Home
Brentwood NH**

The members of the Rockingham County Executive Committee met on Tuesday, June 23, 2015 following the Convention's Public Hearing in the Hilton Auditorium at the Rockingham County Nursing Home, Brentwood, NH. The purpose of the meeting was to consider approval of the Jail Union Contract Cost Items as well as an emergency line item transfer for approval.

Rep. Kenneth L. Weyler, Chairman, called the meeting to order following the Public Hearing at 6:20 p.m.

Rep. Weyler recognized Rep. Welch, Clerk, who conducted the roll call. Rep. Welch reported a total of 17 members present.

Chairman Weyler declared that a quorum was present.

Those present were: Rep. Weyler, Chairman; Reps. Allen, Cali-Pitts, DeSimone, Devine, Fesh, Griffin, Hoelzel, Introne, Kappler, P. Katsakiores, Kolodziej, Major, O'Connor, Pantelakos, Rice, and Welch.

Also Present: Commissioners Tombarello, Coyle and St. James; Jude Gates, Engineering & Maintenance Director; Superintendent Stephen Church, Department of Corrections; Jayne Jackson, Department of Corrections; Alison Kivikoski, Human Resources Director, and Cheryl A. Hurley, Delegation Coordinator.

Chairman Weyler recognized Rep. Mary Griffin who read the following motion:

Corrections Officers of the Rockingham County Department of Corrections for the period ending 12/31/2016 Cost Items

In accordance with RSA 273-A:3, I move that we, the Rockingham County Executive Committee, approve the cost items as recommended by Rockingham County Board of Commissioners and reflected in the document titled "Rockingham County Jail Union Cost Items for 4/1/15-12/31/16" created by RC Finance. Cost items for the "three year contract ending 12/31/2016 total approximately \$323,548.46.

Rep. Fesh seconded the motion. Chairman Weyler called for questions. There were none.

The motion was approved by a voice vote.

Chairman Weyler referred them members to a letter that he received on June 15, 2015 from the Board of Commissioners requesting an emergency transfer from the Delegation Contingency Line for the repair of the Biomass Boiler #1. He also referred the members to the line item transfer request associated with the boiler repair.

Chairman Major recognized Rep. Kappler, Chairman of the Maintenance Subcommittee, who made a motion for the following line item transfer request:

Transfer from line 16100000-54100 Contingency \$13,980 to line 11300017-55500 Boiler Plant Purchased Services \$13,980.

Comments/Explanation: Transfer is required to allow for an emergency repair to the Biomass Boiler #1.

Rep. Pantelakos seconded the motion.

Chairman Weyler recognized Rep. Kappler who explained the necessity of the transfer as well as the need to transfer money from the contingency line due to the expenses of burning heating fuel until the Biomass Boiler is repaired.

Chairman Weyler recognized Ms. Gates, Engineering & Maintenance Director, who also explained.

Chairman Weyler called for further questions. There were none. The transfer was unanimously approved by a voice vote.

Chairman Weyler recognized Rep. Kappler, Chairman of the Maintenance Subcommittee, who made a motion for the following line item transfer request:

Transfer from line 11300017-53501 Boiler Plant Equipment \$4000 to line 11300017-55500 Boiler Plant Purchased Services.

Comments: Transfer is requested to allow for an emergency repair to Biomass Boiler #1.

There being no further business, Rep. Pantelakos made a motion to adjourn. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

There the meeting was adjourned at 6:55 p.m.

Respectfully submitted,

Cheryl A. Hurley
Delegation Coordinator

Rep. David A. Welch, Clerk
Rockingham County Convention

**MINUTES
ROCKINGHAM COUNTY
EXECUTIVE COMMITTEE MEETING
Thursday, July 30, 2015
9:30 a.m.
Hilton Auditorium
Rockingham County Nursing Home
Brentwood NH 03833**

The members of the Rockingham County Executive Committee met on Thursday, July 30, 2015 at 9:30 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home, Brentwood, NH. The purpose of the meeting was to conduct the second quarter budget review.

Rep. Kenneth L. Weyler, Chairman, called the meeting to order at 9:30 a.m.

Rep. Weyler recognized Rep. Kolodziej who delivered the Invocation.

Rep. Weyler recognized Rep. Introne who led the Pledge of Allegiance.

Rep. Weyler recognized Rep. Welch, Clerk, who conducted the roll call. Rep. Welch reported a total of 13 members present.

Chairman Weyler declared that a quorum was present.

Those present were: Rep. Kenneth L. Weyler, Chairman; Reps. Allen, Cali-Pitts, Devine, Fesh, Hoelzel, Introne, Kappler, Katsakiores, Kolodziej, Major, O'Connor, and Welch.

Excused: Reps. DeSimone, Griffin, Pantelakos, and Rice.

Also Present: Commissioners Tombarello and St. James; Steve Woods, Long-Term Administrator; Janice Demers, Long-Term Care; Robin Bernier, IT Department; Laura Collins, Board of Commissioners; Jude Gates, Engineering & Maintenance Director; Superintendent Stephen Church, Department of Corrections; Jayne Jackson, Department of Corrections; Martha Breen, Sheriff's Office; Katherine Mann, Sheriff's Office; Darin Melanson, Sheriff's Office; High Sheriff Michael G. Hureau, Sheriff's Department; Theresa Young, Finance Officer; Katharin Nikitas, Finance; Brynda Poggi, County Attorney's Office; Edward Buck, Treasurer; Allison Kivikoski, Human Resources Director; and Cheryl A. Hurley, Delegation Coordinator.

Chairman Weyler noted that the summary page for expenditures and percentages to date for the second quarter budget review do not match the numbers that appear in the departmental budgets. He asked the Subcommittee Chairmen to read the expenditures and percentages from the department budget page numbers.

Subcommittee Reports:

Salary Subcommittee – Rep. Weyler, recognized Rep. Kolodziej in Rep. Chirichiello's absence. Rep. Kolodziej made a motion to approve the position listing with the changes noted in the Finance Office and Human Resources Office for the second quarter. Rep. Weyler noted the number of positions being approved are 628. Rep. Cali-Pitts seconded the motion. Chairman Weyler asked for an explanation as to why nursing positions are being moved to the Finance Office. Commissioner Tombarello explained and noted that the changes were recommended by the Matrix Study. Rep. O'Connor questioned. Chairman Weyler

questioned. Ms. Young also explained. There were no further questions. The motion was approved by a voice vote.

Chairman Weyler referred the members to a letter from the Board of Commissioners, dated June 16, 2015, requesting approval of two new positions in the Human Resources Department. Chairman Weyler referred the members to the information provided in the budget packet. Rep. Devine made a motion to approve the two positions as requested. Rep. Major seconded the motion. The motion was approved by a voice vote.

Rockingham County Delegation – Chairman Weyler recognized Rep. Kolodziej in Rep. Pantelakos' absence. Rep. Kolodziej made a motion to approve \$59,415 at 15 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Treasurer – Chairman Weyler recognized Rep. Kolodziej, in Rep. Rice's, absence. Rep. Kolodziej made a motion to approve \$9,444 at 61 percent expended. Rep. Hoelzel seconded the motion. Chairman Weyler pointed out that the postage line in the Treasurer's budget reflects money spent by the Treasurer as well as other departments. The motion was approved by a voice vote.

County Attorney – Chairman Weyler recognized Rep. Devine, Chairman of the County Attorney Subcommittee. Rep. Devine made a motion to approve \$1,507,370 at 53 percent expended. Rep. Hoelzel seconded the motion. The motion was approved by a voice vote.

District Court – Chairman Weyler recognized Rep. Devine, Chairman of the County Attorney Subcommittee. Rep. Devine made a motion to approve \$110,581 at 57 percent expended. Rep. Hoelzel seconded the motion. The motion was approved by a voice vote.

Medical Examiner - Chairman Weyler recognized Rep. Devine, Chairman of the County Attorney Subcommittee. Rep. Devine made a motion to approve \$36,371 at 62 percent expended. Rep. Hoelzel seconded the motion. The motion was approved by a voice vote.

Sheriff's Department – Chairman Weyler recognized Rep. Cali-Pitts, Chair of the Sheriff's Subcommittee. Rep. Cali-Pitts made a motion to approve \$2,904,137 at 52 percent expended. Rep. Hoelzel seconded the motion. Rep. Cali-Pitts explained that she met with Sheriff Hureau on two occasions, but did not see the need to schedule a subcommittee meeting. She noted that there are no issues to report and the office is running smoothly. Chairman Weyler welcomed Sheriff Hureau to his first quarterly review meeting. Sheriff Hureau commented confirming Rep. Cali-Pitts' comments. The motion was approved by a voice vote.

Registry of Deeds – Chairman Weyler recognized Rep. Katsakiores, Chair of the Deeds Subcommittee. Rep. Katsakiores referred the members to a handout provided by Ms. Stacey explaining the Deeds budget to date. Rep. Katsakiores made a motion to approve \$643,746 at 52 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Commissioners - Chairman Weyler recognized Rep. Kolodziej, in Rep. Rice's absence. Rep. Kolodziej made a motion to approve \$101,115 at 57 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

General Government – Chairman Weyler recognized Rep. O'Connor, Chairman of the UNH Cooperative Extension Subcommittee, who reported on the UNH Cooperative Agreement in the General Government budget. Chairman Weyler recognized Rep. Major who questioned if the percentage of 58 percent expended was accurate. Commissioner Tombarello reported that the percentage is correct. Chairman Weyler

recognized Rep. O'Connor who made a motion to approve the budget at \$1,993,647 at 81 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Long-Range Planning (Projects) – Chairman Weyler recognized Rep. Introne, Chairman of the Long-Range Planning Subcommittee. Rep. Introne made a motion to approve \$506,175 at 91 percent expended. Rep. Kappler seconded the motion. Rep. Introne explained the expenditures noting that the money in the Capital Improvements budget is transferred at the beginning of the year into Non-Routine Maintenance. The motion was approved by a voice vote.

Grants – Chairman Weyler recognized Rep. Kolodziej, in Rep. Rice's absence. Rep. Kolodziej made a motion to approve \$11,914 at 1 percent expended. Rep. Hoelzel seconded the motion. The motion was approved by a voice vote.

Finance – Chairman Weyler recognized Rep. Kolodziej in Rep. Cushing's absence. Rep. Kolodziej made a motion to approve \$531,721 at 40 percent expended. Rep. Hoelzel seconded the motion. The motion was approved by a voice vote.

Engineering & Maintenance – Chairman Weyler recognized Rep. Kappler, Chairman of the Maintenance Subcommittee. Rep. Kappler provided the members with an update on the Biomass repair. He reviewed the lines in the budget that were running high, but explained that he does not anticipate any problems. Rep. Kappler made a motion to approve \$2,612,309 at 57 percent expended. Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

IT – Chairman Weyler recognized Rep. Kolodziej in Rep. Belanger's absence. Rep. Kolodziej made a motion to approve \$206,554 at 46 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Jail – Chairman Weyler recognized Rep. Fesh, Chairman of the Jail Subcommittee. Rep. Fesh made a motion to approve the Jail budget at \$6,116,428 at 48 percent expended. Chairman Weyler recognized Superintendent Church who provided the members with an update on the electronic monitoring program for inmates noting that a savings has been made to the cost of the daily rate for electronic monitoring of inmates. There being no further discussion, the motion was approved by a voice vote.

Human Resources – Chairman Weyler recognized Rep. Kolodziej, in Rep. Rice's absence. Rep. Kolodziej who made a motion to approve \$199,310 at 44 percent expended. Rep. Hoelzel seconded the motion. The motion was approved by a voice vote.

Non-County Specials – Chairman Weyler recognized Rep. Allen, Chair of the Non-County Specials Subcommittee. Rep. Allen made a motion to approve \$59,750 at 23 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Long-Term Care – Chairman Weyler recognized Rep. Kolodziej, in Rep. DeSimone's absence. Rep. Kolodziej made a motion to approve \$14,666,851 at 51 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Categorical Assistance – Chairman Weyler recognized Rep. Hoelzel, Chair of the Categorical Assistance Subcommittee. Rep. Hoelzel made a motion to approve \$8,376,730 at 48 percent expended. Rep. Kappler seconded the motion. Rep. Hoelzel explained that there will be an increase in the Categorical Assistance budget after the State budget is passed, but it is not anticipated that there will be a problem. The motion was approved by a voice vote.

Revenues – Chairman Weyler recognized Rep. Kolodziej, in Rep. Cushing’s absence. Rep. Kolodziej made a motion to approve \$19,420,261 at 24 percent expended. Rep. Katsakiores seconded the motion. Chairman Weyler commented noting that the major funding source for the County is the collection of taxes that will occur later in the year, the amount being the same as last year. The motion was approved by a voice vote. .

Line Item Transfer Requests:

Sheriff’s Department – Transfer from 151000000-53502 Sheriff’s Non-Expendable \$3,650.00 to 151000000-53701 Sheriff’s Software \$3,650.

Comments/Explanation: Please see the attached memo of explanation detailing the need for this line item transfer (attached).

Rep. Cali-Pitts made a motion to approve the transfer as presented. Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

County Attorney – Transfer from 13101000-54403 Medical Examiner Transports \$4,500 from 13100000-54101 Expense of Prosecution \$2,000 from 13100000-53400 Office Supplies \$2,500.

Comments/Explanation: Each year, an attempt is made to budget for expenditures in the Medical Examiner lines. However, the number of deaths each year changes and there is no way to determine that unforeseen number. During the first quarter, an average of \$1,000 a month has been expended in the transport line. Therefore, it is anticipated that the remaining amount in that line will be insufficient to cover through the remainder of the second and third quarters. It is estimated that a transfer for \$4,500 is needed.

Rep. Devine made a motion to approve the transfer as presented. Rep. Hoelzel seconded the motion. The motion was approved by a voice vote.

Department of Corrections – Transfer from 11600000-56308 Electronic Monitoring \$5,000 from 11600000-53501 Equipment Expendable \$3,300 from 11600000-54806 Contracted Medical Care \$11,700 to 11600000-53502 Equipment Non Expendable \$20,000.

Comments/Explanation: Transfer request is to facilitate the purchase of a used 10 passenger van to be used for Community Corrections. This is a long-standing program that was discussed during the budget season. It was determined that the growth to reach further into the community would likely necessitate an additional used vehicle. This vehicle will be used to transfer inmates and Corrections Officers to locations throughout Rockingham County to perform maintenance-type duties for other municipalities. We have since had to surplus a 1999 van, and are looking to replace it with a used vehicle.

Rep. Fesh made a motion to approve the transfer as presented. Rep. Allen seconded the motion. Chairman Weyler recognized Rep. Major who asked if the transfer of \$5,000 out of the electronic monitoring line will have an effect on the electronic monitoring program. Chairman Weyler recognized Superintendent Church who responded no and explained that the vendor has reduced the price for the electronic monitoring bracelets from \$10.00 a day to \$6.00 a day. The motion was approved by a voice vote.

Request from Board of Commissioners for Transfer from Contingency to Cover Legal Expenses

Chairman Weyler read County Convention RSA 24:13 Powers. Chairman Weyler explained that last year the Delegation realized the increase in legal expenses, and during the 2015 budget process removed \$100,000 out of the General Government Legal Line and moved it into the Delegation Contingency Line. He explained noting that he believes the money being requested can be found in other lines within the budget. He referred the members to the language in the statute for a contingency fund, and noted that legal expenses do not fall into the criteria for unanticipated expenses. He referred to the excessive costs for attorneys to review contracts at the county.

Chairman Weyler recognized Rep. Welch who made a motion to table the request. Rep. Kappler seconded the motion. Chairman Weyler recognized Rep. Major who commented referring to problems last year that required the Delegation to move the money into the Delegation Contingency Line. He explained that at an Officers Meeting this week, the Officers requested details from the Commissioners to justify the transfer and to provide the Officers with a guestimate. The Commissioners provided the Officers with the information that they requested. He noted that he does not believe the amount being requested is justified, and noted that there will be another quarterly review meeting where expenditures can be monitored and assessed. He noted that transfers are based on estimates of expenditures coming due and not monies actually spent. He noted the question being is the Executive Committee going to treat all transfers the same, or is the Executive Committee going to require separate rules for specific transfers.

Chairman Weyler recognized Commissioner Tombarello who commented noting that it is against the law for the Commissioners to spend the money in a line item where there is no appropriation and then come before the Executive Committee to request a transfer. Chairman Weyler commented that he believes the money can come from other places within the budget, and does not see that the Commissioners have made an effort to reduce the costs for legal expenses, referring to the fact that now union negotiations are completed. Chairman Weyler recognized Commissioner St. James who read RSA 24:15, and noted that the Commissioners are trying to be transparent. He explained the expenses that are relative to the Prime Care Contract for the Jail, noting that over one million dollars has been spent on medical for inmates at the Jail and that fact that the County does not know what those costs are going to be. He informed the members that legal services has been taken out of Finance Office and moved into the Commissioner's Office. He referred to the unfortunate circumstance of the County having many lawsuits, and noted that past practice has been \$250,000 in the legal line.

Chairman Weyler recognized Rep. Welch who commented that the Commissioner can inform the Officers when bills need to be paid and the Officers can meet to consider approval. Chairman Weyler recognized Rep. Major who explained that there is a much different makeup of the Board of Commissioners than we have experienced in the past. He commented that the new Board has made some strides. He noted that the Delegation also never expected to hire legal counsel, but explained the circumstances in which they had to hire the services of an attorney. Rep. Major commented that he thinks the Commissioners have done due diligence, and recommended that the Executive Committee vote to table the motion down and obtain an agreement from the Board of Commissioners that the Executive Committee transfer enough funds to get through to the third quarter review. Rep. Major suggested the amount of \$30,000, instead of 61,000. He suggested a new motion to change the transfer amount to \$30,000. He also noted that there is \$23,000 currently left in the legal line in the General Government budget.

Rep. Weyler asked for a show of hands on tabling the motion. All in favor of tabling were: 9 yes, 4 opposed. The motion was adopted. Chairman Weyler commented that he hopes that contract reviews can be put off now that all union negotiations are settled. Commissioner St. James explained that a change in the language in the contracts were necessary; such as, accruing vacation, etc., which required legal review. He noted that the Commissioners have implemented a policy that department heads cannot call legal counsel without Commissioner Liaison approval.

Chairman Weyler recognized Rep. Hoelzel who requested that the Executive Committee members receive information from the Board of Commissioners prior to the meeting to allow for ample review. Rep. Fesh agreed. Chairman Weyler explained that the Officers have the details for legal bills available for review. He noted that he will get the details of the contracts as well.

Performance Audit/Recommendations from Delegation Officers/Commissioners

Chairman Weyler recognized Rep. Cali-Pitts, Chair of the Sheriff's Subcommittee, who noted that she had been made aware of the recommendation made by the Commissioners at a recent Officers Meeting to

conduct a performance audit of the Sheriff's Dispatch. She commented that she believes this suggestion requires more discussion. She suggested that if a study be in order, that it requires further discussion and a meeting with Rep. Weyler, Sheriff Hureau, and herself to discuss this recommendation. Rep. Major informed Rep. Cali-Pitts that she and Rep. Weyler will be meeting with the Sheriff's Department representatives and work on scoping the performance audit/study. He noted that anyone else who would like to contribute to the scoping is welcome to assist. He noted that this suggestion is for informational purposes at this time, and a recommendation will be brought back to the Executive Committee to consider approval.

Matrix Assessment Update

Chairman Weyler recognized Rep. Major to discuss the follow-up of the Matrix Consulting Group Assessment on Finance and Human Resources. He explained that he had requested information from the Board of Commissioners on an update relative to the corrective action/outstanding items that were identified in the report. Rep. Major explained that Matrix did an audit last year and came up with 9 recommendations in the audit. He explained that the County is having problems with the Department of Labor that has cost the County a lot of money. He noted that a performance audit relative to the Department of Labor and interaction with Rockingham County is necessary to see where we did wrong and how to fix the problems so they do not reoccur. Chairman Weyler explained that the five Delegation Officers make up the Audit Committee, and they will perform the research to scope a performance audit. Rep. Major noted that in conjunction with the DOL issue, the Finance Office also be audited. He noted that these two audits will require scoping out and be brought back to the Executive Committee for approval. He noted that he would be glad to answer any questions regarding the reports.

IEU Lease

Chairman Weyler recognized Rep. Major who noted that the 15-year lease between the IEU and the County is expiring this year. He explained the IEU is the organization that provides fire training at the training grounds on the County Complex. He explained noting that it is a very successful operation and a very essential tool used by the local fire departments. He explained that in order to extend the lease, the Commissioners are recommending a one-year extension. Rep. Major noted that he is in favor of extending the lease for one year to get both parties to work out the agreements. Chairman Weyler recognized Rep. Hoelzel who made a motion that the Executive Committee recommend to the Delegation that the County extend the IEU Lease for one year. Rep. O'Connor seconded the motion. Commissioner St. James noted that the lease agreement will have to be reviewed by legal counsel as it has not been reviewed in many years. Chairman Weyler suggested that the Commissioners search for a pro-bono lawyer. The motion was approved by a voice vote. Chairman Weyler recognized Rep. Major who informed the members that a Delegation meeting to approve the IEU Lease Renewal will be scheduled for Wednesday, September 16, 2015, in Concord, during the veto-override session. Chairman Weyler recognized Rep. Major who stated that he will appoint a subcommittee to review the new IEU Lease.

Internal Service Funds – For information and review. Chairman Weyler asked if there was a target that we are aiming for in these funds. Ms. Young explained yes noting that the target should be at 50 percent. She noted that these figures are only thru June, and we have the rest of the year to pay the bills as well.

Other Business

Chairman Weyler recognized Cheryl Hurley, Delegation Coordinator, for her 20-years of service at the County. Chairman Weyler presented Cheryl with a plaque in appreciation for her service to the Members of the Rockingham County Convention.

There being no further business to come before the members, Rep. Kolodziej made a motion to adjourn. Rep. Kappler seconded the motion. The meeting adjourned at 11:02 a.m.

Respectfully submitted,

Cheryl A. Hurley
Delegation Coordinator

Rep. David A. Welch, Clerk
Rockingham County Executive Committee

DAW:cah

MINUTES
ROCKINGHAM COUNTY
EXECUTIVE COMMITTEE MEETING
August 24, 2015
9:30 a.m.
Hilton Auditorium
Rockingham County

The Rockingham County Executive Committee held a meeting on Monday, August 24, 2015 at 9:30 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood NH. The purpose of the meeting was to discuss a request from the Board of Commissioners for a full County Delegation Meeting to discuss the general government legal line funding.

Kenneth L. Weyler, Chairman, called the meeting to order at 9:34 a.m.

Chairman Weyler recognized Rep. Kolodziej who delivered the Invocation.

Chairman Weyler recognized Rep. Mary Griffin who led the Pledge of Allegiance.

Chairman Weyler recognized Rep. David A. Welch, Clerk, who conducted the roll call. Clerk Welch reported a total of 14 members present. Chairman Weyler declared that a quorum was present.

Those present were: Rep. Kenneth L. Weyler, Chairman; Representatives Allen, Cali-Pitts, Chirichiello, DeSimone, Devine, Fesh, Griffin, Kappler, Katsakiores, Kolodziej, Major, Pantelakos, and Welch.

Excused: Representatives Belanger, Hoelzel, Introne, O'Connor, and Rice. Absent: Rep. Cushing

Also Present: Commissioners St. James and Coyle; Laura Collins, Commissioners Office; Steve Woods, Long-Term Care Director; Robyn Maganan, Long-Term Care; Stephen Church, Superintendent, Department of Corrections; Jayne Jackson, Department of Corrections; Alison Kivikoski, Human Resources Director; Kathleen Mann, Sheriff's Office; Charles Nickerson, Interim Finance Officer; Cathy Stacey, Register of Deeds; Attorney Patricia Conway, County Attorney's Office; High Sheriff Michael Hureau, Sheriff's Office; Cheryl A. Hurley, Delegation Coordinator.

Guests: Mark Tibbetts, Deerfield Fire Chief/IEU President; Kevin Pratt, Raymond Fire Chief/IEU; Wilfred Tapley, Sandown Fire Chief/IEU.

General Government Legal Line Funding – Chairman Weyler referred the members to the letter that he wrote in follow-up to the Board of Commissioners request for a full Delegation Meeting to discuss the general government legal line funding. Rep. Weyler explained to the members that his letter to the Board of Commissioners was to come up with a procedure to be worked out regarding the legal line. Chairman Weyler recognized Rep. Major, Chairman of the Delegation, who asked the Commissioners for their response to the letter. Commissioner Coyle stated that the Commissioners received the letter late, and has not formed a response. He noted that it would be difficult for the Commissioners to go to the departments now to give us the money as they do not know where they are at this point. He explained that the Commissioners initially proposed \$250,000 in the legal line and the subcommittee cut that amount by \$100,000 and moved it into the contingency line. He added that this is where the Delegation put the money and that is where it should come from. Commissioner Coyle noted that what he explained would be the Commissioner response.

Chairman Weyler referred to last year's legal spending noting that lawyers were sitting at Delegation Meetings which was unnecessary; \$61,000 to remove the County Attorney, and noted that seven contracts were reviewed last year, noting that there was only one contract this year. He added that the Delegation was anticipating that the legal expenditures would be lower by not having to spend money reviewing contracts this year, but noted that the spending is the same as last year. He referred to the Jail and County Attorney's Office and noted that money could come from those areas. We should have seen savings and we did not. Commissioner Coyle stated that the Commissioners are looking at spending \$200,000, noting the savings of \$50,000. He added that the Commissioners are saving significant sums of money this year. He added that saying that there is no savings is untrue. Chairman Weyler noted that the Commissioners will spend the same as last year. Commissioner Coyle explained that this year you took \$100,000 out of the legal line and said if you need it you can come and ask. Commissioner Coyle added that we do not want to ask the departments. It would be inappropriate. Chairman Weyler asked Commissioner Coyle where the Commissioners transferred the money from last year. Commissioner Coyle responded that he did not know. He added that he will provide all bills from years past. Chairman Weyler noted that he asked in his letter for a list of the contracts, how many pages there are, how many years they go for, etc. Commissioner Coyle noted that the Jail medical contract is a 2 million dollar contract and a 100 page document and it is to be reviewed this year. He added that we will not review it if you do not want us to, noting that we are trying to cut back and that we are going to be under budget from what we proposed. Chairman Weyler recognized Commissioner St. James who stated that we gave you the legal bills. Chairman Weyler asked Superintendent Church to respond to the medical contract. Superintendent Church explained that the medical contract is a one-year contract and it is due this year. He added that we are looking to make it a 3-year contract but it is very complex. He added that he reviews the medical contracts but noted that it should go to legal for review. He noted that the contract is coming in now at 1.3 million, and the contract is out to bid right now and is due back next month.

Chairman Weyler recognized Rep. Cali-Pitts who commented that we need to deal with the situation noting that she did not come to hear a debate. She asked if the Executive Committee is going to pay the bill for what we spent or not. Chairman Weyler explained there is a debate because the Commissioners had a meeting and did not consider the letter.

Chairman Weyler recognized Rep. Pantelakos who referred to the comment made that if you need the money you can come back to get it, and did not hear all the ins and outs of it. The Commissioners are asking for it and where do we keep our word.

Chairman Weyler explained the statue relative to the contingency fund. He explained that the Commissioners think they need the money and they do not have a bill. He noted that last year \$50,000 was found in other departments line items. Rep. Pantelakos commented.

Chairman Weyler recognized Rep. Kappler who referred to Rep. Major's motion to transfer \$30,000 from the contingency line to the legal line in the general government budget. Rep. DeSimone seconded the motion.

Chairman Weyler recognized Commissioner St. James who commented that the Commissioners will continue to be transparent. He noted that the Commissioners cannot spend money without an appropriation. He added that the Commissioners will give the Executive Committee every bill that comes in, and noted that there are four contracts coming up at a Commissioners Meeting for review.

Chairman Weyler asked if the Commissioners will deliver to the Executive Committee a description of the contracts that was asked for. Commissioner St. James responded they are in the bills, and they will take them up at Wednesday's board meeting.

Chairman Weyler noted that his letter asked for a list of all the contracts, how many pages they are, and how many years they go for so the Executive Committee can have an idea of what they are going to cost for legal review.

Chairman Weyler recognized Rep. DeSimone who stated that she is not hearing the answer to Rep. Weyler's questions. She asked the Commissioners if they will provide the Executive Committee with the amount of contracts as Rep. Weyler has requested. Commissioner Coyle responded yes they will to the best of their ability. Commissioner St. James stated that yes they will get the information as requested.

Chairman Weyler recognized Rep. Major who asked the Commissioners if they will sign the transfer request if approved by the Executive Committee. Commissioner St. James responded yes, and noted that the Commissioners will withdraw their request for a Delegation Meeting.

Chairman Weyler recognized Rep. Cali-Pitts who questioned the transfer for \$61,000 as the last meeting. Chairman Weyler explained that it will be amended to \$30,000. Chairman Weyler recognized Clerk Welch who conducted the roll call. Clerk Welch reported a vote of 13 to 1 and the motion was adopted to approve the line item transfer request.

IEU Lease Agreement – Board of Commissioners – Chairman Weyler recognized Commissioner St. James who explained that Rep. Major asked him when he became a state representative to assist the IEU. He noted that the reception from the IEU was not warm. He explained that he is a full-time fireman in Exeter. He explained that the IEU is a unique organization. It covers 37 towns in Rockingham County. He noted that what you do not see is the other 33 Fire Chiefs that represent the other towns. He explained that he is not present to talk about the other towns. I am looking to talk about the firemen. He explained that the Board of Commissioners set up a committee to investigate the best use of the drill yard for Rockingham County. He explained that there was no cooperation from the other side. H referred to the volunteer departments noting there are some issues that are trying to be rectified by them. He explained that the IEU Lease at the drill yard ran out and has not been look at in 15 years. He noted that he feels that ground testing and monitoring should be done to see if there is something in the soil at the drill yard. He noted that the NH Fire Academy has defunded the IEU, stating that things happened at the drill yard and they were unfunded by the State Fire Academy. The IEU will also lose their funding from Seabrook if they do not sign the lease. Chairman Weyler asked Commissioner St. James to explained Fire I and Fire II. Commissioner St. James stated that his position is the lease is 15 years old and has to be looked at and reviewed, as well as is there contamination at the drill yard. He explained that he feels that there needs to be some test wells dug over there.

Chairman Weyler recognized Rep. Welch who explained the purpose of the IEU and the NH Fire Academy. It began because the volunteers did not have the time to go up to the Fire Academy for training. Also, the Fire Academy had to be finished. There was and is a Fire Academy in Berlin. He explained the drill yard at the County has and is working very well and has worked for many years primarily for the volunteer firefighters that do not have the time and finances to travel to Concord. The issue before us is that we have to renew the lease and the question is we in favor of extending to a 5-year lease. He noted that he was in favor of that. He noted that Kevin Pratt, Raymond Fire Chief, is here to explain.

Chairman Weyler recognized Rep. DeSimone who questioned noting that the lease ran out on May 31, 2015, noting that it is now August 24, 2015. She questioned why the Executive Committee is hearing about it now and not before the lease ran out.

Chairman Weyler recognized Commissioner St. James who stated that the Commissioners found out that it came up and we are trying to extend it for 1 year to do an investigation. Chairman Weyler recognized Rep. DeSimone who had a following question asking who the Commissioners starting working with in May?

Chairman Weyler recognized Commissioner St. James who responded that a committee was formed by the Board of Commissioners from a member from each organization. He noted a 5-member committee was set up to investigate the best use.

Chairman Weyler recognized Rep. Kappler who commented as a former fireman that we move on with a 5-year lease.

Chairman Weyler recognized Kevin Pratt, Raymond Fire Chief, who explained that the IEU was told by the Board of Commissioners that they were going to sign the lease and that did not happen. He explained that the IEU is a 501C3. He explained that the IEU has had a lease for 20 years, and signed the lease in good faith. He explained that the lease was reviewed by a lawyer. Also, the IEU has had the oil pit looked at, the same as the Fire Academy, and there are no problems on the site. There are 40 towns that are dues paying towns. The training facility is working perfectly now and is in good shape. He noted that he is here before the Executive Committee to ask that the lease be signed for whatever length of time you feel is appropriate. He also invited the members to attend an open house that they will schedule to take place at the next Delegation Meeting. Chief Pratt explained that the County exists to do things for the public that they cannot do themselves and in this case it is the county training grounds. He explained the improvements to the building noting that the first floor was over \$100,000 and the second floor is ahead of schedule and will cost another \$8,000. He noted that the Commissioners suggested that the IEU does not do any more work at the drill yard until the lease is signed. He noted other neighboring towns such as Barrington also train at the facility. He explained that the Fire Academy has given the IEU grants of \$100,000, and recently it came out that we are a 501c. He explained that the training academy has a reduction in funding. Their budgets are down and they need to buy a new fire truck.

Chairman Weyler explained that he will be meeting with the Fiscal Committee in Concord on Wednesday and will inquire.

Chairman Weyler recognized Rep. Chirichiello who had a follow-up question regarding the mention of soil contamination. He wanted to know where this conversation came from. Chairman Weyler recognized Chief Pratt who explained the z-pit and noted that they put oil on it and burn it and then put the fire out. He noted that the pit collects oil and water and then we have it pumped out with a hazmat truck. Chairman Weyler recognized Rep. Chirichiello who asked if we are testing the pits. Chief Pratt responded yes, noting that it is tested and pumped.

Chairman Weyler recognized Commissioner St. James who stated that the Commissioners are recommending a one year lease. Chairman Weyler recognized Rep. Kolodziej who commented on what he referred to as a power play going on. He stated that he does not see that there is an issue. He made a motion that the lease be extend for 5 years. Rep. DeSimone seconded the motion.

Chairman Weyler recognized Rep. Pantelakos who asked if there have been any meetings. Commissioner St. James responded no, explaining because there has not been cooperation. Rep. Pantelakos, speaking from past practices of a fire Commissioner, suggested that the Commissioners keep working on meeting. She commented that she also supports a 5-year lease.

Chairman Weyler recognized Mark Tibbetts, President of the IEU, and Fire Chief of Deerfield, who explained that they did meet at the County on two occasions with the President of Seacoast Chiefs. He noted that they were told that there was no need to have a meeting with Rockingham County until the two organizations, IEU and Seacoast Chiefs, meet on their own to work the two groups together.

Chairman Weyler recognized Rep. DeSimone who stated that she has no problem with a 5-year lease, but stated that she does not want to be here again where the lease has expired. We need to come to the table a minimum of six months prior to the lease ending.

Chairman Weyler recognized Rep. Major who stated that we need to work with the Commissioners to find out what it is that is required to get a 5-year lease. He noted that his question to the Commissioners is that we need to sit down and work it out and find out what is required to come up with a 5 years lease to satisfy the Board of Commissioners and the Executive Committee and the Delegation. He noted that the IEU cannot commit to spending money with a one-year lease. He asked the Commissioners if we could sit down and come up with a requirement for a 5- year lease - yes or no.

Chairman Weyler recognized Commissioner St. James who stated that the Executive Committee should talk to the other 33 chiefs, not just the 4 chief here today. Chairman Weyler asked Commissioner Coyle if he had a comment. Commissioner Coyle stated that he is not a firefighter, but is going to do his due diligence to see if the IEU should come under the Seacoast Chiefs or the IEU.

Chairman Weyler recognized Rep. Pantelakos who questioned where the Seacoast Chiefs are getting their funding. Chairman Weyler noted that their funding comes from the taxpayers, just as the IEU.

Chairman Weyler recognized Rep. Woitkun, Fire Chief of Danville, as well as retired full-time firefighter from Salem. Rep. Woitkun explained that the IEU has been doing the training at the County for many, many years. He referred to it as a power struggle and a takeover. He noted that the Seacoast Chiefs represent departments that come from Maine and Massachusetts. The question was asked who is the President of Seacoast Chiefs. Commissioner St. James responded Chris Leclair, Fire Chief from Newburyport, MA.

Chairman Weyler referred to the motion on the table that has been made and seconded for a 5 year lease to the IEU. He suggested that if a problem is found in a period of 5 years that it would come before the Delegation and the Commissioners. He noted that is can be amendable, if necessary, if we find there is a problem.

Chairman Weyler recognized Rep. Kolodziej who stated once again that he believes this issue before us is nothing more than a power struggle, and does not agree with Commissioner St. James' logic.

The motion to approve the Executive Committee's recommendation is that a five-year lease be renewed with the IEU to be reviewed again six months prior to it expiring. The motion was adopted.

Chairman Weyler recognized Clerk Welch who noted that the request from the Board of Commissioners presently before the Executive Committee is to extend the IEU Lease for a one-year period. He noted that we need to vote on that as well. Chairman Weyler requested a show of hands and the motion was adopted unanimously.

Chairman Weyler recognized Rep. Major who noted that he did not get an answer to his question from the Commissioners. He asked, once again, if we have a representative from the Commissioners, the Executive Committee, and the IEU to see what is required to renew the lease for 5- years amenable for the Commissioners and the Executive Committee, to see if we can come up with an agreement of what is required that everyone will buy into in order to agree on a 5 year lease before we meet on September 16 for a full delegation.

Presentation from Chuck Nickerson, Interim Finance Officer – Chairman Weyler recognized Mr. Chuck Nickerson, Interim Finance Officer. Mr. Nickerson explained that he has worked at the County in

Finance for 7 years, and explained his background in all aspects of accounting for 17 years. He explained the recent Department of Labor settlement that was made in April at the request of Chairman Weyler. He referred to the issue involving the gracing and rounding of hourly employees in the Workforce Time and Attendance System. He explained the situation and noted that it has been taken care of fully. He also referred the members to a handout that he provided explaining the number of employees in the Finance Department and their job duties and responsibilities. He noted that there are currently 8 employees. Chairman Weyler thanked Mr. Nickerson for his presentation and stated that the Executive Committee looks forward to working with you.

Chairman Weyler recognized Rep. Major who had a question for Superintendent Church, Department of Corrections. He asked about an article that he read in the newspaper recently of a Jail inmate who is suing the County after a fall from his bunk bed. He asked Superintendent Church how many lawsuits are pending at the Jail this year that were not present last year. Superintendent Church explained that there are a total of 6 now, with 2 from this year. He explained that Primex, the county's insurer, handles these types of cases. Rep. Major asked if it costs the county any additional funds other than what we pay to Primex to represent the county. Superintendent Church responded traditionally no.

Chairman Weyler recognized Rep. Pantelakos who had a question for Sheriff Hureau. Rep. Pantelakos asked if the County's Dispatch Center is adequately staffed at the present time. Sheriff Hureau responded that the County is tight on Dispatchers at the present time. He noted that the Department has not denied anyone services. He noted that they are concerned that if they are approached to take on anyone additional Dispatching that they cannot accept any more. Chairman Weyler explained that there is a Study Committee that hopes to have a report available for the Executive Committee addressing the concerns with Dispatch at the third quarter review meeting in October. .

Chairman Weyler recognized Rep. Mary Griffin who made a motion to adjourn. Rep. Allen seconded the motion. The meeting was adjourned at 10:56 a.m.

Respectfully submitted,

Cheryl A. Hurley
Delegation Coordinator

Rep. David A. Welch, Clerk
Rockingham County Executive Committee

DAW:cah

MINUTES
ROCKINGHAM COUNTY
EXECUTIVE COMMITTEE MEETING
Friday, October 30, 2015
9:30 a.m.
Hilton Auditorium
Rockingham County Nursing Home
Brentwood NH 03833

The members of the Rockingham County Executive Committee met on Friday, October 30, 2015 at 9:30 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home, Brentwood, NH. The purpose of the meeting was to conduct the third quarter budget review.

Rep. Kenneth L. Weyler, Chairman, called the meeting to order at 9:32 a.m.

Rep. Weyler recognized Rep. Kolodziej who delivered the Invocation.

Rep. Weyler recognized Rep. Pantelakos who led the Pledge of Allegiance.

Rep. Weyler recognized Rep. Welch, Clerk, who conducted the roll call. Rep. Welch reported a total of 19 members present.

Chairman Weyler declared that a quorum was present.

Those present were: Rep. Kenneth L. Weyler, Chairman; Reps. Allen, Cali-Pitts, Chirichiello, Devine, Fesh, Hoelzel, Introne, Kappler, Katsakiores, Kolodziej, Major, O'Connor, and Welch.

Absent: Rep. Belanger

Also Present: Commissioners Coyle, Tombarello and St. James; Steve Woods, Long-Term Administrator; Janice Demers, Long-Term Care; Robin Bernier, IT Department; Jude Gates, Engineering & Maintenance Director; Superintendent Stephen Church, Department of Corrections; Jayne Jackson, Department of Corrections; High Sheriff Michael G. Hureau, Sheriff's Department; Chuck Nickerson, Finance Director; Attorney Patricia Conway, County Attorney's Office; Cathy Stacey, Register of Deeds; Edward Buck, Treasurer; Julie Hoyt, Human Resources Director; and Cheryl A. Hurley, Delegation Coordinator.

Chairman Weyler opened the meeting noting that the Interstate Emergency Unit Fire Mutual Aid (IEU) representatives were present because the Renewal of the IEU Amended Lease is being presented for approval. He asked the committee members if they would like to take up the approval of the lease after the Board of Commissioner's review. Chairman Weyler recognized Rep. Cali-Pitts who made a motion to take up item 10 on the agenda, IEU Lease, after the Commissioners' review. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Weyler recognized Chuck Nickerson, the newly appointed Finance Director, who read an update on the third quarter review that was distributed to the members at the meeting. He explained that the budget appears to be on target with appropriations running at 69 percent and revenues at 90 percent. He also noted that there may be some serious issues that have already occurred or will be monitored that may have an effect on the current and future financial condition of the county. The report further explains the details and is attached to the minutes.

Chairman Weyler recognized Commissioner St. James who updated the members on the IEU Lease. Commissioner St. James explained that the lease has been reviewed by legal counsel and the Commissioners need a copy of the IEU Insurance, and requests that the IEU continue to work with Ms. Gates in the Engineering & Maintenance Department regarding replacing the tanks, and provide keys to the Commissioners in case of an emergency on the property. He also requested that the IEU provide the Commissioners with copies of their meeting minutes and dates of meetings as Commissioner St. James will sit on the IEU board.

Chairman Weyler recognized Rep. Kappler who noted that he took a tour of the training grounds yesterday with Ms. Gates and Mark Tibbetts, IEU President, who noted that he will provide the county with the information requested. He noted that this coming weekend will be the final weekend for the use of the property by the organization. Chairman Weyler recognized Commissioner Tombarello who noted that four well sites will be put on the property. He noted the importance of keeping the facility clean as the county receives money back from the state; otherwise, the county would lose their funding. Chairman Weyler recognized Rep. Kappler who explained that when they toured the facility they saw some fuel contamination in the area and the County asked that a fourth well be put in and the IEU agreed to do that. Chairman Weyler recognized Rep. Cali-Pitts who questioned where the IEU minutes would be posted. Mark Tibbetts, IEU President, agreed to send all meeting notices to the Delegation Office.

Chairman Weyler recognized Rep. Kolodziej who read the following motion for approval:

Interstate Emergency Unit Fire Mutual Aid (IEU) Amended Lease

In accordance with RSA 28:8-c and RSA 28:8-d, I move that we, the Rockingham County Executive Committee, vote to recommend approval to the Rockingham County Convention, to renew an Amended Five-Year Lease, approved by the Rockingham County Board of Commissioners on September 9, 2015, between Rockingham County and the Interstate Emergency Unit Fire Mutual Aid, (IEU) commencing on June 1, 2015.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Subcommittee Reports: Chairman Weyler recognized the Subcommittee Chairman of the County Departments who provided an update on the third quarter as follows:

Salary Subcommittee – Rep. Weyler, recognized Rep. Chirichiello’s who noted that there are no changes to the 2015 Position Listing for the third quarter, and made a motion to approve the position listing as presented. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Rockingham County Delegation – Chairman Weyler recognized Rep. Pantelakos who made a motion to approve \$77,058 at 21 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Treasurer – Chairman Weyler recognized Rep. Rice, who made a motion to approve \$12,572 at 81 percent expended. Rep. Kolodziej seconded the motion. Chairman Weyler read the Treasurer’s report that was handed out to the members at the meeting. The motion was approved by a voice vote.

County Attorney – Chairman Weyler recognized Rep. Devine, who made a motion to approve \$2,029,989 at 71 percent expended. Rep. Pantelakos seconded the motion. The motion was approved by a voice vote.

District Court – Chairman Weyler recognized Rep. Devine, who made a motion to approve \$148,183 at 77 percent expended. Rep. Pantelakos seconded the motion. The motion was approved by a voice vote.

Medical Examiner - Chairman Weyler recognized Rep. Devine who made a motion to approve \$54,104 at 85 percent expended. Rep. Pantelakos seconded the motion. The motion was approved by a voice vote.

Sheriff's Department – Chairman Weyler recognized Rep. Cali-Pitts, who made a motion to approve \$4,071,081 at 72 percent expended. Rep. Allen seconded the motion. Rep. Cali-Pitts explained that she met with Sheriff Hureau. She noted that she did not see the need for a subcommittee meeting, but prepared a summary of her meeting with Sheriff Hureau. The motion was approved by a voice vote.

Registry of Deeds – Chairman Weyler recognized Rep. Katsakiores, Chair of the Deeds Subcommittee, who made a motion to approve \$914,933 at 73 percent expended. She noted that the travel reimbursement line is a little bit over, but Ms. Stacey does not anticipate any travel expenditures for the remainder of the year. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Commissioners - Chairman Weyler recognized Rep. Rice who made a motion to approve \$135,641 at 77 percent expended. He noted the biggest increases are in the employee health insurance and retirement. Rep. Pantelakos seconded the motion. The motion was approved by a voice vote.

General Government - UNH Cooperative Extension – Chairman Weyler recognized Rep. O'Connor, who reported on the UNH Cooperative Agreement in the General Government budget. Rep. O'Connor made a motion to approve line 56412 UNH Cooperative Agreement at \$326,957 at 83 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Long-Range Planning (Projects) – Chairman Weyler recognized Rep. Introne, who made a motion to approve \$527,268 at 94 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Grants – Chairman Weyler recognized Rep. Rice who made a motion to approve \$257,027 at 13 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Finance – Chairman Weyler recognized Rep. Cushing who made a motion to approve \$768,275 at 58 percent. Rep. Cushing explained that the salary line is below average at 60 percent which is a reflection of the transition of a new director. He noted the compensation for the former director has been taken care of, but there is ongoing litigation with the Supreme Court with the former director. Rep. Allen seconded the motion. The motion was approved by a voice vote.

Chairman Weyler recognized Commissioner St. James who noted that the Commissioners are waiting to hear back to see if the Supreme Court is going to hear the Young case. Chairman Weyler recognized Rep. Cushing who noted that it is his understanding that liability would not come from the Finance Department budget and is covered by the County's insurance.

Engineering & Maintenance – Chairman Weyler recognized Rep. Kappler who made a motion to approve \$3,444,781 at 75 percent expended. Rep. Introne seconded the motion. The motion was approved by a voice vote.

IT – Chairman Weyler recognized Rep. Kolodziej, in Rep. Belanger's absence, who made a motion to approve \$329,011 at 74 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Jail – Chairman Weyler recognized Rep. Fesh who made a motion to approve \$8,444,428 at 67 percent expended. Chairman Weyler recognized Rep. Major who asked for an update from Superintendent Church on the population at the Jail. Superintendent Church noted that there are 225 inmates in-house. He referred

to working with the Jail Overcrowding Committee and the implementation of the adult diversion program, drug court, electronic monitoring which helps with recidivism. There being no further discussion, the motion was approved by a voice vote.

Human Resources – Chairman Weyler recognized Rep. Rice who made a motion to approve \$277,034 at 61 percent expended. Rep. Cali-Pitts seconded the motion. The motion was approved by a voice vote.

Non-County Specials – Chairman Weyler recognized Rep. Allen who made a motion to approve \$127,000 at 49 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Long-Term Care – Chairman Weyler recognized Rep. DeSimone who made a motion to approve \$14,666,851 at 51 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Categorical Assistance – Chairman Weyler recognized Rep. Hoelzel who made a motion to approve \$12,703,112 at 73 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Revenues – Chairman Weyler recognized Rep. Cushing who made a motion to approve \$67,082,745 at 90 percent received. Rep. Cali-Pitts seconded the motion. Rep. Cushing noted that the Registry of Deeds exceeded income for the year and miscellaneous income from board and care for Long-Term Care increased as well. Mr. Nickerson explained the bulk of the increase were from prior year's revenues that the state gave back to the county in Medicaid money. The motion was approved by a voice vote.

Line Item Transfer Requests:

County Attorney – Transfer from 13101000-53700 Publications \$6,000 to 13101000-54401 Medical Examiner Views \$6,000; from 13100000-53000 Telephone \$2,900 to 13101000-53903 Medical Examiner Travel \$3,900.

Comments/Explanation: Each year, an attempt is made to budget for expenditures in the Medical Examiner lines. However, the number of deaths each year changes and there is no way to determine that unforeseen number. It is anticipated that the remaining amount in that line will be insufficient to cover through the remainder of the year. It is estimated that a transfer is needed in both the Views and Travel lines.

Rep. Devine made a motion to approve the transfer as presented. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Engineering & Maintenance – Transfer from 11300001-53501 IT Equipment Expendable \$6,300, from 11300001-53502 IT Non-Expendable \$3,200 to 113000001-53600 IT Service Contracts \$9,500.00.

Comments/Explanation: A major network failure in April/May required approximately 300 unbudgeted hours from our IT service provider to troubleshoot and repair. In anticipation of the need to request a transfer, purchase of four HP switches and an expansion to a major network switch were forestalled until 2016.

Rep. Kappler, in Rep. Belanger's absence, made a motion to approve the transfer as presented. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Long-Term Care – Transfer from 11702000-59204 Med. Nurs. Medical Supp. \$8,000 to 11702000-59205 Med. Nurs. Oxygen. Supp. \$8,000.

Comments/Explanation: We need to do a transfer in the above amount due to increased costs in Oxygen, increased use by residents and the change to a new vendor.

Rep. DeSimone made a motion to approve the transfer request as presented. Rep. Hoelzel seconded the motion. Rep. Cali-Pitts questioned. Mr. Woods, Long-Term Care Director, explained noting that cost of oxygen has increased and explained that the condensers that are used are better for the residents. The motion was approved by a voice vote.

Internal Service Funds – For information and review.

Request for Proposal for Audit Services

Chairman Weyler recognized Rep. Kolodziej who read the following motion:

I move that we, the Rockingham County Executive Committee of the County Convention, in accordance with RSA 28:3- a, County Audits, approve the language outlined in the document entitled, “Request for Proposals Audit Services for Financial Statements and Cost Reports for Years Ending December 31, 2015, 2016, & 2017, dated October 30, 2015,” and vendor list entitled, “NH Government Audit CPA’s 2015” submitted the Rockingham County Finance Director, requested by the Rockingham County Board of Commissioners on October 27, 2015.

Rep. Griffin seconded the motion. The motion was approved by a voice vote. Chairman Weyler thanked the Commissioners and Chuck Nickerson for providing the information to the Executive Committee for approval.

Chairman Weyler recognized Rep. Kolodziej who read the following motion:

Town of Brentwood Easement Deed

I move that we, the Rockingham County Executive Committee, in accordance with RSA 28:8-d, vote to recommend approval to the Rockingham County Convention, an Easement Deed, approved by the Rockingham County Board of Commissioners on August 26, 2015, with the Town of Brentwood, utilizing a small portion of County-owned land that is not currently used, nor anticipated to be used, to allow for safety improvements to be made to Prescott Road.

Chairman Weyler asked the Commissioners if they had a copy of the map relative to the easement. The Commissioners did not have a copy; however, a representative from the Town of Brentwood was present and provided Chairman Weyler with a copy of the map which was distributed around the table to the members. Chairman Weyler recognized the Selectman who explained that the Town of Brentwood is looking for 40 feet of county property, noting that the town will not be going on more than 20 feet of county property, but will be removing some trees on both sides of the road, to bring the road up to standard and they hope to have it completed by the end of next year. He noted that the Town Selectman do intend to plant more trees upon completion of the project. Chairman Weyler recognized Rep. Cali-Pitts who questioned where and how many trees on county property will be removed. The representative from the Town of Brentwood further explained. Rep. Griffin seconded the motion. Chairman Weyler recognized Rep. Kappler who requested that a copy of the map be given to Ms. Gates for her records. Chairman Weyler confirmed and also requested that a copy of the map be given to the Delegation Coordinator. The motion was approved by a voice vote. Rep. Cali-Pitts voted no.

Chairman Weyler recognized Rep. Kolodziej who read the following motion:

Fire Pump Emergency Repairs

In accordance with RSA 24:13, I, and RSA 24:15, II, we, the Rockingham County Executive Committee vote to recommend approval to the Rockingham County Convention, to authorize the Rockingham County Board of Commissioners, per their letter dated September 21, 2015, to expend up to \$220,000 for the emergency repair of the Fire Pump serving the County Complex Buildings, as described in a memorandum dated September 17, 2015 addressed to the Board of Commissioners from Jude Gates, Director of Facilities, Planning, and IT. Further, to add the Fire Pump to the 2015 Delegation approved Projects List.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Weyler requested an update from the Board of Commissioners regarding a letter he had written requesting information on County Contracts. He noted that the response received from his request was that he could obtain the information from the county's "S" drive. He referred to the fact that the Commissioners did not fulfill his request. Commissioner St. James commented referring to the difficulty of copying the contracts due to the number of pages, multi-sided pages, and different fonts in the contracts. Commissioner Tombarello clarified. Chairman Weyler explained that request to the Board was for information asking for the number of contracts, number of pages, and number of years. Chairman Weyler referred to the basis of his request referring to increased costs in legal fees to review contracts and multi-year contracts becoming single-year contracts. Chairman Weyler recognized Commissioner Tombarello who noted that he will see that Rep. Weyler receives the information that he is requesting. Chuck Nickerson, Finance Director, noted that since the end of July, every contract has been scrutinized to see if it needs to go to risk or legal review. Commissioner Coyle commented that legal expenditures are down by \$7,000 this year than last year.

Date for Public Hearing/Delegation Meeting

Chairman Weyler recognized Rep. Major, Delegation Chairman, who noted that there will be a Public Hearing on Tuesday, November 10, 2015 at 6:00 p.m., with a Delegation Meeting to follow, in the Hilton Auditorium.

Drug Court Presentation

Chairman Weyler recognized Attorney Terri Harrington who was present to provide the Executive Committee Members, with a drug court presentation. At the end of the meeting, Chairman Weyler recognized Rep. Kappler who had a question. Attorney Conway answered.

There being no further business, the meeting adjourned at 11:56 a.m.

Respectfully submitted,

Cheryl A. Hurley
Delegation Coordinator

Rep. David A. Welch, Clerk
Rockingham County Convention
DAW:cah

MINUTES
ROCKINGHAM COUNTY
DELEGATION MEETING
Tuesday, November 10, 2015
Following the Public Hearing at 6:00 p.m.
Hilton Auditorium
Rockingham County Nursing Home
Brentwood NH

The members of the Rockingham County Delegation met on Tuesday, November 10, 2015, following a Public Hearing at 6:00 p.m., in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to vote the Town of Brentwood Easement Deed, Renewal of the Amended Interstate Emergency Fire Unit Training Lease, and Emergency Repair to the Fire Pump, expenditure of \$220,000.

Rep. Norman L. Major, Chairman, called the meeting to order at 6:10 p.m.

Chairman Major recognized Rep. Walter Kolodziej who delivered the Invocation.

Chairman Major recognized Rep. Brian Chirichiello who led the Pledge of Allegiance.

Chairman Major recognized Rep. David A. Welch, Clerk, who conducted the roll call.

Those in attendance were: Rep. Norman L. Major, Chairman; Representatives Abrami, Abramson, Allen, Barnes, Bates, Bush, Cahill, Cali-Pitts, Chase, Chirichiello, Christie, DeSimone, Devine, DiFranco, Duarte, Elliott, Emerick, Fesh, Francese, P.Gordon, R. Gordon, Green, Griffin, Hagan, Harris, Heffron, Hodgdon, Hoelzel, Introne, Itse, Kappler, P. Katsakiores, Kolodziej, McBeath, McMahan, Matthews, Milz, Moody, Nigrello, O'Connor, Pantelakos, Rice, Schroadter, Sytek, Thomas, Tucker, Vose, G. Ward, J. Ward, Webb, and Welch.

Excused: Representatives Baldassaro, Cushing, Ferrante, Kellogg, Lundgren, Packard, Peckham, Potucek, Priestley, Prudhomme-O'Brien, Sanders, Tasker, True, Weyler, and Woitkun.

Also Present: Commissioners Coyle, St. James, and Tombarello; Cheryl A Hurley, Delegation Coordinator.

Clerk Welch reported a total of 49 members present at the time of the roll call.

Chairman Major declared that a quorum was present.

Chairman Major recognized Rep. Griffin, Vice Chair, who read the following motion.

I move that we, the Rockingham County Executive Committee, in accordance with RSA 28:8-d, vote to recommend approval to the Rockingham County Convention, an Easement Deed, approved by the Rockingham County Board of Commissioners on August 26, 2015, with the Town of Brentwood, utilizing a small portion of County-owned land that is not currently used, nor anticipated to be used, to allow for safety improvements to be made to Prescott Road.

Rep. Kolodziej seconded the motion. Chairman Major recognized Rep. Cali-Pitts who stated that she will vote in favor of the motion, but is opposed to the Town of Brentwood taking down trees on County property

and would like to be recorded accordingly. She noted that it is her understanding that the Town of Brentwood has told the County that they will plant new trees. Chairman Major recognized Commissioner Tombarello who stated that the County has a commitment from the Town of Brentwood that they will plant new trees. Chairman Major called for further questions. There were none. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin, Vice Chair, who read the following motion:

In accordance with RSA 28:8-c and RSA 28:8-d, I move that we, the Rockingham County Executive, vote to recommend approval to the Rockingham County Convention, to renew an Amended Five-Year Lease, approved by the Rockingham County Board of Commissioners on September 9, 2015, between Rockingham County and the Interstate Emergency Unit Fire Mutual Aid, (IEU) commencing on June 1, 2015.

Rep. Introne seconded the motion. Chairman Major recognized Rep. _____ who pointed out that the motions being read should be rewritten to say that they are being approved by the Rockingham County Delegation. Chairman Major recognized Rep. Elliott who questioned. Chairman Major recognized Rep. Cali-Pitts who made a motion to reconsider the vote for the Town of Brentwood Easement Deed. Rep. Kappler seconded the motion. Chairman Major recognized Rep. Rice who questioned the language. Clerk Welch explained. Chairman Major recognized Rep. Elliott who also questioned the revised language to the motion. The motion to reconsider was approved by a voice vote.

Chairman Major recognized Clerk Welch who read the Town of Brentwood Easement Deed for reconsideration:

I move that we, the Rockingham County Delegation, in accordance with RSA 28:8-d, vote to recommend approval of an Easement Deed, approved by the Rockingham County Board of Commissioners on August 26, 2015, with the Town of Brentwood, utilizing a small portion of County-owned land that is not currently used, nor anticipated to be used, to allow for safety improvements to be made to Prescott Road.

Rep. Rice seconded the motion. Rep. Rice questioned the language. Chairman Major recognized Clerk Welch who explained. Rep. Elliott further questioned the revised language.

Chairman Major recognized Cheryl Hurley, Delegation Coordinator, who explained. She noted that the Executive Committee, at their meeting on October 30, 2015, voted to recommend the resolutions to the Delegation. The motions being presented should have been revised to reflect that the Delegation is voting the resolutions for approval. She noted that it was an oversight and apologized for the confusion. She confirmed that Clerk Welch's revisions to the motion reflect the correct language. The motion was approved by a voice vote.

Chairman Major recognized Rep. Cali-Pitts who made a motion to reconsider the vote on Interstate Emergency Unit Fire Mutual Aid (IEU) Lease. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Clerk Welch who read the following motion for reconsideration:

In accordance with RSA 28:8-c and RSA 28:8-d, I move that we, the Rockingham County Delegation, vote to recommend approval to renew an Amended Five-Year Lease, approved by the Rockingham County Board of Commissioners on September 9, 2015, between Rockingham County and the Interstate Emergency Unit Fire Mutual Aid, (IEU) commencing on June 1, 2015.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Clerk Welch who read the following motion:

In accordance with RSA 24:13, I, and RSA 24:15, II, we, the Rockingham County Delegation vote to recommend approval to authorize the Rockingham County Board of Commissioners, per their letter dated September 21, 2015, to expend up to \$220,000 for the emergency repair of the Fire Pump serving the County Complex Buildings, as described in a memorandum dated September 17, 2015 addressed to the Board of Commissioners from Jude Gates, Director of Facilities, Planning, and IT. Further, to add the Fire Pump to the 2015 Delegation approved Projects List.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Major made the following announcements:

Chairman Major explained that all members of the Delegation are invited to attend a presentation by Attorney Terri Harrington on the Implementation and Results of Drug Court, and are also invited to tour the newly renovated Dispatch Center at the Sheriff's Office.

There being no further business, the meeting was adjourned at 6:38 p.m.

Respectfully submitted,

Cheryl A. Hurley
Delegation Coordinator

Rep. David A. Welch, Clerk
Rockingham County Delegation

DAW:cah



Statement of County Appropriations and Revenue as Voted

Form Due Date: **September 1 or within 20 days of a vote taken at a Supplemental Meeting**

Instructions

This form is to be used by the county to report the voted appropriations from any annual or special meeting. The Clerk of the County Convention and the Chairperson must sign the form and file, as required under RSA 24:24, with the Secretary of State.

The completed form must be submitted to the Department of Revenue Administration by September 1 (per RSA 21-J:34) for the Annual Meeting or within 20 days after the vote taken at any supplemental meeting.

For Assistance Please Contact:

NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

? ENTITY'S INFORMATION			
County:	Rockingham	Convention Date:	3/3/15
		FY Ending:	12/31/15

? PREPARER'S INFORMATION			
First Name	Last Name		
Katherine	Nikitas		
Street No.	Street Name	Phone Number	
119	North Road, Brentwood NH	(603) 679-9415	
Email (optional)			

CERTIFICATE OF VOTE

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

Norman J. Major

Chairperson Signature

David Welch

Clerk of County Convention Signature



APPROPRIATIONS AS VOTED		
GENERAL GOVERNMENT		
Account #	Purpose of Appropriations	Appropriations As Voted
4110	County Convention Costs	\$407,142
4120	Judicial	
4122	Jury Costs	
4123	County Attorney's Office	\$3,057,250
4124	Victim Witness Advocacy Program	
4130	Executive	\$841,926
4150	Financial Administration	\$1,200,099
4151	Treasurer	\$15,506
4153	Other Legal Costs	\$150,000
4155	Personnel Administration	\$455,573
4191	Planning and Zoning for Unincorporated Places	
4192	Medical Examiner	\$58,904
4193	Register of Deeds	\$1,222,150
4194	Maintenance of Government Buildings	\$5,035,202
4196	Insurance, Not Otherwise Allocated	
4198	Contingency	
4199	Other Expenditures: Grant;energy;non-county specials	\$2,314,002
General Government Subtotal		\$14,757,754
PUBLIC SAFETY		
Account #	Purpose of Appropriations	Appropriations As Voted
4211	Sheriff's Department	\$5,617,529
4212	Custody of Prisoners	
4214	Sheriff's Support Services	
4219	Other Public Safety:	
Public Safety Subtotal		\$5,617,529



CORRECTIONS		
Account #	Purpose of Appropriations	Appropriations As Voted
4230	Corrections	\$12,688,288
4235	Adult Probation and Parole	
Corrections Subtotal		\$12,688,288

COUNTY FARM		
Account #	Purpose of Appropriations	Appropriations As Voted
4301	Administration	
4302	Operating Expenditures	
4309	Other County Farm:	
County Farm Subtotal		

COUNTY NURSING HOME		
Account #	Purpose of Appropriations	Appropriations As Voted
4411	Administration	\$25,921,657
4412	Operating Expense	
4439	Other Health: Assisted Living	\$1,631,182
County Nursing Home Subtotal		\$27,552,839

(8)?

HUMAN SERVICES		
Account #	Purpose of Appropriations	Appropriations As Voted
4441	Administration	
4442	Direct Assistance	\$17,332,000
4443	Board and Care of Children	
4446	Diversion Program	
4447	Special Outside Services	
4449	Other Human Services:	
Human Services Subtotal		\$17,332,000



COOPERATIVE EXTENSION SERVICES		
Account #	Purpose of Appropriations	Appropriations As Voted
4611	Administration	\$392,348
4619	Other Conservation: <input type="text"/>	<input type="text"/>
Cooperative Extension Services Subtotal		\$392,348

ECONOMIC DEVELOPMENT		
Account #	Purpose of Appropriations	Appropriations As Voted
4651	Administration	<input type="text"/>
4652	Economic Development	<input type="text"/>
4659	Other Expenditures: <input type="text"/>	<input type="text"/>
Economic Development Subtotal		<input type="text"/>

DEBT SERVICE		
Account #	Purpose of Appropriations	Appropriations As Voted
4711	Principal Long-Term Bonds/Notes	\$985,000
4721	Interest Long-Term Bonds/Notes	\$268,200
4790	Other Debt Services Charges: BAN <input type="text"/>	\$1
Debt Service Subtotal		\$1,253,201

INTERGOVERNMENTAL TRANSFERS		
Account #	Purpose of Appropriations	Appropriations As Voted
4800	Intergovernmental Transfers	<input type="text"/>
Intergovernmental Transfers Subtotal		<input type="text"/>

CAPITAL OUTLAY		
Account #	Purpose of Appropriations	Appropriations As Voted
4901	Land and Improvements	\$550,330
4902	Machinery, Vehicles, and Equipment	<input type="text"/>
4903	Buildings	<input type="text"/>
4904	Improvements Other Than Buildings	<input type="text"/>
Capital Outlay Subtotal		\$550,330



INTERFUND OPERATING TRANSFERS		
Account #	Purpose of Appropriations	Appropriations As Voted
4912	To Special Revenue Fund	
4913	To Capital Projects Fund	
4914	To Proprietary Funds	
4915	To Capital Reserve Fund	
4916	To Trust and Fiduciary Funds	
Interfund Operating Transfers Subtotal		

TOTAL APPROPRIATIONS AS VOTED **\$80,144,289**

You have reached the end of the Appropriations section. Please review all information for accuracy before proceeding.



ESTIMATED REVENUES		
? ASSESSMENTS/TAXES		
Account #	Source of Revenue	Estimated Revenues (Ensuing FY)
3110	? Property Taxes Levied for Unincorporated Places	
3120	? Land Use Change Taxes for Unincorporated Places	
3180	? Resident Taxes for Unincorporated Places	
3185	? Yield Taxes for Unincorporated Places	
3186	? Payments in Lieu of Taxes for Unincorporated Places	
3187	? Payments in Lieu of Taxes	
3189	? Other Taxes	
3191	? Penalties on Delinquent Municipal Assessments	
3200	? Licenses, Permits, and Fees	
Assessments/Taxes Subtotal		
? FROM THE FEDERAL GOVERNMENT		
Account #	Source of Revenue	Estimated Revenues (Ensuing FY)
3319	? Federal Grants and Reimbursements	\$1,764,466
Federal Government Subtotal		\$1,764,466
? FROM THE STATE OF NEW HAMPSHIRE		
Account #	Source of Revenue	Estimated Revenues (Ensuing FY)
3351	? Shared Revenue for Unincorporated Places	
3352	? Incentive Funds	
3354	? Water Pollution Grants	
3355	? Housing and Community Development	
3356	? State/Federal Forest Land Reim. in Unincorporated Places	
3359	? Other State Grants & Reimbursements: escheat;grants;hs misc;dispatch	\$2,048,566
3379	? Intergovernmental Revenues	
State of New Hampshire Subtotal		\$2,048,566



CHARGES FOR SERVICES		
Account #	Source of Revenue	Estimated Revenues (Ensuing FY)
3401	Sheriff's Department	\$1,166,118
3402	Register of Deeds	\$2,720,000
3403	County Corrections	\$95,003
3404	County Nursing Homes	\$20,804,297
3405	County Farm	\$23,200
3406	Cooperative Extension Service	
3407	Maintenance Department	
3409	Other Charges: dist ct prosecution by ca	\$192,319
Charges for Services Subtotal		\$25,000,937

MISCELLANEOUS SOURCES		
Account #	Source of Revenue	Estimated Revenues (Ensuing FY)
3501	Sale of County Property	
3502	Interest on Investments	\$50,001
3503	Rents of Property	
3508	Contributions and Donations	
3509	Other Revenue from Miscellaneous Sources: IT;diversion;various depts misc	\$37,000
Miscellaneous Sources Subtotal		\$87,001

OTHER FINANCIAL SOURCES		
Account #	Source of Revenue	Estimated Revenues (Ensuing FY)
3912	Transfers from Special Revenue Fund	\$51,446
3913	Transfers from Capital Projects Fund	
3914	Transfers from Proprietary Funds	
3915	Transfers from Capital Reserve Fund	
3916	Transfers from Trust and Fiduciary Funds	
3934	Proceeds from Long-Term Bonds/Notes	
Other Financial Sources Subtotal		\$51,446

TOTAL ESTIMATED REVENUES		\$74,966,289
<p>You have reached the end of the Revenues section. Please review all information for accuracy before proceeding.</p>		



BUDGET SUMMARY	
Total Voted Appropriations	\$80,144,289
Estimated Revenue Subtotal	\$28,952,416
Fund Balance to Reduce Tax Rate	\$5,178,000
Total Estimated Revenues	\$34,130,416
Amount Certified to be Raised by Taxes	\$46,013,873



PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Katherine

Preparer's Last Name

Nikitas

[Handwritten Signature] Deputy Finance Officer

Preparer's Signature and Title

Mar 29, 2015

Date

Check to Certify Electronic Signature: You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

Submit

Please save and e-mail the completed PDF form to your Municipal Services Advisor:

Print

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

**COUNTY OF
ROCKINGHAM, NEW HAMPSHIRE**

Annual Financial Statements

For the Year Ended December 31, 2015

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INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
County of Rockingham, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Rockingham, New Hampshire, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County of Rockingham, New Hampshire's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that

are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Rockingham, New Hampshire, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Funding Progress – Other Post-Employment Benefits, the Schedule of the Proportionate Share of the Net Pension Liability, and the Schedule of Pension Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying supplementary information appearing on pages 54 through 59 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Melanson Heath

October 12, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

The County of Rockingham, New Hampshire's (County) financial management offers readers of these financial statements this narrative, overview and analysis of the financial activities of the County of Rockingham for the year ended December 31, 2015. This discussion and analysis is designed for readers in focusing on the significant financial issues and activities of the County and to identify any significant change in financial position. Readers are encouraged to review the information presented here in conjunction with additional information furnished in the County's financial statements, which follow this narrative.

A. FINANCIAL HIGHLIGHTS – GOVERNMENT WIDE

- The assets of the County exceeded its liabilities at the close of the fiscal year by \$36,958,445 (net position). This reflects a prior period adjustment of approximately \$37 million that was made to decrease beginning net position for the implementation of GASB Statement Number 68.
- The County's total net position reflects an increase of \$5,567,328, which is primarily a result of underspent appropriations.
- The County's general obligation bonds, issued in July 2013, and capital lease obligations decreased in total by approximately \$941,000, net of approximately \$356,000 in new capital lease proceeds.
- Compensated absences increased by approximately \$369,000.
- The net OPEB obligation for retiree health benefits and net pension liability related to the New Hampshire Retirement System increased by approximately \$195,000 and \$935,000, respectively.

B. FINANCIAL HIGHLIGHTS – FUND STATEMENTS

- As of the close of the year, the County's reported combined ending fund balances of \$43,908,082 which was an increase of \$1,985,941 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$27,598,596, or 34% of total 2015 General Fund (budgeted) appropriations. A goal of the County has been to maintain reserves equivalent to three months of budgeted appropriations.
- The County retains an Aa1 bond rating for its long-term borrowing and maintained its MIG-1 rating on its short-term borrowing. The consistent level of bond rating is a clear indication of the sound financial condition of the County.

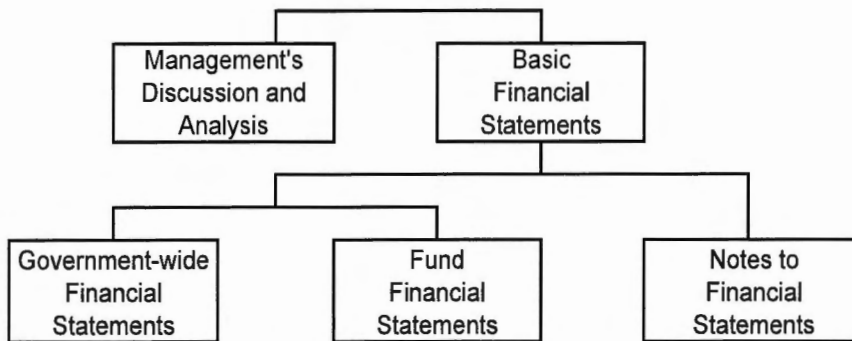
C. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements (see Figure 1). The basic financial statements present two different views of the County through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the County.

- The statements presented on pages 12 and 13 are the Government-wide Financial Statements. They provide both short and long-term information about the County's financial status.
- The next statements are Fund Financial Statements. These statements focus on the activities of the individual parts of the County's government. They provide more detail than the Government-wide statements. There are four parts to the Fund Financial Statements: (1) the governmental fund statements, (2) the budgetary comparison statement, (3) the proprietary fund statements, and (4) the fiduciary fund statements.
- The next section of the basic financial statements is the notes. The notes to the financial statements explain in detail some of the data contained in those statements. Following the notes is the required supplemental information that further explains and supports the information in the financial statements.

Required Components of Annual Financial Report

Figure 1



D. ANALYSIS OF NET POSITION

The following analysis focuses on net position (Table 1) and changes in net position (Table 2). Net position may serve, over time, as one useful indicator of a government's financial condition. Unrestricted net position can be used to finance day-to-day operations of the County and reduce the effect of property taxes.

Table 1

	<u>NET POSITION</u>	
	<u>2014</u>	<u>2015</u>
		Governmental <u>Activities</u>
Current assets	\$ 60,996,077	\$ 64,857,769
Noncurrent assets	32,364,946	32,226,795
Deferred outflows of resources	-	1,697,394
Total assets and deferred outflows of resources	93,361,023	98,781,958
Current liabilities	14,471,855	13,915,812
Noncurrent liabilities	10,661,055	43,951,467
Deferred inflows of resources	17,152	3,956,234
Total liabilities and deferred inflows of resources	25,150,062	61,823,513
Net position:		
Net investment in capital assets	32,301,468	33,755,937
Restricted	475,617	556,623
Unrestricted	35,433,876	2,645,885
Total net position	\$ 68,210,961	\$ 36,958,445

Table 2

	<u>CHANGE IN NET POSITION</u>	
	<u>2014</u>	<u>2015</u>
		Governmental <u>Activities</u>
Revenues:		
Program revenues:		
Charges for services:		
Long term care services	\$ 23,650,977	\$ 23,406,137
Corrections	366,669	206,881
Administration and other	3,120,082	3,709,000
Sheriff's office	1,360,576	1,125,744
County attorney	225,103	197,749
Total charges for services	28,723,407	28,645,511
Operating grants and contributions	268,716	421,235
Capital grants and contributions	162,940	60,000
General revenues:		
Taxes	44,809,156	46,013,873
Investment income	58,429	66,391
Miscellaneous	943,430	593,510
Total revenues	74,966,078	75,800,520

(continued)

(continued)

Table 2

CHANGE IN NET POSITION

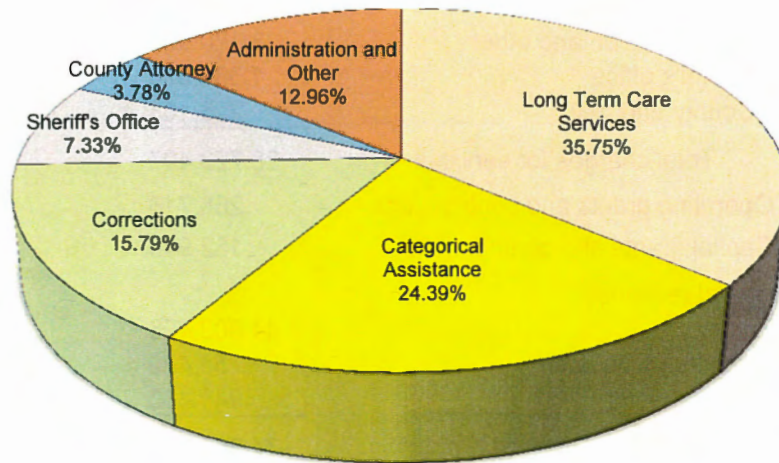
	Governmental Activities	
	<u>2014</u>	<u>2015</u>
Expenses:		
Long term care services	25,402,222	25,101,521
Categorical assistance	16,452,555	17,132,307
Corrections	11,379,142	11,092,853
Administration and other	9,127,987	9,104,407
Sheriff's office	5,099,953	5,145,614
County attorney	<u>2,756,275</u>	<u>2,656,490</u>
Total expenses	<u>70,218,134</u>	<u>70,233,192</u>
Change in net position	4,747,944	5,567,328
Net position - beginning of year, as restated	<u>63,463,017</u>	<u>31,391,117</u> *
Net position - end of year	<u>\$ 68,210,961</u>	<u>\$ 36,958,445</u>

* See Note 21.

E. GOVERNMENTAL ACTIVITIES

Below is a graph that presents actual expenditures under each of the major governmental activities as a percentage of total expenditures.

Expenses by Function - Governmental Activities For the Year Ended December 31, 2015



The following tables present the costs and net costs of the major County departments/functions. Costs are based upon total expenses and net costs are calculated by taking the total function-specific expenses, less direct revenues related to that particular function. The net costs represent amounts that are funded by general revenues, notably taxes.

Table 3 - Total and Net Cost of Services

Function / Program	2014			2015		
	Total Cost of Services	Revenues	Net Cost of Services	Total Cost of Services	Revenues	Net Cost of Services
Long Term Care Services	\$ 25,402,222	\$ 23,650,977	\$ 1,751,245	\$ 25,101,521	\$ 23,406,137 *	\$ 1,695,384
Categorical Assistance	16,452,555	-	16,452,555	17,132,307	-	17,132,307
Corrections	11,379,142	529,609	10,849,533	11,092,853	255,121	10,837,732
Administration and Other	9,127,987	3,120,082	6,007,905	9,104,407	3,794,464	5,309,943
Sheriff's Office	5,099,953	1,600,937	3,499,016	5,145,614	1,451,383	3,694,231
County Attorney	2,756,275	253,458	2,502,817	2,656,490	219,641	2,436,849
	<u>\$ 70,218,134</u>	<u>\$ 29,155,063</u>	<u>\$ 41,063,071</u>	<u>\$ 70,233,192</u>	<u>\$ 29,126,746</u>	<u>\$ 41,106,446</u>

**This amount reflects the budgetary net cost; actual net cost of services (a portion of which is reflected in Administration and Other).*

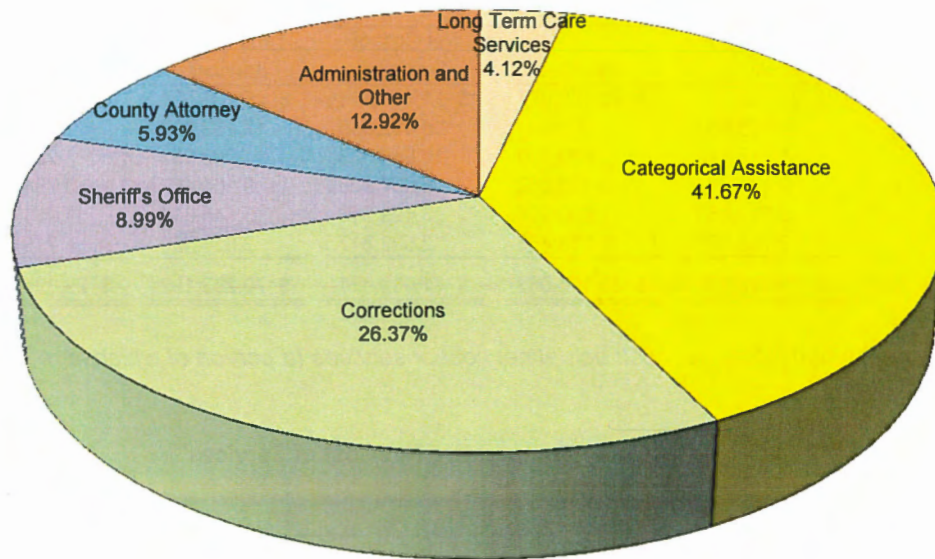
Table 4 - Comparative Net Cost of Services

Function / Program	2014	2015	Change in Net Cost of Services
	Net Cost of Services	Net Cost of Services	
Long Term Care Services	\$ 1,751,245	\$ 1,695,384	\$ (55,861)
Categorical Assistance	16,452,555	17,132,307	679,752
Corrections	10,849,533	10,837,732	(11,801)
Administration and Other	6,007,905	5,309,943	(697,962)
Sheriff's Office	3,499,016	3,694,231	195,215
County Attorney	2,502,817	2,436,849	(65,968)
	<u>\$41,063,071</u>	<u>\$ 41,106,446</u>	<u>\$ 43,375</u>

Note: For Table 3 and Table 4 presentation purposes, Debt Interest costs are included in the "Administration and Other" function.

The following chart is a graphical presentation of the components of the 2015 Net Costs of Services from Table 4. The primary source of funding for Net Costs is tax revenues.

Net Cost of Services - by Function/Program for the Year Ending December 31, 2015



F. COUNTY GOVERNMENTAL FUNDS

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the County's financing requirements. Specifically, unassigned fund balance can be a useful measure of a government's net resources available for spending at the end of the fiscal year. The General Fund is the chief operating fund of the County.

As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund appropriations. At December 31, 2015, unassigned fund balance represents 34% of total General Fund (budgeted) appropriations, while total fund balance represents 43% of that same amount.

G. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. At December 31, 2015, the County reported approximately \$32.2 million in capital assets, net of depreciation, which includes construction in progress of approximately \$3.1 million. These assets include land, buildings and improvements, machinery, equipment and furnishings, and vehicles.

Long-term debt. At December 31, 2015, the County had approximately \$45.7 million in outstanding long-term debt, comprised of \$7.4 million in general obligation bonds issued in 2013, \$2.5 million in compensated absences, \$1.1 million net OPEB obligation, \$34.4 million net pension liability, and approximately \$237,000 in capital leases payable.

Additional information on capital assets and long-term debt can be found in the notes to financial statements.

H. ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Property taxes accounted for 57% of expected resources for 2015 and account for 58% of revenues in the 2016 budget.
- The caps for Categorical Assistance payments increased by 1.01% effective for July 1, 2016; it is unknown at this time what the increase will be for State Fiscal Year 2018. Categorical Assistance will continue to be the largest net County expenditure, followed by Corrections.
- Corrections expenditures will be an increasing cost to the County. The County's ability to maintain a stable financial position and ample reserves, while continuing to control jail expenditures, will be a key factor in the future and is dependent on the development of community corrections programs and State impacts on the court systems. Recently passed State legislation will result in drug court assistance monies being received by the County from the State. Reimbursement of drug court expenses will increase to 100% beginning with the fourth quarter of 2016.
- The State of New Hampshire continues the transition to its Medicaid Care Management Program ("MCM"), and is currently in Step 2 of the process. On June 6, 2016, the Governor signed into law SB 553 instructing the Department of Health and Human Services to develop an implementation plan for the remaining unimplemented phases of the MCM Program. While it is believed that the end results of full implementation of the MCM Program will be decreased County nursing home revenues, there could be a related decrease (or at least a reduced rate of increase) in Categorical Assistance expenses.

- Major Long Term Care renovations will be starting in the third quarter of 2016 and are expected to be completed in 2018. Most of the funding for this capital project will come from dedicated funds within the Capital Fund, though it is anticipated that bonds will be issued in late 2017 or early 2018 to finance part of the renovations.

REQUESTS FOR INFORMATION

This financial report is intended to provide report users with a general overview of the County's finances at December 31, 2015. Questions about this report can be directed to the Finance Office at 119 North Road, Brentwood, New Hampshire, 03833. Additional information about the County of Rockingham can be found at www.co.rockingham.nh.us.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
STATEMENT OF NET POSITION
DECEMBER 31, 2015

	<u>Governmental Activities</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Current:	
Cash and short-term investments	\$ 59,354,307
Restricted cash	1,058,997
Investments	74,080
Receivables, net:	
Accounts, net	244,887
Due from other governments, net	3,209,397
Prepaid expenses	173,539
Inventory	<u>742,562</u>
Total current assets	64,857,769
Noncurrent:	
Capital Assets:	
Land	578,857
Construction in progress	3,095,010
Other assets, net of accumulated depreciation	<u>28,552,928</u>
Total noncurrent assets	<u>32,226,795</u>
TOTAL ASSETS	97,084,564
Deferred Outflows of Resources	<u>1,697,394</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	98,781,958
 LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
Liabilities	
Current:	
Accounts payable	1,803,190
Accrued payroll and related liabilities	101,434
Due to other governments	8,743,317
Security deposits	14,531
Incurred but not reported claims liability	1,425,639
Accrued interest payable	91,956
Current portion of noncurrent liabilities:	
Bonds payable	1,137,400
Capital leases payable	117,331
Compensated absences	<u>481,014</u>
Total current liabilities	13,915,812
Noncurrent:	
Bonds payable, net of current portion	6,297,263
Capital leases payable, net of current portion	119,651
Compensated absences, net of current portion	2,022,724
Net OPEB obligation	1,080,857
Net pension liability	<u>34,430,972</u>
Total noncurrent liabilities	<u>43,951,467</u>
TOTAL LIABILITIES	57,867,279
Deferred Inflows of Resources	<u>3,956,234</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	61,823,513
 NET POSITION	
Net investment in capital assets	33,755,937
Restricted for:	
Grants and other statutory restrictions	528,263
Permanent funds	28,360
Unrestricted	<u>2,645,885</u>
TOTAL NET POSITION	\$ <u>36,958,445</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Position</u> Governmental <u>Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
Long Term Care Services:					
Nursing home	\$ 23,470,131	\$ 21,738,817	\$ -	\$ -	\$ (1,731,314)
Assisted living	1,631,390	1,667,320	-	-	35,930
Public assistance	17,132,307	-	-	-	(17,132,307)
Corrections	11,092,853	206,881	48,240	-	(10,837,732)
Administration and Other:					
Maintenance	4,179,836	34,755	-	-	(4,145,081)
General government	1,193,056	-	-	60,000	(1,133,056)
Deeds	1,127,013	3,674,245	-	-	2,547,232
Finance	969,829	-	-	-	(969,829)
Information technology	373,079	-	-	-	(373,079)
Human resources	370,648	-	-	-	(370,648)
Interest	253,054	-	-	-	(253,054)
Non-county specials	259,000	-	-	-	(259,000)
Commissioners	189,878	-	-	-	(189,878)
Human services	9,975	-	-	-	(9,975)
Delegation	93,789	-	-	-	(93,789)
Medical examiner	70,623	-	-	-	(70,623)
Treasurer	14,627	-	25,464	-	10,837
Sheriff	5,145,614	1,125,744	325,639	-	(3,694,231)
County Attorney	2,656,490	197,749	21,892	-	(2,436,849)
Total Governmental Activities	<u>\$ 70,233,192</u>	<u>\$ 28,645,511</u>	<u>\$ 421,235</u>	<u>\$ 60,000</u>	<u>(41,106,446)</u>
General Revenues:					
					46,013,873
					593,510
					66,391
					<u>46,673,774</u>
					Change in Net Position
					5,567,328
Net Position:					
					Beginning of year, as restated
					<u>31,391,117</u>
					End of year
					<u>\$ 36,958,445</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2015

	<u>General</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and short-term investments	\$ 39,287,474	\$ 9,377,786	\$ 261,224	\$ 48,926,484
Restricted cash	837,627	-	221,370	1,058,997
Investments	-	-	74,080	74,080
Receivables, net:				
Accounts, net	226,185	-	359	226,544
Due from other governments, net	2,995,895	-	-	2,995,895
Prepaid expenses	51,993	-	-	51,993
Inventory	<u>742,562</u>	<u>-</u>	<u>-</u>	<u>742,562</u>
TOTAL ASSETS	\$ <u>44,141,736</u>	\$ <u>9,377,786</u>	\$ <u>557,033</u>	\$ <u>54,076,555</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,133,082	\$ 176,999	\$ 410	\$ 1,310,491
Accrued payroll and related liabilities	101,434	-	-	101,434
Due to other governments	8,739,550	-	-	8,739,550
Security deposits	<u>14,531</u>	<u>-</u>	<u>-</u>	<u>14,531</u>
TOTAL LIABILITIES	9,988,597	176,999	410	10,166,006
DEFERRED INFLOWS OF RESOURCES	2,467	-	-	2,467
Fund Balances:				
Nonspendable:				
Prepaid expenses	51,993	-	-	51,993
Inventory	742,562	-	-	742,562
Nonexpendable permanent funds	<u>-</u>	<u>-</u>	<u>28,360</u>	<u>28,360</u>
Total Nonspendable	794,555	-	28,360	822,915
Restricted:				
Long term care (RSA 24:13)	442,035	-	-	442,035
Capital projects	-	8,687,864	-	8,687,864
Special revenue funds	<u>-</u>	<u>-</u>	<u>528,263</u>	<u>528,263</u>
Total Restricted	442,035	8,687,864	528,263	9,658,162
Assigned:				
Subsequent year budget	5,178,000	-	-	5,178,000
Encumbrances	<u>137,486</u>	<u>512,923</u>	<u>-</u>	<u>650,409</u>
Total Assigned	5,315,486	512,923	-	5,828,409
Unassigned	<u>27,598,596</u>	<u>-</u>	<u>-</u>	<u>27,598,596</u>
TOTAL FUND BALANCES	<u>34,150,672</u>	<u>9,200,787</u>	<u>556,623</u>	<u>43,908,082</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ <u>44,141,736</u>	\$ <u>9,377,786</u>	\$ <u>557,033</u>	\$ <u>54,076,555</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET POSITION

DECEMBER 31, 2015

Total governmental fund balances	\$	43,908,082
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		32,226,795
• Deferred outflows of resources from net pension liability		1,697,394
• Internal service funds are used by management to account for certain activities. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.		7,707,036
• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.		(91,956)
• Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Bonds payable		(7,434,663)
Capital leases payable		(236,982)
Compensated absences (unfunded)		(1,357,672)
Net OPEB obligation		(1,080,857)
Net pension liability		(34,430,972)
• Deferred inflows of resources from net pension liability		<u>(3,947,760)</u>
Net position of governmental activities	\$	<u>36,958,445</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>General</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Taxes	\$ 46,013,873	\$ -	\$ -	\$ 46,013,873
Charges for services	28,369,441	-	276,070	28,645,511
Intergovernmental	421,235	60,000	-	481,235
Investment income	49,407	15,867	1,117	66,391
Miscellaneous	<u>469,654</u>	<u>-</u>	<u>-</u>	<u>469,654</u>
Total Revenues	75,323,610	75,867	277,187	75,676,664
Expenditures:				
Current:				
Long Term Care Services:				
Nursing home	23,432,492	-	-	23,432,492
Assisted living	1,539,215	-	-	1,539,215
Public assistance	17,132,307	-	-	17,132,307
Corrections	11,213,434	-	-	11,213,434
Administration and Other:				
Maintenance	3,948,549	-	-	3,948,549
General government	1,171,954	-	-	1,171,954
Deeds	1,184,416	-	-	1,184,416
Finance	1,011,268	-	-	1,011,268
Grants	296,691	-	-	296,691
Information technology	400,922	-	-	400,922
Human resources	384,568	-	-	384,568
Non-county specials	259,000	-	-	259,000
Commissioners	175,207	-	-	175,207
Delegation	96,891	-	-	96,891
Medical examiner	70,623	-	-	70,623
Treasurer	14,627	-	-	14,627
Sheriff	5,733,702	-	37,161	5,770,863
County Attorney	2,841,545	-	897	2,842,442
Capital outlay	47,293	1,801,117	-	1,848,410
Debt service:				
Principal	985,000	-	-	985,000
Interest	<u>268,200</u>	<u>-</u>	<u>-</u>	<u>268,200</u>
Total Expenditures	<u>72,207,904</u>	<u>1,801,117</u>	<u>38,058</u>	<u>74,047,079</u>
Excess (deficiency) of revenues over expenditures	3,115,706	(1,725,250)	239,129	1,629,585
Other Financing Sources (Uses):				
Capital lease proceeds	356,356	-	-	356,356
Transfers:				
Deeds and other	158,123	-	(158,123)	-
Capital projects	<u>(2,376,680)</u>	<u>2,376,680</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,862,201)</u>	<u>2,376,680</u>	<u>(158,123)</u>	<u>356,356</u>
Change in fund balance	1,253,505	651,430	81,006	1,985,941
Fund Equity, at Beginning of Year, as restated	<u>32,897,167</u>	<u>8,549,357</u>	<u>475,617</u>	<u>41,922,141</u>
Fund Equity, at End of Year	<u>\$ 34,150,672</u>	<u>\$ 9,200,787</u>	<u>\$ 556,623</u>	<u>\$ 43,908,082</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2015

Net changes in fund balances - Total governmental funds	\$ 1,985,941																														
<ul style="list-style-type: none"> • Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: <table border="0" style="margin-left: 40px;"> <tr> <td>Capital asset purchases</td> <td align="right">2,457,174</td> </tr> <tr> <td>Disposal of capital assets</td> <td align="right">(6,057)</td> </tr> <tr> <td>Depreciation</td> <td align="right">(2,589,269)</td> </tr> </table> • The issuance of long-term debt (e.g., bonds and capital leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position: <table border="0" style="margin-left: 40px;"> <tr> <td>Proceeds of capital lease</td> <td align="right">(356,356)</td> </tr> <tr> <td>Repayments of debt - bonds</td> <td align="right">985,000</td> </tr> <tr> <td>Repayments of debt - capital leases</td> <td align="right">182,632</td> </tr> <tr> <td>Amortization of bond premium</td> <td align="right">129,914</td> </tr> </table> • In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. <table border="0" style="margin-left: 40px;"> <tr> <td></td> <td align="right">15,146</td> </tr> </table> • Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds. <table border="0" style="margin-left: 40px;"> <tr> <td>Compensated absences - change in unfunded liability</td> <td align="right">(21,516)</td> </tr> <tr> <td>Net OPEB obligation</td> <td align="right">(195,431)</td> </tr> <tr> <td>GASB 68 net pension liability changes:</td> <td></td> </tr> <tr> <td> Net pension liability</td> <td align="right">(935,169)</td> </tr> <tr> <td> Deferred outflows of resources</td> <td align="right">112,216</td> </tr> <tr> <td> Deferred inflows of resources</td> <td align="right">2,216,369</td> </tr> </table> • Internal service funds are used by management to account for certain activities. The net activity of internal service funds is reported with governmental activities. <table border="0" style="margin-left: 40px;"> <tr> <td></td> <td align="right"><u>1,586,734</u></td> </tr> </table> 		Capital asset purchases	2,457,174	Disposal of capital assets	(6,057)	Depreciation	(2,589,269)	Proceeds of capital lease	(356,356)	Repayments of debt - bonds	985,000	Repayments of debt - capital leases	182,632	Amortization of bond premium	129,914		15,146	Compensated absences - change in unfunded liability	(21,516)	Net OPEB obligation	(195,431)	GASB 68 net pension liability changes:		Net pension liability	(935,169)	Deferred outflows of resources	112,216	Deferred inflows of resources	2,216,369		<u>1,586,734</u>
Capital asset purchases	2,457,174																														
Disposal of capital assets	(6,057)																														
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Deferred inflows of resources	2,216,369																														
	<u>1,586,734</u>																														
Change in net position of governmental activities	\$ <u><u>5,567,328</u></u>																														

The accompanying notes are an integral part of these financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
GENERAL FUND
STATEMENT OF REVENUES AND OTHER SOURCES,
AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	From Prior Years' Budget	Approved Transfers	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Beginning Budgetary Fund Balance	\$ 5,178,000	\$ 168,423	\$ -	\$ 5,346,423	\$ 5,346,423	\$ -
Revenues (Inflows):						
Taxes	46,013,873	-	-	46,013,873	46,013,873	-
Charges for services:						
Long Term Care Services:						
Nursing home	20,940,342	-	-	20,940,342	21,727,175	786,833
Assisted living	1,563,955	-	-	1,563,955	1,666,380	102,425
Corrections	95,003	-	-	95,003	80,577	(14,426)
Administration and Other:						
Deeds	2,600,000	-	-	2,600,000	3,556,757	956,757
Maintenance	23,200	-	-	23,200	34,755	11,555
Sheriff's Office:						
Sheriff/dispatch/radio	1,166,118	-	-	1,166,118	1,106,047	(60,071)
County Attorney	192,319	-	-	192,319	197,749	5,430
Intergovernmental	2,117,965	-	-	2,117,965	421,235	(1,696,730)
Investment income	50,001	-	-	50,001	49,405	(596)
Miscellaneous	32,067	-	-	32,067	469,654	437,587
Transfers from other funds	171,446	-	-	171,446	158,123	(13,323)
Amounts Available for Appropriation	80,144,289	168,423	-	80,312,712	80,828,153	515,441
Charges to Appropriations (Outflows):						
Current:						
Long Term Care Services:						
Nursing home	25,921,658	6,160	-	25,927,818	23,438,769	2,489,049
Assisted living	1,631,183	-	-	1,631,183	1,538,948	92,235
Public assistance	17,332,000	-	-	17,332,000	17,132,307	199,693
Corrections	12,688,286	7,549	-	12,695,835	11,213,434	1,482,401
Administration and Other:						
Maintenance	4,589,769	4,613	13,980	4,608,362	4,416,299	192,063
General government	1,207,143	-	30,000	1,237,143	1,171,954	65,189
Deeds	1,222,151	25,904	-	1,248,055	1,184,416	63,639
Finance	1,200,099	114,156	-	1,314,255	1,011,268	302,987
Grants	2,055,000	-	-	2,055,000	296,691	1,758,309
Information technology	445,434	1,666	-	447,100	400,922	46,178
Human resources	455,573	-	-	455,573	384,568	71,005
Non-county specials	259,000	-	-	259,000	259,000	-
Commissioners	177,133	-	-	177,133	175,207	1,926
Delegation	407,142	-	(43,980)	363,162	96,891	266,271
Medical examiner	58,904	-	14,400	73,304	70,623	2,681
Treasurer	15,506	-	-	15,506	14,627	879
Sheriff	5,617,529	-	-	5,617,529	5,377,346	240,183
County Attorney	3,057,249	-	(14,400)	3,042,849	2,841,545	201,304
Capital outlay	50,330	8,375	-	58,705	47,293	11,412
Debt service:						
Principal	985,000	-	-	985,000	985,000	-
Interest	268,200	-	-	268,200	268,200	-
Transfers to other funds	500,000	-	-	500,000	1,876,679	(1,376,679)
Total Charges to Appropriations	80,144,289	168,423	-	80,312,712	74,201,987	6,110,725
Ending Budgetary Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 6,626,166	\$ 6,626,166

The accompanying notes are an integral part of these financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
DECEMBER 31, 2015

	<u>Governmental Activities Internal Service Funds</u>
ASSETS	
Current:	
Cash and short-term investments	\$ 10,427,823
Receivables:	
Accounts	18,343
Due from other governments	213,502
Prepaid expenses	<u>121,546</u>
Total current assets	<u>10,781,214</u>
TOTAL ASSETS	10,781,214
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
Liabilities	
Current:	
Accounts payable	492,699
Due to other governments	3,767
Incurred but not reported claims liability	1,425,639
Current portion of noncurrent liabilities:	
Compensated absences	<u>481,014</u>
Total current liabilities	2,403,119
Noncurrent:	
Compensated absences	<u>665,052</u>
Total noncurrent liabilities	<u>665,052</u>
TOTAL LIABILITIES	3,068,171
Deferred Inflows of Resources	<u>6,007</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	3,074,178
NET POSITION	
Unrestricted	<u>7,707,036</u>
TOTAL NET POSITION	\$ <u><u>7,707,036</u></u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Governmental Activities</u>
	<u>Internal Service Fund</u>
Operating Revenues:	
Employee and employer contributions	\$ <u>9,903,949</u>
Total Operating Revenues	9,903,949
Operating Expenses:	
Employee benefits	<u>8,242,210</u>
Total Operating Expenses	<u>8,242,210</u>
Operating Income (Loss)	1,661,739
Nonoperating Revenues (Expenses):	
Investment income	7,098
Miscellaneous	<u>(82,103)</u>
Total Nonoperating Revenues (Expenses), Net	<u>(75,005)</u>
Change in Net Position	1,586,734
Net Position at Beginning of Year	<u>6,120,302</u>
Net Position at End of Year	<u>\$ <u>7,707,036</u></u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Governmental Activities</u> Internal Service Fund
<u>Cash Flows From Operating Activities:</u>	
Receipts from users	\$ 9,822,193
Payments to providers	(8,791,124)
Other receipts (payments)	<u>(82,103)</u>
Net Cash Provided By Operating Activities	948,966
<u>Cash Flows From Investing Activities:</u>	
Investment income	<u>7,098</u>
Net Cash Provided By Investing Activities	<u>7,098</u>
Net Change in Cash and Short-Term Investments	956,064
Cash and Short-Term Investments, Beginning of Year	<u>9,471,759</u>
Cash and Short-Term Investments, End of Year	<u>\$ 10,427,823</u>
<u>Reconciliation of Operating Income to Net Cash Provided By (Used For) Operating Activities:</u>	
Operating income	\$ 1,661,739
Adjustments to reconcile operating income to net cash provided by operating activities:	
Nonoperating revenues (expenses)	(82,103)
Changes in assets and liabilities:	
Accounts receivable	13,426
Due from other governments	(92,041)
Prepaid expenses	3,527
Accounts payable	312,902
Due to other governments	2,150
Incurred but not reported claims liability	(476,686)
Accrued compensated absences	(390,807)
Deferred inflows of resources	<u>(3,141)</u>
Net Cash Provided By Operating Activities	<u>\$ 948,966</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET POSITION

DECEMBER 31, 2015

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and short-term investments	\$ 218,882
Accounts receivable	<u>25</u>
Total Assets	<u>\$ 218,907</u>
<u>LIABILITIES</u>	
Due to specific individuals	<u>\$ 218,907</u>
Total Liabilities	<u>\$ 218,907</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the County of Rockingham, New Hampshire (the County) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. 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. Reporting Entity

The County of Rockingham, New Hampshire is a body corporate governed by a Commissioner form of government and provides County services as authorized by state statutes. As required by GAAP, specifically Statement 14 (as amended) of the Governmental Accounting Standards Board, *The Financial Reporting Entity*, these financial statements are required to present 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 current year, there were no potential component units identified upon which the application of these criteria was applied.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which are normally supported by taxes, charges for services, and intergovernmental revenues, are reported separately from business-type activities, which rely to a great degree on external fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as well as the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as

general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period and available to pay current liabilities. Generally, all other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The County reports the following major governmental funds:

- The **General Fund** is used to account for the resources traditionally associated with government operations, which are not required legally to be accounted for in some other fund. The General Fund is the overall operating entity of the County.
- The **Capital Projects Fund** is used to account for the acquisition or construction of fixed assets.

Nonmajor governmental funds provide for *special revenue* and *permanent fund* activity.

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 or to other departments or agencies primarily within the County. The self-insured risk management programs are operated by the County and are accounted for as proprietary (internal service) funds in accordance with GASB Statement 10, "*Accounting and Financial Reporting for Risk financing and Related Insured Issues*".

Fiduciary funds are generally used to account for assets that the government holds on behalf of others. The County currently has the following individual agency funds:

- **Inmates Funds** account for funds held by the County for individuals incarcerated at the County Corrections Facility
- **Nursing Home Residents Funds** account for funds held by the County for individuals living in the Long Term Care facility.

- **Assisted Living Security Deposits** are held by the County for individuals.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain capital project and special revenue funds, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

For purpose of the Statement of Cash Flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

E. Investments

The County Treasurer is authorized by state statutes to invest excess funds, with the approval of the Commissioners, in the following:

- Obligations of the United States Government,
- Savings bank deposits of banks incorporated under the laws of the State of New Hampshire,
- Certificates of deposits 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.

The County was in compliance with these applicable deposit and investment state laws and regulations for the year.

Investments are stated at fair value, in accordance with GASB Statement 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools". The fair value of investments is based on current market prices. Fair value fluctuates with interest rates, and increasing rates could cause fair value to decline below original cost. County management believes that liquidity in the portfolio is more than adequate to meet cash flow requirements and to preclude the County from having to sell investments below original cost for that purpose.

F. Inventory

Inventory is valued at cost using the first-in/first-out (FIFO) method. The cost of governmental fund-type inventory is recorded as an expenditure when purchased rather than when consumed. Significant inventory balances on hand in governmental funds at year end are reported as assets of the respective fund, with an offsetting nonspendable fund balance.

G. Capital Assets

Capital assets, which include land, construction in progress, buildings and improvements, machinery, equipment and furnishings, and vehicles, are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of three years, except for the Nursing Home, where assets are capitalized at \$500 or more with a useful life of at least three years.

All Long Term Care fixed assets, including those of the Nursing Home, are valued at historical cost. As of November 2001, other County assets were valued at estimated cost and subsequent additions are recorded at actual cost. Donated assets are recorded at the estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. Also, interest costs that are deemed to be immaterial and not directly allocable to a specific asset are expensed when incurred.

The infrastructure assets owned and maintained by the County include only utility tunnels, drainage systems, water and sewer systems and dams and are included in the cost of the building and improvements the infrastructure is most identified with. Condition assessments are performed regularly and the results are used to budget annually the amount necessary to maintain and preserve the infrastructure.

The County has a sizable amount of capital asset projects in process at December 31, 2015 totaling \$3,095,010. The projects in process are included in the reporting of \$32,226,795 net capital assets in the related

statements. Once a project is completed, it is reported in the asset category (see Note 7).

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	10 - 30
Machinery, equipment, and furnishings	3 - 15
Vehicles	4 - 10

H. Compensated Absences

Certain County employees are entitled to 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 liability of the fund that will pay it.

Until December 31, 2011, the County had a Compensated Absences Fund, a proprietary fund that had provided funding for known separations and long term absences. Since its creation, the fund had increased its amount of funding available to provide for the growing liability. The fund accounted for all funded liabilities and expenditures. Any expense ineligible for fund use based on County policy was accounted for through the General Fund. Pursuant to GASB Statement 34, "Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments", the fund was closed effective December 31, 2011. The fund reopened January 1, 2014. The funded portion of the compensated absences liability is reported in the Compensated Absences Fund. Any liability for which no funding is currently available is reported in the government wide Statement of Net Position long term liabilities.

The calculation of compensated absences can include vacation, sick time, earned time and holiday pay that are attributable to past service in which it is probable that the County will compensate the employee through paid time off or cash payment. 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.

I. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type Statement of Net Position.

J. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as “fund balance”. Fund equity for all other reporting is classified as “net position”.

Fund Balance – Generally, fund balance represents the difference between current assets and current liabilities/deferred inflows. The County reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriation or expenditure. For governmental funds, unassigned fund balances represent the amount that may be available for budgeting future operations. The County has set and exceeded a financial management goal of attaining an unassigned fund balance of at least three months of budgeted appropriations.

The County’s fund balance classification policies are as follows:

- 1) Nonspendable funds are either unspendable in the current form (prepaid expenses and inventory) or can never be spent (principal portion of permanent fund).
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of amounts restricted for Long Term Care, these funds are created by statute or otherwise have external constraints on how the funds can be expended. The County’s special revenue funds fall under this category.
- 3) Committed funds are reported and expended as a result of motions passed by the highest decision making authority in the County (i.e., the Board of County Commissioners).
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. The amount of fund balance designated for use in the next year to reduce the tax burden is categorized as assigned.
- 5) Unassigned funds are available to be spent in future periods. The County has made it a goal to maintain fund balance reserves (currently part of unassigned funds) equivalent to at least three months of current year appropriations. The County has continually been able to meet and exceed this measure, with an ending unassigned fund balance of \$27,598,596 at December 31, 2015.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the County uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position – Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

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. For the County year ended December 31, 2015, \$5,178,000 of the beginning General Fund unassigned fund balance was used to reduce taxes.

B. Encumbrances

Encumbrance 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 assigned fund

balance and do not constitute expenditures or liabilities of the governmental fund, but are carried forward to supplement appropriations of the succeeding year.

C. Budgetary Basis

The General Fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all transfers and supplemental appropriations.

D. Budget/GAAP Reconciliation

The budgetary data for the General Fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the General Fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison with budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 75,323,610	\$ 72,207,904
Other financing sources/uses (GAAP Basis)	<u>514,476</u>	<u>2,376,680</u>
Subtotal (GAAP Basis)	75,838,086	74,584,584
Adjustment for inventory budgeted on the cash basis	-	(26,241)
Reverse unbudgeted capital lease	(356,356)	(356,356)
Recognize use of fund balance as funding source	<u>5,346,423</u>	<u>-</u>
Budgetary Basis	\$ <u><u>80,828,153</u></u>	\$ <u><u>74,201,987</u></u>

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus." The County's deposit policy for custodial credit risk is that all deposits with banks are to be fully insured and collateralized.

As of December 31, 2015, the County's bank balance was fully insured or collateralized.

4. Restricted Cash

Restricted cash represents cash and cash equivalents where use is limited by legal requirements. Within the Governmental Funds, the General Fund restricted cash amount of \$837,627 is comprised of a \$442,035 non-lapsing reserve account to fund Long Term Care Services (established in accordance with RSA 24:13) and \$395,592 for an account that is segregated for LCHIP surcharges (in accordance with RSA 478:17-g). These surcharges are collected by the Registry of Deeds, remitted to the State and are used to fund the State of New Hampshire's Land and Community Heritage Investment Program ("LCHIP"), which was established with RSA 227-M.

The \$221,370 restricted cash that is part of Nonmajor Governmental Funds is comprised of amounts from the Nursing Home Special Account and Deeds Equipment funds, both of which are special revenue funds. The cash for each of these funds is restricted, as it can only be disbursed for expenditures as appropriated by the County Convention for Long Term Care Services and the Registry of Deeds, respectively.

5. Investments

A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

Presented below is the actual rating as of year-end for the investments of the County (all federal agency securities have an implied credit rating of AAA):

<u>Investment Type</u>	<u>Fair Value</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Year-end</u>		
				<u>Aaa</u>	<u>Aa</u>	<u>Not Rated</u>
Mutual funds	\$ 74,080	N/A	\$ 74,080	\$ -	\$ -	\$ -
Total investments	\$ 74,080		\$ 74,080	\$ -	\$ -	\$ -

B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, the County will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The County has formal policies for custodial credit risk.

The County has a custodial credit risk exposure of \$74,080 because the related securities are uninsured, unregistered and held by the County's brokerage firm, which is also the counterparty to these securities. The County manages this custodial credit risk with SIPC and excess SIPC.

C. Concentration of Credit Risk

The County places no limit on the amount that may be invested in any one issuer. At December 31, 2015, no investments in any one issuer represent 5% or more of total investments.

D. Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The County does not have a policy for foreign currency risk.

E. Fair Value

The County categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board Statement Number 72, *Fair Value Measurement and Application* (GASB 72). The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The County's investments are categorized as Level 1.

6. Due From Other Governments, Net

Due from other governments at December 31, 2015 consists primarily of amounts due from the State of New Hampshire for Nursing Home receivables.

7. Capital Assets

Capital asset activity for the year ended December 31, 2015 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 55,907	\$ 1,238	\$ (5)	\$ 57,140
Machinery, equipment, and furnishings	13,313	549	(204)	13,658
Vehicles	<u>1,502</u>	<u>136</u>	<u>(175)</u>	<u>1,463</u>
Total capital assets, being depreciated	70,722	1,923	(384)	72,261
Less accumulated depreciation for:				
Buildings and improvements	(32,653)	(1,741)	5	(34,389)
Machinery, equipment, and furnishings	(7,659)	(681)	198	(8,142)
Vehicles	<u>(1,185)</u>	<u>(167)</u>	<u>175</u>	<u>(1,177)</u>
Total accumulated depreciation	<u>(41,497)</u>	<u>(2,589)</u>	<u>378</u>	<u>(43,708)</u>
Total capital assets, being depreciated, net	29,225	(666)	(6)	28,553
Capital assets, not being depreciated:				
Land	579	-	-	579
Construction in progress	<u>2,561</u>	<u>1,090</u>	<u>(556)</u>	<u>3,095</u>
Total capital assets, not being depreciated	<u>3,140</u>	<u>1,090</u>	<u>(556)</u>	<u>3,674</u>
Governmental activities capital assets, net	<u>\$ 32,365</u>	<u>\$ 424</u>	<u>\$ (562)</u>	<u>\$ 32,227</u>

Depreciation expense was charged to functions of the County as follows:

Governmental Activities:	
Long Term Care Services:	
Nursing home	\$ 1,104,538
Assisted living	162,446
Corrections	590,993
Administration and Other:	
Maintenance	366,179
General government	28,521
Deeds	11,656
Finance	693
Information technology	4,694
Human resources	7,803
Commissioners	23,994
Delegation	604
Sheriff's Office:	
Sheriff/dispatch/radio	193,680
County Attorney	<u>1,039</u>
Total	<u>\$ 2,496,840</u>

8. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of assets that are applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets.

The following is a summary of the deferred outflows of resources balance as of December 31, 2015:

	Governmental <u>Activities</u>
Pension contributions subsequent to the measurement date	\$ <u>1,697,394</u>
Total	\$ <u><u>1,697,394</u></u>

9. Accounts Payable

Accounts payable represent 2015 expenditures paid after December 31, 2015.

10. Due To Other Governments

Due to other governments consist of the following at December 31, 2015:

	General Fund	Internal Service Fund	Total
State of New Hampshire	\$ 8,620,879	\$ -	\$ 8,620,879 *
Hillsborough County	66,697	-	66,697
Strafford County	38,410	-	38,410
Other	<u>13,564</u>	<u>3,767</u>	<u>17,331</u>
Total	<u>\$ 8,739,550</u>	<u>\$ 3,767</u>	<u>\$ 8,743,317</u>

* = Includes approximately \$3.1 million of transfer taxes and \$4.5 million related to human services liabilities.

11. Tax Anticipation Notes Payable

In 2015, the County issued tax anticipation notes in advance of property tax collections, depositing the proceeds in the General Fund. These notes were necessary because property taxes are a major source of funding for appropriations, but the tax collections are not received until shortly before their December 18, 2015 due date. The annual interest rate for the notes was 1.00%, with a net interest cost of 0.2940% after taking into account the premium paid by the purchaser.

The following summarizes activity of tax anticipation notes payable during 2015:

	Balance Beginning of Year	9/30/2015 Proceeds	12/18/2015 Repayment	Balance End of Year
Tax anticipation	\$ -	<u>\$ 7,500,000</u>	<u>\$ (7,500,000)</u>	<u>\$ -</u>

12. Long-Term Debt

A. Changes in General Long-Term Liabilities

During the year ended December 31, 2015, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 1/1/15	Additions	Reductions	Total Balance 12/31/15	Less Current Portion	Equals Long-Term Portion 12/31/15
<u>Governmental Activities</u>						
Bonds payable	\$ 8,170	\$ -	\$ (985)	\$ 7,185	\$ (1,040)	\$ 6,145
Bond premium	379	-	(130)	249	(97)	152
Subtotal	8,549	-	(1,115)	7,434	(1,137)	6,297
Other:						
Capital leases payable	63	356	(182)	237	(117)	120
Compensated absences	2,873	-	(369)	2,504	(481)	2,023
Net OPEB obligation	885	264	(69)	1,080	-	1,080
Net pension liability	33,496	935	-	34,431	-	34,431
Totals	\$ 45,866	\$ 1,555	\$ (1,735)	\$ 45,686	\$ (1,735)	\$ 43,951

B. General Obligation Bonds

The County issues 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 are as follows:

<u>Governmental Activities:</u>	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 12/31/15
General Obligation Municipal Purpose Loan of 2013 Bonds	5/15/23	3.0 - 4.0%	\$ <u>7,185,000</u>

The annual payments to retire all general obligation long-term debt outstanding as of December 31, 2015 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 1,040,000	\$ 227,700	\$ 1,267,700
2017	1,095,000	185,000	1,280,000
2018	1,160,000	139,900	1,299,900
2019	735,000	105,675	840,675
2020	755,000	83,325	838,325
2021-2023	<u>2,400,000</u>	<u>109,200</u>	<u>2,509,200</u>
Total	\$ <u>7,185,000</u>	\$ <u>850,800</u>	\$ <u>8,035,800</u>

C. Capital Lease Obligations

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function.

Following are the capital lease balances at year-end:

Vehicles, due in annual installments the next of which is \$48,577 including interest, through November 2017 at 2.850%	\$ 93,153
Equipment, due in monthly installments the next of which is \$129 including interest, through July 2017 at 3.14%	2,379
Vehicles, due in annual installments the next of which is \$73,176 including interest, through June 2017.	<u>141,450</u>
Totals	<u>\$ 236,982</u>

Annual debt service requirements to maturity for capital lease obligations, including interest, are as follows:

<u>Year Ended</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 117,331	\$ 5,964	\$ 123,295
2017	<u>119,651</u>	<u>3,002</u>	<u>122,653</u>
Totals	\$ <u>236,982</u>	\$ <u>8,966</u>	\$ <u>245,948</u>

13. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of assets by the County that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities.

The following is a summary of deferred inflow of resource balances as of December 31, 2015:

	Governmental <u>Activities</u>
Revenues collected in advance	\$ 8,474
Pension related:	
Differences between expected and actual experience	755,553
Net difference between projected and actual pension investment earnings	920,209
Changes in proportion and differences between contributions and proportionate share of pension contributions	<u>2,271,998</u>
Total	<u>\$ 3,956,234</u>

14. Restricted Net Position

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

Permanent fund restricted net position is segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

15. Operating Leases

The County leases office space and equipment annually. Future minimum rental payments are as follows:

<u>Year Ended</u> <u>December 31</u>	<u>Office</u> <u>Space</u>	<u>Equipment</u> <u>Rental</u>	<u>Total</u>
2016	\$ 180,648	\$ 17,740	\$ 198,388
2017	182,456	14,483	196,939
2018	184,284	9,258	193,542
2019	<u>61,632</u>	<u>5,407</u>	<u>67,039</u>
Totals	<u>\$ 609,020</u>	<u>\$ 46,888</u>	<u>\$ 655,908</u>

16. Commitments and Contingencies

Outstanding Lawsuits - There are several pending lawsuits in which the County is involved. The County follows the practice of recording liabilities resulting from claims and legal actions only when they become fixed or determinable in amount. It is County management's opinion that the County is not liable in these suits, and the County intends to contest the cases. The County's management is also of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received are subject to later year's review and adjustments 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, 2015, the County believes that disallowed expenditures, if any, based on subsequent review will not have a material effect on any individual funds or the overall financial position of the County.

17. Post-Employment Healthcare Insurance Benefits

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time.

A. Plan Description

The New Hampshire retirement system (Title VI, Medical Benefits Chapter 100-A:50) requires that political subdivisions in New Hampshire extend the same health insurance coverage to retirees as those offered to active employees, including spousal, and family coverage. Premium rates must be rated on a group basis including both employees and retirees. Premium charges payable by employees and by retirees are at the discretion of the subdivision. As of January 1, 2015 (the actuarial valuation date), 14 retirees, covered spouses, and survivors, and 478 active employees met the eligibility requirements. The plan does not issue a separate financial report.

B. Benefits Provided

The County provides medical, prescription drug, and mental health/ substance abuse to retirees and their covered dependents. All active employees who retire from the County and meet the eligibility criteria will receive these benefits.

C. Funding Policy

The contributions policy of the County is established by the County and state law. The contributions are based upon a pay-as-you-go financing plan. Retirees under age 65 may participate in these same coverage plans as active employees by paying 100% of the required premium.

D. Annual OPEB Costs and Net OPEB Obligation

The County of Rockingham's 2015 annual OPEB expense is calculated based on the Annual Required Contribution of the Employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the Normal Cost (NC) per year and amortize any unfunded actuarial liability (UAAL), or funding excess, over a period of thirty years. This calculation is performed using an open amortization and level service. The following table shows the components of the County's annual OPEB cost for the year ending December 31, 2015, the amount actually contributed to the plan, and the change in the County's net OPEB obligation based on an interim actuarial valuation as of December 31, 2015.

Annual Required Contribution (ARC)	\$ 279,951
Interest on net OPEB obligation	35,417
Adjustment to ARC	<u>(51,210)</u>
Annual OPEB cost	264,158
Contributions made*	<u>(68,727)</u>
Increase in net OPEB obligation	195,431
Net OPEB obligation - beginning of year	<u>885,426</u>
Net OPEB obligation - end of year	<u>\$ 1,080,857</u>

*The County made no separately identified contributions. The excess morbidity cost for retirees under age 65 are implicit in the premiums paid for active lives. "Contributions made" is the estimated portion of premiums for retirees under age 65.

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2015	\$ 264,158	26.0%	\$ 1,080,857
2014	\$ 268,398	68.4%	\$ 885,426
2013	\$ 289,944	58.1%	\$ 800,656
2012	\$ 323,608	57.3%	\$ 679,180
2011	\$ 339,125	50.1%	\$ 540,869
2010	\$ 258,837	53.6%	\$ 371,739
2009	\$ 251,548	0.0%	\$ 251,548

E. Funded Status and Funding Progress

The funded status of the plan as of January 1, 2015, the date of the most recent interim actuarial valuation, was as follows:

Actuarial accrued liability (AAL)	\$ 2,223,944
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>\$ 2,223,944</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0%</u>
Covered payroll (active plan members)	<u>\$ 22,442,885</u>
UAAL as a percentage of covered payroll	<u>9.9%</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision, as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

F. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the plan as understood by the County and the plan members and include the types of benefits provided at the time of each valuation and the historical

pattern of sharing of benefit costs between the County and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2015 actuarial valuation, the entry age normal level dollar method was used. The actuarial value of assets was not determined, as the County has not advanced funded its obligation. The actuarial assumptions included a 4.0% investment rate of return (net of administrative expenses), the anticipated long-term investment return on the County's invested funds. Healthcare inflation is calculated based upon a trend of 8.00% grading to down to 5.0% over 10 years. UAAL is being amortized over a 30-year period (level dollar method, on an open basis) using a 4.0% interest rate discount factor.

18. New Hampshire Retirement System

The County follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRS).

A. Plan Description

Full-time employees participate in the New Hampshire Retirement System, a cost sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

B. Benefits Provided

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have a nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by $\frac{1}{4}$ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earned compensation and/or service.

C. Contributions

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 7% for employees and 11.55% for sheriff's deputies and correctional officers. The County makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 10.77% to 26.38% of covered compensation. The County's contributions to NHRS for the year ended December 31, 2015 were \$3,036,667, which was equal to its annual required contribution.

D. Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS' fiduciary net position have been

determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

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

At December 31, 2015, the County reported a liability of \$34,430,972 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2014, the County's proportion was 0.89236812 percent.

At the most recent measurement date of June 30, 2015, the County's proportion was 0.86913382 percent, which was a decrease of 0.0232343 percent from its previous year proportion.

For the year ended December 31, 2015, the County recognized pension expense of \$1,634,641. In addition, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 755,553
Net difference between projected and actual earnings on pension plan investments	-	920,209
Changes in proportion and differences between contributions and proportionate share of contributions	-	2,271,998
Contributions subsequent to the measurement date	<u>1,697,394</u>	<u>-</u>
Total	<u>\$ 1,697,394</u>	<u>\$ 3,947,760</u>

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	
2016	\$ (444,483)
2017	1,252,912
2018	1,252,912
2019	49,388
2020	<u>139,637</u>
Total	<u>\$ 2,250,366</u>

Actuarial assumptions: The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent per year
Salary increases	3.75 - 5.8 percent average, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for woman for mortality improvements.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2005 – June 30, 2010.

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

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Average Long- Term Expected Real Rate of Return</u>
Large Cap Equities	22.50 %	3.00%
Small/Mid Cap Equities	<u>7.50</u>	3.00%
Total domestic equities	30.00	
Int'l Equities (unhedged)	13.00	4.00%
Emerging Int'l Equities	<u>7.00</u>	6.00%
Total international equities	20.00	
Core Bonds	4.50	-.70%
Short Duration	2.50	-1.00%
Global Multi-Sector Fixed Income	11.00	.28%
Unconstrained Fixed income	<u>7.00</u>	.16%
Total fixed income	25.00	
Private equity	5.00	5.50%
Private debt	5.00	4.50%
Real estate	10.00	3.50%
Opportunistic	<u>5.00</u>	2.75%
Total alternative investments	<u>25.00</u>	
Total	<u><u>100.00</u></u> %	

Discount Rate: The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the proportionate share of the net pension liability to changes in the discount rate: The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.75%) or one percentage-point higher (8.75%) than the current rate:

<u>Fiscal Year Ended</u>	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
June 30, 2015	\$ 45,323,899	\$ 34,430,972	\$ 25,144,688

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued NHRS financial report.

19. Self-Insurance

The County self-insures against claims for most health coverage, workers' compensation and most employee dental coverage. Annual estimated requirements for claims are provided in the County's annual operating budget.

Health Insurance

The County contracts with an insurance carrier for excess liability coverage and an insurance consultant for claims processing. Under the terms of its health insurance coverage for nonunion employees (and those of one union, Sheriff's Supervisors), the County is liable for all medical claims up to \$150,000 for a covered individual. Claims exceeding this amount are the responsibility of the stop loss (or reinsurance) carrier, which funds these specific claims in advance to the County, which then pays the claims to the providers. The claims liability represents an estimate of claims incurred but unpaid at year end, based on past historical costs and claims paid subsequent to year end.

Dental Insurance

The County does not contract with an insurance carrier for excess liability coverage. Under the terms of its dental insurance coverage, the County is liable for all dental claims up to an annual maximum of \$1,000 per covered individual. Any claim amounts exceeding \$1,000 maximum are the responsibility of the covered plan participants. The claims liability represents an estimate of claims incurred but unpaid at year-end, based on past historical costs and claims paid subsequent to year-end.

Workers' Compensation

The County contracts with an insurance consultant for claims processing of the County's workers' compensation policy, which has no excess liability coverage for any employees. The workers' compensation claims liability represents an estimate of future costs based on a historical analysis of similar claims for all employees excluding public safety. The County is unable to make any reasonable estimate of its liability for public safety employees.

Changes in the aggregate liability for claims for the year ended December 31, 2015 are as follows:

	<u>Health</u>	<u>Dental</u>	<u>Workers'</u> <u>Compensation</u>	<u>Total</u>
Claims liability, beginning of year	\$ 298,756	\$ 15,865	\$ 1,587,704	\$ 1,902,325
Claims incurred/recognized in 2015	4,356,552	312,156	233,648	4,902,356
Claims paid in 2015	<u>(4,655,308)</u>	<u>(312,116)</u>	<u>(411,618)</u>	<u>(5,379,042)</u>
Claims liability, end of year	<u>\$ -</u>	<u>\$ 15,905</u>	<u>\$ 1,409,734</u>	<u>\$ 1,425,639</u>

20. 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 is a member of a public entity risk pool for all general liability 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 five years.

21. Beginning Fund Balance and Net Position Restatement

The beginning (January 1, 2015) balances of the County have been restated as follows:

Government-Wide Financial Statements:

	<u>Governmental</u> <u>Activities</u>
As previously reported	\$ 68,210,961
Reverse human services accrual	1,254,910
GASB 68 implementation	<u>(38,074,754)</u>
As restated	<u>\$ 31,391,117</u>

Fund Basis Financial Statements:

	<u>General Fund</u>
As previously reported	\$ 31,642,257
Reverse human services accrual	<u>1,254,910</u>
As restated	<u><u>\$ 32,897,167</u></u>

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

SCHEDULE OF FUNDING PROGRESS

OTHER POST-EMPLOYMENT BENEFITS

REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2015

(Unaudited)

(Amounts Expressed in Thousands)

Other Post-Employment Benefits

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
01/01/15	\$ -	\$ 2,224	\$ 2,224	0.0%	\$ 22,443	9.9%
01/01/13	\$ -	\$ 2,878	\$ 2,878	0.0%	\$ 19,270	14.9%
01/01/11	\$ -	\$ 2,932	\$ 2,932	0.0%	n/a	n/a

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

SCHEDULE OF PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2015

(Unaudited)

New Hampshire Retirement System					
<u>Fiscal Year</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
December 31, 2015	0.86913382%	\$ 34,430,972	\$ 22,090,187	155.87%	65.47%

Information above is presented as of the most recent measurement date.

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
SCHEDULE OF PENSION CONTRIBUTIONS
REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2015
(Unaudited)

<u>New Hampshire Retirement System</u>					
<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2015	\$ 3,036,667	\$ 3,036,667	\$ -	\$ 22,431,661	13.54%

Information above is presented as of the most recent measurement date.

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET

DECEMBER 31, 2015

	Drug Task Force	Expendable Trust	Nursing Home Special Account	Assisted Living Donations	Inmate Commissary	Inmate Chapel	Deeds Equipment	WF Sturtevant Memorial	Permanent Fund	Total Nonmajor Governmental Funds
ASSETS										
Cash and short-term investments	\$ 51,770	\$ (28,043) *	\$ (17,451) *	\$ 8,011	\$ 247,571	\$ 11,706	\$ -	\$ 5,214	\$ (17,554) *	\$ 261,224
Restricted cash	-	-	96,308	-	-	-	125,062	-	-	221,370
Investments	-	28,166	-	-	-	-	-	-	45,914	74,080
Accounts, net	-	-	45	-	314	-	-	-	-	359
TOTAL ASSETS	\$ 51,770	\$ 123	\$ 78,902	\$ 8,011	\$ 247,885	\$ 11,706	\$ 125,062	\$ 5,214	\$ 28,360	\$ 557,033
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	\$ 410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410
TOTAL LIABILITIES	410	-	-	-	-	-	-	-	-	410
Fund Balances:										
Nonspendable	-	-	-	-	-	-	-	-	28,360	28,360
Restricted	51,360	123	78,902	8,011	247,885	11,706	125,062	5,214	-	528,263
TOTAL FUND BALANCES	51,360	123	78,902	8,011	247,885	11,706	125,062	5,214	28,360	556,623
TOTAL LIABILITIES AND FUND BALANCES	\$ 51,770	\$ 123	\$ 78,902	\$ 8,011	\$ 247,885	\$ 11,706	\$ 125,062	\$ 5,214	\$ 28,360	\$ 557,033

* Negative balance represents amounts due to the General Fund which are a result of interfund temporary/short-term borrowings.

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Drug Task Force</u>	<u>Expendable Trust</u>	<u>Nursing Home Special Account</u>	<u>Assisted Living Donations</u>	<u>Inmate Commissary</u>	<u>Inmate Chapel</u>	<u>Deeds Equipment</u>	<u>WF Sturtevant Memorial</u>	<u>Permanent Fund</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues:										
Charges for services:										
Deeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,488	\$ -	\$ -	\$ 117,488
Sheriff	19,698	-	-	-	-	-	-	-	-	19,698
Corrections	-	-	-	-	125,094	1,210	-	-	-	126,304
Nursing home	-	-	11,640	-	-	-	-	-	-	11,640
Assisted living	-	-	-	940	-	-	-	-	-	940
Investment income	<u>38</u>	<u>123</u>	<u>116</u>	<u>-</u>	<u>397</u>	<u>21</u>	<u>202</u>	<u>13</u>	<u>207</u>	<u>1,117</u>
Total Revenues	19,736	123	11,756	940	125,491	1,231	117,690	13	207	277,187
Expenditures:										
Current:										
Sheriff	37,161	-	-	-	-	-	-	-	-	37,161
County attorney	<u>897</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>897</u>
Total Expenditures	<u>38,058</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,058</u>
Excess (deficiency) of revenues over expenditures	(18,322)	123	11,756	940	125,491	1,231	117,690	13	207	239,129
Other Financing Sources (Uses):										
Transfers out	<u>-</u>	<u>-</u>	<u>(7,872)</u>	<u>-</u>	<u>(30,251)</u>	<u>-</u>	<u>(120,000)</u>	<u>-</u>	<u>-</u>	<u>(158,123)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(7,872)</u>	<u>-</u>	<u>(30,251)</u>	<u>-</u>	<u>(120,000)</u>	<u>-</u>	<u>-</u>	<u>(158,123)</u>
Change in fund balance	(18,322)	123	3,884	940	95,240	1,231	(2,310)	13	207	81,006
Fund Equity, at Beginning of Year	<u>69,682</u>	<u>-</u>	<u>75,018</u>	<u>7,071</u>	<u>152,645</u>	<u>10,475</u>	<u>127,372</u>	<u>5,201</u>	<u>28,153</u>	<u>475,617</u>
Fund Equity, at End of Year	<u>\$ 51,360</u>	<u>\$ 123</u>	<u>\$ 78,902</u>	<u>\$ 8,011</u>	<u>\$ 247,885</u>	<u>\$ 11,706</u>	<u>\$ 125,062</u>	<u>\$ 5,214</u>	<u>\$ 28,360</u>	<u>\$ 556,623</u>

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

PROPRIETARY FUNDS

COMBINING STATEMENT OF NET POSITION

DECEMBER 31, 2015

	<u>Health Fund</u>	<u>Dental Fund</u>	<u>Workers' Compensation Fund</u>	<u>Compensated Absences Fund</u>	<u>Governmental Activities Total Internal Service Funds</u>
ASSETS					
Current:					
Cash and short-term investments	\$ 5,187,720	\$ 300,915	\$ 3,770,566	\$ 1,168,622	\$ 10,427,823
Receivables:					
Accounts	14,058	4,285	-	-	18,343
Due from other governments	-	-	213,502	-	213,502
Prepaid expenses	<u>111,771</u>	<u>6,340</u>	<u>3,435</u>	<u>-</u>	<u>121,546</u>
Total current assets	<u>5,313,549</u>	<u>311,540</u>	<u>3,987,503</u>	<u>1,168,622</u>	<u>10,781,214</u>
TOTAL ASSETS	5,313,549	311,540	3,987,503	1,168,622	10,781,214
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES					
Liabilities					
Current:					
Accounts payable	410,765	28,199	10,028	43,707	492,699
Due to other governments	3,767	-	-	-	3,767
Incurred but not reported claims liability	-	15,905	1,409,734	-	1,425,639
Current portion of noncurrent liabilities:					
Compensated absences	<u>-</u>	<u>-</u>	<u>-</u>	<u>481,014</u>	<u>481,014</u>
Total current liabilities	414,532	44,104	1,419,762	524,721	2,403,119
Noncurrent:					
Compensated absences, net of current portion	<u>-</u>	<u>-</u>	<u>-</u>	<u>665,052</u>	<u>665,052</u>
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>665,052</u>	<u>665,052</u>
TOTAL LIABILITIES	414,532	44,104	1,419,762	1,189,773	3,068,171
Deferred Inflows of Resources	<u>1,813</u>	<u>4,194</u>	<u>-</u>	<u>-</u>	<u>6,007</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	416,345	48,298	1,419,762	1,189,773	3,074,178
NET POSITION					
Unrestricted	<u>4,897,204</u>	<u>263,242</u>	<u>2,567,741</u>	<u>(21,151)</u>	<u>7,707,036</u>
TOTAL NET POSITION	<u>\$ 4,897,204</u>	<u>\$ 263,242</u>	<u>\$ 2,567,741</u>	<u>\$ (21,151)</u>	<u>\$ 7,707,036</u>

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

PROPRIETARY FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Health Fund</u>	<u>Dental Fund</u>	<u>Workers' Compensation Fund</u>	<u>Compensated Absences Fund</u>	<u>Governmental Activities Total Internal Service Fund</u>
Operating Revenues:					
Employee and employer contributions	\$ 7,848,721	\$ 404,578	\$ 1,352,350	\$ 298,300	\$ 9,903,949
Total Operating Revenues	7,848,721	404,578	1,352,350	298,300	9,903,949
Operating Expenses:					
Employee benefits	6,987,345	434,961	495,628	324,276	8,242,210
Total Operating Expenses	6,987,345	434,961	495,628	324,276	8,242,210
Operating Income (Loss)	861,376	(30,383)	856,722	(25,976)	1,661,739
Nonoperating Revenues (Expenses):					
Investment income	-	1,002	1,290	4,806	7,098
Miscellaneous	(61,747)	-	(20,356)	-	(82,103)
Total Nonoperating Revenues (Expenses), Net	(61,747)	1,002	(19,066)	4,806	(75,005)
Change in Net Position	799,629	(29,381)	837,656	(21,170)	1,586,734
Net Position at Beginning of Year	4,097,575	292,623	1,730,085	19	6,120,302
Net Position at End of Year	\$ 4,897,204	\$ 263,242	\$ 2,567,741	\$ (21,151)	\$ 7,707,036

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE
PROPRIETARY FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Health Fund</u>	<u>Dental Fund</u>	<u>Workers' Compensation Fund</u>	<u>Compensated Absences Fund</u>	<u>Governmental Activities Total Internal Service Fund</u>
<u>Cash Flows From Operating Activities:</u>					
Receipts from users	\$ 7,858,808	\$ 401,584	\$ 1,263,501	\$ 298,300	\$ 9,822,193
Payments to providers	(6,983,982)	(421,982)	(695,708)	(689,452)	(8,791,124)
Other receipts (payments)	<u>(61,747)</u>	<u>-</u>	<u>(20,356)</u>	<u>-</u>	<u>(82,103)</u>
Net Cash Provided By (Used In) Operating Activities	813,079	(20,398)	547,437	(391,152)	948,966
<u>Cash Flows From Investing Activities:</u>					
Investment income	<u>-</u>	<u>1,002</u>	<u>1,290</u>	<u>4,806</u>	<u>7,098</u>
Net Cash Provided By Investing Activities	<u>-</u>	<u>1,002</u>	<u>1,290</u>	<u>4,806</u>	<u>7,098</u>
Net Change in Cash and Short-Term Investments	813,079	(19,396)	548,727	(386,346)	956,064
Cash and Short-Term Investments, Beginning of Year	<u>4,374,641</u>	<u>320,311</u>	<u>3,221,839</u>	<u>1,554,968</u>	<u>9,471,759</u>
Cash and Short-Term Investments, End of Year	<u>\$ 5,187,720</u>	<u>\$ 300,915</u>	<u>\$ 3,770,566</u>	<u>\$ 1,168,622</u>	<u>\$ 10,427,823</u>
<u>Reconciliation of Operating Income to Net Cash Provided By (Used In) Operating Activities:</u>					
Operating income (loss)	\$ 861,376	\$ (30,383)	\$ 856,722	\$ (25,976)	\$ 1,661,739
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Nonoperating revenues (expenses)	(61,747)	-	(20,356)	-	(82,103)
Changes in assets and liabilities:					
Accounts receivable	9,896	338	3,192	-	13,426
Due from other governments	-	-	(92,041)	-	(92,041)
Prepaid expenses	(12,247)	(1,916)	17,690	-	3,527
Accounts payable	312,216	14,855	(39,800)	25,631	312,902
Due to other governments	2,150	-	-	-	2,150
Incurring but not reported claims liability	(298,756)	40	(177,970)	-	(476,686)
Accrued compensated absences	-	-	-	(390,807)	(390,807)
Deferred revenue	<u>191</u>	<u>(3,332)</u>	<u>-</u>	<u>-</u>	<u>(3,141)</u>
Net Cash Provided By (Used In) Operating Activities	<u>\$ 813,079</u>	<u>\$ (20,398)</u>	<u>\$ 547,437</u>	<u>\$ (391,152)</u>	<u>\$ 948,966</u>

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

FIDUCIARY FUNDS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

DECEMBER 31, 2015

	<u>Inmates</u>	<u>Nursing Home Residents</u>	<u>Assisted Living Security Deposits</u>	<u>Total Agency Funds</u>
<u>ASSETS</u>				
Cash and short-term investments	\$ 48,167	\$ 94,078	\$ 76,637	\$ 218,882
Receivables	<u>-</u>	<u>25</u>	<u>-</u>	<u>25</u>
Total Assets	<u>\$ 48,167</u>	<u>\$ 94,103</u>	<u>\$ 76,637</u>	<u>\$ 218,907</u>
 <u>LIABILITIES</u>				
Due to specific individuals	<u>\$ 48,167</u>	<u>\$ 94,103</u>	<u>\$ 76,637</u>	<u>\$ 218,907</u>
Total Liabilities	<u>\$ 48,167</u>	<u>\$ 94,103</u>	<u>\$ 76,637</u>	<u>\$ 218,907</u>

See Independent Auditors' Report.