County of Carroll
Board of Commissioners
August 10, 2026

Meeting Time: 9:00 a.m. **Location: Carroll County Annex**

Present: Chairman Charles McGee
Vice-Chairman Harold B Parker
Clerk Gene Chandler
Executive Director Mellisa Seamans
MVC Administrator Rich Leboeuf
Sheriff Domenic Richardi
HR Director Taylor Gunn
Facilities Director Bob Murray

Public: Ed Comeau (www.governmentoversite.com)
Fred Cain
Dallas Emery
Wharton Sinkler
Michael Parton
Tom Randell

Pledge of Allegiance

Public Comment

None

Approvals

Motion: **To approve July 31, 2026 meeting minutes as presented** (Parker/McGee, 3-0)
Motion: **To approve the manifest totals as presented:** (Parker/McGee, 3-0)

Accounts Payable	August 6 2026	$259,534.88
Payroll	August 7 2026	$370,120.20

Recess for Hale's Location Board of Selectmen meeting. Reconvened.

I. 2025 Audit Presentation - Tammy Webb, CPA, Vachon Clukay & Company PC

T Webb Audit opinion stated that the County has an unmodified opinion, "clean opinion", meaning the County's financial statements are fairly stated. Audits focus on risk assessment and potential fraud. Control testing was done on vendor disbursements and patient fund disbursements. There were no findings in vendor disbursements but there were finding related to patient funds. No concerns with adjusting journal entries. Examined credit card purchases and noticed some late fees were paid. Each year, the audit includes an unexpected audit procedure. Compared payroll expenditures to see if we can reconcile them with what was reported to the IRS and NH quarterly payroll reports. We were able to get it within .75% which overall means that your expenditures were reasonable with what was reported to outside agencies. The budgetary report compared the budget to actuals. Total revenue was higher than anticipated by $3.6 million (9.6%). Total expenditures and other finance and use were lower than appropriations by $1.3 million (2.62%). County has healthy financial position. The fund balance policy is to strive to retain between 8-19%. For the 2025 budget, this means a minimum of $3.93 million and maximum of $9.34 million. The County unassigned fund balance at December 31, 2025 was $8.3 million. The County expended less than $1 million in federal funds in 2025 which negated the need for a separate single audit. There is a new GASB 103 pronouncement that will affect the 2026 audit. This changes the presentation of the management discussion and analysis. This gets rid of the boiler plate language. They want clear reasons why there are changes between budget and actual, comparisons year over year. The MD&A was not included in this year's audit. I will work with Mellisa on the requirements for 2026. There were no transactions entered into by the County for which there was lack of authority. Material audit adjustments included restoring beginning of year fund balance because payments made on previous year encumbrances were posted directly to fund balance so we had to get those out and post them appropriately. An adjustment was made to remove inventory balances so that when purchases, supplies in particular, are purchased, the County no longer has to maintain an inventory balance. Just expend as you purchase. Two findings reported. We noted several instances where the appropriate authorization for withdrawal of funds was missing. We noticed instances where payments were made to "cash". Several residents had negative balances at year-end. This should not happen. There were late fees on the credit card purchases.

Dir Seamans distributed a document addressing the two findings. Comm'r Parker thanked her for already putting in the procedures to correct these moving forward. Chmn. McGee noted that it appears our staff is doing a great job managing the County finances every day.

II. Fire Sprinkler Agreement – Facilities Director B Murray

Encore recently acquired Superior Fire Protection. Superior won the contract through competitive bid approximately nine years ago and have held their price. Under new management, the contract proposes an increase of 10% in 2027 and 20% in 2028 with no increase in 2026. This covers fire pump tests and sprinkler inspections for all County buildings. Hesitant to put it out to bid. Believe it will cost more if we go out to bid. This item held to the August 24 meeting.

III. Electricity Contract

Currently paying .09875 cents per kWh. The recommended new contract is 48 months at .11573 cents per kWh.

Motion: **Approve 48-month contract with NextEra** (Parker/Chandler, 3-0)

IV. Executive Director Report

- Presented four voided check manifests for signature. Whenever a check is voided for any reason – lost, wrong amount, etc. – the commissioners formalize the action with a signed manifest

- Presented the NH DRA MS-46 for signature
- The County has an online equipment auction at www.municibid.com (search Carroll County)

V. Other

- Generator installation complete. Shed torn down. Environmental company will be returning to finish cleanup.
- Mr. Sinkler asked if locking in the energy contract prevents the possibility of a solar installation at the County. Dir Murray said a small installation would not interfere with the contract

VI. Non-Public Sessions

Motion: **To enter non-public session as permitted under NH RSA 91-A:3, II (a) and (c)** (Parker/Chandler, 3-0 by roll call)

The Commissioners reconvened and voted to seal the non-public meeting minutes because releasing the minutes would likely have an adverse effect on the reputation of a person other than a member of the public body.

VIII. Public Comment

D Emery	Asked for clarification on the auditor's statement that the County spent less than $1 million in federal funding last year.
Dir Seamans	The County took the standard allowance at the end of 2024. This allowed for the ARPA funds to be used for general government purposes. The ARPA grant has been closed out with all requirements met
F Cain	Asked the status of the Eidelweiss communication tower agreement
Dir Seamans	The matter was referred to counsel and we are awaiting next steps
Chmn. McGee	The reason the commissioners have held the agreement is because of the requirement for $5 million liability insurance. This will cost the taxpayers $11,000 a year and we do not agree with it
J Gagnon	Office manager and food access at UNH Cooperative Extension. Presented and explained the activities of Extension. Plans to attend commissioners' meeting regularly to give updates on the Extension's work

Approved on ______________________________

Carroll County Board of Commissioners

Chuck McGee, Chair   Harold B Parker, Vice-Chair   Gene Chandler, Clerk

CARROLL COUNTY COMMISSIONERS MEETING AGENDA

Monday August 10 2026
9:00 a.m.

Carroll County Annex
10 County Farm Road
Ossipee NH

1	**Call to Order & Pledge of Allegiance**			
2	**Public Comment/Media Questions**			
3	**Approvals**			
	a. Meeting Minutes July 31 2026			
	b. Non Public Meeting Minutes (if any)			
	c. Manifests			
		Accounts Payable	August 6 2026	$259,534.88
		Payroll	August 7 2026	$370,120.20
4	**Presentation - 2025 Financial Audit {Tammy Webb, Vachon Clukay}**			
5	**Hale's Location Board of Selectmen Meeting**			
	Letter - North Conway Water Precinct			
6	**Fire Sprinkler Inspection Agreement - Facilities Director B Murray**			
7	**Executive Director Report**			
8	**Non-Public Sessions 91-A:3, II as necessary**			
9	**Commissioners Comments & Reports**			
10	**Public Comment**			

COUNTY OF CARROLL
OFFICE OF THE EXECUTIVE DIRECTOR
Administration Building - 95 Water Village Road, Box 1
Ossipee, New Hampshire 03864
(603) 539-7751
mseamans@carrollcountynh.gov

August 10, 2027

Credit Card Payments & Timely Reconciliation

Management concurs with the auditor's observation regarding credit card late fees and has taken immediate corrective measures to address the underlying timing delays and eliminate unnecessary finance charges.

Corrective Actions Taken:

1. The County has transitioned to a new credit card vendor offering enhanced account management features and more favorable billing and payment terms.
2. To ensure timely settlements regardless of statement delivery dates or manual processing schedules, the County has established automated ACH payments for monthly credit card balances.
3. The Finance Department has updated internal procedures for receipt collection and monthly card reconciliation to ensure backup documentation is compiled promptly to support audit trail integrity without delaying invoice payment.

Resident Funds Authorization, Cash Checks, and Negative Balances

Management concurs with the auditor's findings regarding custodial fund controls at the Mountain View Community nursing home. The County is committed to ensuring that resident funds are strictly safeguarded and managed in accordance with state/federal regulations.

Corrective Actions:

1. The County is revising the Resident Trust Account policy to explicitly align with the Resident Bill of Rights (42 CFR § 483.10(f) (10). The updated policy will enforce strict written authorization requirements from either the resident or their designated Power of Attorney prior to any withdrawal or disbursement.
2. Internal control policies—including the County Petty Cash policy—are being updated to permanently eliminate the practice of writing checks payable to "cash". All future disbursements will be issued directly to named payees, vendors, or to the petty cash custodian, i.e., "Employee Name, Resident Trust Custodian".
3. The Business Office will institute measures that prevent disbursements when an individual account is insufficient to eliminate negative balances. Current account reports will be reviewed prior to disbursements to ensure residents do not "borrow" against other custodial funds.

Target Completion Date: September 30, 2026
Responsible Party: Nursing Home Administrator / Executive Director / Senior Staff Accountant

Opioid Abatement Trust Fund - Distributions under 126-A:83, II					
Subdivision	**Payment 1 May 2021** (1st McKinsey)	**Payment 2 June 2022** (2nd McKinsey and 1st McKesson*)	**Payment 3 October 2022** (2nd McKesson*)	**Payment 4 October 2022** (Johnson & Johnson)	**Payment 5 April 2023** (1st Mallinckrodt and 3rd McKinsey)
Belknap County	13,466.67	21,387.50	22,435.66	135,555.77	4,468.32
Belmont	414.36	4,277.38	4,152.19	25,087.42	826.96
Berlin	3,149.13	5,844.48	5,350.61	32,328.27	1,065.64
Carroll County	15,041.24	27,805.32	28,445.95	171,869.76	5,665.34
Cheshire County	16,905.85	31,230.25	30,321.64	183,202.66	6,038.90
Claremont	4,185.03	7,765.70	7,351.20	44,415.78	1,464.08
Concord	13,425.24	24,826.39	24,960.24	150,809.22	4,971.12
Coos County	7,251.29	13,376.42	12,400.36	74,922.69	2,469.67
Derry	6,961.23	19,252.30	19,481.90	117,709.19	3,880.04
Dover	9,447.39	17,436.91	18,587.20	112,303.43	3,701.85
Franklin	2,651.90	4,929.23	4,962.30	29,982.11	988.30
Grafton County	28,052.12	51,820.54	51,728.05	312,539.74	10,302.24
Hillsborough County	64,432.85	119,007.33	122,596.25	740,723.77	24,416.45
Keene	7,375.59	13,611.92	13,083.87	79,052.47	2,605.80
Laconia	5,013.75	9,275.22	9,577.73	57,868.46	1,907.52
Londonderry	3,480.62	14,030.59	14,661.52	88,584.60	2,920.01
Manchester	34,474.68	63,710.11	65,662.92	396,733.86	13,077.52
Merrimack County	29,999.60	55,399.57	57,394.88	346,778.54	11,430.85
Nashua	27,223.40	50,294.73	51,843.87	313,239.47	10,325.30
Rochester	9,364.52	17,300.26	18,445.84	111,449.34	3,673.70
Rockingham County	82,498.91	138,384.07	144,215.56	871,347.12	28,722.18
Strafford County	19,972.11	36,868.31	37,273.18	225,203.68	7,423.38
Sullivan County	9,571.70	17,669.50	17,095.84	103,292.67	3,404.83
* Cardinal, McKesson, Amerisource	414,359.18	765,504.03	782,028.76	4,725,000.02	155,750.00

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Subdivision	Payment 6 August 2023 (3rd McKesson*)	Payment 7 April 2024 (2nd Mallinckrodt)	Payment 8 April 2024 (4th McKesson*)	Payment 9 April 2024 (1st Walmart)	Payment 10 April 2024 (1st Teva)	Payment 11 April 2024 (1st Allergan)
Belknap County	22,435.67	4,534.96	12,359.96	64,762.65	6,929.20	7,678.64
Belmont	4,152.19	839.29	2,287.47	11,985.68	1,282.39	1,421.09
Berlin	5,350.61	1,081.53	2,947.69	15,445.04	1,652.52	1,831.26
Carroll County	28,445.95	5,749.83	15,671.07	82,111.90	8,785.47	9,735.67
Cheshire County	30,321.65	6,128.97	16,704.40	87,526.26	9,364.77	10,377.63
Claremont	7,351.20	1,485.91	4,049.83	21,219.93	2,270.40	2,515.96
Concord	24,960.25	5,045.26	13,750.77	72,050.09	7,708.91	8,542.69
Coos County	12,400.36	2,506.51	6,831.44	35,794.80	3,829.82	4,244.04
Derry	19,481.91	3,937.91	10,732.71	56,236.33	6,016.94	6,667.71
Dover	18,587.20	3,757.07	10,239.81	53,653.69	5,740.61	6,361.50
Franklin	4,962.30	1,003.04	2,733.77	14,324.15	1,532.60	1,698.36
Grafton County	51,728.07	10,455.89	28,497.34	149,317.89	15,976.09	17,704.02
Hillsborough County	122,596.29	24,780.62	67,539.12	353,885.60	37,863.58	41,958.78
Keene	13,083.88	2,644.67	7,208.00	37,767.83	4,040.93	4,477.98
Laconia	9,577.74	1,935.97	5,276.44	27,647.03	2,958.06	3,278.00
Londonderry	14,661.53	2,963.56	8,077.13	42,321.87	4,528.18	5,017.93
Manchester	65,662.94	13,272.57	36,174.15	189,542.18	20,279.84	22,473.25
Merrimack County	57,394.89	11,601.34	31,619.23	165,675.71	17,726.28	19,643.50
Nashua	51,843.88	10,479.30	28,561.14	149,652.19	16,011.86	17,743.65
Rochester	18,445.84	3,728.49	10,161.94	53,245.65	5,696.96	6,313.12
Rockingham County	144,215.60	29,150.57	79,449.34	416,291.76	44,540.65	49,358.02
Strafford County	37,273.19	7,534.10	20,534.05	107,592.52	11,511.74	12,756.81
Sullivan County	17,095.84	3,455.62	9,418.21	49,348.75	5,280.01	5,851.08
* Cardinal, McKesson, Amerisource	782,028.98	158,072.98	430,825.01	2,257,399.50	241,527.81	267,650.69

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Subdivision	Payment 12 April 2024 (1st and 2nd Walgreens)	Payment 13 April 2024 (1st CVS)	Payment 14 April 2024 (4th McKinsey)	Payment 15 April 2024 (1st Publicis Halth)	Payment 16 May 2024 (2nd Walmart)	Payment 17 August 2024 (2nd Teva)
Belknap County	16,421.50	8,431.49	613.62	8,538.70	2,002.97	7,656.52
Belmont	3,039.14	1,560.42	113.56	1,580.26	370.69	1,417.00
Berlin	3,916.31	2,010.80	146.34	2,036.37	477.68	1,825.98
Carroll County	20,820.65	10,690.20	778.01	10,826.12	2,539.54	9,707.62
Cheshire County	22,193.54	11,395.10	829.31	11,539.99	2,707.00	10,347.73
Claremont	5,380.62	2,762.64	201.06	2,797.76	656.29	2,508.71
Concord	18,269.33	9,380.24	682.67	9,499.51	2,228.35	8,518.07
Coos County	9,076.28	4,660.15	339.15	4,719.40	1,107.06	4,231.81
Derry	14,259.53	7,321.44	532.84	7,414.53	1,739.27	6,648.50
Dover	13,604.66	6,985.21	508.37	7,074.02	1,659.39	6,343.17
Franklin	3,632.09	1,864.87	135.72	1,888.58	443.01	1,693.46
Grafton County	37,861.69	19,439.79	1,414.78	19,686.97	4,618.08	17,653.00
Hillsborough County	89,732.77	46,072.58	3,353.05	46,658.40	10,944.92	41,837.86
Keene	9,576.58	4,917.02	357.85	4,979.54	1,168.08	4,465.07
Laconia	7,010.30	3,599.38	261.95	3,645.15	855.06	3,268.55
Londonderry	10,731.32	5,509.91	401.00	5,579.97	1,308.92	5,003.47
Manchester	48,061.14	24,676.61	1,795.91	24,990.38	5,862.13	22,408.48
Merrimack County	42,009.45	21,569.42	1,569.77	21,843.68	5,123.99	19,586.89
Nashua	37,946.46	19,483.31	1,417.95	19,731.04	4,628.42	17,692.52
Rochester	13,501.20	6,932.08	504.50	7,020.23	1,646.77	6,294.93
Rockingham County	105,556.74	54,197.27	3,944.35	54,886.40	12,875.00	49,215.78
Strafford County	27,281.63	14,007.54	1,019.44	14,185.64	3,327.60	12,720.04
Sullivan County	12,513.08	6,424.74	467.58	6,506.43	1,526.25	5,834.22
* Cardinal, McKesson, Amerisource	572,396.01	293,892.21	21,388.78	297,629.07	69,816.47	266,879.38

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Subdivision	Payment 18 August 2024 (2nd Allergan)	Payment 19 August 2024 (2nd CVS)	Payment 20 August 2024 (5th McKesson*)	Payment 21 August 2024 (Kearsarge/Lebanon/Goshen Schools)	Payment 22 August 2024 (Pittsfield and Tamworth School Districts)	Payment 23 October 2024 (5th McKinsey)
Belknap County	7,748.84	6,722.01	28,081.41	48.41	32.28	4,938.43
Belmont	1,434.08	1,244.05	5,197.05	8.96	5.97	913.96
Berlin	1,848.00	1,603.11	6,697.05	11.55	7.70	1,177.75
Carroll County	9,824.67	8,522.77	35,604.13	61.38	40.92	6,261.38
Cheshire County	10,472.50	9,084.75	37,951.83	65.43	43.62	6,674.25
Claremont	2,538.96	2,202.51	9,201.07	15.86	10.58	1,618.11
Concord	8,620.78	7,478.41	31,241.28	53.86	35.91	5,494.13
Coos County	4,282.84	3,715.31	15,520.81	26.76	17.84	2,729.51
Derry	6,728.67	5,837.02	24,384.36	42.04	28.03	4,288.26
Dover	6,419.65	5,568.96	23,264.51	40.11	26.74	4,091.32
Franklin	1,713.88	1,486.77	6,211.02	10.71	7.14	1,092.28
Grafton County	17,865.86	15,498.38	64,744.99	111.62	74.41	11,386.13
Hillsborough County	42,342.35	36,731.39	153,446.57	264.54	176.36	26,985.29
Keene	4,518.91	3,920.10	16,376.32	28.23	18.82	2,879.96
Laconia	3,307.96	2,869.61	11,987.89	20.67	13.78	2,108.20
Londonderry	5,063.80	4,392.78	18,350.97	31.64	21.09	3,227.22
Manchester	22,678.69	19,673.44	82,186.44	141.69	94.46	14,453.40
Merrimack County	19,823.07	17,196.23	71,837.82	123.85	82.57	12,633.48
Nashua	17,905.86	15,533.08	64,889.94	111.87	74.58	11,411.62
Rochester	6,370.83	5,526.61	23,087.58	39.80	26.54	4,060.21
Rockingham County	49,809.23	43,208.81	180,506.20	311.20	207.46	31,744.03
Strafford County	12,873.43	11,167.52	46,652.66	80.43	53.62	8,204.39
Sullivan County	5,904.57	5,122.13	21,397.86	36.89	24.59	3,763.05
* Cardinal, McKesson, Amerisource	270,097.43	234,305.75	978,819.76	1,687.50	1,125.01	172,136.36

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Subdivision	Payment 24 October 2024 (1st Endo)	Payment 25 October 2024 (Endo Cost Reimbursements)	Payment 26 August 2025 (3rd CVS)	Payment 27 August 2025 (3rd Teva)	Payment 28 August 2025 (3rd Allergan)	Payment 29 August 2025 (6th McKesson*)
Belknap County	7,936.56	490.86	13,433.37	7,656.52	7,748.84	28,081.41
Belmont	1,468.83	90.84	2,486.12	1,417.00	1,434.08	5,197.05
Berlin	1,892.77	117.06	3,203.68	1,825.98	1,848.00	6,697.05
Carroll County	10,062.68	622.36	17,032.03	9,707.62	9,824.67	35,604.13
Cheshire County	10,726.21	663.39	18,155.10	10,347.73	10,472.50	37,951.83
Claremont	2,600.47	160.83	4,401.54	2,508.71	2,538.96	9,201.07
Concord	8,829.62	546.09	14,944.96	8,518.07	8,620.78	31,241.28
Coos County	4,386.60	271.30	7,424.72	4,231.81	4,282.84	15,520.81
Derry	6,891.67	426.24	11,664.80	6,648.50	6,728.67	24,384.36
Dover	6,575.18	406.66	11,129.10	6,343.17	6,419.65	23,264.51
Franklin	1,755.40	108.57	2,971.18	1,693.46	1,713.88	6,211.02
Grafton County	18,298.67	1,131.73	30,972.21	17,653.00	17,865.86	64,744.99
Hillsborough County	43,368.12	2,682.23	73,404.59	41,837.86	42,342.35	153,446.57
Keene	4,628.39	286.26	7,833.98	4,465.07	4,518.91	16,376.32
Laconia	3,388.10	209.55	5,734.67	3,268.55	3,307.96	11,987.89
Londonderry	5,186.48	320.77	8,778.60	5,003.47	5,063.80	18,350.97
Manchester	23,228.10	1,436.61	39,315.72	22,408.48	22,678.69	82,186.44
Merrimack County	20,303.30	1,255.72	34,365.22	19,586.89	19,823.07	71,837.82
Nashua	18,339.64	1,134.27	31,041.55	17,692.52	17,905.86	64,889.94
Rochester	6,525.17	403.57	11,044.46	6,294.93	6,370.83	23,087.58
Rockingham County	51,015.90	3,155.23	86,349.16	49,215.78	49,809.23	180,506.20
Strafford County	13,185.29	815.48	22,317.34	12,720.04	12,873.43	46,652.66
Sullivan County	6,047.61	374.03	10,236.15	5,834.22	5,904.57	21,397.86
* Cardinal, McKesson, Amerisource	276,640.76	17,109.65	468,240.25	266,879.38	270,097.43	978,819.76

#5666504

Subdivision	Payment 30 August 2025 (6th McKinsey)	Payment 31 August 2025 (3rd Walgreens)	Payment 32 May 2026 (4th Walgreens)	Payment 33 July 2026 (7th McKesson*)	Payment 34 July 2026 (4th Allergan)	Payment 35 July 2026 (4th CVS)
Belknap County	613.62	6,529.43	6,529.43	28,081.41	7,748.84	13,433.37
Belmont	113.56	1,208.41	1,208.41	5,197.05	1,434.08	2,486.12
Berlin	146.34	1,557.18	1,557.18	6,697.05	1,848.00	3,203.68
Carroll County	778.01	8,278.59	8,278.59	35,604.13	9,824.67	17,032.03
Cheshire County	829.31	8,824.47	8,824.47	37,951.83	10,472.50	18,155.10
Claremont	201.06	2,139.41	2,139.41	9,201.07	2,538.96	4,401.54
Concord	682.67	7,264.15	7,264.15	31,241.28	8,620.78	14,944.96
Coos County	339.15	3,608.86	3,608.86	15,520.81	4,282.84	7,424.72
Derry	532.84	5,669.80	5,669.80	24,384.36	6,728.67	11,664.80
Dover	508.37	5,409.41	5,409.41	23,264.51	6,419.65	11,129.10
Franklin	135.72	1,444.17	1,444.17	6,211.02	1,713.88	2,971.18
Grafton County	1,414.78	15,054.36	15,054.36	64,744.99	17,865.86	30,972.21
Hillsborough County	3,353.05	35,679.06	35,679.06	153,446.57	42,342.35	73,404.59
Keene	357.85	3,807.79	3,807.79	16,376.32	4,518.91	7,833.98
Laconia	261.95	2,787.40	2,787.40	11,987.89	3,307.96	5,734.67
Londonderry	401.00	4,266.93	4,266.93	18,350.97	5,063.80	8,778.60
Manchester	1,795.91	19,109.81	19,109.81	82,186.44	22,678.69	39,315.72
Merrimack County	1,569.77	16,703.57	16,703.57	71,837.82	19,823.07	34,365.22
Nashua	1,417.95	15,088.07	15,088.07	64,889.94	17,905.86	31,041.55
Rochester	504.50	5,368.27	5,368.27	23,087.58	6,370.83	11,044.46
Rockingham County	3,944.35	41,970.90	41,970.90	180,506.20	49,809.23	86,349.16
Strafford County	1,019.44	10,847.57	10,847.57	46,652.66	12,873.43	22,317.34
Sullivan County	467.58	4,975.38	4,975.38	21,397.86	5,904.57	10,236.15
* Cardinal, McKesson, Amerisource	21,388.78	227,592.99	227,592.99	978,819.76	270,097.43	468,240.25

#5666504

Subdivision	Payment 36 July 2026 (4th Teva)	Total
Belknap County	7,656.52	543,191.36
Belmont	1,417.00	98,770.11
Berlin	1,825.98	130,225.37
Carroll County	9,707.62	687,362.02
Cheshire County	10,347.73	735,150.20
Claremont	2,508.71	178,510.93
Concord	8,518.07	603,789.58
Coos County	4,231.81	301,589.45
Derry	6,648.50	467,625.67
Dover	6,343.17	448,024.66
Franklin	1,693.46	120,014.70
Grafton County	17,653.00	1,251,903.71
Hillsborough County	41,837.86	2,961,170.98
Keene	4,465.07	317,436.06
Laconia	3,268.55	231,296.96
Londonderry	5,003.47	349,705.42
Manchester	22,408.48	1,585,945.69
Merrimack County	19,586.89	1,385,826.54
Nashua	17,692.52	1,252,173.18
Rochester	6,294.93	444,602.32
Rockingham County	49,215.78	3,488,454.27
Strafford County	12,720.04	901,359.30
Sullivan County	5,834.22	414,591.02
* Cardinal, McKesson, Amerisource	266,879.38	18,898,719.50

#5666504

COUNTY OF CARROLL
OFFICE OF THE EXECUTIVE DIRECTOR
Administration Building - 95 Water Village Road, Box 1
Ossipee, New Hampshire 03864
(603) 539-7751
mseamans@carrollcountynh.gov

October 30, 2025

Commissioner Lori Weaver
New Hampshire Department of Health & Human Services
129 Pleasant Street
Concord, NH 03301

Subject: 2024 & 2025 Annual Expenditure Report for Opioid Litigation Settlement Funds

Dear Commissioner Weaver;

This letter serves as the official report of expenditures for the Opioid Litigation Settlement Funds for the reporting period spanning the 2024 and 2025 calendar years and corrects an error in the 2024 report filed in September 2024.

Payments received by Carroll County:

2021	$15,041
2022	$228,121
2023	$34,111
2024	$231,470
2025	$98,171 (as of October 29, 2025)
	$606,914

Carroll County has used these settlement funds to support non-profit organizations that provide crucial support to residents impacted by opioid use disorder. The funds disbursed to these organizations is decided through a competitive application process during the County's annual budget process. These funds were utilized in alignment with "Guiding Strategies for the Use of Opioid Abatement Funds."

2024 Opening Balance Opioid Fund	$34,111
2024 Settlement Funds Received	$231,470
2024 Disbursement to White Horse Recovery	-$125,000
Balance December 31 2024	**$140,581**

2025 Opening Balance Opioid Fund	$140,581
2025 Settlement Funds Received Through 10/29/25	$98,171
2025 Disbursements to White Horse Recovery	-100,000
Anticipated Balance at December 31 2025	**$138,752**

In 2025, $100,000 was allocated to White Horse Recovery, a 501c3 organization that provides outpatient care for substance use disorders at their Ossipee and North Conway locations. White Horse also provides weekly SMART Recovery sessions for inmates at Carroll County House of Corrections.

Payments to non-profit organizations from the opioid settlement funds are authorized by the Carroll County Commissioners and Delegation. All payments have been fully documented with invoices and are reviewed during our annual financial audit process.

We are prepared to submit any further documentation upon request. Thank you for your review and continued oversight of this vital initiative.

Sincerely,

Mellisa Seamans
County of Carroll County
Executive Director

ATTORNEY GENERAL
STATE OF NEW HAMPSHIRE

33 CAPITOL STREET
CONCORD, NEW HAMPSHIRE 03301-6397

PHILIP T. MCLAUGHLIN
ATTORNEY GENERAL

STEVEN M. HOURAN
DEPUTY ATTORNEY GENERAL

November 25, 1997

DEC 2 1997

Thomas E. Dewhurst, III, Esq.
6 Main Street
P.O. Box 518
Conway, NH 03818

Re: Carroll County Fire and Rescue Agreement with North Conway Water Precinct

Dear Attorney Dewhurst:

The Fire and Rescue Services Sixth Amended and Restated Agreement dated October 29, 1997 as executed by the Commissioners of Carroll County and North Conway Water Precinct has been submitted to the Attorney General's Office and approved pursuant to RSA 53-A:3.

Please call me with any questions.

Very truly yours,

Suzanne M. Gorman
Assistant Attorney General
Civil Bureau

Document3

FIRE AND RESCUE SERVICES
SIXTH AMENDED AND RESTATED AGREEMENT

AGREEMENT made this 29 day of October 1997 between the COUNTY OF CARROLL, a municipal agency duly organized within the State of New Hampshire, hereinafter referred to as the "COUNTY"; and the NORTH CONWAY WATER PRECINCT, a municipal agency duly organized within the Towns of Conway and Bartlett with a business address of Seavey Street, P.O. Box 630, North Conway, Town of Conway, County of Carroll, State of New Hampshire, hereinafter referred to as the "PRECINCT".

WITNESSETH

WHEREAS, the COUNTY currently avails itself of fire and rescue services provided by the PRECINCT on a non-scheduled basis for the COUNTY'S inhabitants within the unincorporated Township of Hales Location and other people within said unincorporated Township; and

WHEREAS, an original fire and rescue services agreement was entered into by the parties on June 30, 1990 for services to be provided until December 31, 1991; and

WHEREAS, an amendment to the agreement was entered into by the parties on September 25, 1991 extending the term of the agreement through December 31, 1992; and

WHEREAS, a second amendment to the agreement was entered into by the parties on January 6, 1993 extending the term of the agreement through December 31, 1993; and

WHEREAS, a third amendment to the agreement was entered into by the parties on September 23, 1993 extending the terms of the agreement through December 31, 1994; and

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WHEREAS, a fourth amendment to the agreement was entered into by the parties on September 28, 1994 extending the terms of the agreement through December 31, 1995; and

WHEREAS, a fifth amendment to the agreement was entered into by the parties on September 6,1995 extending the terms of this agreement through December 31,1996; and

WHEREAS, a sixth amendment to the agreement was entered into by the parties on October 29, 1997, extending the term of this agreement to be perpetual, subject to annual termination clause which may be enacted by either party; and

WHEREAS, the COUNTY wishes to have the PRECINCT continue to provide fire and rescue services to the unincorporated Township of Hales Location; and

WHEREAS, the parties wish to continue under the terms of the agreement dated June 30, 1990, as amended, but wish to amend and restate the agreement pursuant to the terms of this Agreement.

NOW THEREFORE, in consideration of the mutual promises hereunder and for other valuable consideration the parties agree as follows:

SECTION ONE

1.1 The PRECINCT shall furnish complete fire and rescue services to the areas of the unincorporated Township of Hales Location that are not provided fire and rescue services by the National Forest Fire Protection and Prevention Service. The areas of the unincorporated Township of Hales Location for which the PRECINCT will provide fire and rescue services under this Agreement (the "Areas of Service") shall be determined by the PRECINCT with the advice and consent of the COUNTY and is further described in Exhibit 1 attached hereto. Notwithstanding the above, the PRECINCT shall in no way be responsible or liable for the transportation of individuals within the Areas of Service requiring emergency medical and transport service. The COUNTY agrees to retain the services of third parties to provide said emergency medical and transport service within the Areas of

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Service and the COUNTY agrees to indemnify the PRECINCT from any claim by a third party relating to the failure to provide emergency medical and transport service within the Areas of Service.

1.2 For purposes of this Agreement and pursuant to the provisions of New Hampshire Revised Statutes Annotated §28:7(a), the COUNTY hereby authorizes the "Fire Chief" or "Fire Officer in Charge" as defined in New Hampshire Revised Statutes Annotated §154:7 (1993 Supp., as amended) of the PRECINCT to be vested with all the powers and authority as defined in said section, New Hampshire Revised Statutes Annotated §154:7 II (1993 Supp. as amended) to fulfill and to perform the duties set forth in this Agreement.

1.3 The PRECINCT agrees that it shall use its best efforts to be available and/or operating for non-scheduled calls for emergency fire and rescue service in the Areas of Service. In the event that the PRECINCT is unable to provide fire and rescue service due to another emergency, the PRECINCT shall request assistance from other emergency fire or rescue services, pursuant to the present mutual aid arrangements currently in effect between the PRECINCT and other surrounding towns and agencies.

SECTION TWO

2.1 For purposes of providing services to the COUNTY under this Agreement, the PRECINCT shall maintain fire apparatus which is in good running order and condition and shall fulfill all applicable requirements otherwise mandated by the State of New Hampshire or other governmental units relating to fire and rescue services provided in the State of New Hampshire.

SECTION THREE

3.1 The PRECINCT shall furnish all necessary manpower for fire and rescue services required pursuant to this Agreement and shall pay all associated costs, including but not limited to all cost of maintenance of all equipment, expenses of operation and licensing.

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SECTION FOUR

4.1 The PRECINCT shall carry public liability and property damage casualty insurance in the minimum amount of $500,000.00 per accident in the form and with a company satisfactory to the COUNTY without right of cancellation of such insurance by the provider thereof without at least twenty (20) days written notice to the COUNTY and to the PRECINCT. There shall be no right of subrogation between the provider of such insurance and the COUNTY or any insurer thereof. An insurance endorsement shall be provided annually to the COUNTY as evidence of such coverage.

SECTION FIVE

5.1 The fees and related requirements set forth in SECTION FIVE of the original fire and rescue services agreement, as amended, shall remain binding on the parties for all applicable time periods prior to this Agreement. Additionally, and commencing in the 1998 calendar year, and in subsequent billing years, the parties shall determine and shall use the "Non-precinct fire/rescue rate" which has been established pursuant to agreement signed between the Conway Board of Selectmen, the North Conway Water Precinct and the Conway Village Fire District. Said rate to be used in a uniform determination as a uniform rate and consistent with the present taxation rate heretoforth mentioned. The rate will be calculated by taking gross fire-related budget dollars to be raised by all precincts/districts providing fire/rescue services in the Town of Conway (inclusive of, but not limited to, operating budget, capital reserve, specialty items, and debt service). This dollar amount shall then be divided by the total of the taxable assessed property values of the fire/rescue services precinct/districts to establish an average fire, rescue tax rate. This particular rate once established and determined by the Town of Conway shall be used in the Hale's Location and assessed uniformly against the property values in Hale's Location as taxed by the COUNTY in their normal taxation process. The COUNTY shall pay to PRECINCT an amount due by using the above-mentioned "Non-precinct fire/rescue rate" and applying it to the total property evaluation of Hales Location as provided for above. Said invoice to be submitted prior to December 31, 1997. The COUNTY shall pay said amount to PRECINCT on or before January 31, 1998. In subsequent years as provided for herewith, invoices whall be submitted by December 31 in any given year and be paid by COUNTY to PRECINCT by January 31, 30 days later.

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SECTION SIX

6.1 The PRECINCT shall maintain a log indicating the date, time and place of all non-scheduled services rendered by the PRECINCT in the Areas of Service pursuant to this Agreement. The PRECINCT shall make the log available periodically for inspection by the COUNTY after reasonable notice.

SECTION SEVEN

7.1 The PRECINCT shall not be entitled to charge a user fee to any person or persons to whom it provides fire or rescue service within the Areas of Service. However, the PRECINCT may charge a reasonable user fee to any person it provides fire and rescue service outside the Areas of Service but within the Township of Hales Location, but only to the extent the fee is otherwise allowed for providing fire or rescue services with the jurisdiction of the White Mountain National Forest land. The parties acknowledge that this Section Seven shall only apply to user fees for non-scheduled calls responded to by the PRECINCT within the unincorporated Township of Hales Location which are governed by this Agreement and it shall not apply to other fire or rescue services provided in any other town or location.

SECTION EIGHT

8.1 Unless otherwise provided herein, this Agreement shall commence on the date first above written and expire on December 31, 1998. This Agreement, however, shall automatically renew for additional one year terms provided that no party hereto gives notice to the other 90 days prior to the annual termination date of this agreement, which shall be December 31 of any given year. In the event of automatic renewal provided for herein, the parties shall, pursuant to Section Five, use the current rate established from the previous year and apply it in accordance with the terms of this Agreement. In the event of breach of any term or condition hereunder by either party, the non-breaching party shall give written notice to the other party of such breach. At the option of the non-breaching party, it may then withdraw from this Agreement and be relieved from all further responsibilities hereunder. Repeated failures to respond to non-scheduled calls for fire and rescue services by the PRECINCT shall be deemed a breach of this Agreement. In the event of a breach resulting in termination of this Agreement, payments by

COUNTY to PRECINCT or due from COUNTY to PRECINCT shall be prorated to the date of cancellation of this Agreement.

8.2 The parties agree that this Agreement and amendments made thereto, upon the written consent of both parties, may be extended upon mutually agreeable terms and conditions. Any amendments or extensions to this Agreement must be properly recorded in accordance with NH R.S.A. 53-A as amended.

SECTION NINE

9.1 The parties agree that pursuant to R.S.A. 53-A:3 III(a), Raymond H. Abbott, Jr., Commissioner shall assume the role of administrator to conduct the joint undertaking set forth in this Agreement. If Raymond H. Abbott, Jr. shall be unwilling or unable to assume this role, Brenda M. Presby, Commissioner, or another Commissioner voted by said Carroll County Board of Commissioners, shall serve in his place. The parties acknowledge that the provisions of R.S.A. 53-A:3 III(b) are not applicable to this agreement.

SECTION TEN

10.1 This Agreement is made solely between the COUNTY and the PRECINCT. There shall be no right to assign the contract rights hereunder without the mutual written consent of the parties.

10.2 The provisions of this Agreement shall be binding upon, insure to the benefit of, and apply to the respective heirs, executors, administrators, successors, and assigns of the parties.

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IN WITNESS WHEREOF, the parties have executed this agreement on the day and year first above written.

NORTH CONWAY WATER PRECINCT
By: Its duly authorized
Commissioners

Witness

David A. Merrill
David A. Merrill, ~~Chairman~~

Witness

William J. Barry

Witness

Richard A Forbes
Richard A. Forbes

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COUNTY OF CARROLL
By: Its duly authorized
Commissioners

Elnora H. Good	Brenda Presby
Witness	Brenda M. Presby, Chairman
Elnora H. Good	Raymond H. Abbott Jr.
Witness	Raymond H. Abbott, Jr.
Elnora H. Good	Marjorie Webster
Witness	Marjorie M. Webster

MINUTES - MEETING WITH NORTH CONWAY FIRE DEP'T 4/6/07

The 4/6/07 meeting with the North Conway Fire Department was held at 11AM at the Fire House. Attending were: Pat Preece (North Conway Fire Chief), Jerry Meiliken and Steve Wilson (both from Hale's).

Pat was extremely helpful in both explaining how the Fire-Rescue charges to Hale's are determined and in supplying actual figures. The method used is exactly as stated in the last contract between the North Conway Water Precinct and Carroll County (on behalf of Hale's), dated 10/29/97 (and automatically renewed annually).

The rate is calculated by first taking the gross fire related budget dollars to be raised by all precincts/districts providing fire/rescue services in the Town of Conway. This figure is then divided by the total taxable assessed property values of the fire precinct/districts to establish an average fire/rescue tax rate. This rate is then uniformly applied against the property values in Hale's as well as all of the other areas covered. The state DRA calculates both the final adjusted assessed property values and the resulting fire/rescue service rate.

The areas included the Conway service area and the state "equalized" 2005 assessed valuations were:

AREA	**ASSESSED VALUATION**
Albany	$ 103,328,342
Conway	1,489,620,418
Eaton	90,421,712
Hale's Location	60,654,191
Lower Bartlett	115,213,778
TOTAL	$ 1,859,238,441

The approved 2006 budgets for the five Fire/Rescue departments in the area were:

FIRE/RESCUE DEP'T	**BUDGET**
North Conway	$ 633,365
Conway Village	362,273
Center Conway	136,599
East Conway	40,600
Redstone	42,000
TOTAL	$ 1,214,837

Based on these numbers, the probable 2007 tax rate for fire and rescue should be approximately $ 0.653406 per thousand valuation ($ 1,214,837 divided by $ 1,859,238.441). Since there is a lag time between when budgets are approved, when updated assessed valuations are available (probably April) and when actual expenses are tabulated; and since the state DRA sets the actual figures based on updated information, the final rate may be slightly different from the $0.653406 estimate. Whatever the final number may be, Hale's residents are charged at the same rate as all other components in the covered areas.

In addition to the above, Pat pointed out that, even though our assessed valuation has increased in the past few years (and will continue to increase as more homes are built and overall values, hopefully, continue to escalate), the cost per thousand rate has been dropping (valuations in the other covered areas have also increased and the fire/rescue budgets, while increasing, have done so at a much lower rate). Consequently, Hale's "payments" to the North Conway Water Precinct have been:

YEAR	HALE'S VALUATION	RATE	PAY TO NCWP
2004	$ 49,902,150	$0.81	$ 40,420.74
2005	67,651.100	$0.734	49,655.91
2006	69,487,600	$0.71	49,336.20
2007	(pending)	$0.653406	(pending)

Pat also stated that he sees no need for a new contract as the conditions of the last one are clear, concise and satisfactory. Since Hale's is paying at the same rate as all other entities in the coverage area, we can see no need to revise the contract either.

At Jerry's request, Pat said that he would be happy to come to our annual meeting (if we so desire) to talk briefly about the department and the service that they provide.

As a point of information, the Fire Department made 11 "runs" to Hale's last year and the average response time was 6 minutes.

COUNTY OF CARROLL
OFFICE OF THE COMMISSIONERS
Administration Building
95 Water Village Road Box #1
Ossipee, New Hampshire 03864
Phone 603-539-7751 · Fax 603-539-4287
www.CarrollCountyNH.gov

August 10, 2026

Board of Commissioners
North Conway Water Precinct
P.O. Box 630
North Conway, NH 03860

Re: Request for Meeting to Discuss Amendment of Hale's Location Fire and Rescue Services Agreement

Dear Commissioners,

We are writing to invite representatives of the North Conway Water Precinct to attend an upcoming Carroll County Commissioners weekly meeting to review the current Fire and Rescue Services Agreement for the unincorporated township of Hale's Location.

As you know, fire and rescue coverage is currently governed by the *Fire and Rescue Services Sixth Amended and Restated Agreement*, executed on October 29, 1997. While this agreement has Hale's Location well for many years, the current billing schedule presents a recurring operational hurdle.

Receiving the invoice after the Hale's budget has already been established—makes it difficult to accurately forecast and budget for the annual payment.

Pursuant to Section 8.2 of the agreement, we would like to discuss potential amendments, and explore options to adjust the billing timeline or establish a preliminary cost estimation process earlier in the year to better align with the budget cycle.

We invite you to join us either in-person or via Zoom on August 25, 2026, 9:30 a.m., at Carroll County Annex, 10 County Farm Road, Ossipee, NH 03864

Please let us know if this date works well for your board and/or staff, and we will ensure you are placed on the agenda.

Thank you for your time, consideration, and continued partnership in serving our region.

Carroll County Board of Commissioners

Charles McGee, Chairman   Harold B Parker, Vice-Chairman   Gene Chandler, Clerk

New Hampshire
Department of
Revenue Administration

2026
MS-46

Proposed Budget and Estimate of Revenue

Carroll County

For the period beginning January 1, 2026 and ending December 31, 2026

Form Due Date: **September 1**

County commissioners should use this form to prepare the county budget for delivery to each member of the county convention who will be in office on the date of the appropriation vote and to the chairman of the board of selectmen or the mayor for each city/town within the county, and to the Secretary of State as required by RSA 24:21-a. The completed form must be submitted to the Department of Revenue Administration by September 1 per RSA 21-J:34.

GOVERNING BODY 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.

Name	Position	Signature

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
https://www.proptax.org/

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau

New Hampshire Department of Revenue Administration

2026
MS-46

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2025	Appropriations Approved by DRA for period ending 12/31/2025	Proposed Budget for period ending 12/31/2026
General Government					
4110	County Convention Costs	1	$4,062	$43,681	$8,680
4120	Judicial		$0	$0	$0
4122	Jury Costs		$0	$0	$0
4123	County Attorney's Office	1	$1,200,741	$1,396,286	$1,275,493
4124	Victim Witness Advocacy Program	1	$129,985	$181,634	$161,567
4130	Executive	1	$182,135	$273,450	$246,254
4150	Financial Administration	1	$375,659	$486,025	$1,206,136
4151	Treasurer	1	$12,121	$12,909	$12,460
4153	Other Legal Costs	1	$47,380	$0	$45,000
4155	Personnel Administration	1	$325,620	$425,048	$322,422
4191	Planning and Zoning (Unincorp. Places)		$0	$0	$0
4192	Medical Examiner	1	$0	$0	$20,000
4193	Register of Deeds	1	$440,303	$678,225	$462,286
4194	Maintenance of Government Buildings	1	$597,773	$361,805	$709,811
4196	Insurance Not Otherwise Allocated	1	$1,745,014	$0	$2,244,207
4198	Contingency		$0	$0	$0
4199	Other General Government	1	$32,857	$565,852	$6,001
	General Government Subtotal		**$5,093,650**	**$4,424,915**	**$6,720,317**
Public Safety & Corrections					
4211	Sheriff's Department	1	$1,923,895	$2,470,934	$2,158,572
4212	Custody of Prisoners		$0	$0	$0
4214	Sheriff's Support Services	1	$927,430	$1,211,169	$1,139,477
4219	Other Public Safety		$0	$0	$0
4230	Corrections	1	$5,032,597	$6,465,874	$5,920,135
4235	Adult Probation and Parole		$0	$0	$0
	Public Safety & Corrections Subtotal		**$7,883,922**	**$10,147,977**	**$9,218,184**
County Farm					
4301	Administration		$0	$375,680	$0
4302	Operating Expenditures	1	$298,312	$0	$350,864
4309	Other County Farm		$0	$0	$0
	County Farm Subtotal		**$298,312**	**$375,680**	**$350,864**
County Nursing Home					
4411	Administration	1	$3,488,653	$3,296,173	$3,569,571
4412	Operating Expense	1	$14,934,102	$15,209,109	$17,260,871
4439	Other Health		$0	$0	$0
	County Nursing Home Subtotal		**$18,422,755**	**$18,505,282**	**$20,830,442**

New Hampshire
Department of
Revenue Administration

2026
MS-46

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2025	Appropriations Approved by DRA for period ending 12/31/2025	Proposed Budget for period ending 12/31/2026
Human Services					
4441	Administration		$0	$0	$0
4442	Direct Assistance		$0	$0	$0
4443	Board and Care of Children		$0	$0	$0
4447	Special Outside Services	1	$330,500	$0	$170,168
4449	Other Human Services	1	$5,079,561	$5,644,493	$5,506,767
	Human Services Subtotal		**$5,410,061**	**$5,644,493**	**$5,676,935**
Cooperative Extension Services					
4611	Administration	1	$322,222	$322,222	$324,312
4619	Other Conservation	1	$52,600	$52,600	$59,571
	Cooperative Extension Services Subtotal		**$374,822**	**$374,822**	**$383,883**
Economic Development					
4651	Administration		$0	$0	$0
4652	Economic Development		$0	$0	$0
4659	Other Economic Development		$0	$530,500	$0
	Economic Development Subtotal		**$0**	**$530,500**	**$0**
Debt Service					
4711	Principal - Long-Term Bonds/Notes	1	$1,554,426	$1,554,426	$554,426
4721	Interest - Long-Term Bonds/Notes	1	$508,739	$508,772	$200,555
4723	Interest on Revenue Anticipation Notes	1	$61,861	$175,000	$150,000
4750	Fiscal Agents' Fees		$0	$0	$0
4760	Bond Issuance Costs		$0	$0	$0
4790	Other Debt Service Charges		$0	$0	$0
	Debt Service Subtotal		**$2,125,026**	**$2,238,198**	**$904,981**
Intergovernmental Transfers					
4800	Intergovernmental Transfers		$0	$0	$0
	Intergovernmental Transfers Subtotal		**$0**	**$0**	**$0**
Capital Outlay					
4901	Land and Improvements		$0	$0	$0
4902	Machinery, Vehicles, and Equipment	1	$3,668,856	$6,704,884	$1,677,919
4903	Buildings		$0	$0	$0
4904	Improvements other than Buildings		$0	$0	$0
	Capital Outlay Subtotal		**$3,668,856**	**$6,704,884**	**$1,677,919**

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2025	Appropriations Approved by DRA for period ending 12/31/2025	Proposed Budget for period ending 12/31/2026
Depreciation Expense					
4905	Depreciation		$0	$0	$0
4906	Amortization		$0	$0	$0
	Depreciation Expense Subtotal		**$0**	**$0**	**$0**
Interfund Operating Transfers					
4911	Transfers to General Fund		$0	$0	$0
4912	Transfers to Special Revenue Fund		$0	$0	$0
4913	Transfers to Capital Projects Fund		$0	$0	$0
4914	Transfers to Proprietary Fund		$0	$0	$0
4915	Transfers to Capital Reserve Fund	1	$200,000	$200,000	$223,500
4916	Transfers to Trust and Fiduciary Funds		$0	$0	$0
	Interfund Operating Transfers Subtotal		**$200,000**	**$200,000**	**$223,500**
	Total Appropriations		**$43,477,404**	**$49,146,751**	**$45,987,025**

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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Estimated Revenues for period ending 12/31/2025	Estimated Revenues for period ending 12/31/2026
Assessments/Taxes					
3110	Property Taxes (Unincorp. Places)		$0	$0	$0
3111	Municipal Assessment		$0	$0	$0
3120	Land Use Change Taxes (Unincorp. Places)		$0	$0	$0
3180	Resident Taxes (Unincorp. Places)		$0	$0	$0
3185	Yield Taxes (Unincorp. Places)		$0	$0	$0
3186	Payment in Lieu of Taxes (Unincorp. Places)		$0	$0	$0
3187	Payment in Lieu of Taxes		$0	$0	$0
3189	Other Taxes		$0	$0	$0
3190	Interest and Penalties on Delinquent Taxes (Uninco		$0	$0	$0
3191	Penalties on Delinquent Municipal Assessments		$0	$0	$0
3200	Licenses, Permits, and Fees		$0	$0	$0
	Assessments/Taxes Subtotal		**$0**	**$0**	**$0**
Licenses, Permits, and Fees					
3220	Motor Vehicle Fees (Unincorp. Places)		$0	$0	$0
3230	Building Permits (Unincorp. Places)		$0	$0	$0
3290	Other Licenses, Permits, and Fees		$0	$0	$0
	Licenses, Permits, and Fees Subtotal		**$0**	**$0**	**$0**
From the Federal Government					
3319	Federal Grants and Reimbursements		$0	$0	$0
	From the Federal Government Subtotal		**$0**	**$0**	**$0**
From the State of New Hampshire					
3351	Shared Revenue - Block Grant (Unincorp. Places)		$0	$0	$0
3352	Incentive Funds		$0	$0	$0
3354	Water Pollution Grant		$0	$0	$0
3355	Housing and Community Development		$0	$0	$0
3356	State/Federal Forest Land Reimbursements (Unincorp		$0	$0	$0
3359	Other State Grants and Reimbursements		$0	$0	$0
	From the State of New Hampshire Subtotal		**$0**	**$0**	**$0**
Revenue from Other Governments					
3379	Intergovernmental Revenues		$0	$0	$0
	Revenue from Other Governments Subtotal		**$0**	**$0**	**$0**

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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Estimated Revenues for period ending 12/31/2025	Estimated Revenues for period ending 12/31/2026
Charges for Services					
3401	Sheriff's Department	1	$429,429	$370,500	$304,404
3402	Register of Deeds	1	$1,207,573	$1,002,468	$1,004,353
3403	County Corrections	1	$287,555	$151,000	$161,000
3404	County Nursing Homes	1	$15,975,832	$13,169,694	$13,931,746
3405	County Farm	1	$31,316	$1	$1
3406	Cooperative Extension Service		$0	$0	$0
3407	Maintenance Department		$0	$0	$0
3409	Other Charges	1	$25,581	$25,500	$41,000
	Charges for Services Subtotal		**$17,957,286**	**$14,719,163**	**$15,442,504**
Miscellaneous Sources					
3501	Sale of County Property		$0	$0	$0
3502	Interest on Investments	1	$157,450	$150,000	$980,000
3503	Rents of Property		$0	$0	$0
3504	Fines and Forfeits		$0	$0	$0
3505	Escheats		$0	$0	$0
3506	Insurance Dividends and Reimbursements	1	$19,586	$1	$1
3508	Contributions and Donations		$0	$0	$0
3509	Other Miscellaneous Sources	1	$142,164	$26,590	$928,000
	Miscellaneous Sources Subtotal		**$319,200**	**$176,591**	**$1,908,001**
Other Financial Sources					
3911	Transfers from General Fund		$0	$0	$0
3912	Transfers from Special Revenue Fund		$0	$0	$0
3913	Transfers from Capital Projects Fund		$0	$0	$0
3915	Transfers from Capital Reserve Fund		$0	$0	$0
3916	Transfers from Trust and Fiduciary Funds		$0	$0	$0
3934	Proceeds from Long-Term Bonds/Notes		$0	$0	$0
9999	Fund Balance to Reduce Taxes		$12,080,469	$12,080,469	$0
	Other Financial Sources Subtotal		**$12,080,469**	**$12,080,469**	**$0**
	Total Estimated Revenues and Credits		**$30,356,955**	**$26,976,223**	**$17,350,505**

Budget Summary

Item	Period ending 12/31/2026
Total Proposed Appropriations	$45,987,025
(Less) Total Estimated Revenues & Credits	$17,350,505
Estimated Amount of Taxes to be Raised	**$28,636,520**