



TOWN OF ALBANY

NEW HAMPSHIRE



TOWN REPORT

2020

Dedication of the 2020 Albany Town Report

We dedicate this 2020 Albany NH Town Report to all the First Responders in Carroll County to include, but not limited to: all the Doctors, Nurses, & medical workers in the surrounding hospitals, health care & medical facilities, Emergency Medical Technicians (EMTs) Conway Village Fire Department, the Carroll County Sheriff's Department, NH State Police, surrounding Police Departments, NH National Guard, citizen volunteers, NH Health & Human Services and Homeland Security & Emergency Management Teams in Concord and Carroll County. Thank you for your dedication and perseverance through this COVID 19 State of Emergency.

THANK YOU!

From the Residents of Albany NH

Annual Report
Of the
Town of Albany, New Hampshire
For the fiscal year ending
December 31, 2020





Table of Contents

List of Town Officers	1
Town Representatives	3
Selectmen's Report	4
2021 Warrant	7
2021 Proposed Budget	10
2020 Annual Town Meeting Minutes	16
Treasurer's Report	23
Summary of Inventory	24
Summary of Payments	25
Schedule of Town Owned Property	26
Solid Waste/Recreation Reports	27
Tax Rate Comparison	28
Town Clerk/Tax Collector Report	29
Town Clerk Report	30
Tax Collector Report	31
Vital Statistics Report	33
Trustees of the Trust Funds Report	34
Planning Board Report	35
Capital Improvement Plan Committee	36
Assessor Report	38
Albany Civic Group Report/ Lora Johnson Pierce Scholarship Fund Report	39
Cemetery Report	40
Conservation Commission Report	41
Albany Chapel Committee Report	42
Conway Village Fire District	43
Carroll County Sheriff	44
Mount Washington Valley Economic Council Report	45
North Country Council Report	46
Auditor's Report	48
Albany School District Warrant & Budget	89
Albany School District Report (s)	95

Town Officers

Office	Officer	Terms
Moderator (2 year term)	Edward Alkalay	2022
Selectmen (3 year term)	Richard Hiland, Chairman	2023
	Cathy Ryan-resigned	2021
	Glenn Zeiders-appointed	2021
	Joseph Ferris	2022
Town Clerk/Tax Collector (3 year term)	Kathleen Golding-resigned	2021
	Deanne LeBlanc-appointed/resigned	2021
	Cathy Ryan-appointed	2021
Treasurer (3 year term)	Charles Merrow	2021
Road Agent (3 year term)	Curtis Coleman	2021
Cemetery Trustees (3 year term)	Joseph Ferris	2020
	Paul Brown-resigned	2021
	Vacant	
	Colleen Cormack	2022
Trustees of Trust Funds (3 year term)	Kimberly Guptill	2021
	Colleen Cormack	2022
	Anne Merrow	2023
Supervisors of Checklist (6 year term)	Dorothy Solomon	2025
	Cindy Barnicoat Carboni	2022
	Denise Hiland	2021
School Board (3 year term)	Timothy Sorgi, Chariman	2022
	Jeanette West	2021
	Daniel Bianchino	2021
School Board Clerk (1 year term)	Anne Merrow	2021
School Board Treasurer (1 year term)	Anne Merrow	2021
School Board Moderator (1 year term)	Edward Alkalay	2021
Planning Board (3 year term)	Tara Taylor, Chairman-resigned	2021
	Adrian Simons, Vice Chair-resigned	2020
	Peter Carboni	2022
	Sean Wadsworth, Chairman appointed	2021
	Richard Hiland, Selectmen's Rep.-resigned	2020
	Bryan Bailey-appointed	2023

Town Officers

Conservation Commission (3 year term)	Curtis Coleman-appointed	2021
	Morris West, Alternate	2023
	Cathy Ryan, Selectmen's Rep., Chairman	2021
	Cort Hansen	2021
	Michael Steward	2020
	Sean Wadsworth	2022
	Kevin Tilton	2023
	Paul Brown, Alternate resigned	2020
	Leah Valladares, Alternate	

Town Representatives

Building Permit Administrator	Peter Carboni
Health Officer	Joseph Ferris
Deputy Health Officer	Cathy Ryan
Zoning Board of Adjustment	Andy Davis, Ron Ryan, Sheri Coleman, Leah Valladares, Sam Farrington and Keith Croto
Animal Control Officer	Jo Anne Gayer
Lower Mount Washington Valley Solid Waste District	Colleen Cormack
North Country Council Representative	Stephen Knox and Peter Donkonics
Mt. Washington Valley Economic Council Rep.	Sara Young-Knox
Eastern Slope Airport Authority Rep.	Richard Hiland
Carroll County Sheriff	Domenic Richardi
Fire Warden	Jonathan Powers
Fire Chief	Stephen Solomon
USFS Saco Ranger District	James Innes
NH House Representatives	Ed Butler, Jerry Knirk and Susan Ticehurst
NH Senator	Jeb Bradley
NH Executive Councilor	Michael Cryans

2020 Town Report

Board of Selectmen Annual Report

2020 was a very busy year for the Town of Albany and the Board of Selectmen with Governor Sununu's COVID Emergency declaration. Rick Hiland was re-elected to a 3 year term in March and was again nominated and voted Chairman of the Board of Selectmen for 2020 and Cathy Ryan as Vice Chairman at their March 11th meeting.

In January, we had advertised for the new Town Administrator, received 14 applicants, reviewed resumes and interviewed several of the promising candidates. At the February 15 Select Board meeting the Selectmen announced the hiring of Kelley Collins as our new part-time Town Administrator to start on March 30. Kelley was the most qualified of all the applicants with many years' experience as a Town Administrator and was retiring from a full time position as a Town Administrator in another town.

In late February, the Selectmen accepted the resignation from Kathy Golding as Town Clerk/Tax Collector, with the Deputy, Diane LeBlanc, assuming the position. Cathy Ryan resigned as a Selectperson in August and was appointed to the vacant Deputy Town Clerk/Tax Collector position and in October was appointed Town Clerk/Tax Collector along with the appointment of Matt Parker as the Deputy Town Clerk/Tax Collector.

Thank you to Cathy Ryan for all your dedicated time as a Selectperson for the Town of Albany.

On March 13, Governor Christopher Sununu directed the state Division of Homeland Security and Emergency Management, in coordination with the Department of Health and Human Services, to open the State Emergency Operations Center to coordinate the state's response to the novel coronavirus disease 2019, officially named COVID-19 and declared a state of emergency as a result. We have been following the Emergency Orders as they were announced.

We were and still are in constant contact with our emergency management liaison in Concord and were able to acquire a good supply of PPE materials from the state. Selectman Hiland made several trips to Concord to pick-up available PPE supplies as they became available to the Towns.

We purchased a conference call unit for the conference room, utilizing 'free conference calling.com' and along with our live streaming video were able to legally continue to conduct remote meetings per the Governor's Emergency Orders. The meetings may be live streamed at www.TownHallStreams.com and may participate by calling 1-480-660-5317. Conference code: 540682.

We were able to apply for one of the initial GOFER Grants and were reimbursed for the conference call unit, a laptop computer to allow for work from home when necessary, and other related expenses due to the emergency.

At the March 18th Select Board Meeting (the first remote/virtual remote meeting) with everyone's safety in mind, the Selectmen voted unanimously to close Town Hall to the public for the safety of Town employees, officials and the public and to perform Town business on-line, by phone, by email and by appointment. We also developed and put in place an emergency response plan to protect personnel within Town Hall to

maintain town services to our residents, taxpayers and the public. We continue to review and adapt the emergency policy on a weekly basis.

The Select Board has been continually monitoring daily the statewide situation, have attended weekly conference calls, attended webinars, virtual meetings and are receiving the daily reports from NH Dept. Health & Human Services, NH Dept of Safety, NH Homeland Security/Emergency Management, Carroll County Emergency Management Director, New Hampshire Municipal Association and North Country Council. We will continue to keep a vigilant eye on what is happening in the town, County, State and Nation currently and in the future.

Working closely with Ed Alkalay (Town Moderator), Diane LeBlanc and Cathy Ryan (Town Clerks), we managed to conduct all 4 (local, state & federal) elections and a March Town Meeting with minimal inconvenience or delays. We took the recommended precautions for voting and School District/Town Meeting with having provisions (hand wipes, gloves, shields etc.) available, cleaning/disinfecting tables and chairs, and reminding folks to wash hands, cover mouth when coughing/sneezing, using common sense, social distancing and taking personal responsibility for themselves etc.

Thank you to the public and our residents for their continued cooperation, patience, and perseverance as we deal with this ever changing emergency. Thank you also goes out to all our local first responders, Carroll County Sheriff's Dept. and the Conway Village Fire Dept. who are on the front lines of this pandemic emergency. As of this writing, the Town has had a total of 11 confirmed cases of the COVID virus.

The Board of Selectmen faced many challenges in 2020 and the following are some of the many accomplishments: the exterior of the Chapel was painted and the front doors secured with funds approved at Town Meeting with the help of the folks on the Chapel Committee; the Zoning Board met for the first time since 2014, organized and had to hear and decide a variance request; our Assessor, Jason Call, performed our 5 year 2020 statistical assessment update; Road Agent, Curtis Coleman, was able to get some needed road repairs, storm damage and paving completed; the Selectmen worked with the Town Clerk/Tax Collector to maintain Town services to all in need; worked with the Town Administrator to develop her plan to draft payment plan agreements with some of the folks who were behind in their taxes.

In September the Select Board worked with GeoTech study team from the Federal Lands Access Program (FLAP) to perform the necessary core drilling in the "Narrows" or "Dugway" section on Passaconaway Road to see what is under the existing pavement. We are currently waiting on the testing results and analysis of the core drillings from the GeoTech study team in order to establish a plan to structurally repair and cost estimate. We hope to keep this moving forward in 2021.

With the COVID Emergency and the hordes of people coming to the area to escape the virus, the Select Board worked with the Carroll County Sheriff's Department on camping and parking issues on Passaconaway Road and Kancamagus Highway with many camping and vehicle violation tickets written that generated revenue. Selectman Ordinances passed in 2018 in order to help deal with these type issues along with fines and some signage have helped to improve the parking & camping problems in those areas.

With the COVID Emergency and people trying to escape the virus, several building permits for new homes have been approved through the Selectman's office in 2020. Peter Carboni, as Building Permit Administrator,

performs a valuable service to the Town and Selectmen administering building & sign permits. We thank Peter for all his continued help with this task.

The 2019 town financial records and procedures were professionally audited and resulted in another successful audit. Thank you to Town Administrator, Kelley Collins, Treasurer Chuck Mellow and all involved for getting this accomplished in a difficult time.

Treasurer, Chuck Mellow, has continued to organize the Treasurer's office, fine tune the three policies that the Selectmen adopted in 2019; Internal Financial Controls, Investment and a Manifest System Policy process for the more efficient processing & approvals of payables. Chuck worked with the Bank of NH to get Albany's general funds into a municipal account to yield interest. Chuck and the Town Administrator have completed the QuickBooks transformation and are currently fine tuning it. We thank Chuck Mellow for his continued invaluable help in this area. Chuck recommended Kathy Carrier to the Selectmen and she was appointed Deputy Treasurer effective April 1, 2020.

On October 7th, after advertising for a Selectman, we appointed Glenn Zeiders to fill the vacant Selectman's position. Glenn has been a welcomed and fresh addition to the Board.

The Selectmen would like to thank Kathy Golding for coming into Town Hall after hours and helping to get us through the 2020 Town Meeting and all the organizing and paperwork that go along with it. Thank you, Kathy.

We have continued the live streaming and videoing of all Town Boards, Commission and Committee meetings from the Town Hall Conference Room in order to be more transparent and informative to the voters, citizens and taxpayers.

And finally, the Board of Selectmen would like to thank everyone who participates on all of Albany's Boards, Commissions, Committees, Officials and Representatives to various organizations that support the Town of Albany, Town Administrator, Trustees, Town Clerk/Tax Collector, Deputy Town Clerk/Tax Collector and all Town and School Board Officers & Officials. Thank you to all that helped us get through a very difficult 2020!

The Town of Albany works better for everyone when we all get along and pitch in to help!

2021 promises to be another challenging and busy year for the Town of Albany and Board of Selectmen especially with the COVID Emergency still in place. We will get through it.

Board of Selectmen:

Rick Hiland – Chairman

Joe Ferris – Vice Chairman

Cathy Ryan - Selectperson (Resigned to take Town Clerk / Tax Collector position)

Glenn Zeiders - Selectperson (Appointed)

Town of Albany 2021 Warrant

To the inhabitants of the Town of Albany, County of Carroll, State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall at 1972 NH Route 16, in Albany, New Hampshire, on Tuesday, March 9, 2021 at 10 o'clock in the forenoon to act upon the following subjects hereinafter set forth. Voting on Article 1 will be by official ballot and the polls shall be open for balloting at 10 o'clock in the forenoon, or as soon thereafter as the Moderator calls the meeting to order, declares a quorum present, and shall not close before 6 o'clock in the evening. The remaining articles of the warrant shall be acted upon at 4:00 o'clock on Tuesday, June 8, 2021 at the Town Hall at 1972 NH Route 16 in Albany, New Hampshire.

Article 1. To elect all necessary officials.

Article 2. To see if the Town will vote to raise and appropriate the sum of **\$ 755,597** for the municipal operating budget for the ensuing year. This article does not include appropriations contained in special or individual articles addressed separately (Recommended by Selectmen 3-0-0)

Article 3. To see if the Town will vote to raise and appropriate the sum of **\$ 5,000** for deposit into the Drake Hill Road Bridge Expendable Trust Fund, previously established. (Recommended/Not Recommended by Selectmen 3-0-0). (Recommended by the CIP Committee)

Article 4. To see if the Town will vote to raise and appropriate the sum of **\$ 3,500** for deposit into the Revaluation Expendable Trust Fund, previously established. (Recommended by Selectmen 3-0-0). (Recommended by the CIP Committee)

Article 5. To see if the Town will vote to raise and appropriate the sum of **\$ 60,000** for deposit into the Highway Expendable Trust Fund, previously established. (Recommended by Selectmen 3-0-0). (Recommended by the CIP Committee).

Article 6. To see if the Town will vote to raise and appropriate the sum of **\$100,000** for the purpose of continuing the maintenance and pavement of Albany town roads, with **\$50,000** to come from December 31, 2020 unassigned fund balance. This will be a non-lapsing article and will not lapse until December 31, 2022. (Recommended by Selectmen 3-0-0)

Article 7. To see if the Town will vote to raise and appropriate the sum of **\$ 1,000** to be added to the Chapel Capital Reserve Fund, previously established. (Recommended by Selectmen 3-0-0). (Recommended by the CIP Committee).

Article 8. To see if the Town will vote to raise and appropriate the sum of **\$ 6,000** to be added to the Town Hall Property Capital Reserve Fund, previously established. (Recommended by Selectmen 3-0-0). (Recommended by the CIP Committee).

Article 9. To see if the Town will vote to raise and appropriate the sum of \$ 1,000 to be added to the Emergency Management Capital Reserve Fund, previously established. (Recommended by Selectmen 3-0-0). (Recommended by the CIP Committee).

Article 10. To see if the Town of Albany will vote to authorize the Selectmen to appoint two (2) volunteer representatives from the Town to serve on the Carroll County Broadband “Communications District Planning Committee” for the purpose of drafting a “Communications District Agreement” under NH RSA Chapter 53-G:2 – Communications District Planning Committee; Formation and Responsibilities? (Recommended by Selectmen 3-0-0).

Article 11. *By Petition.* To see if the Town will vote to raise and appropriate the sum of \$2,000 for the Family Resource Center at Children Unlimited, Inc. (Recommended by Selectmen 2-1-0)

Article 12. *By Petition.* To see if the Town will vote to raise and appropriate the sum of \$1,650 for the operation of Tri-County Community Action Program, Inc. service programs in Albany: Transportation, Energy Assistance, Weatherization, Guardianship, Head Start, Homeless Intervention and Prevention, Tamworth Dental Center. (Recommended by Selectmen 3-0-0)

Article 13. *By Petition.* To see if the Town will vote to raise and appropriate the sum of \$3,000 to support Albany home delivered meals (Meals on Wheels), congregate meals, transportation and program services provided by the Gibson Center for Senior Services, Inc. (Recommended by Selectmen 3-0-0).

Article 14. *By Petition.* To see if the Town of Albany will vote to raise and appropriate the sum of \$2,700 (Two Thousand, Seven Hundred) in Support of the Operations of Valley Vision, Channel 3, the Public, Education and Government station in 2021. Broadcast of Albany municipal meetings on channel 3, is included, subject to permission of the Town of Albany’s selectboard. (Not recommended by the Selectmen 3-0-0). (Not recommended by the Selectmen 2-1-0).

Article 15. *By Petition.* To respectfully request that the town vote to raise and appropriate sum of \$2,627.00 in support of Starting Point providing advocacy and support to victims of domestic and sexual violence and their children. (Recommended by the Selectmen 2-1-0).

Article 16. *By Petition.* To see if the Town of Albany will vote to raise and appropriate the sum of \$2,958 for the support of White Mountain Community Health Center to help meet the healthcare needs of the uninsured and underinsured residents of the Town of Albany. (Recommended by the Selectmen 2-1-0)

Article 17. *By Petition.* To see if the Town will vote to raise and appropriate the sum of \$1,000 for the Conway Area Human Society for the purpose of supporting continuing services for stray, abandoned or other animals brought to the shelter. (Recommended by Selectmen 2-1-0)

Article 18. *By Petition.* To see if the Town will vote to raise and appropriate the sum of \$8,700.00 for the purpose of continuing to permit Town of Albany residents to obtain library cards from the Conway, New Hampshire public library. (Not recommended by Selectmen 3-0-0)

Article 19. By Petition. To see if the Town will vote to raise and appropriate the sum of **\$43,985.00** for the purpose of continuing to permit Town of Albany residents to participate in the Town of Conway Parks & Recreation programs and access related benefits, including parking stickers for Davis Park and First Bridge and Nordic skiing passes for Whitaker Woods. (Not recommended by Selectmen 3-0-0)


Article 20. To act upon any other business that may legally come before this meeting.
Given under our hands this 10th day of February in the year two thousand twenty-one.



Richard Hiland, Selectman/Chair



Joseph Ferris, Selectman


Glenn Zeiders, Selectman

2021 PROPOSED BUDGET - EXPENDITURES									
					Actual		2020		2021 Proposed
					Jan - Dec 2020		Budget		Expenditures
Expense									
4130.0 · Executive									
4130.01 · Selectmen									
4130.11 · Selectmen Salary				11,666.55		12,000.00		13,500	
4130.12 · Social Security - Medicare				892.50		920.00		1,033	
Total 4130.01 · Selectmen				12,559.05		12,920.00		14,533	
4130.02 · Town Administrator									
4130.20 · Town Administrator Salary				32,542.75		43,000.00		43,000	
4130.21 · TA Social Security - Medicare				2,489.51		3,300.00		3,300	
4130.22 · Retirement				0.00		1.00		1	
Total 4130.02 · Town Administrator				35,032.26		46,301.00		46,301	
Total 4130.0 · Executive				47,591.31		59,221.00		60,834	
4132.0 · Treasurer									
4132.01 · Treasury Salary				7,500.00		7,500.00		7,500	
4132.02 · TRSR Social Security - Medicare				642.60		643.00		666	
4132.03 · Deputy Treasurer				900.00		900.00		1,200	
4132.05 · Supplies				68.08		100.00		100	
4132.06 · Postage				13.10		1.00		1	
4132.08 · Small Equipment/Maintenance				0.00		150.00		100	
4132.09 · Travel									
4132.91 · Bank & Post Office				0.00		50.00		50	
4132.92 · Conferences				0.00		100.00		100	
Total 4132.09 · Travel				0.00		150.00		150	
Total 4132.0 · Treasurer				9,123.78		9,444.00		9,717	
4135.0 · Town Clerk & Tax Collector									
4135.01 · Town Cleck/Tax Collector Salary				22,992.20		23,435.00		23,435	
4135.02 · TC Social Security - Medicare				2,754.08		2,982.00		3,024	
4135.03 · Deputy Clerk/Collector Salary				13,032.44		13,840.00		14,560	
4135.04 · Software Support									
4135.41 · Avitar Tax Collection				1,949.00		1,901.00		2,000	
4135.42 · Interware - Clerkworks				3,158.00		3,158.00		3,190	
Total 4135.04 · Software Support				5,107.00		5,059.00		5,190	
4135.03 - Recertification								100	
4135.04 - Advertising								50	
4135.05 · Supplies				1,383.24		1,200.00		1,200	
4135.06 · Postage				1,861.62		1,700.00		1,700	
4135.07 · Recordings, Searches & Redemtpn				813.55		800.00		735	
4135.08 · Small Equipment/Maintenance				0.00		1,000.00		4,000	
4135.09 · Travel									
4135.92 · Conferences				0.00		800.00		500	
Total 4135.09 · Travel				0.00		800.00		500	
Total 4135.0 · Town Clerk & Tax Collector				47,944.13		50,816.00		54,494	

Expense				
4140.0 · Election-Registration-Vitals				
4140.01 · Supervisors of the Checklist	1,875.00	1,800.00	660	
4140.02 · Ballot Clerks	750.00	800.00	200	
4140.03 · Moderator	800.00	800.00	200	
4140.04 · Supplies	205.95	200.00	50	
4140.05 · Advertising	201.50	1,000.00	250	
Total 4140.0 · Election-Registration-Vitals	3,832.45	4,600.00	1,360	
4150.0 · Financial Administration				
4150.01 · Auditor	10,383.70	10,900.00	10,250	
4150.03 · Supplies	1,010.86	1,600.00	1,600	
4150.04 · Printing				
4150.41 · Town Report	1,372.27	1,340.00	1,400	
4150.42 · General	1,014.98	160.00	160	
4150.04 · Printing - Other				
Total 4150.04 · Printing	2,387.25	1,500.00	1,560	
4150.05 · Conferences				
4150.51 · NHMA -Town/School Mod	0.00	130.00	55	
4150.52 · NHMA-Budget/Finance	0.00	205.00	1	
4150.53 · NHMA-Annual Conference	0.00	350.00	150	
4150.54 · OEP Planning/Zoning Conf	0.00	215.00	1	
4150.55 · NCC Annual Meeting	0.00	100.00	1	
4150.56 · MWVEC Annual Meeting	0.00	100.00	1	
Total 4150.05 · Conferences	0.00	1,100.00	209	
4150.06 · Small Equipment				
4150.62 · Computer Equipment	1,239.21	2,000.00	1,500	
4150.06 · Small Equipment - Other				
Total 4150.06 · Small Equipment	1,239.21	2,000.00	1,500	
4150.07 · Bank Service Charge				
4150.71 · TAN Document Fees	250.00	250.00	250	
4150.72 · Returned Check Fees	45.00	150.00	100	
4150.73 · Misc bank svc chage	15.00		0	
4150.07 · Bank Service Charge - Other			0	
Total 4150.07 · Bank Service Charge	310.00	400.00	350	
4150.08 · Postage				
4150.81 · Stamps & Postage	68.10	300.00	200	
4150.82 · Prepaid Stamped Envelopes	0.00	600.00	600	
Total 4150.08 · Postage	68.10	900.00	800	
4150.09 · Travel				
4150.91 · Post Office & Errands	0.00	100.00	25	
4150.92 · Conferences	0.00	400.00	100	
Total 4150.09 · Travel	0.00	500.00	125	
4150.11 · Recording Expense	90.20	200.00	150	
4150.12 · Advertisement	720.75	600.00	600	
4150.13 · Software Support				
4150.31 · Adobe Acrobat	258.89	260.00	260	
4150.32 · QuickBooksPRO	439.00	335.00	500	
4150.33 · QuickBooks Payroll	988.17	390.00	2,000	
4150.35 · Website Hosting & Support	732.50	1,220.00	1,500	

Expense				
	4150.36 · Carbonite	323.97	288.00	350
	4150.37 · GoDaddy - Web Site	62.32	31.00	31
	4150.38 · Meeting Video	3,000.00	3,000.00	3,000
	4150.39 · Business Solutions	2,147.49	1,016.00	1,750
	Total 4150.13 · Software Support	7,952.34	6,540.00	9,391
	4150.15 · Internet & Telephone	2,819.40	3,200.00	3,000
	4150.16 · Special Town Meeting	0.00	1.00	1
	4150.20 · Trustee of Trust Funds	300.00	300.00	300
	4150.24 · Engineering/Consultant	0.00	3,000.00	3,000
	Total 4150.0 · Financial Administration	27,281.81	32,741.00	32,836
	4152.0 · Revaluation of Property			
	4152.01 · Assessing	19,040.00	17,500.00	18,000
	4152.02 · Tax Map Update	2,385.00	2,800.00	2,500
	4152.04 · Software Support			
	4152.41 · Avitar - Assessing	2,809.00	3,036.00	3,000
	Total 4152.04 · Software Support	2,809.00	3,036.00	3,000
	Total 4152.0 · Revaluation of Property	24,234.00	23,336.00	23,500
	4153.0 · Legal Expense			
	4153.01 · Town Counsel	9,910.19	6,500.00	10,000
	4153.02 · Tax Deeding (new in 2021)			15,000
	4153.0 · Legal Expense - Other			
	Total 4153.0 · Legal Expense	9,910.19	6,500.00	25,000
	4191.0 · Planning Board			
	4191.01 · Planning Member Attendance	2,030.00	3,500.00	3,500
	4191.02 · Secretary Salary	2,270.00	2,500.00	2,500
	4191.03 · PLN Social Security - Medicare	201.20	200.00	200
	4191.04 · Technical Advisor	0.00	500.00	500
	4191.05 · Advertisement	204.45	350.00	350
	4191.06 · Manuals & Resource Material	62.00	100.00	100
	4191.07 · Operating Expenses	18.00	800.00	800
	4191.09 · Travel			
	4191.92 · Conferences	0.00	300.00	300
	4191.09 · Travel - Other	0.00	100.00	100
	Total 4191.09 · Travel	0.00	400.00	400
	4191.10 · Planning Board Legal	0.00	2,000.00	2,000
	Total 4191.0 · Planning Board	4,785.65	10,350.00	10,350
	4192.0 · Zoning Board of Adjustment			
	4192.01 · ZBA Member Attendance	275.00	300.00	420
	4192.02 · ZBA Secretary			200
	4192.03 · ZBA Social Security - Medicare			16
	4192.04 · ZBA Technical Advisor	0.00	100.00	100
	4192.05 · ZBA Conferences			100
	4192.07 · ZBA Operating Expenses	337.25	300.00	200
	Total 4192.0 · Zoning Board of Adjustment	612.25	700.00	1,036
	4193.0 · Conservation Commission			
	4193.01 · Conservation Comm. Attendance	2,135.00	2,940.00	2,940
	4193.07 · CC Operating Expenses	90.00	1,000.00	1,000
	4193.08 · CC Grant Match			2,400

Expense				
	4193.10 · Conservation Commission Legal	0.00	1.00	1
	Total 4193.0 · Conservation Commission	2,225.00	3,941.00	6,341
	4194.0 · Government Building			
	4194.01 · Oil Heat/Propane	2,380.92	3,000.00	2,500
	4194.02 · Electricity/Town Hall	1,597.58	2,000.00	1,800
	4194.04 · Chapel Lights	472.86	470.00	500
	4194.05 · Bld Maintenance & Repairs	5,740.13	8,000.00	8,000
	4194.07 · Street Lights	829.29	750.00	850
	4194.08 · Drinking Water	0.00	250.00	1
	4194.09 · Town Hall Security	384.00	900.00	600
	Total 4194.0 · Government Building	11,404.78	15,370.00	14,251
	4195.0 · Cemeteries			
	4195.01 · Cemetery Trustee	666.66	1,000.00	1,000
	4195.02 · Cemetery Maintenance	4,265.00	4,000.00	4,000
	Total 4195.0 · Cemeteries	4,931.66	5,000.00	5,000
	4196.0 · Insurance			
	4196.01 · Workmen's Comp	760.76	861.00	683
	4196.02 · General Property Liability	2,270.00	2,270.00	2,522
	4196.03 · Health Insurance	13,637.85	19,000.00	16,080
	4196.04 · Disability Insurance	439.58	600.00	600
	4196.05 · Dental Insurance	869.35	1,600.00	1,036
	4196.06 · Life Insurance			80
	Total 4196.0 · Insurance	17,977.54	24,331.00	21,001
	4197.0 · Regional Associations			
	4197.01 · North Country Council	1,175.44	1,176.00	1,117
	4197.02 · NH Municipal Association	1,082.00	1,082.00	1,082
	4197.03 · NH Town Clerks Assn	20.00	20.00	20
	4197.04 · NH Tax Collectors' Assn	0.00	20.00	20
	4197.05 · NH Assessors' Assn	20.00	20.00	20
	4197.06 · NH Govt Finance Officers Assn	35.00	35.00	35
	4197.07 · NH Welfare Assn	0.00	30.00	30
	4197.09 · MWV Economic Council	50.00	50.00	50
	4197.10 · NH Assn of Conservation Comm.	225.00	225.00	225
	4197.11 · International Code Council	0.00	1.00	1
	4197.12 · NH Health Officers Association	0.00	35.00	90
	Total 4197.0 · Regional Associations	2,607.44	2,694.00	2,690
	4200.0 · Public Safety			
	4200.01 · Ambulance & Rescue & Fire	127,000.00	127,000.00	132,000
	4200.02 · Sheriff Department	28,640.00	28,640.00	29,120
	4200.04 · Fire Wardens	0.00	1.00	1
	4200.05 · Bldg Permit Administrator	2,515.88	3,000.00	3,000
	4200.06 · COE Social Security - Medicare	192.46	230.00	230
	Total 4200.0 · Public Safety	158,348.34	158,871.00	164,351
	4290.0 · Emergency Management			
	4290.02 · Maintenance	0.00	225.00	225
	4290.03 · Propane	192.90	400.00	400
	4290.04 · Supplies	530.97	1.00	400
	Total 4290.0 · Emergency Management	723.87	626.00	1,025

Expense				
	4312.0 · Highways & Streets			
	4312.01 · Winter Plowing & Snow Removal	42,737.67	65,500.00	65,500
	4312.02 · Winter Brine	2,180.00	9,000.00	9,000
	4312.03 · Winter Salt	25,676.48	35,000.00	35,000
	4312.04 · Winter Sand	671.00	10,000.00	10,000
	4312.05 · Winter Labor & Materials	21,350.25	1,500.00	1,500
	4312.06 · Ferncroft Rd Plowing	4,950.00	7,500.00	7,500
	4312.07 · Summer Road Maintenance	49,499.00	14,500.00	14,500
	4312.08 · Summer Materials	11,228.01	15,500.00	15,500
	4312.09 · Paving	28,640.10	46,000.00	56,000
	4312.10 · Albany/Madison Plow Turnaround	500.00	500.00	500
	Total 4312.0 · Highways & Streets	187,432.51	205,000.00	215,000
	4324.0 · Solid Waste			
	4324.01 · Solid Waste - Albany	50,801.00	51,607.00	48,605.00
	4324.02 · Solid Waste-LMVSWD Rep.	350.00	350.00	350.00
	4324.03 · Solid Wast - Wanalancet	0.00	1.00	1.00
	Total 4324.0 · Solid Waste	51,151.00	51,958.00	48,956
	4400 · Health			
	4400.01 · Health Officer Salary	833.34	1,250.00	1,250
	4400.02 · Deputy Health Office Salary	458.70	700.00	700
	4400.03 · Animal Control Salary	1,850.00	1,500.00	1,500
	4400.04 · HLTH Social Security - Medicare	202.12	405.00	270
	Total 4400 · Health	3,344.16	3,855.00	3,720
	4445.0 · Welfare			
	4445.01 · Direct Assistance	1,000.00	5,000.00	8,000
	Total 4445.0 · Welfare	1,000.00	5,000.00	8,000
	4500 · Culture & Recreation			
	4500.01 · Recreation	35,451.00	45,022.00	43,985
	4500.02 · Library	7,200.00	8,700.00	
	4500.03 · Patriotic Purposes	117.26	100.00	150
	Total 4500 · Culture & Recreation	42,768.26	53,822.00	44,135
	4723.0 · TAN Payment			
	4723.01 · TAN Interest payment	0.00	2,000.00	2,000
	Total 4723.0 · TAN Payment	0.00	2,000.00	2,000
		659,230.13	730,176.00	755,597

2021 Proposed Budget - Revenues					
		Actual	2020		2021 Proposed
		Jan - Dec 2020	Budget		Revenues
Income					
	3120 · Land Use Change Tax	5,050.00	5,050		3,000
	3185 · Yield Tax	13,290.26	2,711		5,000
	3210 · Business Licenses	6,017.37	5,000		6,000
	3220 · Motor Vehicle Permits	321,192.83	300,000		300,000
	3221 · Building Permits	3,203.66	2,000		2,000
	3223 · Pistol Fees	110	-		100
	3225 · Parking Tickets	15,025.00	20,000		12,000
	3226 · Sign Permit	5	-		35
	3228 · Mail in fee	7			
	3289 · Dog Licenses	266	-		250
	3290 · Marriage Licenses	165	-		150
	3291 · Vital Statistics Fees	30			
	3351 · Shared Revenues	16,389.71	16,592		16,400
	3352 · Room & Meals Tax	38,103.84	35,000		38,100
	3353 · Highway Block Grants	38,810.42	35,000		38,800
	3356 · State & Fed Forest Land in lieu	116,746.00	100,000		116,000
	3359 · Other State Grants\Reimbursemt	3,023.54			2,400
	3409 · Copy Fees	275	-		
	3501 · Sale of Municipal Property	11,826.51			
	3502 · Interest on Bank Account	4,740.45			2,500
	3503 · Return Check Fees	50	-		50
	3509.1 · Planning Hearing Fees	407	-		400
	3509.2 · ZBA Hearing Fees	114.75			100
	3509.0 · Misc Reimbursements - Other	1,900.09	1,500		
	3915.2 · Transfers from Re-Val Reserve	16,000.00			
	3920 · Overpayment Property Taxes	201			
	3922 · Town Purchase Tax Lien	63,627.20	-		
	3999 · UCC Filings	75	-		
Total Income		676,652.63	522,853		543,285.00

TOWN OF ALBANY

2020 TOWN MEETING MINUTES

March 10, 2020

At 7:30 pm the annual Albany Town Meeting was called to order by Moderator, Ed Alkalay

Article 1. To elect all necessary officials.

Selectman (3 years)	Richard Hiland	51 votes
Town Clerk/Tax Collector (1 year)	DeAnn LeBlanc	50 votes
Moderator (2 years)	Edward Alkalay	55 votes
Treasurer (1 year)	Charles Merrow	47 votes
Cemetery Trustee (3 years)	Joseph Ferris	4 votes
Trustee of the Trust Funds (3 years)	Anne Merrow	7 votes
Supervisor of The Checklist (2 years)	Cindy Barnicoat-Carboni	4 votes

Article 2. "Are you in favor of the adoption of the "Sign Ordinance" as proposed by the Planning Board for the Town of Albany?" Full text is available at the Town Hall.

The "Sign Ordinance" passed with 44 YES votes and 12 NO votes

Article 3. To see if the Town will vote to raise and appropriate the sum of \$730,176.00 for the municipal operating budget for the ensuing year. This article does not include appropriations contained in special or individual articles addressed separately.

[recommended by selectmen (3-0-0)]

Motion by Steve Knox to open the article for discussion, and seconded by Buzz Coleman

Question by Colleen Cormack regarding the Town Administrator hours.

Answer by selectman Rick Hiland, the position of the Town Administrator is part-time at 26 hours per week

Question by Tara Taylor regarding the number of police hours

Answer by selectman Rick Hiland, we will require police presence at four elections this year

Comment from Steve Knox regarding the highway budget, thank you to road agent, Curtis Coleman, for the breakdown of costs

Question by Jeff LaCroix, why is the winter sand budget double of last year

Answer by road agent, Curtis Coleman, winter items are variable due to the weather

Question by Sean Wadsworth, what is the ratio of paved roads to dirt?

Answer by road agent, Curtis Coleman, 70/30

The article passed as read.

Article 4. To see if the Town will vote to authorize the Board of Selectmen to set fees and fines within the Town of Albany per RSA 41:9a [recommended by Selectmen (3-0-0)]

Motion: Steve Knox, Second: Buzz Coleman

Selectman Rick Hiland stated that a similar article was voted down in 2003, and right now the board of selectmen has no authority.

The article passed as read.

Article 5. To see if the Town will vote to raise and appropriate the sum of **\$8,000.00** for deposit into the Drake Hill Road Bridge Expendable Trust Fund previously established. [recommended by Selectmen (3-0-0)] [recommended by the CIP Committee]

Motion: Steve Knox, Second: Buzz Coleman

Selectman Rick Hiland stated that this is for the north end, and the state will pay 80%

Question from Colleen Cormack, what is "CIP?"

Answer by selectman Rick Hiland, "Capital Improvement Plan"

Comment from Tara Taylor, The CIP committee always needs (new) members

The article passed as read.

Article 6. To see if the Town will vote to raise and appropriate the sum of \$17,500.00 for the assessing statistical update in 2020 (revaluation) and to authorize the withdrawal of \$16,000.00 from the Revaluation Trust Fund created for that purpose. The balance of \$1,500.00 is to come from general taxation. [recommended by Selectmen (3-0-0)]

Motion: Steve Knox, Second: Buzz Coleman

The article passed as read.

Article 7. To see if the Town will vote to raise and appropriate the sum of \$4,000.00 for deposit into the Revaluation Trust Fund previously established. [recommended by Selectmen (3-0-0)] [recommended by the CIP Committee]

Motion: Tara Taylor, Second: Ron Ryan

Explanation from selectman Rick Hiland

The article passed as read.

Article 8. To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for deposit into the Cemetery Expendable Trust Fund previously established.

[recommended by Selectmen (3-0-0)] [recommended by the CIP Committee]

Motion: Rick Hiland, Second: John Eastman

A written motion was submitted by Colleen Cormack to amend the amount to \$0

The article passed as amended.

Article 9. To see if the Town will vote to raise and appropriate the sum of \$60,000.00 for deposit into the Highway Capital Reserve Fund previously established. [recommended by Selectmen (3-0-0)] [recommended by the CIP Committee]

Motion: Buzz Coleman, Second: Leah Valladares

Selectmen Rick Hiland gave a statement that this is contributing to a 20% match for a grant for Passaconaway Road at the narrows.

Question from Kathy Carrier, only the narrows?

Answer from Rick Hiland, the money is for what needs to be done.

The article passed as read.

Article 10. To see if the Town will vote to change the purpose of the existing Highway Capital Reserve Fund to be named the Highway Expendable Trust Fund and to further authorize the Board of Selectmen as agents to expend from said fund. (⅔ vote required) [recommended by Selectmen (3-0-0)]

Motion: Barbara Alkalay, Second: Buzz Coleman

Explanation by selectman Rick Hiland, this is the same fund as Article 9, and it authorizes the Board of Selectmen to spend as needed.

The article passed as read by unanimous vote (zero opposed)

Article 11. To see if the Town will vote to raise and appropriate the sum of \$50,000.00 for the purpose of continuing the maintenance and pavement of Albany town roads.

[recommended by Selectmen (3-0-0)]

Motion: Leah Valladares, Second: John Eastman

Question from Sean Wadsworth, is this in addition to what is in the budget?

Answer by selectman Rick Hiland, this was requested by road agent, Curtis Coleman, for some needed road repairs. Comment from Curtis Coleman, priority repairs

Comment from Rick Hiland, some roads are old carriage roads which have been paved over

The article passed as read.

Article 12. To see if the Town will vote to raise and appropriate the sum of \$1,000.00 to be added to the Chapel Capital Reserve Fund previously established. [recommended by

Selectmen (3-0-0)] [recommended by CIP Committee]

Motion: Leah Valladares, Second: Tara Taylor

Statement by selectman Rick Hiland, desperate repairs are needed.

The article passed as read.

Article 13. To see if the Town will vote to raise and appropriate the sum of **\$1,000.00** to be added to the Town Hall Property Capital Reserve Fund previously established.

[Recommended by Selectmen (3-0-0)] [Recommended by the CIP Committee]

Motion: Buzz Coleman, Second: Kathy Carrier

No discussion

The article passed as read.

Article 14. To see if the Town will vote to raise and appropriate the sum of **\$1,000.00** to be added to the Emergency Management Capital Reserve Fund previously established.

[Recommended by Selectmen (3-0-0)] [Recommended by the CIP Committee]

Motion: Andy Davis, Second: Buzz Coleman

Comment from selectman Rick Hiland, there have been several calls to triple the amount.

The article passed as read.

Article 15. To see if the Town will vote to raise and appropriate the sum of **\$200,000.00** for the purpose of funding the Passaconaway Rd. project while awaiting reimbursement by NHDOT. The Town is required to pay all invoices before being reimbursed 80% of the cost by NHDOT. Said funds to be withdrawn from the Unreserved Fund Balance. The funds will be replaced once reimbursement is received. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until NHDOT has reimbursed the town of its funding obligations or by December 31, 2025, whichever is sooner. No money used under this appropriation will come from property taxes. [Recommended by Selectmen (3-0-0)]

Motion: Ron Ryan, Second: Jodi Morrissette

Comment from selectman, Rick Hiland, this is preferable to borrowing \$80-120,000.00 for a geologic study.

Comment from Steve Knox, the U.S. Forest Service had a logging operation which contributed to the road damage on Passaconaway Road.

The article passed as read.

The moderator combined Article 16 and Article 17

Motion: Lisa Robitaille, for Articles 16 and 17, Second: John Eastman

Comments from selectman Rick Hiland, the front doors are in desperate need of paint, and the paint tested positive for lead. The building has good structure. The Historical Society uses the chapel for artifacts. There is no one remaining in the Historical Society.

Comment from Dorothy Solomon of the Chapel Committee, please get in touch with me if anyone knows who has donated items.

Article 16. To see if the Town will vote to raise and appropriate the sum of **\$1,024.00** for the purpose of repairing the Chapel front door to include the installation of insulated glass, weather stripping, a new lock/dead bolt, scraping, sanding and painting. [Recommended by Selectmen (3-0-0)]

The article passed as read.

Article 17. To see if the Town will vote to raise and appropriate the sum of **\$11,500.00** for the purpose of painting the Chapel. The work to be included is scraping/sanding as needed, supply and application of primer and finish paint and the removal of construction debris (which may include lead) as required by law. All work to be done by a certified contractor. [Recommended by Selectmen (3-0-0)]

The article passed as read.

The moderator combined Articles 18-26:

Motion: Kathy Carrier, for Articles 18-26, Second: Jodi Morrisette

Question from John Eastman, why is Article 24 not recommended by the board of selectmen?

Answer by selectman, Rick Hiland, 3% charge by Spectrum down to \$2,500 for cable, and Valley Vision is only available on cable channels.

Question from Sara Young-Knox, what is the contribution from the Town of Conway?

Answer by Bill Edwards, Station Manager at Valley Vision, \$10,000/year from Conway. Also, Channel 1301 should not be available in our town if we do not pay, but Spectrum was not able to turn it off. The streaming video coverage of meetings can go through Valley Vision with permission from the Board. Franchise fees come to the Town depending on how many people are watching.

Selectman Rick Hiland discussed streaming video vs. cable.

John Eastman offered discussion in support of Valley Vision

Question from Sean Wadsworth, what is the number of viewers in Albany?

Answer from Bill Edwards, Spectrum will not give that information.

Colleen Cormack offered discussion in support of Valley Vision and asked if they have any control over the channel number which is now 1301 rather than 3.

Answer from Bill Edwards, Valley Vision has no control of the channel number, Spectrum moved them to channel 1301.

Comment from Rick Hiland regarding the possibility of a map of subscribers from the broadband study.

A representative from the Conway Area Humane Society thanked the residents of the Town of Albany for their support.

Article 18. To see if the Town will vote to raise and appropriate the sum of **\$2,000.00** for the Family Resource Center at Children Unlimited, Inc. Submitted by petition. [Recommended by Selectmen (0-0-0)]

The article passed as read.

Article 19. To see if the Town will vote to raise and appropriate the sum of **\$4,000.00** for Tri-County Community Action for the purpose of continuing services of the Fuel Assistance Program for the residents of Albany. Submitted by petition. [Recommended by Selectmen (0-0-0)]

The article passed as read.

Article 20. To see if the Town will vote to raise and appropriate the sum of **\$1,433.00** to assist The Mental Health Center at Northern Human Services. Submitted by petition. [Recommended by Selectmen (0-0-0)]

The article passed as read.

Article 21. To see if the Town will vote to raise and appropriate the sum of **\$3,000.00** to support Albany home delivered meals (Meals on Wheels), congregate meals, transportation and program services provided by the Gibson Center for Senior Services, Inc. Submitted by petition. [Recommended by Selectmen (0-0-0)]

The article passed as read.

Article 22. To see if the Town will vote to raise and appropriate the sum of **\$2,592.00** in support of Starting Point providing advocacy and support to victims of domestic and sexual violence and their children. Submitted by petition. [Recommended by Selectmen (0-0-0)]

The article passed as read.

Article 23. To see if the Town of Albany will vote to raise and appropriate the sum of **\$2,396.00** for the support of White Mountain Community Health Center to help meet the healthcare needs of the uninsured and underinsured residents of the Town of Albany. Submitted by petition. [Recommended by Selectmen (0-0-0)]

The article passed as read.

Article 24. To see if the Town of Albany will vote to raise and appropriate the sum of **\$2,500.00** in support of the operations of Valley Vision, Channel 1301, the Public, Education and Government Station in 2020. Submitted by petition. [Recommended by Selectmen (0-0-0)]

The article passed as read.

Article 25. To see if the Town of Albany will vote to raise and appropriate the sum of **\$1,000.00** for the Conway Area Humane Society in Conway, NH for the purposes of continuing services for stray, abandoned or animals brought to the shelter. Submitted by petition. [Recommended by Selectmen (0-0-0)]

The article passed as read.

Article 26. To see if the Town will vote to raise and appropriate the sum of **\$368.00** to support Tri County CAP's Homeless Intervention and Prevention Program, a community service program provided by Tri-County Community Action Program, Inc. Submitted by petition. [Recommended by Selectmen (0-0-0)]

The article passed as read.

Article 27. To act upon any other business that may legally come before this meeting.

Motion: Steve Knox, Second: Rick Hiland **to advise the Board of Selectmen to NOT allow any further purchase of land by White Mountain National Forest**

Selectman Rick Hiland noted the Board simply forgot to include this as a warrant article.

Question from Daniel Bianchino, why not White Mountain National Forest?

Answer from Steve Knox, because the Town still has to pay for services.

Question from Peter DonKonics, is this legal?

Question from Sean Wadsworth, can we have some clarification?

Answer from Steve Knox, this proposed article gives the Board of Selectmen the authority to protest any purchase of land by White Mountain National Forest.

Comment from Rick Hiland, as it stands the Board must be directed by the legislative body which would require a vote.

Question from Peter DonKonics, why do we need a vote?

Comment from Rick Hiland, suggestion to the Planning Board to put forth a Warrant Article to require all sales of land over a set acreage to require a vote. Steve Knox added that this has worked in the past.

Leah Valladares asked what land we are talking about. Selectman, Cathy Ryan, answered this came up many years ago with land at Piper Trail. It is a benefit to the Town if the Board of Selectmen object.

The article passed as read.

Comment from Howard Hatch, there are 27 businesses on Route 16, and improvements are needed. D.O.T. rumble strips, widening.

Comment from moderator Ed Alkalay, thank you to Kathy Golding for her many years of service to the Town of Albany. And thank you to DeAnn LeBlanc, new Town Clerk/Tax Collector.

Comment from John Howell, a google search indicates possible hacking of the Town of Albany website.

Comment from Tara Taylor, thank you to Adrian Simons for his 10 years of service

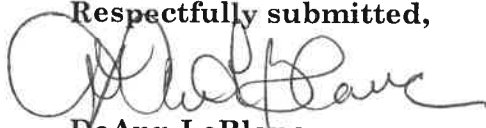
Comment from Curtis Coleman, thank you to Mary Leavitt for her many years of service, and thank you to Arthur Leavitt also.

Comment from Sean Wadsworth, member of the Planning Board and Conservation Commission, the Conservation Commission is looking into ground water protection.

Rick Hiland asked all volunteers for the Town of Albany to stand and thanked them for helping.

The meeting was adjourned at 8:55 p.m. by Moderator Ed Alkalay on Tuesday, March 10, 2020

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'DeAnn LeBlanc', written over a horizontal line.

DeAnn LeBlanc

Town Clerk/Tax Collector

Town of Albany, New Hampshire

Treasurer's Report

Fiscal Year 2020

Fiscal Year 2019

Beginning Cash Account Balances, Book

Revenues from Local Sources:

From Tax Collector:

Taxes

Interest & Penalties

Redemptions

Overpayment of Property Taxes

Yield Taxes

Subtotal from Tax Collector:

From Town Clerk:

Motor Vehicle Permits

Dog Licenses

UCC Filing/Searches

Other Fees & Licenses

Subtotal from Town Clerk

From Other Local Sources:

Permits, Fees & Licenses

Sale of Municipal Property

Purchase Tax Lien

Withdrawal from CRF/ETF

Reimbursements & Other

Subtotal from Other Local Sources:

Revenues From Outside Sources:

Interest Income

Other Grant/Reimbursement

From State of New Hampshire:

Highway Block Grant

Room & Meals Tax Shared

Other Shared Revenue

From Forest Lands:

State & Forest Payment in Lieu of Taxes

Subtotal from Outside Sources

Total Revenues From All Sources:

Less Selectmen's Orders

Ending Cash Account Balances, Book

Cash Reconciliation to Bank Balances

Ending Cash Account Balances, Book

Outstanding Checks

Deposits-in-Transit

Ending Cash Account Balances, Bank

\$ 765,757.03

\$ 1,538,701.37

12,890.04

88,317.78

201.00

18,340.26

1,658,450.45

321,192.83

266.00

75.00

470.00

322,003.83

24,532.78

11,826.51

63,627.20

16,000.00

2,307.09

118,293.58

4,740.45

3,023.54

38,810.42

38,103.84

16,389.71

116,746.00

217,813.96

3,082,318.85

(1,931,331.27)

\$ 1,150,987.58

\$ 1,150,987.58

72,905.03

\$ 1,223,892.61

\$ 722,749.97

\$ 1,482,024.15

13,068.53

70,346.91

7,597.63

12,148.63

1,585,185.85

334,645.82

345.50

285.00

645.00

335,921.32

6,961.18

-

55,680.84

-

3,352.00

65,994.02

550.97

-

39,742.84

37,840.14

16,591.20

114,303.00

209,028.15

2,918,879.31

(2,153,122.28)

\$ 765,757.03

Summary of Inventory

December 31, 2020

VALUE OF LAND ONLY:

TOTAL TAXABLE LAND:

Current Use Land:	219,821	
Residential Land:	38,691,200	
Commercial/Industrial Land:	5,427,700	
Tax Exempt & Non Taxable Land:	41,024,200	
Total Taxable Land:		85,362,921

VALUE OF BUILDINGS:

Residential:	67,697,400	
Manufactured Housing:	2,133,300	
Commercial/Industrial:	12,818,600	
Tax Exempt & Non Taxable Building	2,043,400	
Total Taxable Buildings:		84,692,700

PUBLIC UTILITIES: 3,304,800

TOTAL VALUE BEFORE EXEMPTIONS: 130,292,821

ELDERLY EXEMPTIONS: 151,200

NET TAXABLE VALUATION:

Local School Tax:	130,141,621
State School Tax:	126,836,821

Total Gross Tax: 1,563,969

Less Veterans' Credits: 15,761

Net Taxes Assessed: 1,548,208

(amount committed to Tax Collector)

Information taken from the MS-1

Total Gross tax, veteran's credits & net taxes

assessed taken from the end of Tax Collector's Warrant

Summary of Payments 2020

TOTAL DISBURSEMENTS: **\$ 1,922,265.64**

Less Non-municipal Budget Disbursements:

Albany School District	\$ (897,087.00)
Carroll County Taxes	(140,268.00)
Conway Village Fire District Taxes	(1,409.00)
Buy Tax Lien	(63,627.20)
Vital & Animal Control Fees paid to State of NH	(240.00)

SUB-TOTAL: **\$ 819,634.44**

Less Special Articles:

#5 Drake Hill Rd. Bridge Expendable Trust Fund	\$ (8,000.00)
#7 Transfer to Revaluation Fund	(4,000.00)
#10 Deposit to Highway Expendable Trust Fund	(60,000.00)
#11 Road maintenance and paving	(49,999.43)
#12 Transfer to Chapel Fund	(1,000.00)
#13 Transfer to Town Hall maintenance fund	(1,000.00)
#14 Transfer to Emergency Management fund	(1,000.00)
#16 Repairs to Chapel Door	(1,024.00)
#17 Painting Chapel	(11,500.00)
#18 Children Unlimited	(2,000.00)
#19 Tri-County Community Action	(4,000.00)
#20 Northern Human Services	(1,433.00)
#21 Gibson Center	(3,000.00)
#22 Starting Point	(2,592.00)
#23 White Mountain Community Health Center	(2,396.00)
#24 Operations of Valley Vision Chanel 1301	(2,500.00)
#25 Conway Humane Society	(1,000.00)
#26 Tri County Cap's Homeless Inervention & Prevention	(368.00)

BALANCE: MUNICIPAL BUDGET EXPENDITURES **\$ 662,822.01**

UNEXPENDED BALANCE: **\$ 67,353.99**

Schedule of Town Owned Property

As of December 31, 2020

Town Property	Assessment
Town Hall Land	68,200.00
Town Hall building	281,600.00
Chapel	79,900.00
Albany Covered Bridge	385,000.00
Jewell Cemetery	20,800.00
Hammond Cemetery	28,300.00
Moody Cemetery	26,100.00
Passaconaway Cemetery	27,500.00
Smith Cemetery	24,500.00
Town Hall: Furniture & Equipment	32,314.00
Chapel: Furniture & Equipment	6,000.00
Town Forest	841,100.00
Previously deeded property	230,200.00
Total	2,051,514.00

Solid Waste Disposal Costs 2021

	2021 estimated equalized value	% of Cost	Total Cost	Cost Share
Albany	121,083,839.00	6.01	809,304.00	48,605.00
Conway	1,780,634,712.00	88.32	809,304.00	714,778.00
Eaton	114,397,202.00	5.67	809,304.00	45,921.00
Operating Budget 2021			841,016.00	
Landfill Expansion				
Solid Waste Equipment			65,750.00	
Building Maintenance			0.00	
Solid Waste Revolving Spent			28,980.00	
Less Revenue			(126,442.00)	
Total 2021 Cost			809,304.00	

Recreation Costs 2021

	2021 estimated equalized value	% of Cost	Total cost	Cost Share
Albany	121,083,839.00	6.266	690,814.00	43,287.00
Conway	1,780,634,712.00	93.734	690,814.00	647,527.00
Operating Budget 2020			726,492.00	
Community Building			51,919.00	
Total Recreation Expense			778,411.00	
Minus Revenue			(110,331.00)	
Capital Imp. Total			22,734.00	
Total Recreation Expense			690,814.00	

Tax Rate Comparisons

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Municipal											
Local School	2.72	3.05	2.07	1.74	1.44	2.99	1.58	2.50	2.56	3.18	2.20
State School	4.76	4.15	5.36	6.60	7.78	5.18	7.33	10.81	9.04	7.80	7.06
County	2.34	2.50	2.49	2.46	2.47	2.22	2.24	2.25	2.16	1.86	1.71
	1.07	1.06	1.05	1.11	1.08	1.36	1.35	1.36	1.09	1.13	1.08
Total	10.89	10.76	10.97	11.91	12.77	11.75	12.50	16.92	14.85	13.97	12.05
Conway Village Fire District	1.99	3.40	3.61	3.09	2.82	3.31	3.87	2.08	0.75	1.84	1.48

Town Clerk/Tax collector's Report 2020

DeAnn LeBlanc took over as Town/Clerk Tax Collector this year. Kathy Golding was able to assist her as deputy through out some months of the year. DeAnn navigated her duties through the COVID-19 changing protocols to serve the citizens of the town. She set up services by appointment, correspondence through email, implementing online serves and regular mail.

In mid-August, I was appointed Deputy Town Clerk/Tax Collector. Matt Parker was appointed Municipal Assistant. In October, DeAnn officially left her position as Town Clerk/Tax Collector to pursue a full time career in a job that is perfect for her. Thus, I was appointed to Town Clerk/Tax Collector and Matt became deputy. Our thanks to DeAnn for her sharing of knowledge and many years of dedication, loyalty and service to the town of Albany.

As we move into the year 2021, Matt and I will continue to perform our duties by appointment, email, online services and regular mail. We encourage use of online services as much as possible. Please check Albany's website at albanynh.org or call 447-2877 for any questions you may have and to stay updated on procedures.

Motor vehicle renewal letters continue to be mailed out. Email reminders are also available. Some registrations that need to be done personally, we ask that you schedule an appointment. You may pay your property taxes, renew your motor vehicle registrations, renew a dog license or apply for a vital record online now. Go to Albany's website at albanynh.org and click onto the appropriate link.

This year property taxed were due December 9th. As of December 31, 91% of the 2020 property taxes have been collected.

Please don't forget, dog licenses expire on April 30th. Bring in or scan your copy of their rabies certificate to get a new license. The fees will stay the same: a dog that is not neutered \$9.00, a neutered dog \$6.50. For senior citizens age 65 and over, the first dog's fee is \$2.00 then the normal fee will apply to any additional dog (s).

The Town Clerk/Tax Collector's office will be closed on the following dates:

Monday, May 31, Memorial Day

Monday, September 6, Labor Day

Monday, October 11, Columbus Day

Monday, January 17, 2022 Martin Luther King Day/Civil Rights Day

Monday, February 21, 2022 Presidents Day

Any unforeseen closings will be posted on Albany's website at albanynh.org or call 447-2877.

Regards,

Cathy Ryan

Town Clerk/Tax Collector

townclerk@albanynh.org

TOWN CLERK REPORT
2020
Revenue

	2020	2019	2018
MOTOR VEHICLE PERMITS	\$ 321,192.83	\$ 334,689.62	\$ 260,333.81
DOG LICENSES	\$ 266.00	\$ 345.50	\$ 513.50
VITAL RECORDS	\$ 30.00	\$ 235.00	\$ 170.00
MARRIAGE LICENSES	\$ 165.00	\$ 100.00	\$ 200.00
JP/NOTARY FEES	\$ -	\$ 25.00	\$ 10.00
UCC FEES	\$ 75.00	\$ 285.00	\$ 1,905.00
VOTER CHECKLIST	\$ 275.00	\$ 300.00	\$ 275.00
Total Town Clerk Revenue	\$ 322,003.83	\$ 335,980.12	\$ 263,407.31

RECORDS PROCESSED

	2020	2019	2018
MOTOR VEHICLE PERMITS	309	2070	1621
DOG LICENSES	52	61	82
MARRIAGE LICENSES	5	2	4
VITAL RECORDS	17	19	12

Tax Collector's Report 2020

DEBITS

Uncollected Taxes at the beginning of the year

	2020	2019	2018	2017+
Property Taxes		188731.67	\$166,025.67	\$0.00
Land Use Change Taxes	0	0	\$0.00	\$0.00
Timber Yield Taxes	12552.27	0	\$0.00	\$0.00
Excavation Tax	115	0	\$0.00	\$0.00
This Year's New Credits	\$0.00	\$0.00	\$0.00	\$0.00

Taxes Committed This Fiscal Year

Property Taxes	\$1,548,208.00	\$1,596,783.00	\$0.00	\$0.00
Land Use Change Taxes	\$0.00		\$11,000.00	\$0.00
Timber Yield Taxes	\$0.00		\$24,553.07	\$0.00
Excavation Taxes	\$0.00			\$0.00

Overpayment Refunds

Credits Refunded	\$23.61	\$8,137.40	\$0.00	\$0.00
Interest-Late Taxes	\$0.00	\$132.83	\$7,504.59	\$0.00
TOTAL DEBITS	\$1,560,898.88	\$1,793,784.90	\$209,083.33	\$0.00

CREDITS

Remitted to Treasurer

Property Taxes	\$0.00	\$1,413,278.73	\$114,448.71	\$0.00
Land Use Change Taxes	\$0.00		\$6,000.00	\$0.00
Timber Yield Taxes	\$10,579.39		\$6,148.63	\$0.00
Interest & Penalties	\$141.19	\$132.83	\$7,504.59	\$0.00
Excavation Taxes	\$0.00		\$0.00	\$0.00
Converted to Liens (Principal Only)	\$0.00		\$51,576.96	\$0.00

Abatements Made

Property Taxes	\$0.00	\$2,920.00	\$0.00	\$0.00
Land Use Change Taxes	\$0.00		\$0.00	\$0.00
Timber Yield Taxes	\$1,972.97		\$17,070.18	\$0.00
Excavation Taxes	\$0.00		\$0.00	\$0.00

Uncollected Taxes--End of Year

Property Taxes	\$140,677.27	\$188,721.67	\$0.00	\$0.00
Land Use Change Taxes	\$0.00		\$5,000.00	\$0.00
Timber Yield Taxes	\$0.00		\$1,334.26	\$0.00
Excavation Taxes	\$115.00		\$0.00	\$0.00
TOTAL CREDITS	\$153,485.82	\$1,605,053.23	\$209,083.33	\$0.00

Tax Collector's Report

2020

	2020	2019	2018	2017+
DEBITS (summary)				
Unredeemed & Executed Liens				
Unredeemed Liens Beginning of FY		\$0.00	\$0.00	\$33,094.19
Liens Executed During FY		\$55,720.34	\$55,680.84	\$0.00
Interest & Costs Collected		\$1,892.59	\$1,612.64	\$1,964.72
TOTAL LIEN DEBITS		\$57,612.93	\$57,293.48	\$35,058.91
CREDITS (summary)				
Remitted to Treasurer				
Redemptions		\$28,546.86	\$23,915.71	\$6,537.60
Interest & Costs Collected		\$1,892.59	\$1,612.64	\$1,964.72
Abatements of Unredeemed Liens		\$0.00	\$0.00	\$0.00
Liens Deeded to Municipality		\$1,628.65	\$3,291.51	\$3,772.29
Unredeemed Liens End of FY		\$0.00	\$28,473.62	\$22,784.30
TOTAL LIEN CREDITS		\$57,612.93	\$57,293.48	\$35,058.91

Town of Albany

Vital Records

2020

Resident Birth Report

<u>Birth Date</u>	<u>Child's Name</u>	<u>Place of Birth</u>	<u>Father's Name</u>	<u>Mother's Name</u>
04/10/20	Connor Michael Martin	North Conway	Scott Martin	Tina Bradley
07/04/2020	Amos Joseph Lacroix	North Conway	Jeffrey Lacroix	Kristina Lacoix
11/23/20	Elliot Scott Amaral	North Conway	Ronald Amaral Jr.	Ashlee Mcgonagle
12/15/20	Nevaeh Skye Stacey-Petrie	North Conway		Teana Stacey
12/21/20	Elijah Michael Wheeler	North Conway	Derrick Wheeler	Jenna Cabral

Resident Marriage Report

<u>Date</u>	<u>Person A</u>	<u>Person B</u>	<u>Place of Marriage</u>	<u>Town of Issuance</u>
07/12/20	Dustin A. Roberge Albany, NH	Allsion E. Austin Albany, NH	North Conway	Conway
07/28/20	Peter A Flavin Albany, NH	Emma K. Eichner Albany, NH	Albany	Albany
08/08/20	Elaine L. Swett Albany, NH	Patricia E. Murray Albany, NH	Eaton	Eaton
09/19/20	Daniel M. Surette Albany, NH	April E. Deschenes Conway, NH	Jackson	Conway
10/24/20	Robert P. Costa Sr. Windham, NH	Tracey A. Gagner Albany, NH	Albany	Windham

Resident Death Report

<u>Date</u>	<u>Decedent</u>	<u>Place of Death</u>	<u>Father's Name</u>	<u>Mother's Name</u>
01/05/20	Rosemary Lynn Stimans	North Conway	Harold Stimans	Maxine Day
03/28/20	Mary Annette Gerrish	Albany	Albart Drouin	Christine Lyman
07/11/20	Ruth Evelyn Smith	North Conway	Ralph Allen	Etta Moore
08/22/20	Anna Marie Cataldo	North Conway	Leo Leck	Rosa Morin
10/27/20	Ann W. Croto	Ossipee	Arnold Williams	Marion Hammond
11/27/20	Cynthia S. Hansen	Lebanon	Benjamin Savoia	Barbara Carter
12/05/20	Robin Lee Buck	Albany	John Buck	Barbara Chase

Trustee of the Trust Funds Report 2020

<u>Trust Fund Account</u>	<u>Balance at 1/1/2020</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Interest</u>	<u>Balance at 12/31/2020</u>
Highway Expendable Trust	\$219,416.50	\$60,000.00		\$563.22	\$279,979.72
Revaluation Trust Fund	\$16,688.87	\$4,000.00	\$16,000.00	\$43.22	\$4,732.09
Special Education	\$37,377.02	\$88,341.00		\$288.84	\$126,006.86
School Tuition Fund	\$58,344.10		\$58,346.93	\$2.83	\$0.00
Cemetery Fund	\$22,094.27	\$0.00		\$30.11	\$22,124.38
Drake Hill Rd. Bridge Exp.	\$70,945.05	\$8,000.00		\$196.79	\$79,141.84
Chapel Capital Reserve	\$1,000.07	\$1,000.00		\$0.05	\$2,000.12
Town Hall Capital Reserve	\$1,000.07	\$1,000.00		\$0.05	\$2,000.12
Emergency Management Exp.	\$100.00	\$1,000.00		\$0.00	\$1,100.00
Total	\$426,965.95	\$163,341.00	\$74,346.93	\$1,125.11	\$517,085.13



Town of Albany, NH
Planning Board Annual Letter
December 13th 2020

In the year 2020 the Albany Planning Board continued service through a challenging year of Covid19, and membership changes. We are grateful for the service that Chair - Tara Taylor, Vice Chair - Adrian Simons, and Select Board Rep - Rick Hiland have given to the Town of Albany Planning Board, and wish each of them well with their future endeavors. We also welcome newly appointed Planning Board members Joe Ferris – Select Board Rep, Curtis Coleman and Bryan Bailey. The Planning Board members have selected Sean Wadsworth – Chair, and Peter Carboni – Vice Chair.

The Planning Board scheduled meetings are at 7pm on the 2nd Monday of each month.

2020 Albany Planning Board summary:

CIP review and vote for Town Meeting

Approved proposed Albany Street Standards

Numerous Site Plan Review preliminary consultations, and Site Plan Review Public Hearings have occupied much of the Planning Boards attention through our 2020 meetings.

The Planning Board is thankful for our members past and present that continue to offer their attention and efforts to serve our town and community through an especially challenging year. We welcome community members to participate with the Planning Board in 2021.

Members:

Sean Wadsworth - Chair, Secretary

Peter Carboni - Vice Chair

Joe Ferris - Select Board Rep

Curtis Coleman

Bryan Bailey

Morris West - Alternate

Respectfully submitted,

Sean Wadsworth - Chair, Secretary



Town of Albany, NH
CIP Annual Letter

2021 CAPITAL IMPROVEMENTS PROGRAM

The purpose of a Capital Improvements Program (CIP) is to aid the Select Board in their consideration of the annual budget and is only a recommendation from the Committee. The CIP bridges the gap between short and long term planning and spending for the visions of the Master Plan versus the fiscal realities of improving and expanding Town infrastructure and facilities.

The CIP Committee met to review current and future infrastructure and facility improvements. Proposed contributions to reserve accounts are as follows:

General Government & Buildings:

Chapel Capital Reserve Fund:

The Chapel committee is continuing to work with the Select Board to create a plan for usage, and upgrades. CIP committee recommends extending funding of \$1000/year through 2026.

Gross Capital Cost unchanged at \$50,000.

Town Hall Property Capital Reserve Fund:

The Select Board is investigating upgrades to the aging heating system. Possible change from oil to propane. The Select Board is considering an air conditioning dehumidifying/cooling system for the Town offices.

CIP committee recommends increasing funding to \$6000/year through 2025, then reducing to \$1,000 in 2026.

Gross Capital Cost increased to \$30,000.

Public Safety:

Emergency Management Expendable Capital Reserve Fund:

CIP committee recommends extending funding of \$1000/year through 2026.

Gross Capital Cost unchanged at \$6,100.

Highway Department:

Highway Expendable Trust Fund:

CIP committee recommends extending funding at \$60,000/year through 2026. This will enable the Town to make payments for work completed on Passaconaway Road until such time that the Town is reimbursed.

Gross Capital Cost unchanged at \$1,300,000.

Drake Hill Road Bridge Expendable Capital Reserve Fund:

CIP committee recommends extending funding at \$8,000/year through 2026.

Gross Capital Cost unchanged at \$754,000.

Cemeteries

Cemetery Expendable Trust Fund:

CIP committee recommends extending funding of \$1000/year through 2026.

Gross Capital Cost unchanged at \$25,000

Other:

Revaluation Trust Fund:

Recommendation to increase to \$3,500/year through 2026

Gross Capital Cost increased to \$20,000.



Town of Albany, NH
CIP Annual Letter

Please see the attached spreadsheet for a schedule of the CIP's proposed annual contributions to reserve accounts for the next seven years. The CIP Committee is always looking for interested residents to participate in the planning process for capital improvements in the Town of Albany. Please contact the Town Administrator if you would be interested in serving on the Committee.

Respectfully submitted,
Sean Wadsworth, CIP Chair

Members:

Glenn Zeiders - Select Board Representative

Dorothy Solomon – Chair Chapel Committee

Anne Merrow – Chair Trustee of the Trust Funds

2020 Albany Assessing Report

The Town of Albany performed a statistical update revaluation of its property assessments in 2020. Municipalities are required by state law to update assessments at five-year intervals per RSA 75:8-a. This was achieved by carefully reviewing and analyzing sales over the past few years and then making adjustments to the assessing system in order to bring all properties to market value as of April 1. This process, along with our annual reinspection program helps to maintain property tax equity for all taxpayers.

Due to the extremely strong real estate market, nearly all assessments increased as a result of the revaluation. As explained in a letter inserted with the tax bill, not every property increased or decreased at the same rate. This is to be expected, as the revaluation process recognizes changing preferences in the market over time. Thankfully, with the increase in the property assessment base, the tax rate decreased. We continue to remind everyone that property taxes are a direct result of what is approved at town meeting each year and annual changes in the town, county, and school budgets are the main causes of changes in individual tax bills.

Going forward, we plan to continue our annual reinspection system into the future. Along with sale properties and those with identified changes from building permits, subdivisions, etc., a number of properties are systematically reviewed at random each year. This helps maintain the quality and accuracy of physical property data in our assessing system. The reinspection program includes measuring and listing each property and an interior inspection, if possible. The town's contracted appraisers carry identification and their vehicles are on file with the town office and local police.

Please check out the town's website or inquire at the town office if you have questions about the revaluation, annual reinspection program, or assessing questions in general. Thank you for your cooperation as we work to maintain property tax equity for all taxpayers.



Lora Johnson Pierce Scholarship Fund

January 1, 2020 to December 31, 2020

Savings Account Balance 1/1/20		\$6,087.53
Income:		
Interest		\$3.19
Donations		\$0.00
Total Income		\$3.19
Expenses:	Scholarships Paid	(\$1,000.00)
Total Expense		(\$1,000.00)
Savings Account Balance 12/31/20		\$5,090.72
Certificate of Deposit		
	2205154	\$23,932.40
	2434453	\$1,266.62

Albany Civic Group

January 1, 2020 to December 31, 2020

Income:	Interest	\$0.12
Total Income		\$0.12
Expenses:		\$0.00
		\$0.00
Total Expense		\$0.00
Beginning Bank & Cash Balance		\$1,624.70
	Income	\$0.12
	Expenses	\$0.00
End Balance		\$1,624.82

Albany Cemeteries 2020

Our cemeteries continued to be maintained by Randy Leach this past year, with a little extra attention given to Passaconaway Cemetery. Also, the education supervisor at The National Forest Saco Ranger District who oversees historical education programming at the Russell Colbath Historic Site, received funding to install a 2' x 3' interpretive historical marker on Forest Service land, that folks will view as they approach the Passaconaway Cemetery. It will include the hand drawn map of the cemetery plots and will be a lovely tribute to the rich history of the location.

Pictures have been taken of all the cemeteries now. Combined with the digitizing of burial plots by previous committee members, inquiries and communications are efficient and contactless, which has been so helpful during the pandemic.

No cemetery plots were sold this year.

We were excited to learn of a grant opportunity through the Gibson Woodbury Charitable Foundation and have begun a partnership with Arthur's Memorials to identify headstones in our cemeteries that are either leaning or broken. The Gibson Woodbury Charitable Foundation will cover the cost of repairs at no cost to the families or the town of Albany. This project will occur over the next two years. A very big thank you to the Foundation for this generous offer of support! And also, to all those who quietly walk the cemeteries, pick up down branches, place flags and pay their respects, we thank you for your volunteerism.

Respectfully submitted,

Colleen Cormack

Joe Ferris

Conservation Commission Report 2020

The Albany Conservation Commission has had an unusual and challenging year with almost all monthly meetings being held remotely due to the Covid-19 restrictions.

Farming contracts continued with two farms using the fields in the Town Forest. Littlefield Farm and the Grandview Farm have both expanded their production of vegetables produce on the field for fourth summer season. Agricultural use of the field has been expanded with tilling and planting by both farms with a wide variety of organic vegetables being produced from spring through late fall during the growing season. The Upper Saco Land Trust continues to support the Town in monitoring and developing the farming plans. Farmers continue to assist with regular mowing of specific sections of the field in order to control brush as part of their land use obligations.

Trail maintenance work on the existing 5 miles of trails around the forest was accomplished this summer by Conservation Commission members along with assistance by local NEMBA volunteers. New trail signage has been added to several trails and the Crossover Trail parking area.

Regular monthly meetings included reviewing the State of NH's model Ground Water Protection Ordinance toward the goal of creation of a Ground Water Protection Ordinance for the Town. Commission member Sean Wadsworth has been leading this work. He has been successful in acquiring \$2400 in grant funding to help with this project. Sean also attended the NH Water & Watershed Conference in March and noted the creation of the Saco Headwater Alliance which has been created to gather all regional parties together to foster education about protecting the Saco River watershed and help make area communities aware of programs and resources to assist in the creation of Ground Water Protection ordinances.

Public use of the Town Forest trails spiked this year due to Covid-19. Many more people were introduced to the Forest property. Private recreation programs have begun to utilize the Town Forest and the Commission evaluated requests for this use and will be developing a policy for such use in 2021.

In January Don Johnson, the forester who has done consulting work and the timber harvest plan for the Town Forest, reported that he was quite pleased with the white pine regeneration that has followed the 2011 harvest. He noted that the regeneration has been very successful and future timber stand improvement work would help further the success and growth of the pine trees.

Paul Brown resigned from the commission in May after serving many years as an alternate member and contributing a great deal of labor and time with the commission. Leah Valladares came on the commission as a new alternate member in April. Thank you to all the commission members for your time and dedication.

The Town Forest is open to all visitors for non-motorized day use. No camping or fires are permitted in the Town Forest. The Conservation Commission welcomes both ideas for the Town Forest and volunteers for trail work. Our meetings are held the first Tuesday of the month at 6:00 in the Town Hall.

Albany Conservation Commission

Cathy Ryan, Chair & Selectmen's Representative

Sean Wadsworth, Planning Board Representative

Cort Hansen, Secretary

Mike Steward

Kevin Tilton

Leah Valladares, Alternate

2020 Chapel Committee Report

The town of Albany was charted under the name "Burton" in 1766. On September 6, 1888 a warranty deed for "A certain piece of land upon which to erect a Chapel was recorded with the Carroll County Records.

The deed made it official. The Chocorua Sunday School Association, organized in July, 1887, now owned the land on which they would build their chapel. The cornerstone of the building was laid in 1889. The Albany Chapel, located at 1972 Route 16 in Albany has a short history of ownership. The "meeting house" was owned by the "Association" until March 7, 1932 at which time it was deeded to the town of Albany "for the purpose of holding Town Meetings and for all other meetings for the benefit of the town" and stipulated that the building be kept in repair and available for religious worship. Town meetings were held at the Chapel for nearly 60 years.

As years went on Albany outgrew use of the hall, meeting for a while in the early 1990s at the Conway Elementary School before building a new hall with town offices to the back and side of the Chapel. Non-the-less, Albany continued to maintain the Chapel. For many years it was the home of the Albany Historical Society where artifacts and documents pertaining to the town were kept. As a museum it was open several days a month throughout the warmer months and upon request of those wishing to view the exhibits or wishing to search through genealogical records. There is no Historical Society any longer. The Chapel has been closed to visitors but is still being maintained by the town. (Thanks to Steve and Sara Knox for the history of the Chapel.)

Over the years the Chapel has had repairs and renovations done to it. There is electric heat in the building. A new roof was put on several years ago. In 2020 the front door was repaired and the outside of the building was painted. Lead was found from the previous paint job, so the cost of repainting was high. The Chapel Committee is still looking for a steeple repairman to see if the steeple needs work.

A copy of the deed to the Chapel has been sent to the town attorney so that he can advise the selectmen as to what legal boundaries there are for the town with regard to the Chapel. The attorney has also been asked about the town's responsibilities with regard the Albany Historical Society. In the last several years the Albany Historical Society has disbanded. They left everything that had been collected intact in the building. In 2019 Peter DonKonics did an extensive inventory report of items abandoned by the Society. To date the Chapel Committee is trying to ascertain the value of these items. An auctioneer has looked at what is displayed but said he would need to see everything before giving an opinion on the worth of the items. Many of the items are still packed away. He will return when things are clearer.

Questions still remain as to the building's historic value. It may be that by redoing the roof, the building's historic value has been compromised. There are questions about what use the Chapel is to the town of Albany. Will the town sell or give away the items in the Chapel? Will the Chapel be used for private events? These are some of the questions the Chapel Committee is working on. Got some ideas? The Chapel Committee is open to suggestions.

Chapel Committee: Chair, Dorothy Solomon, Membership: Ray Desmarais, Peter DonKonics, Joe Ferris, Steve and Sara Knox, Mary Leavitt, Anne Morin, Morris West
Volunteer: Rick Hiland

Conway Fire Department

Report to the Town of Albany

The Conway Fire Department responded to 151 emergencies in the Town of Albany during 2020. These break down as follows.

Building Fires/ Fires in Buildings	2	Motor Vehicle Accidents	23
Brush/ Grass/ Forest Fires	0	Emergency Medical Services	74
Illegal Burns	4	Wilderness Rescue	7
Vehicle Fires	3	Hazardous Materials Releases	5
Fire Alarm Activation (No Fire)	12	Swift Water Rescue	4
Other Fire Calls	11	Weather Related Calls	6

What can I say about 2020. It was incredibly challenging for the Fire Department and its staff. Like all of you, the Department had plans that had to be altered or cancelled. Our time and energy was taken up responding to the pandemic and keeping our staff safe. In 2020 we had planned to improve our fire prevention and inspection program. That had to be deferred as we couldn't do the inspections. We cancelled our normal fire prevention week with the kids at the elementary schools. I have been doing this for more than 30 years now and this is the first year on any department I have worked for we haven't had fire prevention with the kids. Staff vacations were curbed. Stress levels were high. Even routine calls became harder as we worked through PPE requirements and constantly changing guidance from the State and Federal Governments.

Conway Fire did better than most departments though. We had a supply of PPE on hand when this started. Last January we recognized that this was coming and trained our personnel in how to deal with this new infectious disease. We worked with Memorial Hospital and other local partners to ensure we could maintain the high quality EMS we provide while still protecting our staff and the public. In the fall we began preparing for vaccine distribution and have now begun assisting the County Public Health staff with that.

During the shutdown in the spring, our call volume dropped to extremely low levels... like it was the 1980s again. When the State reopened we saw the valley inundated with tourists and what I would describe as refugees. Our call volume climbed to record levels with July and August being the busiest months we have ever had. We ended 2020 with more than 1300 calls.

In the face of all that went on in 2020 your firefighters and EMS providers came through. I am very proud of them and I ask you to join me in thanking them for all their hard work this last year and their continued efforts in 2021.

Stephen Solomon, Chief
Conway Fire Department



OFFICE OF THE SHERIFF
COUNTY OF CARROLL
95 Water Village Road
P.O. Box 190
Ossipee, NH 03864



DOMENIC M. RICHARDI
HIGH SHERIFF

Fax: (603)539-7506

(603)539-2284
(800)552-8960

January 12, 2021

To: The Town of Albany Board of Selectpersons

Ref: 2020 - Carroll County Sheriff's Office Report for the Town of Albany

This is the tenth year of providing the Town of Albany with directed patrols. I feel as though it is a significant deterrent for criminal activity within the Town of Albany. It also provides some feeling of security for the visitors and residents of Albany.

While providing directed patrols and responding to calls within the Town of Albany here are some of the statistics for 2020 that handled by the Sheriff's Office;

Town Ordinances – 207	Citations – 99 (summonses & warnings)
Alcohol Involved – 25	Accidents – 28
Drugs Involved – 16	Alarms – 25
Thefts – 15	Criminal Arrests – 21

Although the statistics do not provide a detailed picture of all crimes, occurring within the Town of Albany it does give some insight to what is happening in the area. The commitment of the Citizens of Albany on reporting suspicious activities in town, and committing to the continued effort to have the Carroll County Sheriff's Office to conduct dedicated patrols within their town, have proven that anyone who violates the State laws and Town Ordinances will be held accountable.

We understand that 2020 was a different year due to the Covid-19 virus. The Town of Albany had some occurrences due to the changes in the State and Federal level of recreation area uses. At first, recreation areas closed and then upon their reopening the Town of Albany had a large influx of persons trying to hike and use the river access beyond what the normal use would be. Through your Town Administrators, we were able to increase directive patrols to the areas that were receiving these increases of use. That is one of the reasons there was a large increase in the number of Ordinance violations and citations issued in the Town of Albany. We will continue to monitor closely these areas in 2021 to deter people from any continued violations of parking, alcohol consumption, and destruction of property.

As always, it is an honor and pleasure working with you the Citizens of Albany and your Administration. I thank you for your support of the Carroll County Sheriff's Office and I look forward to continuing the working relationship with the Town of Albany. It is with your help that we can make a difference please continue to be vigilant to your surroundings and if "You See Something Suspicious, Say Something".

Respectfully Submitted,

Domenic M. Richardi
Carroll County Sheriff

**Town of Albany
2020 Report on the
Mt. Washington Valley Economic Council**

The Economic Council and the Tech Village are dedicated to providing economic, efficient and productive support to the local business community that helps diversify our existing retail and recreation economy. A tall task this year with a world-wide pandemic affecting every part of our lives. But on its **30th Anniversary of supporting** Valley businesses, 2020 was a year of some amazing accomplishments.

The 61-acre development announced a year ago by Avesta Housing Development Corp in the Tech Village has completed many of the approvals necessary to proceed. On its current approval path, Avesta should be able to break ground this spring on what will eventually be a **multi-year \$11 million project**. It will include 30-40 rent and income restricted multi-family units which have been hailed as a major step forward in easing the affordable housing crisis in the Valley.

On the local business front, as the Covid-19 shutdowns cascaded in late March, the Economic Council was center stage in the Valley by making **27 loans in under 10 days** to help alleviate the financial strain put upon our local businesses. Those loans are all active and being paid today and it is highly likely that some of those businesses would have failed without the efficient and careful dispersal of those funds. Total loans in 2020 were \$800,000. As of year-end, the Council has **\$1,245,000 of loans out** working in our community.

In cooperation with our building partner **Granite State College**, the Economic Council supported leasing space for two years to a new charter school on the business campus. All reports are that the school has been highly successful although the presence of elementary school children and parents' automobiles in a business setting have presented some interesting challenges.

Moving forward, the Council looks forward to resuming "live" events in the Tech Village such as the successful Boot Camps for businesses as well as Eggs and Issues. In the meantime, the staff and S.C.O.R.E. volunteers are busy being **consultants and a valuable resource** for startup businesses and those wishing to move here.

The Economic Council is funded through a combination of grants, loan fund interest income, membership dues, corporate sponsorships, and town memberships like Albany's. It is a vital part of our local economic development and a **significant contributor** to maintaining a healthy business environment in Mt. Washington Valley.

Respectfully submitted:

Sara Young-Knox – Albany Representative



2020 Annual Report

North Country Council Regional Planning Commission & Economic Development District

North Country Council Regional Planning Commission and Economic Development District is one of nine regional planning commissions in New Hampshire established by RSA 36:46. The Commission's region consists of serving 50 communities and 25 unincorporated places in the northern third of New Hampshire. The Council serves in an advisory role to local governments in order to promote coordinated planning, orderly growth, efficient land use, transportation access, and environmental protection. The Council's professional staff provides transportation, land use, economic development, community and environmental planning services; geographic information services (GIS); data collection and analysis; grant writing; grant administration; facilitation; and project management.

To date in 2020, North Country Council undertook the following activities:

- Completed stream culvert assessments in Hart's Location as part of a Saco River watershed project which aims to better understand flood vulnerability and aquatic habitat barriers.
- Facilitated four meetings of the North Country Council Transportation Advisory Committee (TAC) to discuss regional transportation issues and identify priority projects for funding opportunities, including the Ten-Year Plan.
- Supported the work of two Regional Coordinating Councils (Carroll County and Grafton-Coos) to promote coordination of transportation services for the region's residents, including facilitating six RCC meetings, updating service directories, and assisting with federal grant applications to support transportation services for senior and limited-mobility residents.
- Represented the transportation needs of the region in the Ten-Year Plan process, including participation in public hearings and promoting public input opportunities to the region's communities.
- Supported the work of the North Country Scenic Byways Council (NCSBC) to steward and promote the region's many scenic and cultural byways, including facilitating two NCSBC meetings and developed a website to provide information on scenic touring along the byways.
- Represented the region as an at-large member to the NH Complete Streets Advisory Committee, providing a regional perspective on the development of the NH Statewide Pedestrian and Bicycle Transportation Plan.
- Continued the effort to develop an updated Regional Transportation Plan, which will identify the transportation-related needs, and opportunities of the region in the support of the development of transportation projects and reference for communities.
- Completed over 150 traffic counts to meet federal requirements and provide up-to-date information on traffic volumes across the region.
- Supported and participated in the White Mountain National Forest Alternative Transportation Working Group to address issues of overflow parking and promote safe transportation access to National Forest destinations.
- Created Community Profiles which provide demographic data on each community that include travel patterns, income, education, natural resources.
- Created community planning guidance documents to support local efforts in their transportation planning tasks.
- Provided mapping and data services to communities throughout the region in support of project development and funding opportunities.
- Responded to multiple request for reviews of Development of Regional Impact, prepared comments corresponded with state and local officials.
- Continued to assist Northern Border Regional Commission (NBRC) in providing development assistance to potential and awarded grantees. In 2020 the Council provided pre-project development coaching to over 15 potential NBRC grantees.
- Convened three full Commission meetings and facilitated discussions on – Solid Waste in the North Country, Broadband 101 and Forest Society North.
- Participated in local, state and regional level in initiatives (3-6) of various topics: housing, land use regulations, workforce development, economic resiliency and the outdoor economy.
- Provided technical support to communities relating to municipal land use regulations, best practices and planning opportunities.
- Assisted Coos County with the newly formed and ongoing Broadband Committee to better understand and implement broadband networks in under and unserved areas of Coos.
- Collaborated with other Regional Planning Commission's through the NH Association of Regional Planning Commissions and Director meetings in Concord.
- Supported efforts and attended the NH Planners Conference and NH Municipal Association Conference.

- Bulk ordered and distributed New Hampshire Planning and Land Use Regulation books to local land use boards (estimated savings of \$70.00 per book).
- Continued the efforts of the North County Council Brownfield Program through funding from the United States Environmental protection Agency (EPA).
- Updated the North Country Comprehensive Economic Development Strategy (CEDS) for the Economic Development District.
- Staff attended over 15 workshops, info sessions to increase Council capacity to better serve communities.
- Responded to various requests from communities for technical assistance and data research.
- Hosted four Solid Waste Roundtable for municipal officials and transfer station operators.
- Facilitates two household hazardous waste drop off day removing 2,235 gallons of hazardous material from the waste stream.

TOWN OF ALBANY, NEW HAMPSHIRE

Financial Statements

December 31, 2019

and

Independent Auditor's Report

**TOWN OF ALBANY, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2019**

TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR'S REPORT	
MANAGEMENT'S DISCUSSION AND ANALYSIS	i-v
BASIC FINANCIAL STATEMENTS	
EXHIBITS:	
A Statement of Net Position	1
B Statement of Activities	2
C Balance Sheet – Governmental Funds	3
C-1 Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	4
D Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	5
D-1 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	6
E Statement of Fiduciary Net Position – Fiduciary Funds	7
F Statement of Changes in Fiduciary Net Position – Fiduciary Funds	8
NOTES TO BASIC FINANCIAL STATEMENTS	9-24
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULES:	
1 Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund	25
2 Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability	26
3 Schedule of Town OPEB Contributions	27
4 Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability	28
5 Schedule of Town Pension Contributions	29
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	30-31

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Albany, 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 Town of Albany, New Hampshire as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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.

Auditor's 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 Town of Albany, New Hampshire, as of December 31, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions on pages i-v and 25-31 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 sufficient evidence to express an opinion or provide any assurance.

Vashon Clukay & Company PC

Manchester, New Hampshire
December 8, 2020

TOWN OF ALBANY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2019

Presented herewith please find the Management Discussion & Analysis Report for the Town of Albany for the year ending December 31, 2019. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in all material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

The Town's management is responsible for establishing accounting and internal control structures designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial statements presented herein include all of the activities of the Town of Albany using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town of Albany's financial statements. The basic financial statements are comprised of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The statement of net position presents information on all of the Town's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the four reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net position changed during the most recent fiscal year. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and to

TOWN OF ALBANY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2019

demonstrate compliance with finance-related legal requirements. The Town maintains two fund types: governmental and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, our readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net position and statement of activities.

The Town maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balance for the General Fund, which is considered a major fund.

The Town adopts an annual appropriation budget for its governmental funds. A budgetary comparison has been provided for the General Fund to demonstrate compliance with this budget.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule for the Town's General Fund (a major governmental fund) and includes a reconciliation between the reported activity of the revenues, expenditures and transfers for budgetary purposes (Schedule 1) and the activity as presented in the governmental fund financial statements (Exhibit D).

TOWN OF ALBANY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

Net Position of the Town of Albany as of December 31, 2019 and 2018 is as follows:

	<u>2019</u>	<u>2018</u>
Capital and other assets:		
Capital assets	\$ 310,976	\$ 322,505
Other assets	919,531	732,668
Total assets	<u>1,230,507</u>	<u>1,055,173</u>
 Total deferred outflows of resources	 <u>5,058</u>	 <u>6,937</u>
Liabilities:		
Long-term liabilities	54,761	53,113
Other liabilities	5,947	10,380
Total liabilities	<u>60,708</u>	<u>63,493</u>
 Total deferred inflows of resources	 <u>5,570</u>	 <u>7,419</u>
Net position:		
Net investment in capital assets	310,976	322,505
Unrestricted	858,311	668,693
Total net position	<u>\$ 1,169,287</u>	<u>\$ 991,198</u>

Statement of Activities

Changes in net position for the years ending December 31, 2019 and 2018 are as follows:

	<u>2019</u>	<u>2018</u>
Program revenues:		
Charges for services	\$ 360	\$ 305
Operating grants and contributions	43,243	39,212
Operating grants and contributions		3,337
Total program revenues	<u>43,603</u>	<u>42,854</u>
General revenues:		
Taxes	495,359	482,866
Licenses and permits	342,483	271,359
Intergovernmental revenue	54,431	37,816
Interest and investment earnings	30	24
Miscellaneous	3,392	9,108
Total general revenues	<u>895,695</u>	<u>801,173</u>
Total revenues	<u>939,298</u>	<u>844,027</u>

TOWN OF ALBANY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2019

Program expenses:		
General government	247,394	237,304
Public safety	152,261	150,712
Highways and streets	242,708	241,658
Sanitation	48,058	51,424
Health and welfare	21,773	23,586
Culture and recreation	49,015	45,759
Interest and fiscal charges		392
Total expenses	<u>761,209</u>	<u>750,835</u>
Change in net position	178,089	93,192
Net position - beginning of year	<u>991,198</u>	<u>898,006</u>
Net position - ending of year	<u>\$ 1,169,287</u>	<u>\$ 991,198</u>

Taxes and licenses and permits represent the largest sources of income for the Town and together brought in \$837,842 of revenues compared to \$754,225 during 2018. This represents an increase of \$83,617 (11%). Other revenues consisted of charges for services, operating grants and contributions, interest and investment earnings, and miscellaneous revenues. Total revenues recognized during the year ended December 31, 2019 increased from the previous year by \$95,271 (11%).

The Town's expenses cover a range of services. The largest expenses were for general government (33%), public safety (20%), highways and streets (32%), and sanitation (6%), which accounted for 91% of total expenses. Total expenses recognized during the year ended December 31, 2019 increased from the previous year by \$10,374 or 1%.

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

General Fund

The Town has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned and Unassigned. Complete descriptions of these classifications may be found on pages 13 and 14 of the Notes to the Basic Financial Statements.

The General Fund is the main operating fund of the Town. At the end of the current year, the General Fund had an unassigned fund balance of \$289,620. Additional fund balance components at year end amount to \$531,245 and are detailed on page 22 of the Notes to the Basic Financial Statements.

The total General Fund balance increased \$170,304 from December 31, 2018.

**TOWN OF ALBANY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2019**

GENERAL FUND BUDGETARY HIGHLIGHTS

Budgetary information for the major governmental fund (the General Fund) is included in the Required Supplementary Information section.

Actual revenues on the budgetary basis were greater than the budgeted amount by \$71,645 (8%). The revenue raised from taxes was more than the estimated amount by \$11,970. In addition, revenue from licenses and permits were more than the estimated amount by \$53,983.

The Town underexpended its budgeted appropriations by \$44,400 (5%). The largest savings were within the general government function which expended \$23,795 less than the budgeted amount. Demonstrating fiscal restraint, town officials were able to manage the town's business under budget.

CAPITAL ASSET AND LONG-TERM OBLIGATIONS

Capital Assets

The Town of Albany considers a capital asset to be an asset whose costs exceed or equal \$10,000 and has a useful life of greater than one year. Assets are depreciated using the straight-line method over the course of their useful life. See Note 3 in the Notes to the Basic Financial Statements for a summary of all capital assets.

Long-Term Obligations

During the year the Town had no bonds or capital leases outstanding. The liability for the Town's proportionate share of the New Hampshire Retirement System's unfunded OPEB and pension liability decreased and increased by (\$57) and \$390, respectively. See Notes 5 and 6 in the Notes to the Basic Financial Statements for more detail on the OPEB and pension liabilities.

REQUESTS FOR INFORMATION

This financial report is intended to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Selectmen at, 1972-A Route 16, Albany, NH 03818, Telephone number 603-447-6038.

EXHIBIT A
TOWN OF ALBANY, NEW HAMPSHIRE
Statement of Net Position
December 31, 2019

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 806,711
Taxes receivable, net	112,820
Total Current Assets	<u>919,531</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	220,000
Depreciable capital assets, net	90,976
Total Noncurrent Assets	<u>310,976</u>
Total Assets	<u>1,230,507</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB	63
Deferred outflows related to pension	4,995
Total Deferred Outflows of Resources	<u>5,058</u>
LIABILITIES	
Current Liabilities:	
Accrued expenses	2,591
Deposits	3,356
Total Current Liabilities	<u>5,947</u>
Noncurrent Liabilities:	
OPEB liability	1,258
Net pension liability	53,503
Total Noncurrent Liabilities	<u>54,761</u>
Total Liabilities	<u>60,708</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to OPEB	3
Deferred inflows related to pension	5,567
Total Deferred Inflows of Resources	<u>5,570</u>
NET POSITION	
Net investment in capital assets	310,976
Unrestricted	858,311
Total Net Position	<u>\$ 1,169,287</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF ALBANY, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2019

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		Net (Expense) Revenue and Changes in Net Position
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 247,394	\$ 360		\$ (247,034)
Public safety	152,261		\$ 3,500	(148,761)
Highways and streets	242,708		39,743	(202,965)
Sanitation	48,058			(48,058)
Health and welfare	21,773			(21,773)
Culture and recreation	49,015			(49,015)
Total governmental activities	<u>\$ 761,209</u>	<u>\$ 360</u>	<u>\$ 43,243</u>	<u>(717,606)</u>
General revenues:				
Property and other taxes				495,359
Licenses and permits				342,483
Grants and contributions:				
State shared revenues				16,591
Rooms and meals tax distribution				37,840
Interest and investment earnings				30
Miscellaneous				3,392
Total general revenues				<u>895,695</u>
Change in net position				178,089
Net Position at beginning of year				991,198
Net Position at end of year				<u>\$ 1,169,287</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF ALBANY, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2019

	General Fund	Nonmajor Governmental Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 797,312	\$ 9,399	\$ 806,711
Taxes receivable, net	112,820		112,820
Total Assets	<u>910,132</u>	<u>9,399</u>	<u>919,531</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 910,132</u>	<u>\$ 9,399</u>	<u>\$ 919,531</u>
LIABILITIES			
Accrued expenses	\$ 2,591		\$ 2,591
Deposits	3,356		3,356
Total Liabilities	<u>5,947</u>	<u>\$ -</u>	<u>5,947</u>
DEFERRED INFLOWS OF RESOURCES			
Uncollected property taxes	83,320		83,320
Total Deferred Inflows of Resources	<u>83,320</u>	<u>-</u>	<u>83,320</u>
FUND BALANCES			
Committed	331,245	9,399	340,644
Assigned	200,000		200,000
Unassigned	289,620		289,620
Total Fund Balances	<u>820,865</u>	<u>9,399</u>	<u>830,264</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 910,132</u>	<u>\$ 9,399</u>	<u>\$ 919,531</u>

See accompanying notes to the basic financial statements

EXHIBIT C-1
TOWN OF ALBANY, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2019

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 830,264
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	310,976
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	83,320
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.	
Deferred outflows of resources related to OPEB	63
Deferred outflows of resources related to net pension liability	4,995
Deferred inflows of resources related to OPEB	(3)
Deferred inflows of resources related to net pension liability	(5,567)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
OPEB liability	(1,258)
Net pension liability	<u>(53,503)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 1,169,287</u>

See accompanying notes to the basic financial statements

EXHIBIT D
TOWN OF ALBANY, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	General Fund	Nonmajor Governmental Fund	Total Governmental Funds
Revenues:			
Taxes	\$ 475,488		\$ 475,488
Licenses and permits	342,483		342,483
Intergovernmental	97,674		97,674
Charges for services	360		360
Interest and investment income	30		30
Miscellaneous	3,392		3,392
Total Revenues	<u>919,427</u>	<u>\$ -</u>	<u>919,427</u>
Expenditures:			
Current operations:			
General government	236,270		236,270
Public safety	152,261		152,261
Highways and streets	241,746		241,746
Sanitation	48,058		48,058
Health and welfare	21,773		21,773
Culture and recreation	49,015		49,015
Total Expenditures	<u>749,123</u>	<u>-</u>	<u>749,123</u>
Net change in fund balances	170,304	-	170,304
Fund Balances at beginning of year, as restated	<u>650,561</u>	<u>9,399</u>	<u>659,960</u>
Fund Balances at end of year	<u>\$ 820,865</u>	<u>\$ 9,399</u>	<u>\$ 830,264</u>

See accompanying notes to the basic financial statements

EXHIBIT D-1
TOWN OF ALBANY, 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, 2019

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 170,304
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period.	(11,529)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	19,871
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.	
Net changes in OPEB	(20)
Net changes in pension	<u>(537)</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 178,089</u>

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF ALBANY, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2019

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 408,489
Taxes receivable	130,498
Total Assets	<u>538,987</u>
LIABILITIES	
Due to other governments	<u>443,266</u>
Total Liabilities	<u>443,266</u>
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	<u>95,721</u>
Total Net Position	<u>\$ 95,721</u>

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF ALBANY, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2019

	Custodial Funds
ADDITIONS:	
Investment earnings:	
Interest	\$ 9
Total Investment Earnings	<u>9</u>
Property tax collections for other governments	1,243,540
Motor vehicle fee collections for other governments	80,260
Miscellaneous	15,000
Total Additions	<u>1,338,809</u>
DEDUCTIONS:	
Payments of property tax to other governments	1,243,540
Payments of motor vehicle fees to other governments	80,260
Total Deductions	<u>1,323,800</u>
Change in net position	15,009
Net Position at beginning of year, as restated	<u>80,712</u>
Net Position at end of year	<u>\$ 95,721</u>

See accompanying notes to the basic financial statements

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

The Town of Albany, New Hampshire (the "Town") operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions as authorized by State Law.

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

Basis of Presentation

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

1. Government-Wide Financial Statements:

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

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

2. Fund Financial Statements:

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Fund Accounting

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

1. Governmental Funds:

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

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

2. Fiduciary Funds:

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is comprised solely of custodial funds. Custodial funds are used to account for amounts collected by the Town and remitted to other individuals or governments. These assets are therefore not available to support the Town's own programs.

Measurement Focus

1. Government-Wide Financial Statements:

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

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Basis of Accounting

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

1. Revenues – Exchange and Non-Exchange Transactions:

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

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see Note 7). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, taxes receivable that will not be collected within the available period have been reported as deferred inflows of resources.

2. Expenses/Expenditures:

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

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Budgetary Data

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

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2019, the Town did not apply any of its unassigned fund balance to reduce taxes.

Investments

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

Taxes Receivable

Taxes levied during the current fiscal year and prior and uncollected at December 31, 2019 are recorded as receivables net of reserves for estimated uncollectibles of \$20,000.

Capital Assets

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

All capital assets including infrastructure and intangible assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. Infrastructure records have been maintained effective January 1, 2004 and are included in these financial statements. The Town maintains a capitalization threshold of \$10,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

	<u>Description</u>	<u>Years</u>
Infrastructure		20
Buildings and improvements		30
Equipment		10

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Postemployment Benefits Other Than Pensions (OPEB)

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

Pensions

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

Net Position

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

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

Fund Balance Policy

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

- ***Nonspendable Fund Balance:*** Amounts that are not in a spendable form or are required to be maintained intact.
- ***Restricted Fund Balance:*** Amounts constrained to specific purposes by their providers through constitutional provisions or by enabling legislation. Restrictions may be changed or lifted only upon the consent of the external resource provider or enabling legislation.
- ***Committed Fund Balance:*** Amounts constrained to specific purposes by a government itself using its highest level of decision-making authority (Annual Town Meeting). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally. The governing body's action must either be approved or rescinded, as

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

- Assigned Fund Balance: Amounts the Town intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- Unassigned Fund Balance: Amounts that are not obligated or specifically designated and is available for any purpose; these amounts are reported only in the General Fund, except for any deficit fund balance of another governmental fund.

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

Interfund Activity

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

Estimates

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

NOTE 2—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2019 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 806,711
Statement of Fiduciary Net Position:	
Cash and cash equivalents	<u>408,489</u>
	<u>\$ 1,215,200</u>

Deposits and investments at December 31, 2019 consist of the following:

Cash on hand	\$ 200
Deposits with financial institutions	<u>1,215,000</u>
	<u>\$ 1,215,200</u>

The Town's investment policy for governmental fund types requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

insurance programs. The Town limits its investments to demand deposits, money market accounts, and certificates of deposit in accordance with New Hampshire State law (RSA 41:29). Responsibility for the investments of the Trust Funds is with the Board of Trustees.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it.

The Town has no policy regarding custodial credit risk for its governmental funds as of December 31, 2019. Of the Town's deposits with financial institutions at year end, \$949,871 was collateralized by securities held by the bank in the bank's name.

NOTE 3—CAPITAL ASSETS

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

	Balance 1/1/2019	Additions	Reductions	Balance 12/31/2019
Capital assets not depreciated:				
Land	\$ 220,000			\$ 220,000
Total capital assets not being depreciated	220,000	\$ -	\$ -	220,000
Other capital assets:				
Infrastructure	19,250			19,250
Buildings and improvements	296,970			296,970
Equipment	6,675			6,675
Total other capital assets at historical cost	322,895	-	-	322,895
Less accumulated depreciation for:				
Infrastructure	(9,945)	(963)		(10,908)
Buildings and improvements	(210,389)	(9,899)		(220,288)
Equipment	(56)	(667)		(723)
Total accumulated depreciation	(220,390)	(11,529)	-	(231,919)
Total other capital assets, net	102,505	(11,529)	-	90,976
Total capital assets, net	\$ 322,505	\$ (11,529)	\$ -	\$ 310,976

Depreciation expense was charged to governmental functions as follows:

General government	\$ 10,567
Highways and streets	962
Total depreciation expense	<u>\$ 11,529</u>

NOTE 4—OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

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

The OPEB Plan is divided into four membership types. Political subdivision employees, teachers and State employees belong to Group I. Police officers and firefighters belong to Group II. The OPEB plan is closed to new entrants.

Benefits Provided

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

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

Funding Policy

Per RSA-100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of general employees was 0.30% through June 30, 2019 and 0.29% thereafter. Contributions to the OPEB plan for the Town were \$130 for the year ended December 31, 2019. Employees are not required to contribute to the OPEB plan.

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

At December 31, 2019, the Town reported a liability of \$1,258 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2018. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2019, the Town's proportion was approximately 0.0003 percent, which was the same as its proportion measured as of June 30, 2018.

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

For the year ended December 31, 2019, the Town recognized OPEB expense of \$151. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		\$ 2
Net difference between projected and actual earnings on OPEB plan investments		1
Changes in proportion and differences between Town contributions and proportionate share of contributions		
Town contributions subsequent to the measurement date	\$ 63	
Totals	\$ 63	\$ 3

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$60. The Town reported \$63 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2020	\$ (2)
2021	(1)
	<u>\$ (3)</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Wage inflation	3.25% (3.00% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Fixed income	25%	1.12-2.46%
Alternative investments	15%	4.86-7.90%
Real estate	10%	3.00%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2019 was 7.25%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

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

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 7.25 percent, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net OPEB liability	\$ 1,365	\$ 1,258	\$ 1,166

NOTE 5—DEFINED BENEFIT PENSION PLAN

Plan Description

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

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

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

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

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

Benefits Provided

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

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

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

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

Funding Policy

General employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rate for the covered payroll of general employees was 11.08% through June 30, 2019, and 10.88% thereafter. The Town contributes 100% of the employer cost.

Per RSA-100-A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ended December 31, 2019 were \$4,846.

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

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

At December 31, 2019, the Town reported a liability of \$53,503 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2018. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2019, the Town's proportion was approximately 0.0011 percent, which was the same as its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Town recognized pension expense of \$5,383. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 296	\$ 1,150
Changes of assumptions	1,920	
Net difference between projected and actual earnings on pension plan investments		437
Changes in proportion and differences between Town contributions and proportionate share of contributions	421	3,980
Town contributions subsequent to the measurement date	2,358	
Totals	<u>\$ 4,995</u>	<u>\$ 5,567</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as a decrease to unrestricted net position in the amount of \$572. The Town reported \$2,358 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2020. Other amounts reported as deferred outflows of resources and inflows of resources related to pensions will be recognized as pension expense in the measurement periods as follows:

<u>June 30,</u>	
2020	\$ 253
2021	(2,437)
2022	(937)
2023	191
	<u>\$ (2,930)</u>

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions:

Inflation	2.50%
Wage inflation	3.25% (3.00% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	7.25%, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Fixed income	25%	1.12-2.46%
Alternative investments	15%	4.86-7.90%
Real estate	10%	3.00%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

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

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease <u>(6.25%)</u>	Current Discount Rate <u>(7.25%)</u>	1% Increase <u>(8.25%)</u>
Town's proportionate share of the net pension liability	\$ 71,643	\$ 53,503	\$ 38,511

NOTE 6—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2019 are as follows:

	<u>Fund Balances</u>	General <u>Fund</u>	Nonmajor Governmental <u>Fund</u>	Total Governmental <u>Funds</u>
Committed for:				
Capital reserves		\$ 331,245		\$ 331,245
Conservation			\$ 9,399	9,399
Assigned for:				
Designated to offset subsequent year appropriations		200,000		200,000
Unassigned				
Unassigned - General operations		289,620		289,620
		<u>\$ 820,865</u>	<u>\$ 9,399</u>	<u>\$ 830,264</u>

NOTE 7—PROPERTY TAXES

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$115,666,086 as of April 1, 2019) and are due in an annual installment on December 11, 2019. Taxes which are paid after the due date accrue interest at 8% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year-end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. Priority tax liens obtained prior to April 1, 2019 accrue interest at 18% per annum. Priority tax liens obtained after April 1, 2019 accrue interest at 14% per annum. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Albany School District, Carroll County, and Conway Village Fire District, all independent governmental units, which are remitted to them as required by law. The Town also collects education taxes for the State of New Hampshire, which are remitted

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

directly to the school district. Taxes appropriated during the year were \$1,112,087, \$130,174, and \$1,279 for the Albany School District, Carroll County, and Conway Village Fire District, respectively. These taxes are recognized in these financial statements within the fiduciary funds only. The Town bears responsibility for uncollected taxes.

NOTE 8—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2019, the Town was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred, and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2019.

Property and Liability Insurance

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

Worker's Compensation

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

NOTE 9—COMMITMENTS AND CONTINGENCIES

Litigation

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. In the opinion of Town management, any potential claims against the Town which are not covered by insurance are immaterial and would not affect the financial position of the Town.

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

NOTE 10—RESTATEMENT OF EQUITY

During the year ended December 31, 2019, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 84 – *Fiduciary Activities*. The impact on fund balance of the General Fund as of January 1, 2019 is as follows:

	General Fund
Fund Balance - January 1, 2019 (as previously reported)	\$ 569,779
Amount of restatement due to:	
Implementation of GASB Statement 84	<u>80,782</u>
Fund Balance - January 1, 2019, as restated	<u>\$ 650,561</u>

The impact on net position of Fiduciary Funds as of January 1, 2019 from the above restatement is as follows:

	Fiduciary Funds
Net Position - January 1, 2019 (as previously reported)	\$ -
Amount of restatement due to:	
Implementation of GASB Statement 84	<u>80,712</u>
Net Position - January 1, 2019, as restated	<u>\$ 80,712</u>

SCHEDULE 1

TOWN OF ALBANY, NEW HAMPSHIRE

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 483,389	\$ 483,389	\$ 495,359	\$ 11,970
Licenses and permits	288,500	288,500	342,483	53,983
Intergovernmental	94,234	94,234	97,674	3,440
Charges for services			360	360
Miscellaneous	1,500	1,500	3,392	1,892
Total Revenues	<u>867,623</u>	<u>867,623</u>	<u>939,268</u>	<u>71,645</u>
Expenditures:				
Current operations:				
General government	260,065	260,065	236,270	23,795
Public safety	152,907	152,907	152,261	646
Highways and streets	255,000	255,000	241,746	13,254
Sanitation	48,059	48,059	48,058	1
Health and welfare	26,577	26,577	21,773	4,804
Culture and recreation	49,415	49,415	49,015	400
Debt service:				
Interest and fiscal charges	1,500	1,500		1,500
Total Expenditures	<u>793,523</u>	<u>793,523</u>	<u>749,123</u>	<u>44,400</u>
Excess revenues over (under) expenditures	<u>74,100</u>	<u>74,100</u>	<u>190,145</u>	<u>116,045</u>
Other financing sources (uses):				
Transfers out	(75,000)	(75,000)	(75,000)	-
Total Other financing sources (uses)	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
Net change in fund balance	(900)	(900)	115,145	116,045
Fund Balance at beginning of year				
- Budgetary Basis	<u>457,795</u>	<u>457,795</u>	<u>457,795</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 456,895</u>	<u>\$ 456,895</u>	<u>\$ 572,940</u>	<u>\$ 116,045</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

TOWN OF ALBANY, NEW HAMPSHIRE

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

For the Year Ended December 31, 2019

<u>Measurement Period Ended</u>	<u>Cost-Sharing Multiple Employer Plan Information Only</u>				
	<u>Town's Proportion of the Net OPEB Liability</u>	<u>Town's Proportionate Share of the Net OPEB Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
June 30, 2019	0.00028705%	\$ 1,258	\$ 43,678	2.88%	7.75%
June 30, 2018	0.00028712%	\$ 1,315	\$ 42,077	3.13%	7.53%
June 30, 2017	0.00021596%	\$ 987	\$ 41,293	2.39%	7.91%
June 30, 2016	0.00022201%	\$ 1,075	\$ 41,693	2.58%	5.21%

See accompanying notes to the required supplementary information

SCHEDULE 3
TOWN OF ALBANY, NEW HAMPSHIRE
Schedule of Town OPEB Contributions
For the Year Ended December 31, 2019

Cost-Sharing Multiple Employer Plan Information Only					
<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2019	\$ 130	\$ (130)	\$ -	\$ 44,125	0.29%
December 31, 2018	\$ 127	\$ (127)	\$ -	\$ 42,435	0.30%
December 31, 2017	\$ 128	\$ (128)	\$ -	\$ 41,719	0.31%

See accompanying notes to the required supplementary information

SCHEDULE 4

TOWN OF ALBANY, NEW HAMPSHIRE

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

For the Year Ended December 31, 2019

<u>Measurement Period Ended</u>	<u>Town's Proportion of the Net Pension Liability</u>	<u>Town's Proportionate Share of the Net Pension Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2019	0.00111195%	\$ 53,503	\$ 43,678	122.49%	65.59%
June 30, 2018	0.00110302%	\$ 53,113	\$ 42,077	126.23%	64.73%
June 30, 2017	0.00122399%	\$ 60,196	\$ 41,293	145.78%	62.66%
June 30, 2016	0.00126453%	\$ 67,243	\$ 41,693	161.28%	58.30%
June 30, 2015	0.00127374%	\$ 50,460	\$ 40,932	123.28%	65.47%
June 30, 2014	0.00124337%	\$ 46,671	\$ 38,638	120.79%	66.32%
June 30, 2013	0.00124092%	\$ 53,407	\$ 36,387	146.77%	59.81%

See accompanying notes to the required supplementary information

SCHEDULE 5
TOWN OF ALBANY, NEW HAMPSHIRE
Schedule of Town Pension Contributions
For the Year Ended December 31, 2019

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2019	\$ 4,846	\$ (4,846)	\$ -	\$ 44,125	10.98%
December 31, 2018	\$ 4,702	\$ (4,702)	\$ -	\$ 42,435	11.08%
December 31, 2017	\$ 4,577	\$ (4,577)	\$ -	\$ 41,719	10.97%
December 31, 2016	\$ 4,440	\$ (4,440)	\$ -	\$ 40,879	10.86%
December 31, 2015	\$ 4,363	\$ (4,363)	\$ -	\$ 40,932	10.66%
December 31, 2014	\$ 4,224	\$ (4,224)	\$ -	\$ 40,459	10.44%
December 31, 2013	\$ 3,554	\$ (3,554)	\$ -	\$ 37,422	9.50%

See accompanying notes to the required supplementary information

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2019

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

General Fund

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

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 919,427	\$ 749,123
Difference in property taxes meeting susceptible to accrual criteria	19,871	
Non-budgetary revenues	(30)	
Budgetary transfers		75,000
Per Schedule 1	<u>\$ 939,268</u>	<u>\$ 824,123</u>

NOTE 2—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY AND SCHEDULE OF TOWN OPEB CONTRIBUTIONS

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net OPEB liability and schedule of Town OPEB contributions. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

NOTE 3—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF TOWN PENSION CONTRIBUTIONS

In accordance with GASB Statement #68, *Accounting and Financial Reporting for Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions. The Town implemented the provisions of GASB Statement #68 during the year ended December 31, 2015. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as the information becomes available.

TOWN OF ALBANY, NEW HAMPSHIRE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)

For the Year Ended December 31, 2019

Changes in Actuarial Assumptions

For the June 30, 2015 actuarial valuation, the New Hampshire Retirement System reduced its assumption for the investment rate of return from 7.75% to 7.25%, decreased the price inflation from 3.0% to 2.5%, decreased the wage inflation from 3.75% to 3.25%, and decreased the salary increases from 5.8% to 5.6%. Additionally, the mortality table was changed from the RP-2000 projected to 2020 with Scale AA to the RP-2014 employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP-2015.

SCHOOL DISTRICT OF ALBANY

SCHOOL BOARD

Tim Sorgi, Chair

Term Expires 2022

Jeanette West

Term Expires 2021

Daniel Bianchino (appointed to fill Joe Ferris's term which expired in 2023)

Term Expires 2021

MODERATOR

Edward Alkalay

TREASURER

Anne Merrow

CLERK

Anne Merrow

AUDITORS

Roberge & Company

SCHOOL ADMINISTRATIVE UNIT NO. 9 PROFESSIONAL STAFF

Kevin Richard, Superintendent of Schools

Kathryn Wilson, Asst. Superintendent

Pamela Stimpson, Director of Special Services

James Hill, Director of Administrative Services

Lilli Gilligan, Director of Budget & Finance

Cheryl Cook, Payroll Manager

Gail Yalenezian, Preschool Coordinator

Gredel Shaw, Transportation Coordinator

Christine Thompson, Grants Coordinator

**ALBANY SCHOOL DISTRICT WARRANT
STATE OF NEW HAMPSHIRE**

To the Inhabitants of the School District of Albany, in the County of Carroll, State of New Hampshire, qualified to vote on District affairs:

You are hereby notified to vote for School District Officers at the Town Hall in Albany on the 9th day of March 2021. The polls will open for this purpose at 10:00 a.m. and will not close before 7:00 p.m.

ARTICLE 1. To elect a Moderator for the ensuing year.

ARTICLE 2. To elect a Clerk for the ensuing year.

ARTICLE 3. To elect one member of the School Board for the ensuing three years.

ARTICLE 4. To elect one member of the School Board for the ensuing two years.

ARTICLE 5. To elect a Treasurer for the ensuing year.

YOU ARE ALSO NOTIFIED TO MEET AT KENNETT MIDDLE SCHOOL, 176 Main Street, AT 8:00 P.M. TO ACT UPON THE FOLLOWING SUBJECTS:


ARTICLE 6. To see if the School District will vote to raise and appropriate the sum of \$1,906,617 for the support of schools, for the payment of salaries for school district officials and agents, and for the payment of the statutory obligations of the District. This article does not include appropriations voted in other warrant articles. (Majority vote required) (Recommended by the School Board 2-0-0)

ARTICLE 7. To transact any other business that may legally come before this meeting.

Given under our hands, this 9th day of February 2021.


Daniel Bianchino

Jeanette West


Timothy Sorgi

A TRUE COPY OF WARRANT - ATTEST


Daniel Bianchino

Jeanette West


Timothy Sorgi

Albany School District
FY22 Proposed Budget

	Budget FY19 7/1/18- 6/30/19		Expended FY19 7/1/18- 6/30/19		Budget FY20 7/1/19- 6/30/20		Expended FY20 7/1/19- 6/30/20		Budget FY21 7/1/20- 6/30/21		Budget Request FY22 7/1/21- 6/30/22	
1100 REGULAR EDUCATION												
TUITION, ELEMENTARY	\$	748,112	\$	748,112	\$	676,979	\$	676,978	\$	768,408	\$	854,904
TUITION, MIDDLE SCHOOL	\$	329,593	\$	329,593	\$	317,422	\$	317,423	\$	281,486	\$	148,076
TUITION, HIGH SCHOOL	\$	331,118	\$	331,118	\$	411,708	\$	411,707	\$	386,594	\$	521,534
TUITION, ELEM SHARE OF BOND	\$	23,998	\$	23,998	\$	23,200	\$	23,200	\$	24,201	\$	32,992
TUITION, MIDDLE SCHOOL BOND	\$	13,935	\$	13,935	\$	11,191	\$	11,192	\$	10,507	\$	2,382
TUITION, SR HIGH BOND	\$	22,870	\$	22,870	\$	18,370	\$	18,644	\$	17,473	\$	14,904
TUITION, ELEM TRUST FUND	\$	626	\$	626	\$	554	\$	584	\$	570	\$	584
TUITION, MIDDLE SCH TRUST FUND	\$	692	\$	692	\$	614	\$	904	\$	622	\$	640
TUITION, HIGH SCH TRUST FUND	\$	1,343	\$	1,343	\$	1,191	\$	596	\$	1,215	\$	1,238
TOTAL 1100 REGULAR EDUCATION	\$	1,472,287	\$	1,472,287	\$	1,461,229	\$	1,461,228	\$	1,491,076	\$	1,577,254
1200 SPECIAL EDUCATION												
CONSULTANTS, SPECIAL EDUCATION	\$	100	\$	715	\$	320	\$	3,172	\$	3,700	\$	7,450
SPEC EDUC-EXTENDED SCHOOL YEAR	\$	21,862	\$	11,546	\$	3,870	\$	4,520	\$	13,400	\$	10,000
SPECIAL EDUCATION, TUITION	\$	253,803	\$	166,847	\$	210,700	\$	80,899	\$	155,535	\$	135,000
TOTAL 1200 SPECIAL EDUCATION	\$	275,765	\$	179,108	\$	214,890	\$	88,590	\$	172,635	\$	152,450
2140 PSYCHOLOGICAL SERVICES												
PSYCHOLOGICAL SERVICES	\$	100	\$	881	\$	100	\$	2,500	\$	100	\$	100
TOTAL 2140 PSYCHOLOGICAL SERVICES	\$	100	\$	881	\$	100	\$	2,500	\$	100	\$	100
2150 SPEECH SERVICES												
SPEECH SERVICES	\$	8,880	\$	4,376	\$	5,380	\$	4,726	\$	6,600	\$	2,600
TOTAL 2150 SPEECH SERVICES	\$	8,880	\$	4,376	\$	5,380	\$	4,726	\$	6,600	\$	2,600
2160 OCCUPATIONAL THERAPY SERVICES												
OT/PT SERVICES	\$	5,125	\$	4,574	\$	9,740	\$	9,780	\$	9,600	\$	9,300
TOTAL 2160 OCCUPATIONAL THERAPY SERVICES	\$	5,125	\$	4,574	\$	9,740	\$	9,780	\$	9,600	\$	9,300
2310 SCHOOL BOARD SERVICES												
SCHOOL BOARD SALARIES	\$	1,600	\$	1,600	\$	1,600	\$	1,600	\$	1,600	\$	1,600
WORKERS COMP	\$	400	\$	400	\$	400	\$	371	\$	400	\$	450

Albany School District
FY22 Proposed Budget

General Fund and Grant Revenue

BANK INTEREST
OTHER LOCAL REVENUE
STATE of NH ADEQUACY AID
KINDERGARTEN AID
MEDICAID REIMBURSEMENT
NATIONAL FOREST LAND
IDEA GRANT

Budget FY19 7/1/18- 6/30/19	Expended FY19 7/1/18- 6/30/19
\$ 150	\$ 335
\$ -	\$ 213
\$ 493,619	\$ 493,619
\$ 7,986	\$ 7,987
\$ 10,000	\$ 10,171
\$ 19,605	\$ 19,604
\$ -	\$ 11,214

\$ 500	\$ 262
\$ -	\$ 316
\$ 591,667	\$ 589,687
\$ -	\$ 1,980
\$ 2,000	\$ 600
\$ 20,776	\$ 20,281
\$ -	\$ 11,229

Budget FY20 7/1/19- 6/30/20	Expended FY20 7/1/19- 6/30/20
\$ 500	\$ 262
\$ -	\$ 316
\$ 591,667	\$ 589,687
\$ -	\$ 1,980
\$ 2,000	\$ 600
\$ 20,776	\$ 20,281
\$ -	\$ 11,229

Budget FY21 7/1/20- 6/30/21
\$ 500
\$ -
\$ 557,763
\$ -
\$ 1
\$ 20,776
\$ -

Budget Request FY22 7/1/21- 6/30/22
\$ 150
\$ -
\$ 499,463
\$ -
\$ -
\$ 20,300
\$ 10,500

\$ 150
\$ -
\$ 499,463
\$ -
\$ -
\$ 20,300
\$ 10,500

REVENUE TOTAL

\$ 531,360 \$ 543,144 \$ 614,943 \$ 624,355 \$ 579,040 \$ 530,413

Tax Rate Estimate

Fund Balance Returned to lower Tax Rate
Fund Balance Voted at Annual Meeting

\$ 174,699
\$ -

\$ 152,334
\$ -

\$ 107,872
\$ 58,341

\$ -
\$ -

Town Valuation

\$ 114,547,200

\$ 115,666,086

\$ 130,141,621

\$ 130,141,621

Local Appropriation Taxes
State Education Taxes

\$ 1,035,213
\$ 240,063

\$ 902,522
\$ 209,565

\$ 918,415
\$ 217,159

\$ 1,156,985
\$ 219,219

Local Appropriation Tax Rate
State Education Tax Rate

\$ 9.04
\$ 2.16

\$ 7.80
\$ 1.86

\$ 7.06
\$ 1.71

\$ 8.89
\$ 1.68

\$ 11.20 \$ 9.66 \$ 8.77 \$ 10.57 20.58%

**Albany School District Minutes
March 10, 2020**

The meeting was called to order at 7:01pm

ARTICLE 1. Edward Alkalay was elected Moderator for the ensuing year.

ARTICLE 2. Anne Merrow was elected Clerk for the ensuing year.

ARTICLE 3. Joe Ferris was elected School Board member for the ensuing three years.

ARTICLE 4. Anne Merrow was elected Treasurer for the ensuing year.

ARTICLE 5. **A motion was made by Tara Taylor and seconded by Cathy Carrier** to see if the School District will vote to raise and appropriate the sum \$1,832,727 for the support of schools, for the payment of salaries for school district officials and agents, and for the payment of statutory obligations of the District. This article does not include appropriations voted in other warrant articles. PASSED

ARTICLE 6. **A motion was made by Steve Knox and seconded by Cathy Carrier** to see if the School District will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be placed in the Capital Reserve Fund (Special Education), previously established for this purpose. PASSED

Article 7. **A motion was made by Steve Knox and seconded by Cathy Carrier** to see if the school district will vote to discontinue the Tuition Trust Fund (Expendable Trust Fund) created in 2003. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the general fund. PASSED

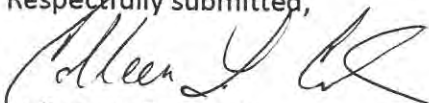
Article 8. **A motion was made by Steve Knox and seconded by Buzz Coleman** to see if the school district will vote to raise and appropriate the sum of \$58,341 to be added to the Special Education Capital Reserve Fund, previously established. This sum to come from the June 30 general fund balance available for transfer on July 1. No amount to be raised from taxation. PASSED

Article 9. **A motion was made by Steve Knox and seconded by Buzz Coleman** to see if the School District will vote to establish a Cooperative School District Planning Committee in accordance with RSA 195:18 comprised of three (3) members (at least one shall be a member of the Albany School Board) appointed by the School District Moderator. PASSED

Article 10. To transact any other business that may legally come before this meeting.
Steve Knox reported that the Albany School Options Committee had done a lot of work and asked for comments, feedback or direction from the legislative body. Tara Taylor thank them for their efforts.

The meeting adjourned at 7:23 pm.

Respectfully submitted,



Colleen L. Cormack
Clerk, Albany School District

SUPERINTENDENT'S REPORT

By Kevin Richard

The past 12 months have presented our community with many unexpected challenges. Since the time of printing this report last year, our education system has paralleled what is happening worldwide. Our schools became remote in March and continued through June as students, staff and parents struggled to balance the challenges of schooling from home with the stress of living through a pandemic. With all things unpredictable, increased anxiety, fear and frustration can impact the ability to function at a high level. Best effort was put forth by all to replicate education through the use of Chromebooks, tablets, Google Meets, and digital connectivity. We used creativity and collaborated with our community to provide our Kennett High School seniors an unforgettable graduation ceremony at the top of Cranmore while adhering to safety guidelines necessitated by the pandemic.

Through the dedication of staff, administration, school board members and our local medical community the SAU 9 Re-entry Plan Committee convened over the summer producing a plan for students and staff members to return to school buildings in September with a focus on minimizing risk and creating a safer environment. Safety and sanitation procedures were developed, programming was adapted to address face-to-face and distance learning. Much to the surprise of many, SAU 9 schools have been among the few to sustain a face-to-face instruction option throughout the school year. Students, staff and parent/guardians recognize and appreciate the opportunities afforded to our students.

While the focus of educating students in school was the top priority of the year, it was not the only priority. Developing a new Strategic Plan began in July 2019 with adoption taking place in January 2021. The community developed a Portrait of a Learner that identified Mindset, Character, Communication and Processes as critical characteristics needed to navigate for success. Ironically, we all found these characteristics to be necessary to address the conditions presented as a result of COVID-19. Building upon the successes from the last five years, new goals and action steps will address the needs of our community.

Recognizing that education will not be the same after the pandemic, it is the charge of the district to embrace positive changes in education that have become a necessity of invention as a result of the pandemic. We understand the importance and value of creating opportunities for distance learning, the need for students to connect their learning in a variety of forms, address the social and emotional issues facing our students, and build on those skills developed during the pandemic to take on unprecedented challenges.

SAU 9 and the Albany School District have a dedicated group of school board members, administrators, staff and community partners who are committed to the accountability and improvement of our educational system while being respectful to the financial obligation of the taxpayers. We ask that you continue to support the quality school education that is afforded to the students in Mount Washington Valley.

KENNETT HIGH SCHOOL

Principal's Report

By Kevin Carpenter

Kennett High School has had quite the year since the last annual report. Last spring we finished out the school year in a fully remote model with students and staff both working from home. This proved to be a challenge, however all adapted the best they could to finish out the school year, which culminated with our outside of the box graduation at Cranmore Mountain. This current year has continued with the same outside the box thinking and we have been able to be in school, face to face for any students that chose that option. For those that were not able to return for a variety of reasons we have also worked to create a distance learning model that combines distance classes taught by KHS staff, VLACS and other accredited courses, early college courses, Extended Learning Opportunities (ELOs), as well as a few other options. Additionally we built a new master schedule and adopted a new model for classes, which has enabled us to put in necessary safety precautions to minimize the number of student contacts in a day.

With all of this going on we have stayed committed to being competency based, as well as using the feedback from our NEASC accreditation report to focus our work as a staff. We are currently working on developing clear 21st century learning expectations that will be schoolwide. Additionally, we are working as a staff to develop rubrics to measure these 21st century learning expectations, starting with a school wide writing and presentation rubric. Both of these rubrics will be important in measuring student demonstration of these 21st century learning expectations and are aligned with the SAU 9 Portrait of a Learner.

Students at Kennett High School have shown great resilience and commitment to their education as we returned to school. Despite not looking like a traditional year, students have risen to the challenges we face and are working collaboratively to keep our school open and safe during the COVID era. They are reimagining how we do things, but still producing high quality work that demonstrates the knowledge they are gaining through their coursework. Seniors will be utilizing a new platform as they head into scholarship season. This platform is online and meant to streamline the process for students and scholarship committees alike. On the college front, students from KHS continue to pursue a variety of post-secondary opportunities including applying to two year, four year, and certificate programs at colleges and universities across the country, as well as students looking at the military or civilian service corps, or entering directly into the workforce. With the global state of our society it does appear that students are being much more reflective about enrolling in face to face four year programs with so much uncertainty around what that will actually look like and if it will actually be on campus as promised.

Beyond the classroom, our students continue to participate in numerous civic activities either on their own or with one of our many student organizations, albeit in a new socially distanced manner. Our Key Club remains one of the top chapters in the New England region and students have participated in a wide variety of activities including raising money to support Angels and Elves, Unicef, and several other projects. This is just a small sample of the work that this great

organization has done. Task Force Eagle continues to grow and offer students interested in pursuing a career in the military or law enforcement the opportunity to meet regularly and participate in drills and experiences that they will encounter when they do enlist. This year they have partnered with Future Leaders of New Hampshire and NH National Guard to offer students additional opportunities to grow and expand their leadership skills and abilities.

Participation in our athletic co-curricular programming is robust. Fall participation was quite high despite students having to go through a number of increased safety protocols to be able to safely participate. In a challenging and unique season our fall teams did extremely well with playoff appearances for our boys and girls soccer teams, football, cross-country, girls volleyball, and a state championship for our field hockey team. Last winter was another successful year as we took home the championships for women's nordic and alpine skiing and were named co-champions in ice hockey after the finals were cancelled. Additionally KHS finished as runners up in boys alpine skiing and ski jumping and were co-runners up for basketball with the playoffs being cut short. Sadly, there were no results to report for any of our spring sports as virtual team practices were all we were able to offer as the official season was cancelled by the NHIAA. Participation in this winter's programming is again strong even with the stringent safety protocols that we have had to put in place in order to be able to have athletic offerings. Our Life of an Eagle program, modeled after the Life of an Athlete program continues to do outstanding work in our school and community. This student leadership group is composed of KHS athletes in grades 9-12. They work to promote positive sportsmanship, school climate, and support our greater Mount Washington Valley.

In closing I would like to thank the community for the support that has been shown to Kennett High School, as well as all the schools in the Conway School District. We have never needed our community more than we do now, and our community has stepped up in a big way. This outstanding support enabled us to have an amazing graduation ceremony for the class of 2020, and the support continues to allow us to be open and push forward for the 2020-2021 school year, allowing us to provide a high quality education to all of our students. We are very fortunate to be part of the 20 percent of schools that are fully open to our students. This helps us to provide the best possible education to our students and keep them safe in these unprecedented times. Additionally the community support allows us to continue to grow and develop so that we are always meeting the needs of our students. Our partnership with the community is something that we value and are always looking to grow. Thank you again for allowing our staff to serve the students of the Mount Washington Valley. It is an honor and we look forward to providing them with a high quality education that will provide them with the tools and skills they need to be successful in their post-secondary endeavors, no matter what they may be.

MOUNT WASHINGTON VALLEY CAREER & TECHNICAL CENTER

Director's Report By Virginia Schrader

Greetings from the Mount Washington Valley Career and Technical Center!

MWVCTC is an active educational experience that draws students into authentic work environments firmly helping them to chart their futures and providing the instruction and experience that will set them on the path toward achieving college and career aspirations. Each of our twelve programs defines what students should know and be able to do after completing a two-or-three year program of study. Today's cutting edge, rigorous and relevant Career and Technical Education (CTE) prepares students for a wide range of high-wage, high-skill, and high-demand careers.

The first few months of 2020 started off with several accomplishments at the Center before the COVID-19 pandemic hit and forced us to go to remote learning. For example, in January we were approved by the Aircraft Owners and Pilots Association (AOPA) to use their High School STEM Aviation & Aerospace curriculum and Joe Riddensdale was approved by AOPA as the instructor for this program. Joe attended a three-day professional development workshop, virtually, in March in order to be certified. The workshop provided teachers access to the proprietary curriculum to learn more about its structure, design, and available resources as well as become familiar with aviation content, watch demonstrations of student hands-on activities, gain strategies for teaching aviation-related concepts, and network with like-minded peers from across the country. The four-year program officially kicked off in the fall of 2020 with 24 students enrolled.

Other highlights before we went to remote learning include:

MWVCTC partnered with Eagle Academy to offer an *Introduction to Cosmetology* class during the second semester. We contracted with a local hairdresser/educator, Tarmey Ross, to teach the class. She used the NHDOE Cosmetology competencies as a guide to teach this introductory class. The purpose of offering the class was to gauge interest in Cosmetology as a career pathway and possible program addition. This is the same strategy we used to gauge interest for Aviation. The class filled to capacity. It was unfortunate the class had to go remote, but once we got all the supplies and books to the students, Ms. Ross was able to complete the course with some very creative and interesting projects which were shared digitally.

We negotiated with Keene State College to create a dual enrollment program for students who earn "completer" status in any of the Center's programs. Students completing a CTE program during the 2020-21 academic school year and beyond are eligible to enroll in Keene State with eight college credits at no cost. This is a phenomenal opportunity for students to save a substantial amount of money on post-secondary education. It is and always will be the goal of the Center to pursue as many options and opportunities for CT students to earn post-secondary credit while in high school. We currently have dual

enrollment agreements with seven community colleges in NH and Maine as well as Southern New Hampshire University (SNHU).

Further, several of our programs offer *Running Start* credit which enables high school students to take community college courses for dual high school AND college credit that are transferable to many colleges and universities throughout the United States. Courses offered through the *Running Start* program are college courses taught at high schools by teachers who have college-level teaching credentials and use a college syllabus and course materials. Tuition is only \$150 per course – a huge savings from the regular cost of college courses. Thanks to a program initiated by Governor Sununu, eligible high school students taking dual credit courses through *Running Start* can take up to 2 STEM (science, technology, engineering and math) courses per academic year for free.

The Construction Trades class was quite busy on several projects before we went remote including: building food truck facades for Feast of the Valley; a shed for Habitat for Humanity for their new house; a bulletin board for the English department; a shed (greeting house) for the Town of Madison's Silver Lake; and two 2-storey structures to practice electric wiring and plumbing as well as continued work on the Tiny House.

Health Science Technology students were featured in the Conway Daily Sun for a "career-ready" unit they were working on. Students took part in a mock interview process with four medical professionals to give them an idea of what it would be like in the real world. Students needed to complete a letter of recommendation for a peer; write a resume using terminology related to the health field in their job descriptions such as risk, safety, infection control, responsibility etc.; write a cover letter that includes a quote from their peer's letter of recommendation; provide a transcript from a college they would like to attend and describe a class of interest in that transcript; find 10 questions commonly asked for the job they have chosen to pursue and research how to best answer those questions; and finally present a two-to-three-minute presentation to the class about why they chose a particular health-care field.

In a very exciting and nail-biting state championship competition on February 15 at Manchester Community College, two of our robots qualified for the VEX Robotics Worlds Championship that was to be held April 24-26 in Louisville, KY. This would have been our ninth trip to the world competition. Team 5106C (Checkmate), led by seniors Chani Mores and Kate Keefe, were awarded the Excellence Award. The Excellence Award is highest award at the Vex Robotics High School New Hampshire/Vermont state championships. Team 5106A (Alpha), led by freshman Adam Schmidt, was awarded the Amaze Award. To earn this award the robot has to amaze the judges by being high-scoring, competitive, reliable/robust, with great consistent autonomous code and use of sensors in both autonomous and driver-control periods.

A major component of our Advanced Manufacturing program, and why we are so successful machining parts for NASA, is the due to the Lean 6th Sigma Manufacturing process students master before they can move to the upper level class. The core idea of

Lean Manufacturing is to maximize customer value while minimizing waste. The ultimate goal is to provide perfect value to the customer through a perfect value creation process that has zero waste. This is just another example on how CTE prepares students for careers and post-secondary education. Before we went remote, we completed approximately three quarters of our NASA contract. In the fall, the students quickly got back to work and completed the order by late November. This fall, they are machining the most difficult part yet for the International Space Station.

Once we went fully remote in mid-March, CT teachers had to get very creative delivering instruction and monitoring learning in order for our students to continue to succeed in their respective programs. I cannot thank the teachers enough for their ingenuity and the inspired experiences they provided for students. If a picture is worth a thousand words, watch this video for a front row view of our remote learning experiences, worth thousands of words: <https://www.youtube.com/watch?v=XiDMApt7dJU&feature=youtu.be>

We consider ourselves to be incredibly fortunate that we were able to return to the building in September for in-person instruction combined with a virtual component. Yes, there are challenges, but students, teachers and administrators have rallied to create the best experiential learning environment possible. Even with restrictions in place we are off and running with lots of new and exciting projects in all twelve programs. Highlights of the fall semester include:

STEM Aviation & Aerospace partnerships with Eastern Slope Aviation Academy (ESSA), the FAA and AOPA continue. Recently, our program received designation by the Department of Education as an official Career & Technical Education program, the first of its kind, in the United States.

Installation of an organic indoor farming system for year-round growing of fresh and nutrient dense greens and herbs. We are growing all our own salad greens including Encore Mix, Deers Tongue, Crispino, Red Leaf, Russian Kale as well as Citrus Basil and traditional Basil and Nasturtiums! Our Culinary students and Special Education students partner together to plant, tend and harvest our garden.

What is now being touted as the “first food delivery by drone in NH” students planned and executed a complicated mission to deliver lunch from Big Dave’s to the back doors of the Career & Technical Center.

Partnering with Eagle Academy once again, we are offering an *Introduction to Criminal Justice* class this fall. The class has been a success so far and positively received by students. As such, it is our intention to offer one *Introduction to Criminal Justice* class for the school year 2021-22. This is a very popular program at other centers across the state, has little to no start-up costs and has been identified by KHS students through a survey as a class they would like to have offered.

Extended Learning Opportunities (ELOs) continue to be an area of intense focus as it is a critical component of Competency Based Education. We intend to double our ELO

placements this year to approximately 70. Academic and elective credit is awarded for successful ELOs completed off campus with many business and community partners. A sampling of our partners: Atlantic Construction, Conway Area Humane Society, Profile MotorSports, Maine Health/Memorial Hospital, Mountain Center Physical Therapy, The Gibson Center, the University of NE Medical School, Dartmouth Hitchcock, MWV Economic Council, Tin Mountain Conservation Center, Flatbread, Debony Salon, Eastern Oil and Propane, Hancock Lumber, the Valley Originals, HEB Engineers, HEB Land Surveying, Eastern Slope Airport Authority, Eastern Slope Aviation Academy, Civil Air Patrol, FAA, Vintage Bakery, Jeff Locke, Cranmore Mountain Resort, Mountain Top Music Center, Jeanne Limmer, Pratt Whitney, Dearborn Foundation, Hunting Dearborn, NAPA Redstone, JSD Architectural Carpentry, Inc., Revit Architectural, Brookside Farms and others.

As one of twenty-eight centers established by the state of New Hampshire to bring modern technical education and training to students in our valley, our Center has been an innovator and leader in the field of CTE. Please feel free to contact me for further information and/or if you would like a tour of our center.

A. CROSBY KENNETT MIDDLE SCHOOL

Principal's Report

By Rick Biche

For the past 10 months, A. Crosby Kennett Middle School has worked within the challenges of the COVID-19 pandemic. As we have moved forward, we have worked to establish clear practices to further increase safety for all members of our school community while at the same time maintaining traditions and practices that promote normalcy for students. This unprecedented challenge has been met by the middle school staff and students with courage, innovation and a belief that we can return to school to learn and grow this year. Adapting to a pandemic has touched every aspect of school. From this we have all had great new opportunities to learn. As we move into 2021 and the next school year, we hope to bring the lessons and successes of this year with us as we work to establish our new, and hopefully better, normal. To this end, we continue to pursue our schools' goals around improvement in achievement, communication, and culture and climate.

COVID related change	What we are learning as a result:
Students staying in the same classrooms all day	How to build in breaks and movement opportunities for students during classes and throughout the day. Research supports that small breaks before engaging in rigorous cognitive challenges can improve achievement. There is less hallway and cafeteria drama interrupting learning for some students. Students will have an opportunity to mature further before facing these challenges.
Staying with just the same small group of kids all day	How to build better and closer relationships among peers and between students and staff. While KMS has been strong with relationship building, the increased importance this year has allowed us to focus on this area even more.
Wearing masks all day long	While kids have adapted very well to mask wearing, we all need breaks from it from time to time. This has resulted in getting kids outside more often. For much of the early fall many classes were held outside, not only building in movement and breaks but taking advantage of the outdoor locations to boost learning.
Students learning remotely	Last spring we went through the steepest learning curve. Now we are honing our skills as we modify lessons for online delivery and develop methods for quality assessment in distance scenarios. As students are not with us directly, we are also developing skills in planning for more relevance in lessons to continue to engage students to learn outside of a regular school environment.
Readiness for a change in learning scenario	We are learning how to further help students develop personal management and motivation skills as well as technology skills so they can be ready if and when the need arises to shift between face to face and remote learning scenarios.

The changes that came last spring were fast and significant. Within one week all students and staff had transformed their teaching and learning environment from the regular classroom to a remote setting. While there were many bumps in the road, the learning that occurred was tremendous for all. Chromebooks

were distributed and remote classes scheduled. We solved internet connectivity issues and sent home a variety of materials. We developed systems for keeping track of each and every student to ensure needs were met. We have a long-standing goal of improved communication at KMS and during this time we achieved much of that goal and have continued to work to maintain high levels of communication with families about school, team and class information.

Each year our incoming 7th grade students have had opportunities to transition to the middle school through meetings, tours and visits. Much of our transition plans were interrupted by the arrival of COVID-19 and the eventual shut down of our schools. Fortunately, we had previously moved our timelines for transition events up in order to better facilitate our planning for the incoming 7th graders. Little did we know the advantage that would play for us. As a result, we were able to get out and meet with all of the elementary schools face to face prior to the shift to remote learning. We continued to hold transition events for the incoming students through virtual meetings that included Guidance Counselor Mrs. Thornton, Family Support Liaison, Mrs. McAllister and alumni of the different elementary schools. As tours in the spring were not possible we made videos of the school building and then offered small cohort tours in the late summer just prior to the opening of school. While on the one hand transitioning to a new school in the middle of a pandemic presented challenges for students, our small cohort model lessened the impact by reducing the actual number of things that are different from elementary school. Feedback around the transition was positive and we are currently looking into models that might help to ease transitions under more normal circumstances.

As we began this school year we welcomed 241 students to our school. This was accomplished by offering both a face to face learning model and a distance learning model. Since September we have had between 38 and 51 distance learners at any given time. In addition to our incoming 7th grade students we also welcomed four new staff members to our community. We had to make many changes to how we approached our day here at the middle school including team structures and scheduling.

We continued with our three team structure this year although each team was divided in half to support an alternating two week schedule that was necessary to keep cohort sizes down. In total we created 24 cohorts consisting of up to 12 students each. Of these cohorts, 5 are engaged in a distance learning model. There are distance learning cohorts on each of our three teams and all teachers have at least one distance class on any given day. In order to maintain the small cohorts and limit the number and frequency of transitions, some classes are held on opposite two-week rotations.

Personalizing learning, creating authentic opportunities for student voice and offering students choices in their learning sets the backdrop of our instructional approach to helping our middle school students reach their full potential. Within the building there are growing opportunities for students to make choices about their learning. This year those choices include the option for distance learning as well. Choice is also evident in the assignment options in classes, advisors and teachers work with students to set and monitor goals while selecting options to help reach those goals.

Staff this year are focusing their work on developing strong assessment practices and feedback to students during class time. We are using the workshop model to support these practices for our students and it is an important component of how we are personalizing learning for our students. With small cohorts this year and longer scheduled class times, staff are able to best develop these skill sets as we increase our ability to meet

each student where they are at. We are using students' work from assessments to make decisions about future instruction, inform and improve our assessment practices and promote professional dialogue. We aim to put student work analysis at the center of our Professional Learning Communities (PLC) model.

A. Crosby Kennett Middle School educates the whole child during a transitional time in their lives. We are dedicated to the vision of reaching the full potential of each and every student and give them genuine caring and individualized attention. Our dedication to our core values promotes the best education for all the students we serve.

CONWAY ELEMENTARY SCHOOL
Principal's Report
By Jason Robert

Dear School Community,

The last twelve months have provided us all with many challenges and new obstacles to solve as a result of the pandemic. What started out as a typical and normal 2020 became upended in mid-March and created many unanticipated disruptions that forced us all to adjust and adapt throughout the Mount Washington Valley. A journey must begin with a single step and as we continue moving forward our steps are inspired by innovation, resourcefulness, and desire to keep moving in a positive direction. The last year, though challenging, has provided many positive outcomes across the schools of SAU 9.

I have the privilege of contributing to this annual report through the lens of Conway Elementary.

The heart of Conway Elementary School stems from our ability to meet the needs of the whole child. As a staff, we focus on growing the academic and social-emotional skills throughout the building which play an important role in the environment of our building and helps to build opportunities that our students will carry with them in life.

Early last August, CES staff began a series of brainstorming sessions to help lay the foundation for how to best prepare for face-to-face and distance instructional models. With the safety of everyone in mind and the desire to provide a meaningful, engaging experience, everyone rolled up their sleeves without hesitation and got to work solving many questions which included mask-wearing, how to keep students 6 feet apart, cohorts and lunch and recess protocols. Before we knew it, school was starting and the children and staff were here and ready to go. Returning to in-person learning on September 8th was a day of excitement and energy as the halls and classrooms (virtual or in-person) filled with students, laughter, and smiles.

Since September there have been many successes within the walls of Conway Elementary. One of the most important has been the flexibility and willingness of our staff, students, and families as changes occur in response to the needs of our school community. Our flexibility has permitted us to continue to uphold many CES traditions in a modified form including our school-wide assemblies, Halloween parade, food-drive, and holiday store.

Another success has been the implementation of the first half of our Year of the Book grant that focuses on expanding literacy opportunities throughout CES and our

community. Reading and writing experiences provide an opportunity for children to embark on a lifelong literacy journey that can provide many adventures and pathways into the future. CES students have had the opportunity to live zoom with Marty Kelley, an author from Goffstown, NH. Students virtually visited his studio and heard about the process of publishing a children's book. All CES students have picked five books for their own personal libraries. Teachers have received \$150 in books for their classroom libraries, and the public and school libraries have also expanded their collections as a result of this grant. Also, classrooms have been taking advantage of a weekly virtual author series provided by the Children's Literacy Foundation.

A final success I want to highlight is the evolution of the work that is being done collaboratively within-grade span teams to support the development of high-quality instructional and assessment tools. Though topics vary weekly, math has been a large focus throughout the year and teams have been routinely working with our elementary math instructional coach to plan out curricular content, developing performance assessments, and reimaging our math workshop model to effectively meet the needs of our multi-aged classes.

In closing, this school year has been nothing short of amazing. The experiences that CES has been able to offer, even in a pandemic, couldn't have happened without the dedication of our staff and the support of our families. It is a privilege to work alongside the passionate educators at CES.

ALBANY SCHOOL DISTRICT
Balance Sheet
June 30, 2020

General Fund

ASSETS:

Cash	<u>\$272,256</u>
TOTAL ASSETS	\$272,256

LIABILITIES AND FUND EQUITY:

Intergovernmental Payables	\$ 74,673
Other Payables	17,549
Prior year Appropriation	13,821
Unassigned Fund Balance Voted at Annual Meeting	58,341
Unassigned Fund Balance	<u>107,872</u>
TOTAL LIABILITIES AND FUND EQUITY	\$272,256

STATEMENT OF REVENUES
For the Fiscal Year Ended June 30, 2020

General Fund

REVENUE FROM LOCAL SOURCES:

Current Appropriation	\$ 902,522
Earnings on Investments	262
Other	<u>316</u>
TOTAL LOCAL REVENUE	\$ 903,100

REVENUE FROM STATE SOURCES:

Statewide Enhanced Education Tax	\$ 209,565
Adequacy Grant Aid	<u>591,667</u>
TOTAL STATE REVENUE	\$ 801,232

REVENUE FROM FEDERAL SOURCES:

Medicaid	\$ 600
National Forest	<u>20,281</u>
TOTAL FEDERAL REVENUE	\$ 20,881

TOTAL REVENUE	\$1,725,213
---------------	-------------

Albany School District
Special Education Expenses and Revenues

	Actual FY18 7/1/17- 6/30/18	Actual FY19 7/1/18- 6/30/19	Actual FY20 7/1/19- 6/30/20	Budget FY21 7/1/20- 6/30/21	Budget Request FY22 7/1/21- 6/30/22
CONSULTANTS, SPECIAL EDUCATION	\$ 958	\$ 715	\$ 3,172	\$ 3,700	\$ 7,450
SPEC EDUC-EXTENDED SCHOOL YEAR	\$ 19,697	\$ 11,546	\$ 4,520	\$ 13,400	\$ 10,000
SPECIAL EDUCATION, TUITION	\$ 159,936	\$ 166,847	\$ 80,899	\$ 155,535	\$ 135,000
PSYCHOLOGICAL SERVICES	\$ -	\$ 881	\$ 2,500	\$ 100	\$ 100
SPEECH SERVICES	\$ 7,251	\$ 4,376	\$ 4,726	\$ 6,600	\$ 2,600
Occupational/Physical Therapy Services	\$ 7,028	\$ 4,574	\$ 9,780	\$ 9,600	\$ 9,300
TRANSPORTATION, SPECIAL ED	\$ 13,284	\$ 9,949	\$ -	\$ -	\$ -
SPED Capital Reserve Fund	\$ 15,000	\$ 15,000	\$ 15,000	\$ 73,341	\$ -
IDEA GRANT	\$ 8,374	\$ 11,214	\$ 11,229	\$ -	\$ 10,500
TOTAL SPECIAL EDUCATION EXPENSES	\$ 231,528	\$ 225,101	\$ 131,825	\$ 262,276	\$ 174,950
STATE of NH ADEQUACY AID	\$ 16,936	\$ 23,806	\$ 26,883	\$ 35,517	\$ 31,610
SPECIAL EDUCATION AID	\$ 7,248	\$ -	\$ -	\$ -	\$ -
MEDICAID REIMBURSEMENT	\$ 3,191	\$ 10,171	\$ 600	\$ 1	\$ -
IDEA GRANT	\$ 8,374	\$ 11,214	\$ 11,229	\$ -	\$ 10,500
TOTAL SPECIAL EDUCATION REVENUES	\$ 35,749	\$ 45,191	\$ 38,712	\$ 35,518	\$ 42,110

SCHOOL ADMINISTRATIVE UNIT NUMBER 9

2021 - 2022 Budget

	Adopted Budget 2020-2021	Albany's Share 1.56% 2020-2021	Adopted Budget 2021-2022	Albany's Share 1.47% 2021-2022
Other Support Services	\$ 294,318	\$ 4,598	\$ 307,211	\$ 4,510
Improvement of Instruction	\$ 38,422	\$ 600	\$ 41,451	\$ 609
School Board Services	\$ 20,001	\$ 312	\$ 19,339	\$ 284
Office of Superintendent	\$ 369,494	\$ 5,773	\$ 329,225	\$ 4,833
Office of Assistant Superintendent	\$ 240,562	\$ 3,759	\$ 241,027	\$ 3,538
Office of Business and Finance	\$ 644,655	\$ 10,072	\$ 628,787	\$ 9,228
Operations and Maintenance of Plant	\$ 62,453	\$ 976	\$ 73,132	\$ 1,074
School Transportation	\$ 78,611	\$ 1,228	\$ 79,203	\$ 1,163
Retiree Health Insurance	\$ -	\$ -	\$ 65,429	\$ 960
Gross Budget Total	\$ 1,748,516	\$ 27,319	\$1,784,804	\$ 26,198
Plus Federal Project or Grant Expense	\$ 10,000	\$ 156	\$ -	\$ -
Less Estimated Revenue	\$ (45,000)	\$ (702)	\$ (75,000)	\$ (1,101)
Net Total Expenses	\$ 1,713,516	\$ 26,773	\$1,709,804	\$ 25,097
District Apportionment				

ENROLLMENT (as of December 31, 2020)

Total K-6 ... 48	Total 7-8 ... 10	Total 9-12 ... 35
Kindergarten	4	Grade 7 4
Grade 1	5	Grade 8 6
Grade 2	7	Grade 9 6
Grade 3	4	Grade 10 12
Grade 4	9	Grade 11 8
Grade 5	10	Grade 12 9
Grade 6	9	