



TOWN REPORT

2021

Annual Report
Of the
Town of Albany, New Hampshire
For the fiscal year ending
December 31, 2021



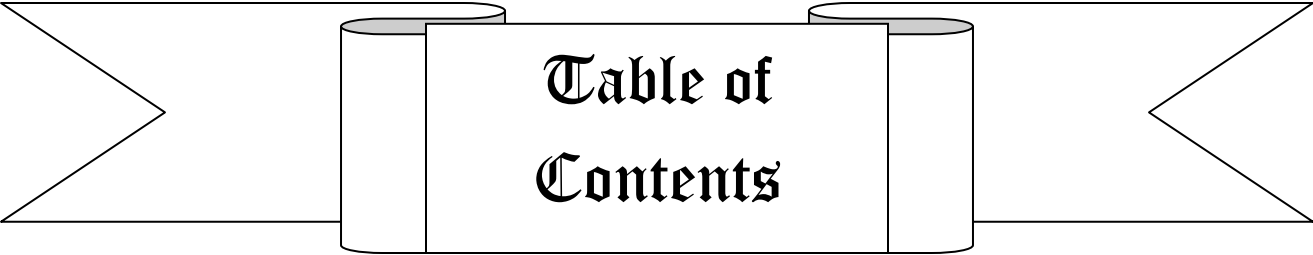


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Town Officers

Office	Officer	Terms
Moderator (2 year term)	Edward Alkalay	2022
Selectmen (3 year term)	Kathy Golding-chairman	2024
	Joseph Ferris-resigned/Kelly Robitaille	2022
	Richard Hiland-resigned-Jennifer Spoffor appointed	2022
Town Clerk/Tax Collector (3 year term)	Cathy Ryan-resigned/Sandra Vizard appointed	2021
Treasurer (3 year term)	Kathleen Carrier-appointed	2021
Road Agent (3 year term)	Curtis Coleman	2024
Cemetery Trustees (3 year term)	Joseph Ferris	2023
	Vacant	
	Colleen Cormack	2022
Trustees of Trust Funds (3 year term)	Kimberly Guptill	2024
	Colleen Cormack	2022
	Anne Merrow	2023
Supervisors of Checklist (6 year term)	Dorothy Solomon	2025
	Cindy Barnicoat Carboni	2022
	Denise Hiland-resigned	2021
School Board (3 year term)	Timothy Sorgi, Chariman	2022
	Daniel Bianchiro, Vice Chair	2024
	Curtis Coleman-appointed	2022
School Board Clerk (1 year term)	Anne Merrow	2022
School Board Treasurer (1 year term)	Anne Merrow	2022
School Board Moderator (1 year term)	Edward Alkalay	2022
Planning Board (3 year term)	Peter Carboni	2022
	Sean Wadsworth, Chairman appointed	2024
	Bryan Bailey-appointed	2023
	Curtis Coleman-appointed	2024
	Morris West,Alternate	2023

Town Officers

Conservation Commission (3 year term)	Morris West, Alternate	
	Kevin Tilton, Chairman	2023
	Cort Hansen	2024
	Michael Steward	2023
	Sean Wadsworth	2022
	Cathy Ryan	2024
	Paul Brown, Alternate resigned	2020

Town Representatives

Building Permit Administrator	Peter Carboni
Health Officer	Joseph Ferris
Deputy Health Officer	Vacant
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
Carroll County Sheriff	Domenic Richardi
Fire Warden	Jonathan Powers
Fire Chief	Stephen Solomon
USFS Saco Ranger District	James Innes
NH House Representatives	Jerry L. Knirk, Mark E. McConkey and Chris R. McAleer
NH Senator	Jeb Bradley
NH Executive Councilor	Joseph Kenney

SELECTMEN'S REPORT 2021

2021 brought many changes to the faces of those serving Albany. In March, I was elected to the Board of Selectmen. Thank you to Glenn Zeiders for serving our town. The Board accepted the resignation of Rick Hiland with regret in May. We thank Rick for all his hard work and contributions to Albany over his seven years of service to numerous Boards along with his continued work on the Carroll County Broadband Committee.

In a year of firsts, the Town Meeting portion of town election/meeting day was postponed until June due to Covid. After Town Meeting concluded, Joe Ferris submitted his resignation from the Board, effective immediately. In the coming weeks, a few residents submitted their interest in serving as Selectman. Rob Nadler was appointed and with his experience as a former Selectman, his service was welcomed. Jennifer Spofford was also appointed to the third seat on the Board. With no municipal experience, it is nice to see a fresh face on the Board and a willingness to learn.

July brought more changes with Treasurer, Chuck Merrow stepping down and Kathy Carrier taking his place. Chuck agreed to stay on as Deputy Treasurer.

Town Clerk/Tax Collector, Cathy Ryan submitted her resignation in August with an effective date of September 1 due to personal commitments. Her Deputy, Matt Parker also resigned. The Selectmen accepted the resignations with regret and thanked Cathy for her efforts. The search was on for a new Town Clerk/Tax Collector and a Deputy. On August 25, the Selectmen appointed Sandra Vizard as the new Town Clerk/Tax Collector. Sandra has lived in Albany for almost 40 years and is a local business owner. She is a great fit for the position. Katelyn Quint showed interest in the Deputy position and was appointed on November 11. They both have learned a lot in a short amount of time but are executing their duties seamlessly. Thank you, ladies. The job is a very important one.

Over the summer months, Road Agent, Curtis Coleman paved numerous roads that were in desperate need of attention. The roads included were Moat View Drive, Town Hall Rd., Nickerson Road and part of Drake Hill Rd. He hopes to continue his efforts in 2022.

In moving forward with the Forest Land Access Program (FLAP) funding that Albany received in 2020 to repair a narrow portion of Passaconaway Rd., the Board met with Josh McAllister of HEB Engineers. It was agreed the *Preliminary Geotechnical Findings for Passaconaway Road "Narrows"* that came back, from the US Department of Transportation – Federal Highway Administration, to Albany with a plan to proceed, would not work out as they recommended the closure of Passaconaway Rd. while construction was ongoing. This is unacceptable to us as the residents beyond the construction would be shut off to emergency services such as Fire & Rescue. The only other way would be to cross the Covered Bridge which is impossible for their vehicles to go through. We are still corresponding with the Federal Highway Administration to resolve this.

American Rescue Plan Act of 2021 (ARPA) brings \$78,622 to Albany in two annual installments. The main eligible uses of this money are for infrastructure and cyber security. The Board decided first to use some of the money toward the much needed and long overdue cyber security for the Town Hall. The remainder of the money will be spent on an infrastructure project brought forth by the Road Agent.

In October, Selectman Rob Nadler suffered a medical event and resigned from the Board in December. We wish Rob a speedy and full recovery and we hope he will soon be able to participate in town government again. Kelly Robitaille stepped up and offered his services as Selectman and again as a former Selectman, his experience was welcomed.

I would like to thank our Town Administrator, Kelley Collins, for all her hard work this year and the knowledge and experience that she brings to Albany. It is invaluable and we are lucky to have her.

Thank you to all those who currently serve on the various boards in Albany. We could always use more citizens to help operate and serve our Town, so please, if you have some time, step forward and join a Board or Committee.

As of this writing, we are working on the 2022 municipal operating budget and look forward to a better and brighter 2022.

Kathleen Golding
SelectBoard Chair

Town of Albany

2022 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 8, 2022 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 7:30 o'clock **or** at the closing of the school meeting **or** at the closing of the polls, if the meeting shall vote to keep the polls open to a later hour.

Article 1. To elect all necessary officials.

Article 2. To see if the Town will vote to raise and appropriate the sum of **\$ 751,483** 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 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, 2021 unassigned fund balance. (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 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. *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 3-0-0)

Article 11. *By Petition.* To see if the Town will vote to raise and appropriate the sum of **\$ 1,700** 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, Disaster Relief and Tamworth Dental Center. (Recommended by Selectmen 3-0-0)

Article 12. *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 13. *By Petition.* To see if the Town of Albany will vote to raise and appropriate the sum of **\$2,700** 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. (Recommended by Selectmen 3-0-0).

Article 14. *By Petition.* To respectfully request that the town vote to raise and appropriate sum of **\$2,965** in support of Starting Point providing advocacy and support to victims of domestic and sexual violence and their children. (Recommended by Selectmen 3-0-0).

Article 15. *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 3-0-0)

Article 16. *By Petition.* To see if the Town will vote to raise and appropriate the sum of **\$ 1,000** for the Conway Area Humane Society for the purpose of supporting continuing services for stray, abandoned or other animals brought to the shelter. (Recommended by Selectmen 3-0-0)

Article 17. To act upon any other business that may legally come before this meeting.
Given under our hands this 16th day of February in the year two thousand twenty-two.

Kathleen Golding, Selectman/Chair

Jennifer Spofford, Selectman

Kelly Robitaille, Selectman

Town of Albany
2022 PROPOSED BUDGET - EXPENDITURES

				Jan - Dec 21	2021 Budget	2022 Proposed
			Expense			
			4130.0 · Executive			
			4130.01 · Selectmen			
			4130.11 · Selectmen Salary	13,125.01	13,500.00	13,500.00
			4130.12 · Social Security - Medicare	969.00	1,033.00	1,033.00
			Total 4130.01 · Selectmen	14,094.01	14,533.00	14,533.00
			4130.02 · Town Administrator			
			4130.20 · Town Administrator Salary	40,556.50	43,000.00	44,634.00
			4130.21 · TA Social Security - Medicare	3,102.58	3,300.00	3,415.00
			4130.22 · Retirement	0.00	1.00	1.00
			Total 4130.02 · Town Administrator	43,659.08	46,301.00	48,050.00
			Total 4130.0 · Executive	57,753.09	60,834.00	62,583.00
			4132.0 · Treasurer			
			4132.01 · Treasury Salary	7,500.00	7,500.00	7,500.00
			4132.02 · TRSR Social Security - Medicare	665.55	666.00	666.00
			4132.03 · Deputy Treasurer	1,200.00	1,200.00	1,200.00
			4132.05 · Supplies	22.99	100.00	100.00
			4132.06 · Postage	0.00	1.00	1.00
			4132.08 · Small Equipment/Maintenance	0.00	100.00	100.00
			4132.09 · Travel			
			4132.91 · Bank & Post Office	80.31	50.00	50.00
			4132.92 · Conferences	248.98	100.00	100.00
			Total 4132.09 · Travel	329.29	150.00	150.00
			Total 4132.0 · Treasurer	9,717.83	9,717.00	9,717.00
			4135.0 · Town Clerk & Tax Collector			
			4135.01 · Town Clerk/Tax Collector Salary	23,885.51	23,435.00	23,435.00
			4135.02 · TC Social Security - Medicare	2,465.25	3,024.00	3,137.00
			4135.03 · Deputy Clerk/Collector Salary	8,340.00	14,560.00	14,560.00
			*New Training/Consultant			3,000.00
			4135.04 · Software Support			
			4135.41 · Avitar Tax Collection	2,003.00	2,000.00	2,200.00
			4135.42 · Interware - Clerkworks	3,190.00	3,190.00	3,300.00
			Total 4135.04 · Software Support	5,193.00	5,190.00	5,500.00
			4135.05 · Supplies	1,134.16	1,200.00	1,200.00
			4135.06 · Postage	1,385.54	1,700.00	2,000.00
			4135.07 · Recordings, Searches & Redemptn	747.93	735.00	800.00
			4135.08 · Small Equipment/Maintenance	1,900.00	4,000.00	4,000.00
			4135.09 · Travel			
			4135.91 Bank & PO	126.41		
			4135.92 · Conferences	487.68	500.00	500.00
			Total 4135.09 · Travel	614.09	500.00	500.00
			4135.11 · Re-certification & Conferences	0.00	100.00	2,125.00
			4135.12 · Advertising	468.00	50.00	100.00
			Total 4135.0 · Town Clerk & Tax Collector	46,133.48	54,494.00	60,357.00

Town of Albany
2022 PROPOSED BUDGET - EXPENDITURES

					Jan - Dec 21	2021 Budget	2022 Proposed
				4140.0 · Election-Registration-Vitals			
				4140.01 · Supervisors of the Checklist	650.00	660.00	2,000.00
				4140.02 · Ballot Clerks	50.00	200.00	600.00
				4140.03 · Moderator	200.00	200.00	600.00
				4140.04 · Supplies	117.76	50.00	800.00
				4140.05 · Advertising	312.00	250.00	300.00
				Total 4140.0 · Election-Registration-Vitals	1,329.76	1,360.00	4,300.00
				4150.0 · Financial Administration			
				4150.01 · Auditor	8,425.00	10,250.00	8,500.00
				4150.03 · Supplies	2,281.71	1,600.00	2,000.00
				4150.04 · Printing			
				4150.41 · Town Report	1,038.61	1,400.00	1,300.00
				4150.42 · General	39.00	160.00	150.00
				Total 4150.04 · Printing	1,077.61	1,560.00	1,450.00
				4150.05 · Conferences			
				4150.51 · NHMA -Town/School Mod	55.00	55.00	55.00
				4150.52 · NHMA-Budget/Finance	0.00	1.00	1.00
				4150.53 · NHMA-Annual Conference	0.00	150.00	150.00
				4150.54 · OEP Planning/Zoning Conf	0.00	1.00	1.00
				4150.55 · NCC Annual Meeting	0.00	1.00	1.00
				4150.56 · MWVEC Annual Meeting	0.00	1.00	1.00
				4150.05 · Conferences - Other	10.00		1.00
				Total 4150.05 · Conferences	65.00	209.00	210.00
				4150.06 · Small Equipment			
				4150.62 · Computer Equipment	145.00	1,500.00	1,000.00
				Total 4150.06 · Small Equipment	145.00	1,500.00	1,000.00
				4150.07 · Bank Service Charge			
				4150.71 · TAN Document Fees	300.00	250.00	250.00
				4150.72 · Returned Check Fees	(30.00)	100.00	50.00
				Total 4150.07 · Bank Service Charge	270.00	350.00	300.00
				4150.08 · Postage			
				4150.81 · Stamps & Postage	175.55	200.00	200.00
				4150.82 · Prepaid Stamped Envelopes	688.55	600.00	700.00
				Total 4150.08 · Postage	864.10	800.00	900.00
				4150.09 · Travel			
				4150.91 · Post Office & Errands	11.54	25.00	25.00
				4150.92 · Conferences	0.00	100.00	100.00
				Total 4150.09 · Travel	11.54	125.00	125.00
				4150.11 · Recording Expense	70.26	150.00	100.00
				4150.12 · Advertisement	136.50	600.00	600.00
				4150.13 · Software Support			
				4150.31 · Adobe Acrobat	259.87	260.00	260.00
				4150.32 · QuickBooksPRO	0.00	500.00	1.00
				4150.33 · QuickBooks Payroll	1,394.00	2,000.00	2,000.00
				4150.35 · Website Hosting & Support	420.00	1,500.00	1,000.00

Town of Albany
2022 PROPOSED BUDGET - EXPENDITURES

					Jan - Dec 21	2021 Budget	2022 Proposed
				4150.36 · Carbonite	323.97	350.00	350.00
				4150.37 · GoDaddy - Web Site	0.00	31.00	31.00
				4150.38 · Meeting Video	3,000.00	3,000.00	3,600.00
				New - CCS - IT & Maintenance			5,000.00
				4150.39 · Business Solutions	489.99	1,750.00	1,000.00
				Total 4150.13 · Software Support	5,887.83	9,391.00	13,242.00
				4150.15 · Internet & Telephone	2,819.40	3,000.00	3,000.00
				4150.16 · Special Town Meeting	0.00	1.00	1.00
				4150.20 · Trustee of Trust Funds	300.00	300.00	300.00
				4150.24 · Engineering/Consultant	0.00	3,000.00	1,500.00
				Total 4150.0 · Financial Administration	22,353.95	32,836.00	33,228.00
				4152.0 · Revaluation of Property			
				4152.01 · Assessing	17,775.00	18,000.00	18,000.00
				4152.02 · Tax Map Update	2,385.00	2,500.00	2,500.00
				4152.04 · Software Support			
				4152.41 · Avitar - Assessing	2,874.00	3,000.00	3,000.00
				Total 4152.04 · Software Support	2,874.00	3,000.00	3,000.00
				Total 4152.0 · Revaluation of Property	23,034.00	23,500.00	23,500.00
				4153.0 · Legal Expense			
				4153.01 · Town Counsel	2,997.40	10,000.00	5,000.00
				4153.02 · Legal-Tax Deeding	0.00	15,000.00	1.00
				Total 4153.0 · Legal Expense	2,997.40	25,000.00	5,001.00
				4191.0 · Planning Board			
				4191.01 · Planning Member Attendance	1,890.00	3,500.00	3,000.00
				4191.02 · Secretary Salary	2,160.00	2,500.00	3,000.00
				4191.03 · PLN Social Security - Medicare	165.24	200.00	250.00
				4191.04 · Technical Advisor	0.00	500.00	500.00
				4191.05 · Advertisement	65.00	350.00	350.00
				4191.06 · Manuals & Resource Material	60.00	100.00	100.00
				4191.07 · Operating Expenses	213.65	800.00	800.00
				4191.09 · Travel			
				4191.92 · Conferences	0.00	300.00	300.00
				4191.09 · Travel - Other	0.00	100.00	100.00
				Total 4191.09 · Travel	0.00	400.00	400.00
				4191.10 · Planning Board Legal	0.00	2,000.00	0.00
				Total 4191.0 · Planning Board	4,553.89	10,350.00	8,800.00
				4192.0 · Zoning Board of Adjustment			
				4192.01 · ZBA Member Attendance	280.00	420.00	420.00
				4192.02 · ZBA Secretary	410.00	200.00	410.00
				4192.03 · ZBA Soc Sec/Medicare	31.37	16.00	32.00
				4192.04 · ZBA Technical Advisor	0.00	100.00	100.00
				4192.05 · ZBA Conferences	0.00	100.00	100.00
				4192.07 · ZBA Operating Expenses	189.30	200.00	200.00
				Total 4192.0 · Zoning Board of Adjustment	910.67	1,036.00	1,262.00
				4193.0 · Conservation Commission			
				4193.01 · Conservation Comm. Attendance	1,820.00	2,940.00	2,940.00
				4193.07 · CC Operating Expenses	60.00	1,000.00	1,000.00
				4193.08 · CC Grant Match	0.00	2,400.00	0.00

Town of Albany
2022 PROPOSED BUDGET - EXPENDITURES

					Jan - Dec 21	2021 Budget	2022 Proposed
				4193.10 · Conservation Commission Legal	0.00	1.00	1.00
				Total 4193.0 · Conservation Commission	1,880.00	6,341.00	3,941.00
				4194.0 · Government Building			
				4194.01 · Oil Heat/Propane	1,624.69	2,500.00	2,700.00
				4194.02 · Electricity/Town Hall	1,220.23	1,800.00	1,600.00
				4194.04 · Chapel Lights	442.62	500.00	500.00
				4194.05 · Bld Maintenance & Repairs	4,098.84	8,000.00	5,000.00
				4194.07 · Street Lights	664.44	850.00	750.00
				4194.08 · Drinking Water	0.00	1.00	1.00
				4194.09 · Town Hall Security	1,106.75	600.00	1,200.00
				Total 4194.0 · Government Building	9,157.57	14,251.00	11,751.00
				4195.0 · Cemeteries			
				4195.01 · Cemetery Trustee	666.66	1,000.00	1,000.00
				4195.02 · Cemetery Maintenance	4,390.00	4,000.00	4,500.00
				Total 4195.0 · Cemeteries	5,056.66	5,000.00	5,500.00
				4196.0 · Insurance			
				4196.01 · Workmen's Comp	682.54	683.00	816.00
				4196.02 · General Property Liability	1,893.54	2,522.00	2,868.00
				4196.03 · Health Insurance	15,863.58	16,080.00	16,950.00
				4196.04 · Disability Insurance	558.00	600.00	650.00
				4196.05 · Dental Insurance	1,035.72	1,036.00	1,036.00
				4196.06 · Life Insurance	32.25	80.00	80.00
				Total 4196.0 · Insurance	20,065.63	21,001.00	22,400.00
				4197.0 · Regional Associations			
				4197.01 · North Country Council	1,117.00	1,117.00	1,050.00
				4197.02 · NH Municipal Association	1,082.00	1,082.00	1,104.00
				4197.03 · NH Town Clerks Assn	20.00	20.00	20.00
				4197.04 · NH Tax Collectors' Assn	40.00	20.00	20.00
				4197.05 · NH Assessors' Assn	20.00	20.00	20.00
				4197.06 · NH Govt Finance Officers Assn	35.00	35.00	35.00
				4197.07 · NH Welfare Assn	30.00	30.00	30.00
				4197.09 · MWV Economic Council	50.00	50.00	50.00
				4197.10 · NH Assn of Conservation Comm.	475.00	225.00	250.00
				4197.11 · International Code Council	0.00	1.00	1.00
				4197.12 · NH Health Officers Association	45.00	90.00	45.00
				Total 4197.0 · Regional Associations	2,914.00	2,690.00	2,625.00
				4200.0 · Public Safety			
				4200.01 · Ambulance & Rescue & Fire	132,000.00	132,000.00	137,000.00
				4200.02 · Sheriff Department	29,120.00	29,120.00	29,120.00
				4200.04 · Fire Wardens	0.00	1.00	1.00
				4200.05 · Code Enforcement Officer	4,228.87	3,000.00	4,300.00
				4200.06 · COE Social Security - Medicare	323.51	230.00	329.00
				Total 4200.0 · Public Safety	165,672.38	164,351.00	170,750.00
				4290.0 · Emergency Management			
				4290.02 · Maintenance	225.00	225.00	225.00
				4290.03 · Propane	155.92	400.00	300.00
				4290.04 · Supplies	0.00	400.00	10,000.00
				Total 4290.0 · Emergency Management	380.92	1,025.00	10,525.00

Town of Albany
2022 PROPOSED BUDGET - EXPENDITURES

					Jan - Dec 21	2021 Budget	2022 Proposed
				4312.0 · Highways & Streets			
				4312.01 · Winter Plowing & Snow Removal	49,490.02	65,500.00	65,000.00
				4312.02 · Winter Brine	743.75	9,000.00	5,000.00
				4312.03 · Winter Salt	25,191.28	35,000.00	37,500.00
				4312.04 · Winter Sand	5,282.60	10,000.00	10,000.00
				4312.05 · Winter Labor & Materials	16,902.76	1,500.00	15,000.00
				4312.06 · Ferncroft Rd Plowing	4,175.00	7,500.00	7,500.00
				4312.07 · Summer Road Maintenance	7,373.38	14,500.00	14,500.00
				4312.08 · Summer Materials	5,090.21	15,500.00	10,000.00
				4312.09 · Paving	44,967.56	56,000.00	50,000.00
				4312.10 · Albany/Madison Plow Turnaround	500.00	500.00	500.00
				Total 4312.0 · Highways & Streets	159,716.56	215,000.00	215,000.00
				4324.0 · Solid Waste			
				4324.01 · Solid Waste - Albany	48,605.00	48,605.00	45,536.00
				4324.02 · Solid Waste-LMVSWD Rep.	350.00	350.00	0.00
				4324.03 · Solid Wast - Wanalancet	0.00	1.00	1.00
				Total 4324.0 · Solid Waste	48,955.00	48,956.00	45,537.00
				4400 · Health			
				4400.01 · Health Officer Salary	1,250.00	1,250.00	600.00
				4400.02 · Deputy Health Office Salary	0.00	700.00	500.00
				4400.03 · Animal Control Salary	912.50	1,500.00	500.00
				4400.04 · HLTH Social Security - Medicare	165.43	270.00	122.00
				Total 4400 · Health	2,327.93	3,720.00	1,722.00
				4445.0 · Welfare			
				4445.01 · Direct Assistance	400.00	8,000.00	5,000.00
				Total 4445.0 · Welfare	400.00	8,000.00	5,000.00
				4500 · Culture & Recreation			
				4500.01 · Conway Parks + Recreation	43,985.00	43,985.00	40,734.00
				4500.02 · Conway Public Library			6,500.00
				4500.03 · Patriotic Purposes	106.56	150.00	250.00
				Total 4500 · Culture & Recreation	44,091.56	44,135.00	47,484.00
				4723.0 · TAN Payment			
				4723.01 · TAN Interest payment	0.00	2,000.00	500.00
				Total 4723.0 · TAN Payment	0.00	2,000.00	500.00
					\$ 629,402.28	\$ 755,597.00	\$ 751,483.00

TOWN OF ALBANY

2021 TOWN MEETING MINUTES

At 4:05 PM the annual Albany town Meeting was called to order by Moderator Ed Alkalay.

Article 1. To elect all necessary officials. This was completed on March 9, 2021

Moderator (3 Years):	Edward Alkalay 49 votes
Selectman (3 Years):	Kathleen Golding 62 votes
Town Clerk/Tax Collector (3 Years):	Cathy Ryan 92 votes
Treasurer (3 Years):	Charles Merrow 89 votes
Road Agent (3 Years):	Curtis Coleman 94 votes
Trustee of the Trust Funds (3 Years):	Anne Merrow 2 votes
Supervisor of the Checklist (6 Years):	Denise Hiland 10 votes

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)

Motion: Kathy Carrier Second: Buzz Coleman

Rob Nadler motioned to amend the amount to add \$6000 for the library cards. Second: John Eastman.

Discussion as to why line item for the library was at zero. How was \$6000 figured? Discussion about upcoming library warrant article. Motion to withdraw: Rob Nadler Second: John Eastman.

The article passed as read.

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)

Motion: Kathy Carrier Second: Buzz Coleman

Discussion about the value and quality of the Conway Library to Albany residents. Questions of exactly how many Albany users, the category breakdown and definition. How is the town charged? At the end of the year, if the formula usage calculations are less than \$8700, the town will be charged the lesser invoice price.

The article passed.

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)

Motion: John Eastman Second: Kathy Carrier

The article passed as read.

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)

Motion: John Eastman Second: Buzz Coleman

The article passed as read.

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).

Motion: Buzz Coleman Second: Kathy Carrier

The article passed as read.

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)

Motion: Buzz Coleman Second: Tara Taylor

The article passed as read.

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).

Motion: Buzz Coleman Second: John Eastman

Dorothy Soloman made a motion: To see if the town will vote to amend the amount of money to be raised and appropriated for the Chapel Capital Reserve Fund to \$14,500 for the repair to the roof and steeple of the Chapel. Discussion from the members of the Chapel Committee as to why requesting the increased amount. Selectperson, Kathy Golding asked if the \$14,500 with in addition to the \$1000?

Answer was, yes. Dorothy withdrew her motion. Second: Peter Donkonics New motion by John Eastman to raise and appropriate \$15,500 for the Chapel Capital Reserve Fund. Second: Matt Parker

The article passed as amended.

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 the CIP Committee).

Motion: Buzz Coleman Second: John Eastman

The article passed as read.

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).

Motion: Buzz Coleman Second: John Eastman

The article passed as read.

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).

Motion: Buzz Coleman Second: Kathy Carrier

The article passed as read.

The Moderator combined Article 11, Article 12 and Article 13 with no objections

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)

Motion: Joe Ferris Second: Buzz Coleman

Question from Tim Sorgi about this program as we are invoiced from Children Unlimited for services.

Answer: Cathy Ryan, separate service within Children Unlimited to support families in our community.

The article passed as read.

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)

Motion: Joe Ferris Second: Buzz Coleman

The article passed as read.

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).

Motion: Joe Ferris Second: Buzz Coleman

The article passed as read.

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 2-1-0).

Motion: Buzz Coleman Second: John Eastman

The article passed as read.

The Moderator combined Article 15 and Article 16 with no objections.

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).

Motion: Joe Ferris Second: Jess Tilton

The article passed as read.

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)

Motion: Joe Ferris Second: Jess Tilton

The article passed as read.

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)

Motion: Buzz Coleman Second: Kathy Carrier

The article passed as read.

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)

Motion: Jess Tilton Second: Matt Parker

John Eastman made the motion to amend the sum to 0 (zero). Kathy Golding second.

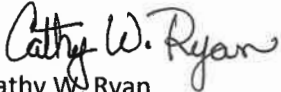
Monies not used is returned to the Town of Albany. Formulation has been revised with expenditures and prior year formula. ***The Town of Conway Parks & Recreation programs has a line item in the overall town budget for \$43,985.00.

The article passed as amended.

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.

The meeting was adjourned at 5:55 PM by Moderator Ed Alkalay.

Respectfully submitted,



Cathy W. Ryan
Albany Town Clerk

Treasurer's Report

	Fiscal Year 2021	Fiscal Year 2020
Beginning Cash Account Balances, Book		
Revenues from Local Sources:		
From Tax Collector:	\$ 1,150,987.58	\$ 765,757.03
Taxes	\$ 1,519,652.33	\$ 1,538,701.37
Interest & Penalties	12,175.62	12,890.04
Redemptions	49,449.36	88,317.78
Overpayment of Property Taxes	790.44	201.00
Yield Taxes	5,449.81	18,340.26
Subtotal from Tax Collector:	1,587,517.56	1,658,450.45
From Town Clerk:		
Motor Vehicle Permits	340,998.53	321,192.83
Dog Licenses	199.50	266.00
UCC Filing/Searches	755.00	75.00
Other Fees & Licenses	-	470.00
Subtotal from Town Clerk	341,953.03	322,003.83
From Other Local Sources:		
Permits, Fees & Licenses	19,203.59	24,532.78
Sale of Municipal Property	-	11,826.51
Purchase Tax Lien	40,066.04	63,627.20
Withdrawal from CRF/ETF	150,000.00	16,000.00
Reimbursements & Other	599.00	2,307.09
Subtotal from Other Local Sources:	209,868.63	118,293.58
Revenues From Outside Sources:		
Interest Income	4,333.90	4,740.45
Other Grant/Reimbursement	39,310.96	3,023.54
From State of New Hampshire:		
Highway Block Grant	37,876.33	38,810.42
Room & Meals Tax Shared	55,250.56	38,103.84
Other Shared Revenue	-	16,389.71
From Forest Lands:		
State & Forest Payment in Lieu of Taxes	120,732.00	116,746.00
Subtotal from Outside Sources	257,503.75	217,813.96
Total Revenues From All Sources:	3,547,830.55	3,082,318.85
Less Selectmen's Orders	(2,463,772.15)	(1,931,331.27)
Ending Cash Account Balances, Book	\$ 1,084,058.40	\$ 1,150,987.58
Cash Reconciliation to Bank Balances		
Ending Cash Account Balances, Book	\$ 1,084,058.40	
Outstanding Checks	104,666.84	
Deposits-in-Transit	-	
Ending Cash Account Balances, Bank	\$ 1,188,725.24	

Summary of Inventory

December 31, 2021

VALUE OF LAND ONLY:

TOTAL TAXABLE LAND:

Current Use Land:	229,712	
Residential Land:	38,696,400	
Commercial/Industrial Land:	5,852,800	
Tax Exempt & Non Taxable Land:	41,099,300	
Total Taxable Land:		85,878,212

VALUE OF BUILDINGS:

Residential:	68,395,700	
Manufactured Housing:	2,177,400	
Commercial/Industrial:	13,435,600	
Tax Exempt & Non Taxable Building	2,198,500	
Total Taxable Buildings:		86,207,200

PUBLIC UTILITIES: 3,560,401

TOTAL VALUE BEFORE EXEMPTIONS: 132,348,013

ELDERLY EXEMPTIONS: 151,200

NET TAXABLE VALUATION:

Local School Tax:	132,196,813
State School Tax:	128,636,412

Total Gross Tax: 1,634,786

Less Veterans' Credits: 15,827

Net Taxes Assessed: 1,618,959

(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

Schedule of Town Owned Property

As of December 31, 2021

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 properties (2)	279,000.00
Total	2,100,314.00

Solid Waste Disposal Costs 2022

	2022 estimated equalized value	% of Cost	Total Cost	Cost Share
Albany	146,632,163.00	6.58	691,860.00	45,536.00
Conway	1,780,634,712.00	88.32	691,860.00	609,585.00
Eaton	114,397,202.00	5.67	691,860.00	36,739.00
Operating Budget 2022			942,135.00	
Landfill Expansion				
Solid Waste Equipment			0.00	
Building Maintenance			0.00	
Solid Waste Revolving Spent			0.00	
Less Revenue			(250,275.00)	
Total 2022 Cost			691,860.00	

Recreation Costs 2021

	2022 estimated equalized value	% of Cost	Total cost	Cost Share
Albany	146,632,163.00	6.951	586,030.00	40,734.00
Conway	1,962,951,908.00	93.049	586,030.00	545,296.00
Operating Budget 2020			594,010.00	
Community Building			37,467.00	
Total Recreation Expense			631,477.00	
Minus Revenue			(68,181.00)	
Capital Imp. Total			22,734.00	
Total Recreation Expense			586,030.00	

Tax Rate Comparisons

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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	2.21
State School	4.76	4.15	5.36	6.60	7.78	5.18	7.33	10.81	9.04	7.80	7.06	7.46
County	2.34	2.50	2.49	2.46	2.47	2.22	2.24	2.25	2.16	1.86	1.71	1.70
	1.07	1.06	1.05	1.11	1.08	1.36	1.35	1.36	1.09	1.13	1.08	1.03
Total	10.89	10.76	10.97	11.91	12.77	11.75	12.50	16.92	14.85	13.97	12.05	12.40
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	1.70

Town Clerk/Tax Collector's Report 2021

Cathy Ryan took over as Deputy Town Clerk/Tax Collector in mid-August of 2020 and Matt Parker was appointed Municipal Assistant. How they handled the duties of this office without any training is truly amazing. Thank you for stepping in to keep the office running.

I was then appointed to take over for Cathy Ryan as the Town Clerk/Tax Collector at the beginning of September, with the help from Kathy Golding I started the training process. In the middle of November Katelyn Quint became my Deputy Town Clerk/Tax Collector and it has been very busy as we try to navigate through all the tasks that this office asks of us. We as a team are working together to make the Albany Town Clerk's office run as smoothly and proficiently as possible. We move forward with our trainings that are requires of both Katelyn and I, we ask for patience and understanding as we are trying to learn all the different duties that we need to perform.

The office is now open on Tuesdays and Thursday nights from 5pm-7pm, as we both have full time jobs, we are trying to figure out a schedule so we can increase the hours for the office to fulfill our residence needs. We encourage you to use our online services as much as possible. Please check Albany's website at albanynh.org or call 447-2877 for any questions.

Motor vehicle renewal letter continue to be mailed out. Remember when registering your vehicle please make sure that you bring your old registration with you and any other important documents required to complete the transaction.

Also, to remember that we are going to semi-annual billing for property taxes. The first bill will be mailed out to residences in May being due in July and the second bill will be mailed out around the end of October and due 30 days later.

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 dos (s).

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

Monday, May30, Memorial Day
Monday, July 4, Fourth of July
Monday, September5, Labor Day
Monday, October10, Columbus Day
Thursday, November24, Thanksgiving
Monday, January16, Martin Luther King Day/Civil Rights Day
Monday, February20, President's Day

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

Regards,

Sandie Vizard

Town Clerk/Tax Collector

townclerk@albanynh.org

Sheet1

	2021	2020	2019
MOTOR VEHICLE PERMITS	\$340,479.83	\$321,192.83	\$334,689.62
DOG LICENSES	\$235.50	\$266.00	\$345.50
VITAL RECORDS	\$0.00	\$30.00	\$235.00
MARRIAGE LICENSES	\$0.00	\$165.00	\$100.00
JP/NOTARY FEES	\$0.00		\$25.00
UCC FEES	\$0.00	\$75.00	\$285.00
VOTER CHECKLIST	\$0.00	\$275.00	\$300.00
Total Town Clerk Revenue	\$340,715.33	\$322,003.83	\$335,980.12

RECORDS PROCESSED

	2021	2020	2019
MOTOR VEHICLE PERMITS	1744	309	#REF!
DOG LICENSES	42	52	#REF!
MARRIAGE LICENSES	0	5	#REF!
VITAL RECORDS	0	17	19

Tax Collector's Report 2021

DEBITS

Uncollected Taxes at the beginning of the year

	2021	2020	2019	2018
Property Taxes		\$0.00	\$188,731.67	\$166,025.67
Land Use Change Taxes		\$0.00	\$0.00	\$0.00
Timber Yield Taxes		\$12,552.27	\$0.00	\$0.00
Excavation Tax		\$115.00	\$0.00	\$0.00
This Year's New Credits	-\$201.95	\$0.00	\$0.00	\$0.00

Taxes Committed This Fiscal Year

Property Taxes	\$1,618,959.00	\$1,548,208.00	\$1,596,783.00	\$0.00
Land Use Change Taxes				\$11,000.00
Timber Yield Taxes	\$9,816.41			\$24,553.07
Excavation Taxes				

Overpayment Refunds

Credits Refunded	\$638.44	\$23.61	\$8,137.40	\$0.00
Interest-Late Taxes	\$549.72		\$132.83	\$7,504.59

TOTAL DEBITS	\$1,629,761.62	\$1,560,898.88	\$1,793,784.90	\$209,083.33
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CREDITS

Remitted to Treasurer

Property Taxes	\$1,404,620.97	\$0.00	\$1,413,278.73	\$114,448.71
Land Use Change Taxes				\$6,000.00
Timber Yield Taxes	\$4,239.09	\$10,579.39		\$6,148.63
Interest & Penalties	\$549.72	\$141.19	\$132.83	\$7,504.59
Excavation Taxes				\$0.00
Converted to Liens (Principal Only)				\$51,576.96

Abatelements Made

Property Taxes			\$2,920.00	\$0.00
Land Use Change Taxes				\$0.00
Timber Yield Taxes	\$5,577.32	\$1,972.97		\$17,070.18
Excavation Taxes				\$0.00

Uncollected Taxes--End of Year

Property Taxes	\$214,854.52	\$140,677.27	\$188,721.67	\$0.00
Land Use Change Taxes				\$5,000.00
Timber Yield Taxes				\$1,334.26
Excavation Taxes		\$115.00		\$0.00
Property Tax Credit Balance	-\$80.00			
TOTAL CREDITS	\$1,629,761.62	\$153,485.82	\$1,605,053.23	\$209,083.33

Tax Collector's Report 2021

	2021	2020	2019	2018
DEBITS (summary)				
Unredeemed & Executed Liens				
Unredeemed Liens Beginning of FY			\$0.00	\$0.00
Liens Executed During FY			\$55,720.34	\$55,680.84
Interest & Costs Collected			\$1,892.59	\$1,612.64
TOTAL LIEN DEBITS			\$57,612.93	\$57,293.48
CREDITS (summary)				
Remitted to Treasurer				
Redemptions			\$28,546.86	\$23,915.71
Interest & Costs Collected			\$1,892.59	\$1,612.64
Abatements of Unredeemed Liens			\$0.00	\$0.00
Liens Deeded to Municipality			\$1,628.65	\$3,291.51
Unredeemed Liens End of FY	\$34,564.17		\$0.00	\$28,473.62
TOTAL LIEN CREDITS	\$34,564.17		\$57,612.93	\$57,293.48



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2021-12/31/2021

--ALBANY--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
ROBERGE, LILLY MARIE-ALICE	02/25/2021	NORTH CONWAY, NH	ROBERGE, DUSTIN	ROBERGE, ALLISON

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2021 - 12/31/2021

-- ALBANY --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
FAHEY, COLT J ALBANY, NH	BRASOVEANU, RUXANDRA O ALBANY, NH	CONWAY	TAMWORTH	06/05/2021

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2021 - 12/31/2021

--ALBANY, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union
BUZZELL, JANICE MARIE	05/22/2021	ALBANY	THOMPSON, DONALD	MCFARLAND, BEYRL
VAUGHAN, JONATHAN PETER	06/11/2021	ALBANY	VAUGHAN, RICHARD	MURPHY, SUSAN
WHEELER, JAIME LEE DOROTHY	08/17/2021	NORTH CONWAY	DETZER, CURTIS	TURNER, DEBORAH
DROUIN, BRUCE ALLAN	11/17/2021	ALBANY	DROUIN, ALBERT	LYMAN, CHRISTINE
MOODY, DAVID CURTIS	12/03/2021	WOLFEBORO	MOODY, RANDOLPH	EASTMAN, LILLIAN

Trustee of the Trust Funds Report 2021
As of December 31, 2021

<u>Trust Fund Account</u>	Balance at 1/1/2021	Deposits	Withdrawals	Interest	Balance at 12/31/2021
Highway Expendable Trust	\$279,979.72	\$60,000.00	\$150,000.00	\$783.19	\$190,762.91
Revaluation Trust Fund	\$4,732.09	\$3,500.00		\$0.96	\$8,233.05
Special Education	\$126,006.86	\$0.00		\$364.10	\$126,370.96
Cemetery Fund	\$22,124.38	\$901.00		\$51.43	\$23,076.81
Drake Hill Rd. Bridge Exp.	\$79,141.84	\$5,000.00		\$223.89	\$84,365.73
Chapel Capital Reserve	\$2,000.12	\$15,500.00		\$0.14	\$17,500.26
Town Hall Capital Reserve	\$2,000.12	\$6,000.00		\$0.07	\$8,000.19
Emergency Management Exp.	\$1,100.00	\$1,000.00		\$0.00	\$2,100.00
Total	\$517,085.13	\$91,901.00	\$150,000.00	\$1,423.78	\$460,409.91



Town of Albany, NH
Planning Board Annual Letter
January 10, 2022

In the year 2021 the Albany Planning Board continued service through a year of Covid19, and membership changes. We are grateful for the service that Select Board Representative Joe Ferris gave to the Town of Albany Planning Board, and wish him well with future endeavors. We also welcome newly appointed Planning Board member Kathy Golding – Select Board Rep. The Planning Board members have selected Sean Wadsworth – Chair, and Peter Carboni – Vice Chair.

The Planning Board meetings are at 6:30pm on the 2nd Monday of each month.

2021 Albany Planning Board summary:

CIP review and vote for Town Meeting

A handful of Preliminary Consultations, Site Plan Reviews, Boundary Line Adjustments, and Voluntary Mergers have occupied much of the Planning Boards attention through our 2021 meetings.

A Ground Water Protection Ordinance was presented for consideration and subsequently rejected by a majority of the Board.

The Planning Board is thankful for our members past and present that continue to offer their attention and efforts to serve our town. We welcome community members to participate with and/or join the Planning Board in 2022.

Members:

Sean Wadsworth - Chair, Secretary

Peter Carboni - Vice Chair

Kathy Golding - Select Board Rep

Curtis Coleman

Bryan Bailey

Morris West - Alternate

Respectfully submitted,

Sean Wadsworth - Chair, Secretary



Town of Albany, NH
CIP Annual Letter

2022 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 2027.

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 2026, then reducing to \$1,000 in 2027.

Gross Capital Cost increased to \$30,000.

Public Safety:

Emergency Management Expendable Capital Reserve Fund:

CIP committee recommends extending funding of \$1000/year through 2027.

Gross Capital Cost unchanged at \$6,100.

Highway Department:

Highway Expendable Trust Fund:

CIP committee recommends extending funding at \$60,000/year through 2027. 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 2027.

Gross Capital Cost unchanged at \$754,000.

Cemeteries

Cemetery Expendable Trust Fund:

CIP committee recommends extending funding of \$1000/year through 2027.

Gross Capital Cost unchanged at \$25,000.

Other:

Revaluation Trust Fund:

Recommendation to increase to \$3,500/year through 2027.

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:
Kathy Golding - Select Board Representative
Curtis Coleman
Morris West

ALBANY NH - SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS AND ANNUAL CONTRIBUTIONS TO RESERVE ACCOUNTS 2019

DESCRIPTION OF PROJECT OR EQUIPMENT by Department	Gross Capital Cost	Available Revenues (CR, Grants)	Source Other Funds	Balance from Local Funds	Current Balance 12/2/2021	2022	2023	2024	2025	2026	2027	Total for 7 - Year Period
GENERAL GOVERNMENT & BUILDINGS												
Chapel Capital Reserve Fund (4)	\$ 50,000.00		Taxation	\$ 50,000.00	\$ 17,500.12	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 23,500.12
Town Hall Property Capital Reserve Fund (8)	\$ 30,000.00		Taxation	\$ 30,000.00	\$ 8,000.12	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,000.00	\$ 39,000.12
PUBLIC SAFETY												
Emergency Management Expendable Capital Reserve Fund (9)	\$ 6,100.00		Taxation	\$ 6,100.00	\$ 2,100.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 8,100.00
HIGHWAY DEPARTMENT												
Highway Expendable Trust Fund (1)(5)(6)(7)	\$ 1,300,000.00	\$ -	Capital Reserve	\$ 260,000.00	\$ 190,717.05	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 550,717.05
Drake Hill Road Bridge Expendable Capital Reserve Fund (2)	\$ 754,000.00	\$ 603,200.00	80/20 State Match	\$ 150,800.00	\$ 84,351.72	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 132,351.72
CEMETERIES												
Cemetery Expendable Trust Fund (3)	\$ 25,000.00	\$ -	Taxation	\$ 25,000.00	\$ 23,072.31	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 29,072.31
OTHER												
Revaluation Trust Fund (10)	\$ 20,000.00		Taxation	\$ 20,000.00	\$ 8,232.19	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 29,232.19
TOTALS	\$ 2,185,100.00	\$ 603,200.00		\$ 541,900.00	\$ 333,973.51	\$ 80,500.00	\$ 80,500.00	\$ 80,500.00	\$ 80,500.00	\$ 80,500.00	\$ 75,500.00	\$ 811,973.51
(1) For future spot repair/paving of Bald Hill Rd and Passaconaway Rd (2) For 20% Town match to NH DOT State Bridge Grant 80% (3) For Cemetery upgrades and repairs (4) For possible future Chapel needed maintenance and/or restoration (5) FLAP Grant Program - Passaconaway Road - 80% Federal / 20% Local (6) Other spot repairing of Albany Roads that may surface. (7) Cash Flow funds for FLAP Grant project and Red List Bridge grant funding (8) Funding for capital improvements maintenance for building, parking lot and property. (9) Funding for equipping Town Emergency Shelter with basic supplies, and operation of emergency shelter (10) Funding for upcoming revaluation in 2025 for statistical update												

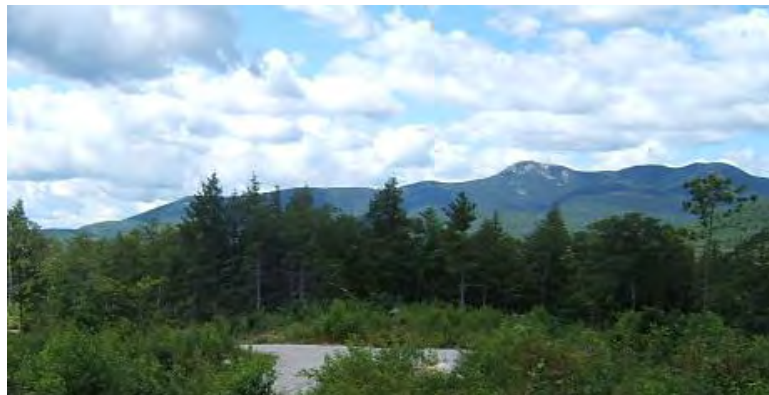
2021 Albany Assessing Report

The past two years have been difficult for nearly everyone. The assessing function was not immune. We thank Albany property owners for their understanding and accommodation as property visits and inspections are still necessary to maintain fairness and equity for all taxpayers. The 2020 revaluation proved successful in improving town-wide assessment equity and the results were given approval by the NH Department of Revenue Administration, Property Appraisal Division.

Meanwhile, the Albany and Mount Washington Valley real estate market continues to be on fire. Most properties that go on the market are under contract within days. Many properties have sold above their asking prices due to high demand and low supply. Builders are extremely busy, even as materials experienced a cost spike during the year. The number of building permits issued continue to increase, which will make for a very busy 2022.

We continue to remind everyone that property taxes are a direct result of what is approved at town meeting each year. Annual changes in the town, county, and school budgets are the larger causes of changes in most individual tax bills. As the Town has decided to institute semi-annual tax billing for 2022, please understand that when there are changes in the amount to be raised by taxes, the difference is always made up on the second tax bill of the year. For the vast majority of properties, the first tax bill issued in the spring will be simply half of the total tax bill/tax rate from the previous year.

Going forward, we plan to continue our cyclical reinspection / data verification program. Along with sale properties and those with identified changes from building permits, subdivisions, etc., a certain percentage of properties are systematically reviewed at random each year. This helps maintain the quality and accuracy of the 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. Thank you for your cooperation as we work to maintain property tax equity for all taxpayers.



Lora Johnson Pierce Scholarship Fund

January 1, 2021 to December 31, 2021

Savings Account Balance 1/1/21		\$5,079.72
Income:		
Interest		\$0.95
Donations		\$105.00
Total Income		\$105.95
Expenses:		
Scholarships Paid		(\$500.00)
Bank fee-money order		(\$3.00)
Total Expense		(\$503.00)
Savings Account Balance 12/31/21		\$4,682.67
Certificate of Deposit		
	2205154	\$23,960.18
	2434453	\$1,267.09

Albany Civic Group

January 1, 2021 to December 31, 2021

Income:		
Interest		\$0.16
Total Income		\$0.16
Expenses:		
		\$0.00
		\$0.00
Total Expense		\$0.00
Beginning Bank & Cash Balance		\$1,624.87
Income		\$0.16
Expenses		\$0.00
End Balance		\$1,625.03

Albany Cemeteries 2021

Our cemeteries continued to be maintained by Randy Leach this past year. We had a couple of downed trees which he took care of. Thanks Randy.

Work was done on creating a procedure for burial to make things a little easier for future trustees as they step into the role. We have begun to look at updating plot fees as well as updating the language of our bi-laws.

Two cemetery plots were sold this year. A total of \$901.00 revenue was brought in for the 2021 year.

Thank you all those who quietly walk the cemeteries, pick up down branches, place flags and pay your respects to all those who came before us. It is appreciated.

Respectfully submitted,

Colleen Cormack

Joe Ferris

Conservation Commission Report 2021

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

Farming contracts continued with two farms using the fields in the Town Forest. Davis Natural Products (formerly Littlefield Farm) and the Grandview Farm have both expanded their production of vegetables produce on the field for fifth summer season. Both farms grow a wide variety of organic vegetables 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 field mowing in order to control brush as part of their land use obligations under their contracts.

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. Boundary line clearing and blazing work was done by Conservation Commission members as part of an annual boundary maintenance plan.

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. The commission also met with representatives of the Saco Headwaters Alliance regarding aquifer protection planning. This work was later suspended when the Planning Board chose not to go forward with creation of a ground water protection ordinance.

Public use of the Town Forest trails has continued to grow due to Covid-19. The town trail network has been added to the website Trailfinder.com

Cathy Ryan stepped down as a full-time member to become an alternate this year. Leah Valladares resigned this year along with Rob Nadler. 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

Kevin Tilton Chair
Sean Wadsworth, Planning Board Representative
Cort Hansen, Secretary
Mike Steward
Cathy Ryan, Alternate

Overview of the Final Report of the Chapel Committee 11 August 2021

The Albany Historical Society abandoned property in the chapel building and monies in its bank account. It is defunct, owes fines to the State of New Hampshire, the Federal Government for the lack of mandatory 501-c3 reporting and not paying previous fines: i.e., they have not filed the necessary two-year forms since 2015.

It was not officially disbanded when the officer members scattered to other places in the U.S. or died. Subsequently, its charter was revoked.

After research and talking to New Hampshire State offices, we recommended ten steps the Town of Albany should take to distance itself from the legal and financial liabilities of the Albany Historical Society; and to resolve the abandoned property and their bank account.

The Town of Albany needs the court/State to rule on their legal obligations and actions to remove/use the abandoned property and the funds remaining in the bank account.

Also, the Town of Albany has not adhered to all the stipulations of the original agreement signed with the Chocorua Sunday School Association in 1932 when the chapel building was signed over to them for use by the Town.

Those questions about their contractual obligations should be legally resolved before any further decisions on the use of the chapel are decided, and more money spent on repairs.

Presented by the Albany Chapel Committee, 2019-2021 for Dorothy Soloman/Chairperson
(Note: copies of the condensed and/or the entire report is available at the Albany Town Office)

Conway Fire Department

Report to the Town of Albany

The Conway Fire Department responded to 172 emergencies in the Town of Albany during 2021. These break down as follows.

Building Fires/ Fires in Buildings	0	Motor Vehicle Accidents	32
Brush/ Grass/ Forest Fires	3	Emergency Medical Services	84
Illegal Burns	2	Wilderness Rescue	6
Vehicle Fires	0	Hazardous Materials Releases	2
Fire Alarm Activation (No Fire)	14	Swift Water Rescue	4
Other Fire Calls	13	Weather Related Calls	12

Conway Fire's total call volume for 2021 was 1414. Albany represents 12% of our overall call volume. This has been pretty consistent over the years. As you can see, the majority of calls are EMS calls and Rescue calls. This is also consistent with our overall call makeup and the National average.

Over the last few years, we have seen an uptick in the number of winter rescues we have been asked to perform. Last year we had several responses in which we were held up at trailheads waiting for fish and game. To help mitigate this and better our winter rescue response, we spoke with Peter Gagne owner of Northern Extremes who very generously sold us a brand new \$10,000.00 snowmobile for \$3799.00. Profile Powersports then donated 3 modular snowmobile helmets to us values at \$340.00 each. Together this is more than \$7200.00 in donations that will be primarily used in Albany. Please join me in thanking those two businesses in helping us do our job better.

We have had, and continue to have, staffing issues, and supply chain issues. We work through them, but it costs more money and takes more time to get routine things done now than it did before this Pandemic started. We have spent a lot of money on overtime keeping the Department staffed and both time and money working through the challenging supply issues.

I would like to thank the staff at Conway Fire, career staff, call, staff, and per-diem staff alike all come together to perform the challenging work of providing high quality Fire and EMS services to the Towns of Conway and Albany.

Stephen Solomon, Chief
Conway Fire Department



December 23, 2021

Town of Albany, New Hampshire
Board of Selectmen

To the Selectmen:

The Trustees of the Conway Public Library are happy to report that the library once again provided a high level of service to your community through these extraordinary times. 2021 for CPL was characterized by successful competitive grant applications as well as numerous strategic partnerships that built on our skill sets.

The library developed a number of strategic partnerships in 2021 and raised a significant amount of funds through grant opportunities. We had an extraordinary summer reading program which resulted in record attendance for programs. The library rented a large tent and held all programming outdoors. The tent was well received by the public and we plan on having one to use in 2022. Our summer programming also offered, in coordination with Project Succeed and the MWV Career Technical School, for the first time a summer camp known as the Mission to Mars, with a focus on robotics and three dimensional (3D) printing. For three weeks the library hosted three different groups of 12 students each. Students learned the basics of 3D printing and robotics and built a rocket ship. This project was facilitated by a \$25,000 grant from the State of NH.

CPL continued its close relationship with the Gibson Center. This partnership has placed computer hardware into the hands of many senior citizens as well as hundreds of hours of free technology training. The CPL/Gibson partnership also resulted in the library receiving a \$15,000 grant from the National Institutes of Health for the purpose of promoting and facilitating telehealth medicine for those who lack the technology skills to do this themselves.

The library was recently awarded a competitive grant in the amount of \$15,981 from the NH State Library for the purpose of creating the Redstone Interpretive Trail, in coordination with the Conway Conservation Commission. This project will tell the story of the Redstone Quarry so locals and tourists alike will have a better understanding of our local history.

In 2021 the library expanded its hours to 56 per week. Circulation of physical items by Albany card holders was 5% of the total amount. This does not include downloadable books as we are not able to breakdown usage by patron type for that platform. As the circulation is roughly proportional to population between Conway and Albany, this indicates that library staff have been correctly categorizing Albany card holders and the Town is not being charged for people who do not reside in your community.

The Trustees look forward to continuing to offer services to residents of Albany, as we have for nearly 125 years.

Respectfully Submitted,

Conway Public Library Board of Trustees

15 Greenwood Avenue, Conway, NH, 03818 | www.conwaypubliclibrary.org | 603-447-5552



DOMENIC M. RICHARDI
HIGH SHERIFF

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

Fax: (603)539-7506



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

January 24, 2022

To: The Town of Albany Board of Selectpersons

Ref: 2021 - Carroll County Sheriff's Office Report for the Town of Albany

This is the eleventh 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 2021 that handled by the Sheriff's Office;

Citations – 107 (summonses & warnings)
Alcohol Involved – Accidents – 26
Drugs Involved – 21 Alarms – 29
Thefts – 7 Criminal Arrests – 27

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 2021 was again a different year due to the Covid-19 related viruses. The Town of Albany again 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. For the second year, there was a large number of violations and citations issued in the Town of Albany. We will continue to monitor closely these areas in 2022 to deter people from any continued violations of parking, illegal camping & campfires, 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". Please stay safe and healthy.

Respectfully Submitted,

Domenic M. Richardi
Carroll County Sheriff



Mt. Washington Valley Economic Council

53 TECHNOLOGY LANE, SUITE 100 ■ CONWAY, NH 03818

PHONE: 603-447-6622 ■ FAX: 603-447-9947

E-MAIL: ADMIN@MWVEC.COM ■ WEB: WWW.MWVEC.COM

MT. WASHINGTON VALLEY ECONOMIC COUNCIL 2021 REPORT

The Mt. Washington Valley Economic Council reached new milestones in its 31st year of providing economic and professional **support to the business community** in spite of the limitations of living in a COVID-dominated world. These milestones will become obvious this spring when a flurry of construction begins on the Tech Village campus.

The multi-year, multi-million dollar **Avesta Housing project** is scheduled to begin Phase I of its IV-phase construction plan. The first three story, 40-unit building is planned to begin this spring. In addition, other commercial lots have either been sold for office buildings or are nearing finalization that will set off another round of construction activity in 2022 in the Tech Village.

The pandemic fears and challenges we all experienced placed renewed importance on the Council's Revolving Loan Fund. Currently, there are 34 active loans representing **\$1,306,000 of funding** which support local start-ups or businesses that are at a critical point of transition and growth.

While many conferences, workshops, boot camps and consultations with seasoned professionals from the Tech Village were mostly remote, the demand for **assistance and training** remained active and vibrant. The Economic Council staff will welcome face-to-face communications soon.

The MWVEC receives funding through area towns like Albany, memberships, grants, loan fund interest income and corporate sponsorships. It is a privilege to serve as **Albany's representative** on this important economic development activity.

Sara Young-Knox
Albany Representative
Mt. Washington Valley Economic Council



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 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. For additional information, please contact the staff or visit us at www.nccouncil.org.

In 2021 North Country Council undertook the following activities in the region:

Coordinated the Transportation Advisory Committee (TAC) and held six (6) meetings to discuss regional transportation issues and identify priority projects for funding opportunities.

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.

Continued the effort to develop and update the Regional Transportation Plan, which will identify the transportation-related needs, and opportunities of the region to support projects.

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.

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 developing a website to provide information on scenic touring along the byways. <https://www.northcountrybyways.org/about>

The Council participated in statewide efforts such as Statewide Bicycle and Pedestrian Plan, Alternative Transportation Planning, and the Mobility Management working group and provided input about our communities and needs to be incorporated in plans and considered.

Conducted over 150 state and local traffic counts throughout the region as part of the regional Transportation Data Collection Program.

Completed over 150 stream crossing assessments on a multi-year project in the Saco River watershed aimed at better understanding flood vulnerability and aquatic habitat barriers.

Developed Community Data Profile and several guidance documents.

Coordinated six (6) North Country Comprehensive Economic Development Strategy Committee meetings (CEDS) for the Economic Development District. The meetings focused on connecting pandemic resources into the region, learning about innovative strategies for recovery, and sharing regional information. The CEDS committee hosted six (6) presentations on housing, outdoor recreation, resiliency & recovery, environmentally friendly lighting, funders roundtable, and rural innovation redefined. The Committee reviewed and placed 3 projects on the CEDS Project Priority List.

The Council in collaboration with NH Housing Authority, and Stepwise Data completed the North Country Housing Needs Analysis. Which identified seven (7) key issues and nine (9) recommended strategies to meet our region's housing challenges based on recent data and the experiences of residents, businesses, and housing professionals in the region.

Launched a group effort with all nine (9) NH Regional Planning Commissions and the Office of Planning and Development to create a shared methodology and begin a coordinated update to each region's Housing Needs Assessment. The Assessments aid municipalities

in complying with RSA 674:2, III(l), and will include an assessment of the need for housing for persons and families of all levels of income.

Represented the community and economic development needs of the region in discussions with state agencies and federal representatives to advocate for increased resources and programming to better meet needs and opportunities.

Continued to support North Country Rising, an initiative through the Council aimed at building up our region's community capitals focused on a collaborative approach to recovery and resiliency during the time of COVID.

Continued to implement the Regional Brownfields Program through funding from the United States Environmental Protection Agency (EPA). For more information on brownfields and the regional Brownfields Assessment.

Provided mapping and data services to communities throughout the region in support of project development and funding opportunities.

Responded to multiple requests for reviews of Development of Regional Impact, prepared comments corresponded with state and local officials.

Continued to assist Northern Border Regional Commission (NBRC) & State of NH Bureau of Economic Affairs (BEA) in providing development assistance to potential and awarded grantees. In 2021 the Council provided pre-project development coaching to over 20 potential NBRC grantees.

Provided technical support to communities relating to municipal land use regulations, best practices, and planning opportunities.

Continued to assist Coos County with the Coos County Broadband Committee as well as providing technical support to the Carroll County Broadband Committee

Collaborated with other Regional Planning Commissions 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 \$75.00 per book).

TOWN OF ALBANY, NEW HAMPSHIRE

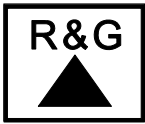
FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020

**TOWN OF ALBANY, NEW HAMPSHIRE
FINANCIAL REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020**

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Roberts & Greene, PLLC

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Albany
Albany, New Hampshire

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Albany as of and for the year ended December 31, 2020, 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, the major fund, and the aggregate remaining fund information of the Town of Albany, as of December 31, 2020, and the respective changes in financial position thereof, and the budgetary comparison for the General Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the pension and OPEB information on pages 28 through 32 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 and economic 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.

The Town of Albany has not presented a management's discussion and analysis. Accounting principles generally accepted in the United States of America have determined that the management's discussion and analysis is necessary to supplement, but is not required to be a part of, the basic financial statements.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Albany's basic financial statements. The individual general fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. They are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual general fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Roberts & Heine, PLLC

Concord, New Hampshire
July 13, 2021

BASIC FINANCIAL STATEMENTS

EXHIBIT 1
TOWN OF ALBANY, NEW HAMPSHIRE
Statement of Net Position
December 31, 2020

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,595,163
Receivables, net of allowance for uncollectibles	185,820
Tax deeded property held for resale	9,858
Capital assets, not being depreciated:	
Land	220,000
Capital assets, net of accumulated depreciation:	
Buildings and building improvements	66,783
Machinery, vehicles and equipment	5,284
Infrastructure	7,379
Total assets	<u>2,090,287</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to pensions	6,615
Deferred amounts related to OPEB	6
Total deferred outflows of resources	<u>6,621</u>
LIABILITIES	
Accounts payable	43,541
Accrued payroll and benefits	1,529
Intergovernmental payable	695,898
Noncurrent obligations:	
Due in more than one year:	
Net pension liability	33,950
Other postemployment benefits liability	594
Total liabilities	<u>775,512</u>
DEFERRED INFLOWS OF RESOURCES	
Unearned revenue	202
Deferred amounts related to pensions	24,797
Deferred amounts related to OPEB	84
Total deferred inflows of resources	<u>25,083</u>
NET POSITION	
Net investment in capital assets	299,446
Unrestricted	996,867
Total net position	<u><u>\$ 1,296,313</u></u>

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

EXHIBIT 2
TOWN OF ALBANY, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2020

		Program Revenues		Net (Expense)
		Charges	Operating	Revenue and
		for	Grants and	Changes in Net
	Expenses	Services	Contributions	Position
Governmental activities:				
General government	\$ 253,860	\$ 275	\$ -	\$ (253,585)
Public safety	159,193	-	3,024	(156,169)
Highways and streets	238,394	-	38,810	(199,584)
Sanitation	51,151	-	-	(51,151)
Health	7,173	-	-	(7,173)
Welfare	16,460	-	-	(16,460)
Culture and recreation	42,768	-	-	(42,768)
Conservation	2,225	-	-	(2,225)
Total primary government	<u>\$ 771,224</u>	<u>\$ 275</u>	<u>\$ 41,834</u>	<u>(729,115)</u>
General revenues:				
Property taxes				278,897
Other taxes				31,174
Licenses and permits				345,857
Grants and contributions not restricted to specific programs				171,240
Miscellaneous				19,871
Total general revenues				<u>847,039</u>
Change in net position				117,924
Net position, beginning, as restated, see Note III.C.2.				1,178,389
Net position, ending				<u>\$ 1,296,313</u>

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

EXHIBIT 3
TOWN OF ALBANY, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2020

	General	Other Governmental Fund (Conservation)	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,585,764	\$ 9,399	\$ 1,595,163
Taxes receivable, net of allowance for uncollectibles	185,820	-	185,820
Tax deeded property held for resale	9,858	-	9,858
Total assets	<u>\$ 1,781,442</u>	<u>\$ 9,399</u>	<u>\$ 1,790,841</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 43,541	\$ -	\$ 43,541
Accrued salaries and benefits	1,529	-	1,529
Intergovernmental payable	695,898	-	695,898
Total liabilities	<u>740,968</u>	<u>-</u>	<u>740,968</u>
Deferred inflows of resources:			
Deferred revenue	<u>146,825</u>	<u>-</u>	<u>146,825</u>
Fund balances:			
Nonspendable	9,858	-	9,858
Committed	591,078	9,399	600,477
Unassigned	292,713	-	292,713
Total fund balances	<u>893,649</u>	<u>9,399</u>	<u>903,048</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,781,442</u>	<u>\$ 9,399</u>	<u>\$ 1,790,841</u>

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

EXHIBIT 4
TOWN OF ALBANY, NEW HAMPSHIRE
Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position
December 31, 2020

Total fund balances of governmental funds (Exhibit 3)		\$	903,048
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.			
Cost	\$	542,895	
Less accumulated depreciation		<u>(243,449)</u>	
			299,446
Revenues that are not available to pay for current period expenditures are deferred in the funds.			
Unavailable tax revenue			146,623
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.			
Net pension liability		33,950	
Other postemployment benefits liability		<u>594</u>	
			(34,544)
Deferred outflows and inflows of resources are applicable to future periods and, therefore, are not reported in the funds.			
Deferred outflows of resources related to pensions	\$	6,615	
Deferred outflows of resources related to OPEB		6	
Deferred inflows of resources related to pensions		(24,797)	
Deferred inflows of resources related to OPEB		<u>(84)</u>	
			(18,260)
Total net position of governmental activities (Exhibit 1)		<u>\$</u>	<u>1,296,313</u>

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

EXHIBIT 5
TOWN OF ALBANY, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

	General	Other Governmental Fund (Conservation)	Total Governmental Funds
Revenues:			
Taxes	\$ 334,215	\$ -	\$ 334,215
Licenses, permits and fees	345,857	-	345,857
Intergovernmental	213,074	-	213,074
Charges for services	275	-	275
Miscellaneous	19,871	-	19,871
Total revenues	<u>913,292</u>	<u>-</u>	<u>913,292</u>
Expenditures:			
Current:			
General government	245,762	-	245,762
Public safety	159,193	-	159,193
Highways and streets	237,431	-	237,431
Sanitation	51,151	-	51,151
Health	7,173	-	7,173
Welfare	16,460	-	16,460
Culture and recreation	42,768	-	42,768
Conservation	2,225	-	2,225
Total expenditures	<u>762,163</u>	<u>-</u>	<u>762,163</u>
Net change in fund balances	151,129	-	151,129
Fund balances, beginning, as restated, see Note III.C.2.	742,520	9,399	751,919
Fund balances, ending	<u>\$ 893,649</u>	<u>\$ 9,399</u>	<u>\$ 903,048</u>

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

EXHIBIT 6
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, 2020

Net change in fund balances of governmental funds (Exhibit 5)		\$ 151,129
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. 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 capitalized capital outlay in the current period.		
Capitalized capital outlay	\$ -	
Depreciation expense	<u>(11,530)</u>	
		(11,530)
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds.		
Change in unavailable tax revenue		(24,144)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Decrease in OPEB related balances		526
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense.		
Town pension contributions	\$ -	
Cost of benefits earned, net of employee contributions	<u>1,943</u>	
		<u>1,943</u>
Change in net position of governmental activities (Exhibit 2)		<u><u>\$ 117,924</u></u>

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

EXHIBIT 7
TOWN OF ALBANY, NEW HAMPSHIRE
General Fund
Statement of Revenues, Expenditures and Changes in Unassigned Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2020

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 282,834	\$ 310,071	\$ 27,237
Licenses, permits and fees	327,000	345,857	18,857
Intergovernmental	210,055	213,074	3,019
Charges for services	300	275	(25)
Miscellaneous	18,300	19,038	738
Total revenues	<u>838,489</u>	<u>888,315</u>	<u>49,826</u>
EXPENDITURES			
Current:			
General government	277,627	245,762	31,865
Public safety	159,497	159,193	304
Highways and streets	455,000	437,431	17,569
Sanitation	51,958	51,151	807
Health	7,684	7,173	511
Welfare	17,960	16,460	1,500
Culture and recreation	53,822	42,768	11,054
Conservation	3,941	2,225	1,716
Debt service:			
Interest on tax anticipation note	2,000	-	2,000
Total expenditures	<u>1,029,489</u>	<u>962,163</u>	<u>67,326</u>
Deficiency of revenues under expenditures	<u>(191,000)</u>	<u>(73,848)</u>	<u>117,152</u>
Other financing sources (uses):			
Transfers in	16,000	16,000	-
Transfers out	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
Total other financing sources and uses	<u>(59,000)</u>	<u>(59,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (250,000)</u>	<u>(132,848)</u>	<u>\$ 117,152</u>
Increase in nonspendable fund balance		(9,858)	
Decrease in assigned fund balance		200,000	
Unassigned fund balance, beginning		382,042	
Unassigned fund balance, ending		<u>\$ 439,336</u>	

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

EXHIBIT 8
TOWN OF ALBANY, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	<u>Custodial</u>
Assets:	
Cash and cash equivalents	\$ 126,007
Liabilities	<u>-</u>
Net position:	
Held for other government	<u>\$ 126,007</u>

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

EXHIBIT 9
TOWN OF ALBANY, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2020

	<u>Custodial</u>
Additions:	
Contributions from Albany School District	\$ 88,341
Investment earnings:	
Interest	<u>292</u>
Total additions	<u>88,633</u>
Deductions:	
Payments to Albany School District	<u>58,347</u>
Change in net position	30,286
Net position, beginning	<u>95,721</u>
Net position, ending	<u><u>\$ 126,007</u></u>

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

NOTES TO THE FINANCIAL STATEMENTS

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020**

I. Summary of Significant Accounting Principles

I.A. Introduction

The accounting and reporting framework and the more significant accounting principles and practices of the Town of Albany (the Town) are discussed in subsequent sections of this note. The remainder of the notes is organized to provide explanations, including required disclosures, of the Town's financial activities for the year ended December 31, 2020.

I.B. Financial Reporting Entity – Basis of Presentation

I.B.1. *Entity Defined*

The Town of Albany is a municipal corporation governed by a board of selectmen consisting of three members elected by the voters. These financial statements present the financial position and activity of the primary government. Component units are organizations for which the primary government is financially accountable, or other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete. Based on the stated criteria, the Town's financial statements do not include any component units.

I.B.2. *Government-Wide and Fund Financial Statements*

Government-Wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the Town as a whole, excluding fiduciary activities. Individual funds are not displayed.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees, fines and forfeitures, and other charges for the Town's services; and (2) operating grants and contributions, which finance annual operating activities including restricted investment income. These revenues are subject to externally imposed restrictions to these program uses. Taxes and revenue from other sources not properly included with program revenues are reported as general revenues.

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020**

Fund Financial Statements

Fund financial statements are provided for governmental and fiduciary funds. Major individual, governmental funds are reported in separate columns with composite columns for nonmajor funds.

I.B.3. *Measurement Focus, Basis of Accounting and Financial Statement Presentation*

The financial statements of the Town are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Town's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Reimbursements are reported as reductions to expenses. Fiduciary fund financial statements also report using this same basis of accounting, although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property tax revenues are recognized in the year for which they are levied, while grants are recognized when grantor eligibility requirements are met.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Town considers revenues to be available if they are collected within 60 days of the end of the fiscal year. For purposes of setting the tax rate, these taxes are not deferred in accordance with the directions of the New Hampshire Department of Revenue Administration.

Expenditures are recorded when the related fund liability is incurred.

Major revenues susceptible to accrual are property taxes, intergovernmental amounts, charges for services, and investment income. In general, other revenues are recognized when cash is received.

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020**

I.B.4. *Fund Types and Major Funds*

Governmental Funds

The Town reports the following major governmental fund:

General Fund – Reports as the primary fund of the Town. This fund is used to account for all financial resources not reported in other funds.

The Town also reports one nonmajor governmental fund: the conservation fund.

Fiduciary Fund

The Town reports the following fiduciary fund:

Custodial Fund – Accounts for amounts held by the Town and belonging to other individuals or governments. These assets are therefore not available to support the Town's own programs. The Town's custodial funds are used to account for amounts held by the trustees of trust funds that belong to the Albany School District.

I.C. *Assets and Net Position or Fund Equity*

I.C.1. *Cash and Investments*

The laws of the State of New Hampshire require that the Town's treasurer have custody of all monies belonging to the Town, other than those held by the trustees of trust funds and library trustees, and pay out the same only upon orders of the Board of Selectmen. The treasurer shall deposit all monies in participation units in the public deposit investment pool established pursuant to N.H. RSA 383.22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge or deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations, or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

New Hampshire law authorizes the Town to invest in obligations of the United States government; the public deposit investment pool established pursuant to RSA 383:22; savings bank deposits; prime bankers' acceptances; or certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020**

to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

I.C.2. Capital Assets and Depreciation

Generally, the Town's property, plant and equipment with useful lives of more than one year are stated at historical cost and reported in the government-wide financial statements. Donated assets are stated at acquisition cost on the date donated. The Town generally capitalizes assets with cost of \$10,000 or more as purchase and construction outlays occur. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed of, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations. Estimated useful lives, in years, for depreciable assets are as follow:

	<u>Years</u>
Buildings and building improvements	30
Machinery, vehicles and equipment	10
Infrastructure	20

I.C.3. Equity

The government-wide statement of net position reports net position in the following components:

- Net investment in capital assets, which is computed as the total capital assets less accumulated depreciation, net of any outstanding debt used to acquire those assets.
- Unrestricted, which consists of the remaining balance of net position.

The governmental funds report the following components of fund balance:

- Nonspendable, which consists of tax deeded property held for resale in the General Fund.
- Committed, which consists of balances for which the intended use has been established by Town Meeting vote, or by the Board of Selectmen, and would require an equally formal action to remove those commitments.
- Unassigned, which represents the remaining fund balance in the General Fund in excess of the nonspendable and committed balances.

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020**

I.D. Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles, requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

II. Stewardship, Compliance and Accountability

II.A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund. Unless encumbered, all appropriations lapse at year-end. The Town is allowed to use beginning fund balance to balance the budget. In 2020, \$50,000 of the 2019 General Fund unassigned fund balance was so used, and \$200,000 was appropriated from fund balance.

Encumbrance accounting is employed by the governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as commitments of fund balances and do not constitute expenditures or liabilities because they will be added to the appropriations voted in the subsequent year.

Revenues are budgeted by source. Expenditures are budgeted by functions as follow: general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, conservation, and capital outlay. Management can transfer appropriations among budget line items as necessary, but the total expenditures cannot legally exceed the total appropriations unless permission is received from the Commissioner of Revenue Administration.

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020**

II.B. Reconciliation of Budgetary Basis to GAAP

General Fund:

Revenues and other financing sources:	
Per Exhibit 7 (budgetary basis)	\$ 904,315
Adjustments:	
Basis difference:	
Tax revenue deferred in the prior year	170,767
Tax revenue deferred in the current year	(146,623)
Perspective difference:	
Revenue from expendable trust fund	833
Transfer from expendable trust fund	(16,000)
Per Exhibit 5 (GAAP basis)	<u>\$ 913,292</u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 1,037,163
Adjustments:	
Basis difference:	
Encumbrances, ending	(200,000)
Perspective difference:	
Transfers to expendable trust fund	(75,000)
Per Exhibit 5 (GAAP basis)	<u>\$ 762,163</u>
Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 439,336
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	(146,623)
Per Exhibit 3 (GAAP basis)	<u>\$ 292,713</u>

III. Detailed Notes on Funds and Government-Wide Statements

III.A. Assets

III.A.1. Receivables and Deferred Revenue

Property Taxes Receivable and Property Tax Calendar

Property taxes are levied and collected by the Town on an annual basis. Tax bills are due on or around December 1, with interest of 8% per annum on taxes not received by the due date. The billing is levied based on an inventory taken in April of each year (the tax year runs from April 1 to March 31), and is assessed after the tax rate has been calculated and set by the New Hampshire Department of Revenue Administration. A lien is executed on any unpaid property taxes in the following year and this lien

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020**

takes priority over any others. Interest of 18% per annum is charged upon redemption of lien taxes levied prior to 2019, and 14% per annum for the redemption of taxes levied thereafter. Properties not redeemed within two years of the date of the tax lien should be deeded to the Town. During the current year, the tax collector executed a lien for uncollected 2019 property taxes on May 6th.

The property taxes levied and collected by the Town include amounts for the State of New Hampshire, the Albany School District, and Carroll County. The Town is responsible for the collection of all these taxes. During the annual tax rate setting process, the Town sets an amount for potential abatements and tax deedings, known as overlay. Overlay is raised through taxation and is reported as a reduction in tax revenue.

The net assessed valuation as of April 1, 2020, upon which the 2020 property tax levy was based was:

For the New Hampshire education tax	\$ 126,836,821
For all other taxes	\$ 130,141,621

The tax rates and amounts assessed for the year ended December 31, 2020 were as follow:

	<u>Per \$1,000 of Assessed Valuation</u>	
Municipal portion	\$2.20	\$ 286,714
School portion:		
State of New Hampshire	\$1.71	217,159
Local	\$7.06	918,415
County portion	\$1.08	140,268
Total property taxes assessed		<u>\$ 1,562,556</u>

The following details the taxes receivable at year-end:

Property:	
Levy of 2020	\$ 140,764
Unredeemed (under tax lien):	
Levy of 2019	25,545
Levy of 2018	19,852
Levy of 2017	2,743
Levies of 2016 and prior	3,101
Excavation	115
Less: allowance for estimated uncollectible taxes	(6,300)
Total taxes receivable	<u>\$ 185,820</u>

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020

Deferred Revenue

Deferred revenue of \$146,825 at December 31, 2020 represents \$146,623 in property taxes that were not received within 60 days of year-end, and therefore, are deferred in accordance with generally accepted accounting principles, and \$202 in prepayment of taxes. In the governmental activities, the prepayments are reported as unearned revenue.

III.A.2. Capital Assets

Changes in Capital Assets

The following table provides a summary of changes in capital assets:

	Balance, beginning	Additions	Balance, ending
At cost:			
Not being depreciated:			
Land	\$ 220,000	\$ -	\$ 220,000
Being depreciated:			
Buildings and building improvements	296,970	-	296,970
Machinery, vehicles and equipment	6,675	-	6,675
Infrastructure	19,250	-	19,250
Total capital assets being depreciated	322,895	-	322,895
Total all capital assets	542,895	-	542,895
Less accumulated depreciation:			
Buildings and building improvements	(220,288)	(9,899)	(230,187)
Machinery, vehicles and equipment	(723)	(668)	(1,391)
Infrastructure	(10,908)	(963)	(11,871)
Total accumulated depreciation	(231,919)	(11,530)	(243,449)
Net book value, capital assets being depreciated	90,976	(11,530)	79,446
Net book value, all capital assets	\$ 310,976	\$ (11,530)	\$ 299,446

Depreciation Expense

Depreciation expense was charged to functions of the Town as follows:

General government	\$ 10,567
Highways and streets	963
Total depreciation expense	<u>\$ 11,530</u>

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020**

III.B. Liabilities

III.B.1. Intergovernmental Payable

The amount due to other governments at December 31, 2020 of \$695,898 consists of the balance of the 2020-2021 district assessment due to the Albany School District in the amount of \$695,574, and \$324 for state fees collected by the Town.

III.B.2. Changes in Long-Term Liabilities

The following is a summary of changes in net pension liability and OPEB liability for the year ended December 31, 2020:

	Net Pension Liability	OPEB Liability	Total
Balance, beginning	\$ 53,503	\$ 1,258	\$ 54,761
Reductions	(19,553)	(664)	(20,217)
Balance, ending	<u>\$ 33,950</u>	<u>\$ 594</u>	<u>\$ 34,544</u>

III.C. Equity

III.C.1. Components of Fund Balance

The components of fund balance, as described in Note I.C.5., are classified for the following purposes:

	General Fund	Nonmajor Funds
Nonspendable:		
Tax deeded property	\$ 9,858	\$ -
Committed:		
Highways and streets	200,000	-
Conservation	-	9,399
Capital outlay	391,078	-
Total committed	<u>591,078</u>	<u>9,399</u>
Unassigned	292,713	-
Total fund balance	<u>\$ 893,649</u>	<u>\$ 9,399</u>

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
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DECEMBER 31, 2020**

III.C.2. Restatement of Equity Balance

The beginning equity balances at January 1, 2020 were restated as follow:

	Governmental Activities	General Fund
To record deferred revenue	\$ -	\$ (87,447)
To record tax deeded property	9,858	9,858
To record accounts payable	(4,663)	(4,663)
To write off balance	3,356	3,356
To record revenue	551	551
Net position/fund balance, as previously reported	1,169,287	820,865
Net position/fund balance, as restated	<u>\$ 1,178,389</u>	<u>\$ 742,520</u>

IV. Other Information

IV.A. Risk Management

The Town's risk management activities are reported with governmental activities and recorded in the general fund. During the fiscal year, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex) Workers' Compensation and Property/Liability Programs, which are considered public entity risk pools, currently operating as common risk management and insurance programs for member governmental entities.

The Primex Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSA 5-B and RSA 281-A. Property/liability coverage was provided from July 1 through June 30, and workers' compensation coverage was provided from January 1 through December 31. Primex provided property coverage and employer's liability coverage in varying amounts, and statutory coverage for workers' compensation.

Contributions paid in 2020 to be recorded as an insurance expenditure/expense totaled \$2,270 for property/liability and \$816 for workers' compensation. There were no unpaid contributions for the year ended December 31, 2020. The member agreements permit Primex to make additional assessments to members should there be a deficiency in assets to meet its liabilities. At this time, Primex foresees no likelihood of any additional assessments for past years.

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
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DECEMBER 31, 2020**

IV.B. Retirement Pensions

The New Hampshire Retirement System (NHRS) is a multiple-employer, cost-sharing, contributory public employee defined benefit plan qualified under section 401(a) of the Internal Revenue Code, and funded through a trust which is exempt from tax under Internal Revenue Code section 501(a). The NHRS provides service, disability, death and vested retirement benefits for employees and their beneficiaries. The New Hampshire Legislature establishes the provisions for benefits and contributions. The NHRS issues a separate financial report that is available by contacting the NHRS at 54 Regional Drive, Concord, NH 03301.

Both the members and the Town make contributions to the NHRS. Member rates of contribution are set by the Legislature. Employer rates are determined by the NHRS trustees based on an actuarial valuation. The rates of contribution for employees who are not firefighters or police officers were 7% of gross earnings. The rates of contribution from the Town for the pension and medical subsidy were 11.17%. The rates are actuarially determined to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employer contributions from the Town during the years 2018, 2019, and 2020 were \$127, \$130, and \$0, respectively. The amounts were paid as due.

The Town did not have any employees enrolled in the NHRS at any time during 2020.

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

At December 31, 2020, the Town reported a liability of \$33,950 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities and school districts, actuarially determined. As of June 30, 2020, the Town's proportion was 0.0005%, which was a decrease of 0.0006% from its proportion measured as of June 30, 2019.

TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020

For 2020, the Town recognized a credit to pension expense of \$1,943. At year-end, 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
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ 240	\$ 24,432
Net differences between projected and actual earnings on pension plan investments	2,100	-
Changes in assumptions	3,358	-
Differences between expected and actual experience	917	365
	<u>\$ 6,615</u>	<u>\$ 24,797</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follow:

Year Ending December 31,	
2021	\$ (5,868)
2022	(4,824)
2023	(3,831)
2024	(3,659)
	<u>\$ (18,182)</u>

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020, using the following actuarial assumptions:

Actuarial Cost Method	Entry-Age Normal
Amortization Period	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	20 years beginning July 1, 2019
Asset Valuation Method	5-year smoothed market for funding purposes, 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% average, including inflation
Municipal Bond Rate	2.45% per year
Investment Rate of Return	7.25% net of pension plan investment expense, including inflation

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
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Mortality rates were based on the RP-2014 Healthy Annuitant and Employee Generational Mortality Tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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 6.75%, 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 one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate.

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Town's proportionate share of net pension liability	\$43,952	\$33,950	\$25,778

Other actuarial assumptions, as well as detailed information about the pension plan's fiduciary net position, are available in the separately issued NHRS report.

IV.C. Other Postemployment Benefits

Plan Description

In addition to providing pension benefits, the Town provides implicit postretirement medical benefits to its retired employees and their spouses, as required by NH RSA 100-A:50, *New Hampshire Retirement System: Medical Benefits*. The pre-65 benefits are the only benefits included in this valuation. Retirees under the age of 65 have a medical insurance plan with Anthem Access Blue. Both Group I and Group II retirees, as categorized by the New Hampshire Retirement System, qualify for this benefit. Group I employees are required to reach age 55 with a minimum service requirement of 30 years or age 60 with 20 years of service. Group II employees hired before July 1, 2003 are eligible at age 45 with 20 years of service and employees hired after July 1, 2003 are eligible at any age with 20 years of service. Retirees contribute 100% for individual, two person or family medical coverage. Surviving beneficiaries continue to receive access to the Town medical coverage after the death of the retired employee as long as they pay the required premium. As of June 30, 2020, the actuarial valuation date, participants of the postretirement plan that meet eligibility requirements were comprised of inactive employees. The plan does not issue a separate financial report.

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020**

Medical Insurance Subsidy

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 NHRS 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. This OPEB plan is closed to new entrants.

Total OPEB Liability

The Town's total OPEB liability of \$594 for the medical insurance subsidy was determined by an actuarial valuation as of June 30, 2019 with roll-forward procedures used to determine the total OPEB liability as of June 30, 2020. The roll-forward of the total OPEB liability from June 30, 2019 to June 30, 2020 reflects expected service cost and interest reduced by actual benefit payments and refunds for the plan year.

Methods and Assumptions

The total OPEB liability was based on the following actuarial assumptions:

Payroll Growth	3.25%
Discount Rate	6.75%
Inflation	2.5%
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation
Mortality	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
Healthcare Cost Trend Rates	N/A, given that the benefits are fixed stipends

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020**

Sensitivity of Total OPEB Liability

Assumptions and methods used to determine the total OPEB liability are sensitive to changes in the discount rate. The following presents the total OPEB liability calculated using the current discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate 1-percentage point lower or 1-percentage point higher:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Town's total OPEB liability	\$645	\$594	\$550

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

For the year ended December 31, 2020, the Town recognized a credit to OPEB expense of \$526. At year-end, 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
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ -	\$ 82
Net differences between projected and actual earnings on pension plan investments	2	-
Changes in assumptions	4	-
Differences between expected and actual experience	-	2
	<u>\$ 6</u>	<u>\$ 84</u>

The amounts recognized as deferred inflows and deferred outflows of resources will be recognized in OPEB expense as follow:

Year Ending December 31,	
2021	\$ (81)
2022	1
2023	1
2024	1
	<u>\$ (78)</u>

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020**

IV.D. Contingent Liabilities

The Town has received federal and state grants for specific purposes that are subject to review and possible audit by the grantor or pass-through agencies. Any such audit may result in a requirement to reimburse the grantor agency for costs disallowed. The Town does not feel the chance of disallowance is likely, and that if it should occur, the amount would not be material.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT 10
TOWN OF ALBANY, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of the Net Pension Liability
New Hampshire Retirement System

	2020	2019	2018	2017	2016	2015	2014	2013
Town's proportion of net pension liability	0.0005%	0.0011%	0.0011%	0.0012%	0.0013%	0.0013%	0.0012%	0.0012%
Town's proportionate share of the net pension liability	\$ 33,950	\$ 53,503	\$ 53,113	\$ 60,196	\$ 67,243	\$ 50,460	\$ 46,671	\$ 53,407
Town's covered-employee payroll	\$ -	\$ 43,678	\$ 42,077	\$ 41,293	\$ 41,693	\$ 40,932	\$ 38,638	\$ 36,387
Town's proportionate share of the net pension liability as a percentage of covered-employee payroll	n/a	122.49%	126.23%	145.78%	161.28%	123.28%	120.79%	146.77%
Plan fiduciary position as a percentage of the total pension liability	58.72%	65.59%	64.77%	62.66%	58.30%	65.47%	66.32%	59.81%

Note - The Town did not participate in the NHRS in 2020

The note to the required supplementary information is an integral part of this schedule.

EXHIBIT 11
TOWN OF ALBANY, NEW HAMPSHIRE
Schedule of the Town's Pension Contributions
New Hampshire Retirement System

	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ -	\$ 4,846	\$ 4,702	\$ 4,577	\$ 4,440	\$ 4,363	\$ 4,224	\$ 3,554
Contribution in relation to the contractually required contribution	-	(4,846)	(4,702)	(4,577)	(4,440)	(4,363)	(4,224)	(3,554)
Contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$ -	\$ 44,125	\$ 42,435	\$ 41,719	\$ 40,879	\$ 40,932	\$ 40,459	\$ 37,422
Contributions as a percentage of covered-employee payroll	n/a	10.98%	11.08%	10.97%	10.86%	10.66%	10.44%	9.50%

Note - The Town did not participate in the NHRS in 2020

The note to the required supplementary information is an integral part of this schedule.

EXHIBIT 12
TOWN OF ALBANY
Schedule of Changes in the Town's Total OPEB Liability and Related Ratios

	2020	2019	2018	2017
Total OPEB liability:				
Service cost	\$ 1	\$ 2	\$ 3	\$ 2
Interest	43	96	96	74
Difference between expected and actual experience	(13)	(20)	35	-
Change in assumptions	29	-	-	-
OPEB plan net investment income	(1)	(6)	(9)	(8)
OPEB plan administration expense and non-contribution items	(60)	(128)	(123)	(124)
Benefit payments	(61)	(134)	(138)	(106)
Differences between employer contributions and proportionate share of contributions	(602)	133	464	74
Net change in total OPEB liability	(664)	(57)	328	(88)
Total OPEB liability, beginning	1,258	1,315	987	1,075
Total OPEB liability, ending	<u>\$ 594</u>	<u>\$ 1,258</u>	<u>\$ 1,315</u>	<u>\$ 987</u>
Covered-employee payroll	\$ -	\$ 44,125	\$ 42,435	\$ 41,719
Total OPEB liability as a percentage of covered-employee payroll	n/a	2.85%	3.10%	2.37%

The note to the required supplementary information is an integral part of this schedule.

EXHIBIT 13
TOWN OF ALBANY
Schedule of the Town's OPEB Contributions

	2019	2018	2017
Actuarially determined contribution	\$ 130	\$ 127	\$ 128
Contributions in relation to the actuarially determined contribution	(130)	(127)	(128)
Contribution deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 44,125	\$ 42,435	\$ 41,719
Contributions as a percentage of covered-employee payroll	0.29%	0.30%	0.31%

Note - The Town did not participate in the NHRS in 2020

The note to the required supplementary information is an integral part of this schedule.

TOWN OF ALBANY, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020

The Pension and OPEB Schedules are meant to present related information for ten years. Because this is the seventh year that the Town has reported the pension schedules, and the third year for the OPEB schedules, only eight and four years, respectively, are presented. An additional year's information will be added each year until there are ten years shown.

INDIVIDUAL GENERAL FUND SCHEDULES

EXHIBIT 14
TOWN OF ALBANY, NEW HAMPSHIRE
General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2020

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 264,095	\$ 278,897	\$ 14,802
Land use change	5,050	5,050	-
Timber	2,711	13,290	10,579
Interest and penalties on delinquent taxes	10,978	12,834	1,856
Total taxes	<u>282,834</u>	<u>310,071</u>	<u>27,237</u>
Licenses, permits and fees:			
Business licenses and permits	5,000	6,017	1,017
Motor vehicle permits	300,000	321,193	21,193
Building permits	2,000	3,204	1,204
Other	20,000	15,443	(4,557)
Total licenses, permits and fees	<u>327,000</u>	<u>345,857</u>	<u>18,857</u>
Intergovernmental:			
State sources:			
Municipal aid	16,390	16,390	-
Meals and rooms distributions	38,104	38,104	-
Highway block grant	38,815	38,810	(5)
State and federal forest land	116,746	116,746	-
Federal sources:			
GOFERR	-	3,024	3,024
Total intergovernmental	<u>210,055</u>	<u>213,074</u>	<u>3,019</u>
Charges for services:			
Income from departments	<u>300</u>	<u>275</u>	<u>(25)</u>
Miscellaneous:			
Sale of property	11,800	11,827	27
Interest on investments	4,000	4,739	739
Other	2,500	2,472	(28)
Total miscellaneous	<u>18,300</u>	<u>19,038</u>	<u>738</u>
Other financing sources:			
Transfers in:			
Expendable trust fund	<u>16,000</u>	<u>16,000</u>	<u>-</u>
Total revenues and other financing sources	854,489	<u>\$ 904,315</u>	<u>\$ 49,826</u>
Use of fund balance	250,000		
Total revenues, other financing sources and use of fund balance	<u>\$ 1,104,489</u>		

EXHIBIT 15
TOWN OF ALBANY, NEW HAMPSHIRE
General Fund
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2020

	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:				
General government:				
Executive	\$ 108,521	\$ 96,822	\$ -	\$ 11,699
Election and registration	4,600	3,833	-	767
Financial administration	46,737	41,237	-	5,500
Revaluation of property	37,800	37,425	-	375
Legal	6,500	11,602	-	(5,102)
Planning and zoning	11,050	5,397	-	5,653
General government buildings	27,894	23,929	-	3,965
Cemeteries	5,000	4,932	-	68
Insurance, not otherwise allocated	24,331	17,978	-	6,353
Advertising and regional associations	5,194	2,607	-	2,587
Total general government	277,627	245,762	-	31,865
Public safety:				
Police	28,640	28,640	-	-
Ambulance	127,000	127,000	-	-
Fire	1	-	-	1
Building inspection	3,230	2,829	-	401
Emergency management	626	724	-	(98)
Total public safety	159,497	159,193	-	304
Highways and streets	455,000	237,431	200,000	17,569
Sanitation:				
Solid waste disposal	51,958	51,151	-	807
Health:				
Health agencies and hospitals	7,684	7,173	-	511
Welfare:				
Administration and direct assistance	2,500	1,000	-	1,500
Vendor payments	15,460	15,460	-	-
Total welfare	17,960	16,460	-	1,500
Culture and recreation:				
Parks and recreation	45,022	35,451	-	9,571
Public library	8,700	7,200	-	1,500
Patriotic purposes	100	117	-	(17)
Total culture and recreation	53,822	42,768	-	11,054
Conservation	3,941	2,225	-	1,716
Debt service:				
Interest on tax anticipation note	2,000	-	-	2,000
Other financing uses:				
Transfers out:				
Expendable trust fund	75,000	75,000	-	-
Total appropriations, expenditures, encumbrances and other financing uses	\$ 1,104,489	\$ 837,163	\$ 200,000	\$ 67,326

EXHIBIT 16
TOWN OF ALBANY, NEW HAMPSHIRE
General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2020

Unassigned fund balance, beginning		\$ 382,042
Changes:		
Unassigned fund balance used to reduce tax rate		(50,000)
Unassigned fund balance appropriated		(200,000)
Budget summary:		
Revenue surplus (Exhibit 14)	\$ 49,826	
Unexpended balance of appropriations (Exhibit 15)	67,326	
Budget surplus		117,152
Increase in nonspendable fund balance		(9,858)
Decrease in assigned fund balance		200,000
Unassigned fund balance, ending		\$ 439,336



Roberts & Greene, PLLC

INDEPENDENT AUDITOR'S COMMUNICATION TO MANAGEMENT

To the Members of the Board of Selectmen
Town of Albany
Albany, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Albany as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of the board of selectmen, and others within the Town of Albany, and is not intended to be, and should not be, used by anyone other than these specified parties.

July 13, 2021

Roberts & Greene, PLLC

SCHOOL DISTRICT OF ALBANY

SCHOOL BOARD

Tim Sorgi, Chair

Daniel Bianchino, Vice-chair

Curtis Coleman (appointed to fill Joe Ferris's term which expires in 2023)

Term Expires 2022

Term Expires 2024

Term Expires 2022

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

Brigitte Ouellette, Director of Budget & Finance

Cheryl Cook, Payroll Manager

**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 8th day of March 2022. The polls will open for this purpose at 10:00 a.m. and will not close before 6:00 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 one year.

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

YOU ARE ALSO NOTIFIED TO MEET AT THE SAME PLACE AT 7:00 P.M. TO ACT UPON THE FOLLOWING SUBJECTS:

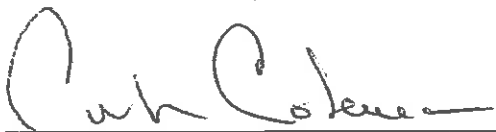
ARTICLE 6. To see if the School District will vote to raise and appropriate the sum of \$1,712,823 for the support of schools, for the payment of salaries for school district officials and agents, and for the payment of the statutory obligations of the District, with \$10,500 offsetting this amount from various grants. This article does not include appropriations voted in other warrant articles. (Majority vote required) (Recommended by the School Board 3-0-0)

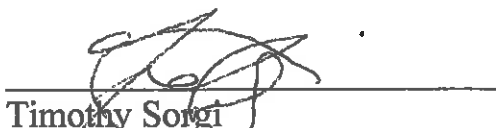
ARTICLE 7. To see if the School District will vote to raise and appropriate the sum of \$15,000 to be placed in the Capital Reserve Fund (Special Education), previously established for this purpose. (Majority vote required) (Recommended by the School Board 3-0-0)

ARTICLE 8. To transact any other business that may legally come before this meeting.


Given under our hands, this 8th day of February 2022.


Daniel Bianchino


Curtis Coleman


Timothy Sorgi

A TRUE COPY OF WARRANT - ATTEST


Daniel Bianchino


Curtis Coleman


Timothy Sorgi

**Albany School District
FY23 Proposed Budget**

Budget FY20 7/1/19- 6/30/20		Actuals FY20 7/1/19- 6/30/20		Budget FY21 7/1/20- 6/30/21		Actuals FY21 7/1/20- 6/30/21		Adopted Budget FY22 7/1/21- 6/30/22		Proposed Budget FY23 7/1/22- 6/30/23	
1100 REGULAR EDUCATION											
1	11-10-1100-5560-0101		\$ 676,979	\$ 676,978	\$ 768,408	\$ 768,409	\$ 854,904	\$ 630,600			
2	11-10-1100-5560-0102		\$ 317,422	\$ 317,423	\$ 281,486	\$ 281,486	\$ 148,076	\$ 186,756			
3	11-10-1100-5560-0103		\$ 411,708	\$ 411,707	\$ 386,594	\$ 386,594	\$ 521,534	\$ 499,689			
4	11-10-1100-5561-0101		\$ 23,200	\$ 23,200	\$ 24,201	\$ 24,200	\$ 32,992	\$ 19,902			
5	11-10-1100-5561-0102		\$ 11,191	\$ 11,192	\$ 10,507	\$ 10,507	\$ 2,382	\$ 8,680			
6	11-10-1100-5561-0103		\$ 18,370	\$ 18,644	\$ 17,473	\$ 17,473	\$ 14,904	\$ 14,695			
7	11-10-1100-5562-0101		\$ 554	\$ 584	\$ 570	\$ 570	\$ 584	\$ 555			
8	11-10-1100-5562-0102		\$ 614	\$ 904	\$ 622	\$ 622	\$ 640	\$ 625			
9	11-10-1100-5562-0103		\$ 1,191	\$ 596	\$ 1,215	\$ 1,215	\$ 1,238	\$ 1,202			
TOTAL 1100 REGULAR EDUCATION			\$ 1,461,229	\$ 1,461,228	\$ 1,491,076	\$ 1,491,076	\$ 1,577,254	\$ 1,362,704			-13.60%
1200 SPECIAL EDUCATION											
10	11-10-1200-5322-0120		\$ 320	\$ 3,172	\$ 3,700	\$ 5,416	\$ 7,450	\$ 6,000			
11	11-10-1200-5330-0135		\$ 3,870	\$ 4,520	\$ 13,400	\$ 4,860	\$ 10,000	\$ 8,200			
12	11-10-1200-5560-0109		\$ 210,700	\$ 80,899	\$ 155,535	\$ 144,791	\$ 135,000	\$ 162,000			
TOTAL 1200 SPECIAL EDUCATION			\$ 214,890	\$ 88,590	\$ 172,635	\$ 155,067	\$ 152,450	\$ 176,200			15.58%
2140 PSYCHOLOGICAL SERVICES											
13	11-10-2140-5330-0120		\$ 100	\$ 2,500	\$ 100	\$ 73	\$ 100	\$ 2,200			
TOTAL 2140 PSYCHOLOGICAL SERVICES			\$ 100	\$ 2,500	\$ 100	\$ 73	\$ 100	\$ 2,200			2100.00%
2150 SPEECH SERVICES											
14	11-10-2150-5330-0120		\$ 5,380	\$ 4,726	\$ 6,600	\$ 3,980	\$ 2,600	\$ 5,050			
TOTAL 2150 SPEECH SERVICES			\$ 5,380	\$ 4,726	\$ 6,600	\$ 3,980	\$ 2,600	\$ 5,050			94.23%
2160 OCCUPATIONAL THERAPY SERVICES											
15	11-10-2160-5330-0120		\$ 9,740	\$ 9,780	\$ 9,600	\$ 9,614	\$ 9,300	\$ 4,700			
TOTAL 2160 OCCUPATIONAL THERAPY SERV			\$ 9,740	\$ 9,780	\$ 9,600	\$ 9,614	\$ 9,300	\$ 4,700			-49.46%

**Albany School District Minutes
March 9, 2021**

The meeting was called to order at 8:05PM

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

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

ARTICLE 3. Dan Bianchino was elected School Board member for the ensuing three years.

ARTICLE 4. Vacancy on the School Board for the ensuing two years.

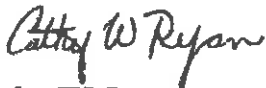
ARTICLE 5. Anne Merrow was elected Treasurer for the ensuing year.

ARTICLE 6. A motion was made by Matt Parker and seconded by Cathy Ryan 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. A brief summation of the school year budget, expenses, number of Albany students and transportation needs was given by Superintendent, Kevin Richards. The article passed as read.

ARTICLE 7. To transact any other business that may legally come before this meeting. Dan Bianchino thanked the Conway SAU 9 for their time and efforts.

The meeting adjourned at 8:17 PM.

Respectfully submitted,



Cathy W. Ryan
Town of Albany Town Clerk

SUPERINTENDENT'S REPORT

By Kevin Richard

The past 24 months has been a rollercoaster of ups and downs as the impact of the COVID-19 pandemic has challenged every facet of our lives. At the end of this past year and into July, the general feeling was positive as the number of transmitted cases was extremely low. Summer work included the development of a Return to School Plan that would allow schools to be responsive to current conditions. Throughout the school year, building administrators, students, and staff continued to adapt to increased mitigation strategies and changes in procedures while minimizing the impact to student learning. Individuals have made sacrifices for the sake of the greater good.

With all things unpredictable, increased anxiety, fear and frustration can impact the ability to function at a high level. Staff and students have demonstrated great resolve in responding to the changing conditions with patience and perseverance. Although the conditions have not allowed for pre-pandemic operations, the schools were able to reinstitute some long-standing practices, including teacher and parent conferences, eating in the cafeteria, fans at sporting events, and holiday concerts. We look forward to transitioning beyond the pandemic.

In the Spring of 2021 the towns of Albany, Bartlett, Conway, Eaton, Freedom, Jackson, Madison, and Tamworth all had articles on their school warrant to form a planning committee to study the formation of a Cooperative School District. The current tuition agreement is due to expire in 2027 with notification to exit the agreement in 2024. Each town approved the article and developed their own committee of three to represent the interests of their town.

An organizational meeting took place on September 23, 2021 with the election of Mark Hounsell (Conway) as Chairperson, and Scott Grant (Bartlett) as Vice Chairperson. The meeting defined the task at hand to answer the question, "Will we move forward with a recommendation to form a cooperative school district?" The focus of the work was on the high school agreement, but did entertain the discussion about the middle school agreement as well.

The committees were assigned questions to be answered by their respective towns, along with reviewing literature, contracts, and existing cooperative agreements. Questions for each town included: Who would own the building? What would the makeup of the school board look like? What formula would be best to appropriate funding? How would capital costs be distributed? Attorney Matt Upton attended several meetings to provide answers and expertise for the group. Each meeting kept the focus on the question at hand while

exploring other school organizational structures including an understanding of: Joint Management Agreements, AREA Agreements and Tuition Contracts.

Meetings continued monthly with a review of information, representative interest discussion, and continuance of narrowing the focus to answer the question before the committee. The meetings were productive, efficient and respectful as the committee grappled with balancing the interests of student education, school governance, and fiscal impact on each town.

On January 26, 2022 the committee met with Attorney Upton in attendance to provide further explanation and clarification for the group. After substantial discussion the question was moved through a motion, "Should the committee go forward with the formation of a cooperative school district?" With a unanimous vote, each town voted not to pursue a cooperative school district.

Even though the committee did not move forward with a cooperative school district arrangement, each town strongly recommended the formation of another committee to investigate alternative options of school organizations.

SAU 9 has 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

2022 Principal's Report

By Kevin Carpenter

Kennett High School continues to move forward in the face of the COVID pandemic. This current school year we have returned entirely to face to face instruction and successfully brought all students back on campus for their education. We are continuing our new schedule model of the 4x4 block as we work to maintain smaller cohorts and reduce the total number of student to student exposures to keep our students safe. We continue to explore ways to increase student exposure to real world problems of practice, which provide them with relevant and rigorous instruction and produce high quality student learning and work.

We are continuing our work with our NEASC accreditation report, and will submit our two-year report in February. We have made a significant amount of progress in addressing the recommendations that were affirmed by our visiting team. One of the biggest items that we have addressed is the adoption of the Portrait of a Learner. This document was created by our community and included, students, staff, parents, local government members, and a wide range of stakeholders to create a vision of what we want the learners in SAU 9 to be taught during their time in school and ultimately graduate from Kennett High School within the areas of communication, processes, character, and mindset.

The students at Kennett High school have shown great resilience during this pandemic, but we are seeing some real struggles with some of our student body. We are actively working to address this and have brought in a school social worker to support our students in various ways. Some of the things we have seen are increased anxiety, struggles in peer to peer relationships, communication struggles (particularly through social media), and an increase in the use of substances (especially vaping). We are actively working to address this through, not only our new school social worker, but in tandem with our school counseling department, Student Assistant Program (SAP) Counselor, and the rest of our frontline staff.

Academically we are seeing many of our students continue to thrive and grow, as they pursue a wide variety of postsecondary opportunities including the workforce, military, two-year, and four-year colleges. We have noticed a trend of students carefully looking at their postsecondary pathways and analyzing what the best path will be, as the cost of a college education in many four-year institutions continues to rise. With that said, our students continue to be accepted into outstanding programs in New England and beyond. We have very strong connections with all of our Career and Technical Education programs and these students have multiple pathways for their post-secondary success, as well as, the opportunities to earn credits while in attendance at Kennett High School.

Civically, Kennett continues to have students that make a tremendous impact on our local community. Our service organizations have students volunteering across the Mount Washington

Valley. Our chapter of the Key Club remains one of the top chapters across New England and earned numerous accolades for the work they did last year, all while doing this in a global pandemic. Further, the KHS Honor Societies (Nation, Spanish, French, Tri-M, and Technical) all continue to support our local Valley as well, through a host of different group and individual projects.

Kennett High School continues to have an outstanding offering of athletic programs for our students to participate in. Our fall season, while crowning no State Champions, was very successful and we continue to have a high rate of student participation. We were fortunate to be able to offer our full slate of programming and saw a return to competition for our mountain bike team, after competitions had been cancelled the previous year. We are currently underway in our winter sports season, and hope to build on the success we had last year. This included state championships for the girl's alpine team and the ski jumping team. Further, we were runners up in the boys alpine and the girls nordic team. Our spring athletics last year also had a successful season, and although we did not bring home any titles we were tournament bound in all of our programs.

In closing, I would like to thank our students, staff, parents, and the greater Mount Washington Valley community for helping to support Kennett High School and all schools in the Conway School District. In spite of being in the midst of a pandemic with the effects that have never been seen in the education community, let alone our society, we continue to look for ways to provide our students with the best possible opportunities for their education and to be successful once they leave our schools. This has been a tremendous challenge, but we know that we have the support of our Valley and our community. We will continue to look for opportunities to grow our relationships and partnerships to best meet our students' needs and thank all of you that are already partnering with us. Thank you and we look forward to completing another great year!

MOUNT WASHINGTON VALLEY CAREER & TECHNICAL CENTER

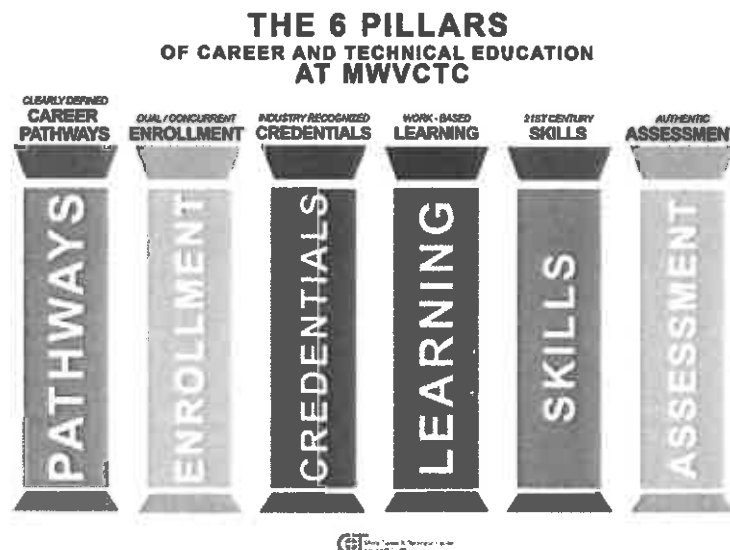
2022 Director's Report

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 thirteen 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.

CTE has many facets that go into the planning, preparation, and execution of each and every program in order to prepare our students for successful college and career readiness. As such, the graphic below illustrates the six pillars used to evaluate all programs and their efficacy. These six pillars are at the forefront of CTE program design, development and execution in order to achieve excellence.



The year started off with some excellent news: STEM Aviation and Aerospace instructor, Joe Riddensdale, was nominated and won the New Hampshire Air Force Association (NHAFA) Teacher of the Year Award by his peers for the year 2021. As the nomination letter states, "Through your continued dedication and commitment to both Aerospace Technology/STEM and children, you have been selected to join the few who have been honored with this nomination." Joe was honored for this accomplishment at KHS' spring pep rally in front of the entire school population.

February 2021 found us the proud new owners of a new lathe, a ProtoTrak 1440 EX thanks to funding provided by the Carl D. Perkins grant. This new piece of equipment is state-of-the-art and meets industry requirements. Students spent the remainder of the school year learning how to use Parasolid software which allows for students to be able to create/design a part on the computer then transfer that code and enter it into the machine through a USB drive. This was a first for us and has given students the opportunity to manufacture more complex parts and apply current industry technology.

Last spring, we entered into several formal dual-enrollment agreements with Central Maine Community College (CMCC) located in Auburn, ME. Students who are “completers” of our Advanced Manufacturing (AM) program are automatically accepted into CMCC with 7 college credits at no cost. Further, they will have the option to test out of 5 additional classes once enrolled which results in an additional 17 credits at no cost. Additionally, we negotiated dual enrollment agreements in Automotive Technology, Construction Trades, Marketing Education, CADD and Engineering. Students from MWVCTC are eligible for Maine in-state tuition rate for any remaining credits to receive their associate’s degree. The takeaway here is that students can earn college credit while in high school at no cost, pay Maine in-state tuition for remaining classes, earn grants and scholarships, and be placed in Maine and New Hampshire businesses for mandatory internships.

Also last spring, the MWVCTC was awarded an innovation grant through the NH Department of Education to build a road-worthy, street-legal electric car. In partnership with Switch Labs, located in California, this program will provide an opportunity for students to work as a team, master real-world skills including electrical engineering, physics and car design and explore this growing segment of the auto industry. This is just another example of CT providing options and opportunities for students to engage in career pathway-oriented learning. As the State Director, Eric Frauwirth, states, “I know Elon Musk is looking for talented and equipped students to work on the Tesla line of cars. Coming through this program, these students will be ready for real 21st century workforce challenges!”

Due to the pandemic, we had an abbreviated Career Tech Student Organizations (CTSOs) competition season this year. Nevertheless, we entered every competition we could and did very well. Students earned gold, silver and bronze medals in a myriad of competitions including Architectural Drafting, Computer Programming, Photography, Automotive – small engine repair, Technical Drawing, Carpentry, Culinary and Marketing.

In May, MWVCTC inducted 21 juniors and seniors into the National Technical Honor Society. The mission of NTHS is to honor student achievement and leadership in Career and Technical Education (CTE), promote educational excellence, award scholarships, and enhance career opportunities for members. Because of the pandemic, our celebratory induction ceremony was pared down last year. We hope to be in full celebration mode this May which will include these 21 students as well as the NTHS class of 2022.

We were very grateful to run another successful summer of School to Career camps. This past summer we operated six camps over four weeks in July. The camps were: Health Camp, Coding, FAA Ace Camp, Sea Perch Camp, STEM Mars Camp, and Photography Camp. We partnered with The Conway Public Library, Eastern Slopes Aviation Academy, Memorial Hospital, UNH Cooperative and 4H to assist with the camps. Overall enrollment included 62 campers or 89% capacity. There were 36 businesses, two charitable organizations, 59 individuals (including the 12 instructors and assistant counselors) who helped make the 2021 summer’s camp offerings successful. Campers from all across the valley attended the camps with representation at 42% from KMS, 12% from Jackson/Bartlett, 12% from KHS, 10% from NE Woodland School, 8% from Fryeburg and the remaining from Tamworth, home-schoolers and visitors from outside the region.

In the fall, we were very pleased and excited to welcome Executive Chef Bryant Alden as our new culinary arts instructor. Chef Alden has worked in the industry for the last 35 years in various capacities, including owner and executive chef at many fine foodservice establishments. He has been an adjunct professor at White Mountains Community College, is a regional judge for the New England ProStart Culinary competition, an approved evaluator for the American Culinary Federation (ACF), certified ServSafe manager and most recently was inducted into the American Academy of Chefs, a prestigious honor society of the ACF. Chef Alden has been a longtime supporter of our culinary program and has helped coach many of our ProStart teams. He states, “My goal in this position is to share my lifelong passion for the industry by mentoring students who wish to continue with the Culinary Arts as a profession and help students understand the role that the industry plays within our community. “

We also welcomed Mrs. Terry Ballou to MWVCTC to run a pilot class for Criminal Justice. Mrs. Ballou worked as a prosecutor in Manhattan before moving back to Conway in 2014. The class is very popular with students and is filled to capacity for the remainder of the school year. The class studies the Criminal Justice system as a whole, with a focus on the police, courts, and correctional System. White Mountain Community College recently approved the class as a Running Start class.

This fall, STEM Aviation & Aerospace students who completed year 1 of the AOPA curriculum last year started year 2 of the 4-year program. A new set of students will begin the program at the start of the second semester. The year 2 students began the year with an in-depth exploration of the types of aircraft in use today before launching into how aircraft are made and how they fly. They are gaining an in-depth knowledge of the forces of flight – lift, weight, thrust, and drag – including how to make key calculations. This knowledge is put to use as they continue to train on our flight simulator located at the Fryeburg airport. Additionally, two of the students have enrolled in the Eastern Slope Aviation Academy's flight school at the airport to get a jump start on getting their private pilot's license.

This fall the Visual Media Arts department embarked on a new venture that will push curated content out to the school and community through various social media platforms as well as their YouTube channel. The purpose is to showcase all the great happenings at the high school and to give students real-world, hands-on experiences to prepare them for a future in this high-demand, high-skill, high-wage industry. Videos produced thus far have received thousands of views and positive comments across many different platforms. To subscribe to the KHS Media YouTube channel follow this link: <https://www.youtube.com/channel/UCkMGUwgJzfmvTj7l3fz5dBw>

In partnership with Tin Mountain Conservation Center, Upper Saco Valley Land Trust (USVLT), Mary Ann Abram's and Chris Darling's Environmental Science classes, Olivia Benish's Art classes, and our Construction Trades class, we completed a year-long project to assist USVLT in building an interpretive trail on the Pine Hill Community Forest that surrounds KHS. From the start, it has been a student-driven project that stretches across interests and disciplines – Environmental Science classes provided the interpretive content, Art students worked on scientific sketches and graphic design, and Construction Trades students built and installed trail kiosks and posts for the panels. Approximately 140 KHS students across three departments contributed time and talent towards this project. An official unveiling and photo shoot took place in early November.

MWVCTC was awarded three different "innovative" grants this fall totaling over \$108,000. The purpose of the grants is to award Industry Recognized Credentials (IRCs) in three program areas by securing new equipment, materials and professional development for teachers. The recipients are the Advanced Manufacturing, Engineering and Outdoor Recreation (coming soon) programs.

Extended Learning Opportunities (ELOs) continue to be an area of intense focus as it is a critical component of Competency Based Education. Academic and elective credit is awarded for successful ELOs completed off campus with many business and community partners.

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.

-Virginia Schrader, Director

KENNETT MIDDLE SCHOOL

2022 Principal's Report

By Rick Biche

A. Crosby Kennett Middle School is a thriving community of 230 students. Supported by our core academic teams, Unified Arts and Special Education, students are engaged in a variety of learning activities across their classes. Built on the pillars of Kindness, Involvement, Determination and Spirit our team approach continues to create successful transitions for our incoming 7th graders, while supporting the unique needs of this age group, as they move through 8th grade and prepare for high school.

If you were to visit Kennett Middle School you would find students collaborating on research and presenting ideas in social studies, solving problems in math classes, applying learning to real projects in tech class, testing hypotheses in science labs, conversing in Spanish, creating art and music and so much more. The walls in the classrooms and in the halls are adorned with student work showing off their learning and talents. These students should be proud of their accomplishments and the community should be proud of the work they do.

This past spring and summer our incoming 7th grade students had opportunities to transition to the middle school through online meetings, as well as, in-person tours and visits. Beginning in the spring Principal Rick Biche, together with Guidance Counselor, Alison Thornton, and Family Support Liaison Aly McAllister, met virtually with each sixth grade classroom taking the time to talk with kids and lay out what it looks like to come to middle school. A later visit, where Ms. Thornton brings an alumni student to an online meet to answer questions, gives these eager kids an even better picture. In addition, there are tours, transition days and meetings to help ensure the best possible transition for everyone. It is amazing to watch how over the short span of a few weeks these new 7th graders fully learn the ins and outs of the day, becoming middle school students.

As we look ahead to this spring we are planning events to help transition our outgoing 8th grade students to high school. This includes career interest surveys through the Future Learning Pathways project. This will help students and families make more informed decisions regarding class selection for high school.

Over the past year, 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 moving towards returning to more normal practices. This unprecedented challenge has continued to be met by the middle school staff and students with courage, flexibility and innovation. 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 2022 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.

This year we were able to address a number of the scheduling issues that were present in the prior year's COVID response at KMS. Specifically, we were able to create additional transitions for students, return to the cafeteria, increase math instructional time and continue to integrate reading and writing instruction in our literacy classrooms. As we look forward to next year, scheduling discussions will continue as we hope to fully open up the schedule for students.

Much of our professional learning activity over the past year has been focused on raising the level of cognitive complexity of our assessments and the instruction to support student performance. Through professional collaboration with the Center for Assessment, we conducted an audit of our current assessments and unit development practices. This work revealed opportunities for integrating more cognitively complex challenges, where students apply new knowledge in unique, authentic applications. This work is framed within a workshop model structure and continues to move toward greater personalization and the development of student agency. Over the past year, we have developed and practiced a protocol for examining and discussing student work on performance assessments. The purpose of the discussions is to identify areas that can be addressed through changes in instruction for groups or individuals. Staff have shared examples of common assessments and evaluated these assessments for opportunities for greater depth of knowledge, student application and transfer of learning and the extent to which the assessments can demonstrate solid evidence of learning. Our PLCs have committed to revised and implemented common assessments in each content area. Teachers have also utilized a feedback and revision process for new unit development that emphasizes deeper learning practices. This particular process is ongoing and will transition us in our continued work next year.

Since this fall we have been using a Hack Cycle process to work towards high leverage instructional practices to support students in deeper learning. A Hack Cycle is a process of implementing small, scrappy experiments in a classroom, collecting data on outcomes and then planning next steps. Each cycle is meant to take only a few days before moving on to the next cycle by refining the hack, process or student learning goals based on outcomes.

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
2022 Principal's Report
By Jason Robert

Dear School Community,

It is my pleasure to submit the annual report for Conway Elementary School. Conway Elementary School continues to be a center of learning and growth for more than 200 learners in kindergarten through sixth grade. Our educators work tirelessly to address the academic and social/emotional needs of all of our learners. As our society continues to change, our learners will still require problem-solving skills, independent thinking, and the ability to overcome abstract challenges. At CES, we believe that teaching and modeling these skills helps prepare our students for the future by developing the essential skills that are recognized in the SAU9 Portrait of a Learner.

The 2021-2022 school year has been exciting, successful, and challenging as we continue to navigate education through the ever-evolving COVID-19 landscape. As with last year, one of the most important traits throughout CES has been the willingness and flexibility of our staff, students, and families to adapt to whatever arises. As a direct result of this CES has been able to uphold many traditions including various school-wide events; in-person open houses, a Halloween parade with families in attendance, and collecting food for the Brown Church Food Pantry, all of which were heavily modified or were removed from the schedule in 2020.

This year CES has embraced a theme of "CES Connects" as a way to celebrate the return of all staff and students to in-person learning. Connections play a critical role in the development of our relationships with our students, families, and community. With many opportunities being sidelined in 2020-2021 staff have continued to work to rekindle many of our past partnerships that positively impact the experiences at CES. This year students have had the opportunity to partner with the Conway Public Library, Conway Fire Department, ESSC, Ham Arena, Tin Mountain, and the UNH Cooperative Extension.

Another success over the past year has been the evolution across the elementary schools surrounding our instructional approach to mathematics. The focus has been around math instruction and the inclusion of the mathematical practices within the workshop model. Staff members engage in regular collaborative opportunities with our elementary math coach to share, learn from their peers, and build on their understanding.

This year Conway Elementary School has three staff members that together have served the CES Community for over 75 years. We will greatly miss our sixth-grade teacher, Peter Malkin, sixth-grade teacher, Kim Mathison, and our school nurse, Susan Davison. On

behalf of the entire school, I want to thank them for their years of service and dedication to the learners that have walked the halls at CES.

Finally, I want to continue to thank the community for their support amidst these challenging times. I feel very privileged to work with so many invested staff members, parents, and community partners that care so deeply for our students. Our ability to face the pandemic straight on while providing our students with the support they need is something I admire. It is a privilege to work alongside everyone and I am proud to be part of the CES Community.

#Cougar Pride

ALBANY SCHOOL DISTRICT
Balance Sheet
June 30, 2021

	<u>General Fund</u>
<u>ASSETS:</u>	
Cash	\$ 207,486
Interfund Receivables	\$ 14,453
Intergovernmental Receivables	\$ 85
Other Receivables	\$ -
	<hr/>
TOTAL ASSETS	\$ 222,024
 <u>LIABILITIES AND FUND EQUITY:</u>	
Interfund Payables	\$ -
Intergovernmental Payables	\$ -
Other Payables	\$ 131,500
Accrued Expenses	\$ -
Deferred Revenues	\$ 17,752
Unassigned Fund Balance	\$ 72,772
	<hr/>
TOTAL LIABILITIES AND FUND EQUITY	\$ 222,024

STATEMENT OF REVENUES
For the Fiscal Year Ended June 30, 2021

<u>REVENUE FROM LOCAL SOURCES:</u>	
Current Appropriation	\$ 918,415
Earnings on Investments	\$ 111
Other	\$ -
	<hr/>
TOTAL LOCAL REVENUE	\$ 918,526
 <u>REVENUE FROM STATE SOURCES:</u>	
Adequacy Education Grant	\$ 583,799
Statewide Enhanced Education Tax	\$ 217,159
	<hr/>
TOTAL STATE REVENUE	\$ 800,958
 <u>REVENUE FROM FEDERAL SOURCES</u>	
Medicaid	\$ -
Federal Grants	\$ 3,446
National Forest	\$ 20,281
	<hr/>
TOTAL FEDERAL REVENUE	\$ 23,727
 <u>OTHER FINANCING SOURCES</u>	
Transfer from Trust Funds	\$ 58,347
	<hr/>
TOTAL OTHER FINANCING SOURCES	\$ 58,347
 TOTAL REVENUE	\$ 1,801,558

ALBANY SCHOOL DISTRICT
SPECIAL EDUCATION EXPENSES/REVENUE 2019-2020, 2020-2021

EXPENSES: SPECIAL EDUCATION	ACTUAL EXPENSES <u>2019-2020</u>	ACTUAL EXPENSES <u>2020-2021</u>
1200.322.120 Consultant, Spec Educ	\$3,172	\$5,416
1200.330.135 Extended School Year	\$4,520	\$4,860
1200.560.109 Tuition, Special Education	\$80,899	\$144,791
2140.330.120 Psychological Testing/Counseling	\$2,500	\$73
2150.330.120 Speech Testing	\$4,726	\$3,980
2160.330.120 Occupational/Physical Therapy	\$9,780	\$9,614
2720.519.120 Transportation, Special Education	\$0	\$0
5251.930.105 Transfer, Capital Reserve Special Education	\$15,000	\$73,341
Special Education IDEA Grant	\$9,724	\$16,755
TOTAL SPECIAL EDUCATION EXPENSES	\$130,320	\$258,829
REVENUE: SPECIAL EDUCATION	ACTUAL REVENUE <u>2019-2020</u>	ACTUAL REVENUE <u>2020-2021</u>
Special Education Aid	\$0	\$0
Medicaid Reimbursement	\$600	\$3,446
NH State Adequacy Allocation	\$35,517	\$33,952
Special Education IDEA Grant	\$9,724	\$16,755
TOTAL SPECIAL EDUCATION REVENUE	\$45,841	\$54,153

SCHOOL ADMINISTRATIVE UNIT NUMBER 9

2022-23 Budget

	Adopted Revised Budget <u>2021-22</u>	Albany's Share 1.4678% <u>2021-22</u>	Adopted Budget <u>2022-23</u>	Albany's Share 1.50872% <u>2022-23</u>
Other Support Services	\$ 307,211	\$ 4,509	\$ 333,312	\$ 5,029
Improvement of Instruction	\$ 41,451	\$ 608	\$ 37,047	\$ 559
School Board Services	\$ 19,339	\$ 284	\$ 21,050	\$ 318
Office of Superintendent	\$ 313,126	\$ 4,596	\$ 325,389	\$ 4,909
Office of Assistant Superintendent	\$ 254,122	\$ 3,730	\$ 263,900	\$ 3,982
Office of Business and Finance	\$ 719,781	\$ 10,565	\$ 705,809	\$ 10,649
Operations and Maintenance of Plant	\$ 73,132	\$ 1,073	\$ 68,386	\$ 1,032
School Transportation	\$ 79,203	\$ 1,163	\$ 83,378	\$ 1,258
Retiree Health Insurance	\$ 65,429	\$ 960	\$ 89,643	\$ 1,352
 Gross Budget Total	 \$ 1,872,794	 \$ 27,490	 \$ 1,927,914	 \$ 29,087
Plus Federal Project or Grant Expense:	\$ 17,391	\$ 255	\$ 30,433	\$ 459
Less Estimated Revenue	\$ 180,381	\$ 2,648	\$ 30,433	\$ 459
 Net Total Expenses	 \$ 1,709,804	 \$ 25,097	 \$ 1,927,914	 \$ 29,087
District Apportionment				

ENROLLMENT (as of January 14, 2021)

Total K-6 ... 43	Total 7-8 ... 12	Total 9-12 ... 30
Kindergarten	4	Grade 7 8
Grade 1	4	Grade 8 4
Grade 2	7	Grade 9 6
Grade 3	8	Grade 10 6
Grade 4	3	Grade 11 10
Grade 5	8	Grade 12 8
Grade 6	9	