



# **TOWN OF ALBANY**

## **NEW HAMPSHIRE**



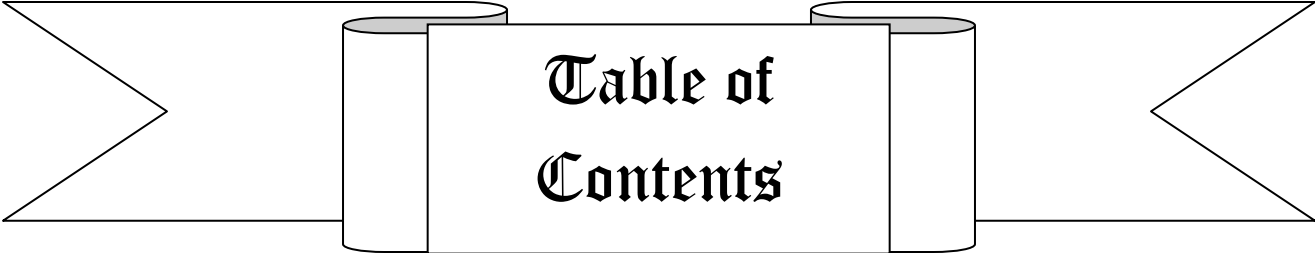
**TOWN REPORT**

**2023**



*Annual Report*  
*Of the*  
*Town of Albany, New Hampshire*  
*For the fiscal year ending*  
*December 31, 2023*





# Table of Contents

List of Town Officers	1
Town Representatives	2
Selectmen's Report	3
2024 Warrant	5
2024 Proposed Budget	7
2023 Annual Town Meeting Minutes	11
Treasurer's Report	13
Summary of Inventory	14
Schedule of Town Owned Property	15
Solid Waste/Recreation Reports	16
Tax Rate Comparison	17
Town Clerk/Tax Collector Report	18
Town Clerk Report	19
Tax Collector Report	20
Vital Statistics Report	22
Trustees of the Trust Funds Report	23
Planning Board Report	24
Capital Improvement Plan Committee	25
Assessor Report	26
Lora Johnson Pierce Scholarship Fund Report	27
Cemetery Report	28
Conservation Commission Report	29
Albany Conservation Fund/Report of Albany's use of Human Services	30
Conway Village Fire District	31
Conway Public Library	32
Carroll County Sheriff	33
Mount Washington Valley Economic Council Report	34
North Country Council Report	35
Carroll County Communications District Report	37
Auditor's Report	38
Albany School District Warrant & Budget	74
Albany School District Report (s)	80

Office	Officer	Terms
Moderator	Edward Alkalay	2025
2 Year Term		
Selectman	Kathy Golding - Chairman	2024
3 Year Term	Kelly Robitaille	2026
	Jennifer Spofford - resigned	2025
	James Drouin -appointed	2024
Town Clerk/Tax Collector	Sandra Vizard	2024
Treasurer	Kathleen Carrier	2024
Road Agent	Curtis Coleman	2024
Cemetery Trustees	Joseph Ferris	2026
(3 year term)	Kathleen Flaschner - appointed	2025
	James Drouin - appointed	2024
Trustees of Trust Funds	Kimberly Guptill	2024
	Anne Merrow	2026
	Vacant	
Supervisors of Checklist	Tina Craig	2025
	Paula Vaughn	2024
	Barbara Alkalay	2029
School Board	Timothy Sorgi, Chairman	2025
	Daniel Bianchino, Vice Chair	2024
	Curtis Coleman	2025
School Board Clerk (1 year term)	Anne Merrow	2024
School Board Treasurer (1 year term)	Anne Merrow	2024
School Board Moderator (1 year term)	Edward Alkalay	2024
Planning Board	Sean Wadsworth, Chairman	2024
(3 year term)	Vacant	2024
	Curtis Coleman	2024
	Morris West	2025
	Kelly Robitaille/Selectmen's Rep	2024
Conservation Commission	Cathy Ryan, Chair	2024
	Cort Hansen	2024
	Michael Steward	2026
	Sean Wadsworth	2025
	Kevin Tilton	2024
	Jacob McKenzie	2026

## **Town Representatives**

<b>Building Permit Administrator</b>	<b>Dave Pandora</b>
<b>Health Officer</b>	<b>David Pandora</b>
<b>Deputy Health Officer</b>	<b>Vacant</b>
<b>Zoning Board of Adjustment</b>	<b>Sheri Coleman, Sam Farrington, Keith Croto, vacancies</b>
<b>Animal Control Officer</b>	<b>Jo Anne Gayer</b>
<b>Lower Mount Washington Valley Solid Waste District</b>	<b>Vacant</b>
<b>North Country Council Representative</b>	<b>Peter Donkonics</b>
<b>Mt. Washington Valley Economic Council Rep.</b>	<b>Vacant</b>
<b>Carroll County Sheriff</b>	<b>Domenic Richardi</b>
<b>Fire Warden</b>	<b>Jonathan Powers</b>
<b>Fire Chief</b>	<b>Stephen Solomon</b>
<b>USFS Saco Ranger District</b>	<b>James Innes</b>
<b>NH House Representatives</b>	<b>Chris R. McAleer, Anita Burroughs</b>
<b>NH Senator</b>	<b>Jeb Bradley</b>
<b>NH Executive Councilor</b>	<b>Joseph Kenney</b>

## **Albany Selectmen's Report 2023**

In March, Kelly Robitaille was re-elected for a three year term. Jen Spofford was appointed as Selectboard Chair. Unfortunately, for personal and professional reasons, we accepted her resignation with regret in August. I resumed the Chair position for the remainder of the year. Soon after Jen's departure, the Board was lucky enough to appoint Jim Drouin as a new Selectman. I hope he enjoys the position and will continue to serve our Town.

2023 brought some challenges to our little town. In May, we had flooding rains costing Albany almost \$90,000 in damages to our roads. After much back and forth with FEMA, we did not receive disaster relief and had to pay for these damages using almost the full balance of our Expendable Trust Fund for highways. We are asking the voters to replenish this amount in 2024 using our Unassigned Fund Balance so it will not be added to the tax rate.

In October, the Department of Transportation visited the Board asking us which part of Route 16 we thought was most problematic AND falls within the budget for Project 29597. As a Board we all agreed the intersection of Routes 16 and 113 was the worst but fixing it properly was not even close to what is in the budget for us. Collaboratively, we agreed the section from Piper Trail to Tanglewood (not in Albany) was the area that NH DOT should tackle first. Construction won't begin at least until 2027 and there will be another public hearing on the project in 2024.

Our beautiful little Chapel, home of the now defunct Historical Society, will soon be under the Town's ownership without restrictions. After some research, we found there were deed restrictions and if it was no longer used for Town Meetings, all meetings or public congregations connected to the Town, it would revert to the Chocorua Sunday School Association. Our Town Counsel filed a petition to quiet the title in probate court. We just received a notice of decision that it was approved by the judge and supported by the Attorney General's Director of the Charitable Trust Division. The Selectmen plan to budget for some necessary repairs to the Chapel in 2025.

Albany has been the "busiest little town in Carroll County," according to Sheriff Richardi. We thank him and his staff of Deputies for doing everything they can to help keep our residents safe. We have added an additional weekly shift of patrols to the budget this year for increased security.

The Selectmen and Town Administrator worked hard on the budget this season and present you with a level funded operating budget. Motor vehicle registration revenue came in higher than budgeted; there were unspent funds and the sale of town owned property. We also received additional highway and bridge funding from the state that will help offset the highway budget. We can't promise a level tax rate because there are so many variables in play, but we have had a fortunate financial year.

As always, we thank our Town Administrator, Kelley Collins for taking care of the business of the Town. It often goes overlooked and the job is an important one.

Finally, I would like to thank the good citizens of Albany for allowing me to serve you as Selectman for the past three years. It has been my pleasure, and I will see you around Town.

Be well!

Kathleen Golding  
Albany Selectman, Chair

**Notes:**



## Town of Albany 2024 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 5, 2024 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 **\$881,566** for the municipal operating budget for the ensuing year, with **\$ 50,000** to come from December 31, 2023 unassigned fund balance. 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 **\$ 8,000** 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 **\$ 100,000** for the purpose of continuing the maintenance and pavement of Albany town roads, with **\$100,000** to come from the December 31, 2023 unassigned fund balance. (Recommended by Selectmen 3-0-0)

**Article 6.** 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 7.** To see if the Town will vote to raise and appropriate the sum of **\$3,000** for additional maintenance of town cemeteries with **\$3,000** to come from the Cemetery Expendable Trust Fund, previously established. (Recommended by the Selectmen)

**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 Capital Reserve Fund, previously established. (Recommended by Selectmen 3-0-0) (Recommended by the CIP Committee)

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

**Article 10.** To see if the Town will raise and appropriate the sum of **\$2,700** to be added to the Cemetery Expendable Trust Fund to come from December 31, 2023 unassigned fund balance. (this amount is equal to the amount of revenue from the sale of cemetery plots) (Recommended by Selectmen 3-0-0)

**Article 11.** To see if the Town will raise and appropriate the sum of **\$90,000** to be added to the Highway Expendable Trust Fund to come from December 31, 2023 unassigned fund balance. (Recommended by Selectmen 3-0-0)

**Article 12.** To see if the Town will vote to place all net proceeds from any timbering of town forest land into the Conservation Fund, in accordance with RSA 31:113, as previously established, until rescinded.

**Article 13 . 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 14. By Petition.** To see if the Town will vote to raise and appropriate the sum of **\$1,708** 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. (Not recommended by Selectmen 0-3-0)

**Article 15. 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 16. By Petition.** To respectfully request that the town vote to raise and appropriate the sum of **\$4,224** 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 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 and neglected animals brought to the shelter by Animal Control or private citizens no longer able to care for them. (Recommended by Selectmen 3-0-0)

**Article 18. By Petition.** To see if the Town of Albany will vote to raise and appropriate the sum of **\$2,942** 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. (Not recommended by Selectmen 0-3-0)

**Article 19.** To act upon any other business that may legally come before this meeting.  
Given under our hands this 7<sup>th</sup> day of February in the year two thousand twenty-four.

Kathleen Golding, Selectman/Chair  
Kelly Robitaille, Selectman  
James Drouin, Selectman

		2024 PROPOSED BUDGET			
			Jan - Dec 2023	2023 Budget	2024 Proposed
<b>Executive</b>					
	Selectmen Salary		13,500.00	13,500.00	13,500.00
	Social Security - Medicare		1,032.75	1,033.00	1,033.00
	Town Administrator Salary		45,503.37	47,757.00	58,200.00
	TA Social Security - Medicare		3,481.01	3,654.00	4,464.00
	Retirement		0.00	1.00	1.00
<b>Total Executive</b>			<b>63,517.13</b>	<b>65,945.00</b>	<b>77,198.00</b>
<b>Treasurer</b>					
	Treasury Salary		8,700.00	8,700.00	8,700.00
	TRSR Social Security - Medicare		757.35	758.00	758.00
	Deputy Treasurer		1,200.00	1,200.00	1,200.00
	Supplies		0.00	101.00	100.00
	Small Equipment/Maintenance		0.00	100.00	1.00
	Travel		15.72	51.00	2.00
<b>Total Treasurer</b>			<b>10,673.07</b>	<b>10,910.00</b>	<b>10,761.00</b>
<b>Town Clerk/Tax Collector</b>					
	Town Clerk/Tax Collector Salary		24,137.88	24,138.00	24,862.00
	TC Social Security - Medicare		2,573.83	2,999.00	2,897.00
	Deputy Clerk/Collector Salary		9,506.94	14,560.00	12,000.00
	TC/TX Training/Consultant		0.00	500.00	500.00
	Software Support		5,394.00	5,500.00	5,800.00
	Supplies		1,502.34	1,300.00	1,600.00
	Postage		2,821.16	2,500.00	2,900.00
	Recordings, Searches & Redemptn		1,112.48	800.00	1,200.00
	Small Equipment/Maintenance		2,562.98	1,000.00	2,160.00
	Travel		1,212.15	800.00	1,300.00
	Conferences		1,282.00	2,300.00	1,500.00
	Advertising		0.00	100.00	100.00
<b>Total Town Clerk &amp; Tax Collector</b>			<b>52,105.76</b>	<b>56,497.00</b>	<b>56,819.00</b>
<b>Election</b>					
	Supervisors of the Checklist		350.00	600.00	900.00
	Ballot Clerks		25.00	200.00	800.00
	Moderator		200.00	200.00	800.00
	Supplies		160.63	250.00	700.00
	Advertising		39.00	100.00	200.00
	Travel		0.00	300.00	1.00
<b>Total Election</b>			<b>774.63</b>	<b>1,650.00</b>	<b>3,401.00</b>
<b>Financial Administration</b>					
	Auditor		8,100.00	8,250.00	8,250.00
	Supplies		2,282.86	2,000.00	3,000.00
	Printing		1,163.79	1,350.00	1,400.00
	Conferences		0.00	210.00	250.00
	Small Equipment		0.00	1,000.00	1,915.00
	Bank Service Charge		78.22	51.00	50.00
	Postage		987.43	1,000.00	201.00
	Travel		35.53	150.00	100.00
	Recording Expense		16.63	100.00	100.00
	Advertisement		97.50	300.00	600.00
	Software Support		13,815.69	17,491.00	17,186.00
	Internet & Telephone		2,879.41	3,000.00	3,000.00
	Special Town Meeting		0.00	1.00	1.00
	Engineering		0.00	1,500.00	0.00
	Trustee of Trust Funds		200.00	300.00	300.00
<b>Total Financial Administration</b>			<b>29,657.06</b>	<b>36,703.00</b>	<b>36,353.00</b>
<b>Assessing</b>					
	Assessing Services		17,610.00	18,000.00	19,000.00
	Tax Map Update		500.00	2,500.00	1,219.00
	Software Support		3,046.00	3,100.00	3,200.00
<b>Total Assessing</b>			<b>21,156.00</b>	<b>23,600.00</b>	<b>23,419.00</b>

<b>Legal</b>			13,244.02	25,000.00	12,500.00
			<b>13,244.02</b>	<b>25,000.00</b>	<b>12,500.00</b>
<b>Planning</b>					
	Member Attendance		1,050.00	2,000.00	1,500.00
	Secretary Salary		1,240.00	2,400.00	1,500.00
	PLN Social Security - Medicare		94.86	185.00	115.00
	Technical Advisor		0.00	1.00	1.00
	Advertisement		52.00	350.00	350.00
	Manuals & Resource Material		125.00	100.00	100.00
	Operating Expenses		59.92	800.00	600.00
	Travel		0.00	400.00	200.00
	Legal		0.00	500.00	1.00
<b>Total Planning</b>			<b>2,621.78</b>	<b>6,736.00</b>	<b>4,367.00</b>
<b>Zoning Board of Adjustment</b>					
	Member Attendance		0.00	350.00	175.00
	Secretary		0.00	410.00	205.00
	Soc Sec/Medicare		0.00	32.00	15.00
	Technical Advisor		0.00	1.00	1.00
	Conferences		0.00	100.00	50.00
	Operating Expenses		0.00	200.00	105.00
			<b>0.00</b>	<b>1,093.00</b>	<b>551.00</b>
<b>Conservation Commission</b>					
	Member Attendance		1,820.00	1,500.00	2,000.00
	Operating Expenses		90.00	1,000.00	500.00
	Legal		0.00	1.00	1.00
<b>Total Conservation Commission</b>			<b>1,910.00</b>	<b>2,501.00</b>	<b>2,501.00</b>
<b>Government Buildings</b>					
	Oil/Propane		3,693.53	3,700.00	3,700.00
	Electricity/Town Hall		2,231.82	1,800.00	2,400.00
	Chapel Lights		505.51	540.00	600.00
	Bldg Maintenance & Repairs		9,149.52	9,001.00	9,000.00
	Street Lights		727.95	800.00	800.00
	Town Hall Security		753.00	753.00	800.00
<b>Total Government Buildings</b>			<b>17,061.33</b>	<b>16,594.00</b>	<b>17,300.00</b>
<b>Cemeteries</b>					
	Trustee		999.99	1,000.00	1,000.00
	Maintenance		5,851.13	6,000.00	6,500.00
	Repairs (new)				3,500.00
<b>Total Cemeteries</b>			<b>6,851.12</b>	<b>7,000.00</b>	<b>11,000.00</b>
<b>Insurance</b>					
	Worker's Comp		808.00	808.00	727.00
	Property Liability		3,155.00	3,155.00	3,717.00
	Health Insurance		18,661.08	18,765.00	21,567.00
	Disability Insurance		567.60	600.00	569.00
	Dental Insurance		1,027.98	1,028.00	1,061.00
	Life Insurance		77.40	80.00	80.00
<b>Total Insurance</b>			<b>24,297.06</b>	<b>24,436.00</b>	<b>27,721.00</b>
<b>Regional Associations</b>					
	North Country Council		1,050.00	1,050.00	1,102.00
	NH Municipal Association		1,137.00	1,137.00	1,159.00
	NH Town Clerks Assn		40.00	20.00	40.00
	NH Tax Collectors' Assn		40.00	40.00	40.00
	NH Assessors' Assn		20.00	20.00	20.00
	NH Govt Finance Officers Assn		35.00	35.00	35.00
	NH Welfare Assn		30.00	30.00	30.00
	MWV Economic Council		50.00	50.00	50.00
	NH Assn of Conservation Comm.		250.00	250.00	250.00
	International Code Council		0.00	1.00	1.00
	NH Health Officers Association		0.00	45.00	80.00
<b>Total Regional Associations</b>			<b>2,652.00</b>	<b>2,678.00</b>	<b>2,807.00</b>
<b>Public Safety</b>					

	Fire/Rescue/Ambulance	160,000.00	160,000.00	187,000.00
	Sheriff Department	42,300.00	47,700.00	63,300.00
	Fire Wardens	0.00	1.00	1.00
	Building Permit Administrator	4,200.00	4,200.00	4,200.00
	BPA Social Security - Medicare	321.30	322.00	322.00
<b>Total Public Safety</b>		<b>206,821.30</b>	<b>212,223.00</b>	<b>254,823.00</b>
<b>Emergency Management</b>				
	Maintenance	245.00	225.00	300.00
	Propane	537.87	600.00	750.00
	Supplies	0.00	400.00	300.00
<b>Total Emergency Management</b>		<b>782.87</b>	<b>1,225.00</b>	<b>1,350.00</b>
<b>Highways &amp; Streets</b>				
	Winter Plowing & Snow Removal	73,720.05	85,500.00	85,500.00
	Winter Brine	617.50	5,000.00	5,000.00
	Winter Salt	35,720.41	40,000.00	40,000.00
	Winter Sand	8,081.40	10,000.00	10,000.00
	Winter Labor & Materials	10,000.06	15,000.00	10,000.00
	Ferncroft Rd Plowing	6,390.00	7,500.00	7,500.00
	Summer Road Maintenance	73,777.10	75,958.50	20,000.00
	Summer Materials	18,041.98	24,257.04	20,000.00
	Paving	15,008.51	68,450.00	55,000.00
	Albany/Madison Plow Turnaround	500.00	500.00	500.00
<b>Total Highways &amp; Streets</b>		<b>241,857.01</b>	<b>332,165.54</b>	<b>253,500.00</b>
<b>Solid Waste</b>				
	Solid Waste-Albany	59,715.00	59,715.00	38,950.00
	Wonalancet	0.00	1.00	1.00
<b>Total Solid Waste</b>		<b>59,715.00</b>	<b>59,716.00</b>	<b>38,951.00</b>
<b>Health</b>				
	Health Officer Salary	800.00	600.00	1,200.00
	Deputy Health Office Salary	0.00	500.00	
	Animal Control Salary	0.00	500.00	250.00
	HLTH Social Security - Medicare	61.20	122.00	
<b>Total Health</b>		<b>861.20</b>	<b>1,722.00</b>	<b>1,450.00</b>
	Welfare	1,723.81	5,000.00	4,000.00
		<b>1,723.81</b>	<b>5,000.00</b>	<b>4,000.00</b>
<b>Culture &amp; Recreation</b>				
	Conway Parks & Recreation	20,796.00	20,796.00	27,164.00
	Conway Public Library	6,030.00	6,500.00	6,500.00
	Patriotic Purposes	405.83	500.00	600.00
	Valley Vision - Channel 3			6530.00
<b>Total Culture &amp; Recreation</b>		<b>27,231.83</b>	<b>27,796.00</b>	<b>40,794.00</b>
<b>TAN Interest payment</b>		0.00	1.00	0.00
		<b>0.00</b>	<b>1.00</b>	<b>0.00</b>
	<b>Totals</b>		921,191.54	
<b>Totals removing extra roads</b>			<b>832,026.00</b>	<b>881,566.00</b>

## 2024 Proposed Revenues

			2024 Proposed Revenues	
			Jan - Dec 2023	Budget 2023
<b>Income</b>				
	3120 · Land Use Change Tax		14,250.00	12,250.00
	3185 · Yield Tax		3,192.00	1,000.00
	3210 · Business Licenses		6,529.00	6,600.00
	3220 · Motor Vehicle Permits		540,060.00	365,000.00
	3221 · Building Permits		4,154.00	5,000.00
	3223 · Pistol Fees		50.00	0.00
	3225 · Parking Tickets		9,455.00	6,250.00
	3226 · Sign Permit		40.00	0.00
	3228 · Mail in fee		0.00	0.00
	3289 · Dog Licenses		250.00	250.00
	3290 · Marriage Licenses		0.00	0.00
	3291 · Vital Statistics Fees		0.00	0.00
	3351 · Shared Revenues		0.00	0.00
	3352 · Room & Meals Tax		72,245.00	67,000.00
	3353 · Highway Block Grants		49,817.00	38,500.00
	3356 · State & Fed Forest Land in lieu		132,000.00	132,000.00
	3359 · Other State Grants\Reimbursmnt		0.00	
	3409 · Copy Fees		100.00	100.00
	3501 · Sale of Municipal Property		15,000.00	10,000.00
	3502 · Interest on Bank Account		25,579.00	11,000.00
	3503 · Return Check Fees		0.00	0.00
	3509.1 · Planning Hearing Fees		0.00	0.00
	3509.2 · ZBA Hearing Fees		0.00	0.00
	3509.0 · Misc Reimbursements - Other		0.00	0.00
	· Transfers from 12/31 FB		0.00	20,000.00
	Withdrawal from CRF or ETF		168,000.00	168,000.00
	3920 · Overpayment Property Taxes		0.00	
	3922 · Town Purchase Tax Lien		0.00	0.00
	3999 · UCC Filings		0.00	0.00
<b>Total Income</b>			<b>1,040,721.00</b>	<b>842,950.00</b>
				<b>1,069,645.00</b>

## **Town of Albany 2023 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 14, 2023 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 **\$ 812,026** for the municipal operating budget for the ensuing year, with **\$20,000** to come from December 31, 2022 unassigned fund balance. This article does not include appropriations contained in special or individual articles addressed separately (Recommended by Selectmen 3-0-0) Motion: Cathy Carrier Second John Eastman. This article was amended to increase the budget by 20,000 making the total new budget to \$ 832,026. The article passed as amended.

**Article 3.** To see if the Town will vote to raise and appropriate the sum of **\$ 8,000** for deposit into the Drake Hill Road Bridge Expendable Trust Fund, previously established. (Recommended by Selectmen 3-0-0). (Recommended by the CIP Committee) Motion: Kathy Golding Second Cathy 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: Cathy Ryan Seconded Cathy Carrier The article passed as read

**Article 5.** To see if the Town will vote to raise and appropriate the sum of **\$150,000** for the purpose of continuing the maintenance and pavement of Albany town roads, with **\$150,000** to come from the Highway Expendable Trust Fund, previously established. (Recommended by Selectmen 3-0-0) Motion: Cathy Ryan Second Jodie Morrisette. The article passed as read.

**Article 6.** 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: Leah Valladares Second Cathy Ryan. The article passed as read.

**Article 7.** To see if the Town will vote to raise and appropriate the sum of **\$4,000** for additional maintenance of town cemeteries with **\$4,000** to come from the Cemetery Expendable Trust Fund, previously established. (Recommended by the Selectmen) Motion: Cathy Ryan Second Kathy Golding. The article passed as read.

**Article 8.** To see if the Town will vote to raise and appropriate the sum of **\$20,000** to perform town hall and town hall property upgrades and to withdraw **\$14,000** from the Town Hall Capital Reserve Fund, previously established. (Recommended by Selectmen 3-0-0) Motion: Cathy Carrier Second Jodie Morrisette. 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: Cathy Ryan Second Kathy Golding. The article passed as read.



**Article 10.** To see if the Town will readopt the Optional Veteran's Tax Credit in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$500. *Majority vote required.* Motion: John Eastman Second Cathy Ryan. The article passed as read.

**Article 11.** Shall the Town of Albany accept the provisions of RSA 53-G:1-RSA 53-G:11 providing for the establishment of a communications district, together with the municipalities of Bartlett, Brookfield, Chatham, Conway, Eaton, Effingham, Freedom, Hales Location, Harts Location, Jackson, Madison, Moultonborough, Ossipee, Tamworth and Tuftonboro in accordance with the provisions of the proposed agreement filed with the Board of Selectmen. Motion: Cathy Carrier Second Kathy Golding The article passed as read.

**Kathy Golding made a motion to combine Article 12, Article 13, Article 14, Article 15, Article 16, Article 17, Article 18.** Motion: Cathy Carrier Second Jodie Morrisette

**Article 12. 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) The Article passed as read.

**Article 13. By Petition.** To see if the Town will vote to raise and appropriate the sum of **\$ 1,708** 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) The Article passed as read.

**Article 14. 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). The Article passed as read.

**Article 15. By Petition.** To see if the Town of Albany will vote to raise and appropriate the sum of **\$3,600** (three thousand six hundred dollars) in Support of the Operations of Valley Vision, Channel 3, the Public, Education and Government station in 2023. Broadcast of Albany municipal meetings on channel 3, is included, subject to permission of the Town of Albany's selectboard. The sum is generated through franchise fees from Spectrum Cable and does not involve any revenue generated from tax dollars. (Recommended by Selectmen 3-0-0). The Article passed as read.

**Article 16. By Petition.** To respectfully request that the town vote to raise and appropriate the sum of **\$4,281** 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). The Article passed as read.

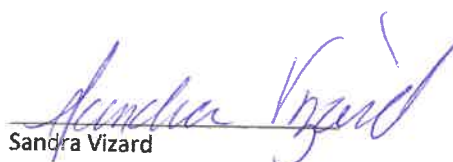
**Article 17. By Petition.** To see if the Town of Albany will vote to raise and appropriate the sum of **\$2,947** for the support of White Mountain Community Health Center to help meet the healthcare needs of the uninsured and underinsured residents of the Town of Albany. (Recommended by the Selectmen 3-0-0) The Article passed as read.

**Article 18. 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 and neglected animals brought to the shelter by Animal Control or private citizens no longer able to care for them. (Recommended by Selectmen 3-0-0) The Article passed as read.

**Article 19.** To act upon any other business that may legally come before this meeting.  
Given under our hands this 22<sup>nd</sup> day of February in the year two thousand twenty-three.

**The meeting was adjourned at 7:59 PM by Moderator Ed Alkalay**

Respectfully submitted,

  
Sandra Vizard  
Albany Town Clerk



# Treasurer's Report

	Fiscal Year 2023	Fiscal Year 2022
<b>Beginning Cash Account Balances, Book</b>		
Revenues from Local Sources:		
From Tax Collector:		
Taxes	\$ 1,293,188.49	\$ 1,448,300.48
Interest & Penalties	6,347.14	9,904.98
Redemptions	74,249.26	125,229.73
Overpayment of Property Taxes	10,626.85	918.52
Yield Taxes	17,640.27	6,737.65
<b>Subtotal from Tax Collector:</b>	1,402,052.01	1,591,091.36
From Town Clerk:		
Motor Vehicle Permits	540,060.38	365,217.81
Dog Licenses	848.00	269.00
UCC Filing/Searches	805.00	980.00
Other Fees & Licenses	212.00	251.00
<b>Subtotal from Town Clerk</b>	541,925.38	366,717.81
From Other Local Sources:		
Permits, Fees & Licenses	19,768.01	16,353.04
Sale of Municipal Property	50,139.75	-
Purchase Tax Lien	31,736.41	22,207.58
Withdrawal from CRF/ETF	168,000.00	-
Reimbursements & Other	300.00	1,416.00
<b>Subtotal from Other Local Sources:</b>	269,944.17	39,976.62
<b>Revenues From Outside Sources:</b>		
Interest Income	25,579.08	3,649.32
Other Grant/Reimbursement	-	39,310.97
From State of New Hampshire:		
Highway Block Grant	153,915.00	73,094.48
Room & Meals Tax Shared	72,245.09	67,004.11
From Forest Lands:		
State & Forest Payment in Lieu of Taxes	132,017.24	123,699.60
<b>Subtotal from Outside Sources</b>	383,756.41	306,758.48
<b>Total Revenues From All Sources:</b>	3,605,088.34	3,388,602.67
<b>Less Selectmen's Orders</b>	(2,140,099.19)	(2,381,192.30)
<b>Ending Cash Account Balances, Book</b>	<u>\$ 1,464,989.15</u>	<u>\$ 1,007,410.37</u>
<b>Cash Reconciliation to Bank Balances</b>		
Ending Cash Account Balances, Book	\$ 1,464,989.15	
Outstanding Checks	58,671.78	
Deposits-in-Transit	-	
Ending Cash Account Balances, Bank	<u>\$ 1,523,660.93</u>	

# Summary of Inventory

December 31, 2023

## VALUE OF LAND ONLY:

### TOTAL TAXABLE LAND:

Current Use Land:	167,637	
Residential Land:	39,101,900	
Commercial/Industrial Land:	5,686,700	
Tax Exempt & Non Taxable Land:	40,959,600	
Total Taxable Land:		44,956,237

## VALUE OF BUILDINGS:

Residential:	71,432,451	
Manufactured Housing:	2,143,100	
Commercial/Industrial:	15,113,100	
Tax Exempt & Non Taxable Building	3,659,849	
Total Taxable Buildings:		88,688,651

PUBLIC UTILITIES: 2,788,701

TOTAL VALUE BEFORE EXEMPTIONS: 136,433,589

ELDERLY EXEMPTIONS: 11,200

## NET TAXABLE VALUATION:

Local School Tax:	136,422,389
State School Tax:	133,633,688

Total Gross Tax: 1,370,202

Less Veterans' Credits: 15,500

Village District 2,456

Net Taxes Assessed: 1,357,158

(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, 2023

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 (1)	13,900.00
Total	1,835,214.00

## Solid Waste Disposal Costs 2023

	2023 estimated equalized value	% of Cost	Total Cost	Cost Share
<b>Albany</b>	<b>157,642,662.00</b>	<b>5.47</b>	<b>1,091,893.00</b>	<b>59,715.00</b>
Conway	1,780,634,712.00	89.45	1,091,893.00	976,727.00
Eaton	114,397,202.00	5.08	1,091,893.00	55,451.00
Operating Budget 2023			1,389,337.00	
Landfill Expansion				
Solid Waste Equipment			0.00	
Building Maintenance			0.00	
Solid Waste Revolving Spent			0.00	
Less Revenue			(297,444.00)	
<b>Total 2023 Cost</b>			<b>1,091,893.00</b>	

## Recreation Costs 2023

	2023 estimated equalized value	% of Cost	Total cost	Cost Share
<b>Albany</b>	<b>157,642,662.00</b>	<b>5.762</b>	<b>360,946.00</b>	<b>20,796.00</b>
Conway	1,962,951,908.00	93.049	360,946.00	340,150.00
Operating Budget 2021			551,274.00	
Community Building			58,000.00	
<b>Total Recreation Expense</b>			<b>609,274.00</b>	
<b>Minus Revenue</b>			<b>(271,062.00)</b>	
<b>Capital Imp. Total</b>			<b>22,734.00</b>	
<b>Total Recreation Expense</b>			<b>360,946.00</b>	

## Tax Rate Comparisons

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Municipal</b>	3.05	2.07	1.74	1.44	2.99	1.58	2.50	2.56	3.18	2.20	2.21	2.44	1.46
<b>Local School</b>	4.15	5.36	6.60	7.78	5.18	7.33	10.81	9.04	7.80	7.06	7.46	6.21	5.68
<b>State School</b>	2.50	2.49	2.46	2.47	2.22	2.24	2.25	2.16	1.86	1.71	1.70	1.20	1.77
<b>County</b>	1.06	1.05	1.11	1.08	1.36	1.35	1.36	1.09	1.13	1.08	1.03	1.05	1.17
<b>Total</b>	10.76	10.97	11.91	12.77	11.75	12.50	16.92	14.85	13.97	12.05	12.40	10.90	10.08
<b>Conway Village Fire District</b>	3.40	3.61	3.09	2.82	3.31	3.87	2.08	0.75	1.84	1.48	1.70	1.97	2.58

# Town Clerk/Tax Collector's Report 2023

It has been my pleasure to continue serving the residents of Albany. After completing my second year in this position, I find myself feeling more confident in my position.

During 2023 I attended my session to become a certified Town Clerk/Tax Collector. This certification is over a four-year process, being one full week of training each year. This training is in August, at the Primex building in Concord, NH. Some of the workshops that I attended were, stress management, effective communications, Town Clerk/Tax Collector Budget; Town Report, and a tax collector networking session. I feel this certification is going to immensely benefit the Town of Albany.

Tax year 2023 was much smoother with the twice a year billing. The first bills were due July 5<sup>th</sup> and the second round of bills were due December 5<sup>th</sup>, with the second tax rate dropping. Residence seemed to be more receptive to the twice of year billing this year compared to last year.

During 2023 we focused on increasing our dog licenses and fees, issuing a total of 88. Katelyn sent out reminders based on a report from our software. This was a challenge task, as this is something that had not been done for a few years. It was our goal to clean up the data to ensure that our mailings are accurate. Please notify Katelyn or myself if you have an animal that has passed away or you have re-homed so that we can properly remove them. Please don't forget, dog licenses expire on April 30<sup>th</sup>. The fees will stay the same: a dog not neutered \$9.00; a neutered dog \$6.50; for senior citizens aged 65 and over the first dog's fee is \$2.00 than the normal fee will apply to any additional dogs.

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

Monday, May 27<sup>th</sup>, Memorial Day

Thursday, July 4<sup>th</sup>, Fourth of July

Monday, September 2<sup>nd</sup>, Labor Day

Monday, October 14<sup>th</sup>, Columbus Day

Thursday, November 21<sup>st</sup>, Thanksgiving

Wednesday, December 25<sup>th</sup>, Christmas

Wednesday, January 1<sup>st</sup>, New Years Day

Monday, January 13<sup>th</sup>, Martin Luther King Day/Civil Rights Day

Monday, February 17<sup>th</sup>, President's Day

Any unforeseen closings will be posted on Albany's website at [albanynh.org](http://albanynh.org) or call 447-2877.

Just a reminder that the Town Clerk/Tax Collector's office only accepts cash or check. If you would like to make a payment online with your debit or credit card, please go to [albanynh.org](http://albanynh.org) and click on the E-Reg for motor vehicle renewals or [nhtaxkiosk.com](http://nhtaxkiosk.com) to make your property tax payment.

Regards,

Sandie Vizard

Town Clerk/Tax Collector

[townclerk@albanynh.org](mailto:townclerk@albanynh.org)

## 2023 TOWN CLERK REPORT

	2023	2022	2021
Motor Vehicle Permits	\$ 530,916.10	\$ 323,762.98	\$ 340,479.83
Dog Licenses	\$ 691.50	\$ 411.00	\$ 235.50
Vital Records	\$ 180.00	\$ 245.00	
Marriage Licenses	\$ 100.00	\$ 100.00	
JP/Notary Fees			
UCC Fees	\$ 1,300.00	\$ 935.00	
Voter Checklist			
	\$ 533,187.60	\$ 325,453.98	\$ 340,715.33

### Records Processed

	2023	2022	2021
Motor Vehicle Permits	1994	1510	1744
Dog Licenses	440	261	42
Marriage Licenses	2	2	0
Vital Records	13	19	0

# Tax Collector's Report

## 2023

### DEBITS

#### Uncollected Taxes at the beginning of the year

	2023	2022	2021	2020
Property Taxes		\$74,771.85		\$0.00
Land Use Change Taxes				\$0.00
Timber Yield Taxes				\$12,552.27
Excavation Tax				\$115.00
This Year's New Credits	-\$1,300.72	-\$80.00	-\$201.95	\$0.00

#### Taxes Committed This Fiscal Year

Property Taxes	\$1,359,892.00	\$1,450,457.00	\$1,618,959.00	\$1,548,208.00
Land Use Change Taxes	\$26,750.00	\$3,750.00		
Timber Yield Taxes	\$3,191.93		\$9,816.41	
Excavation Taxes	\$198.34			

#### Overpayment Refunds

Credits Refunded	\$17.08	\$5,108.00	\$638.44	\$23.61
Interest-Late Taxes	\$916.00	\$1,227.47	\$549.72	
<b>TOTAL DEBITS</b>	<b>\$1,389,664.63</b>	<b>\$1,535,234.32</b>	<b>\$1,629,761.62</b>	<b>\$1,560,898.88</b>

### CREDITS

#### Remitted to Treasurer

Property Taxes	\$1,314,249.39	\$1,380,387.87	\$1,404,620.97	\$0.00
Land Use Change Taxes	\$14,250.00	\$3,750.00		
Timber Yield Taxes	\$3,191.93		\$4,239.09	\$10,579.39
Interest & Penalties	\$916.00	\$1,227.47	\$549.72	\$141.19
Excavation Taxes	\$198.34			
Converted to Liens (Principal Only)		\$1,351.00		

#### Abatements Made

Property Taxes		\$275.00		
Land Use Change Taxes	\$12,500.00			
Timber Yield Taxes			\$5,577.32	\$1,972.97
Excavation Taxes				

#### Uncollected Taxes--End of Year

Property Taxes	\$48,567.97	\$74,771.85	\$214,854.52	\$140,677.27
Land Use Change Taxes				
Timber Yield Taxes				
Excavation Taxes				\$115.00
Property Tax Credit Balance	-\$4,209.00	-\$1,300.72	-\$80.00	
<b>TOTAL CREDITS</b>	<b>\$1,389,664.63</b>	<b>\$1,460,462.47</b>	<b>\$1,629,761.62</b>	<b>\$153,485.82</b>



# Tax Collector's Report

## 2023

	2023	2022	2021	2020
<b>DEBITS (summary)</b>				
<b>Unredeemed &amp; Executed Liens</b>				
Unredeemed Liens Beginning of FY			\$13,900.90	\$7,297.38
Liens Executed During FY		\$31,736.41	\$0.00	
Interest & Costs Collected		\$1,034.38	\$1,253.98	\$1,789.65
<b>TOTAL LIEN DEBITS</b>	<b>\$0.00</b>	<b>\$32,770.79</b>	<b>\$15,154.88</b>	<b>\$9,087.03</b>
<b>CREDITS (summary)</b>				
<b>Remitted to Treasurer</b>				
Redemptions		\$12,714.32	\$9,821.59	\$7,297.38
Interest & Costs Collected		\$1,034.38	\$1,253.98	\$1,789.65
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens End of FY	\$0.00	\$19,022.09	\$4,079.32	
<b>TOTAL LIEN CREDITS</b>	<b>\$0.00</b>	<b>\$32,770.79</b>	<b>\$15,154.89</b>	<b>\$9,087.03</b>

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2023 - 12/31/2023

-- ALBANY --

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
LUNDBLAD, CARSON ANDREW	07/01/2023	NORTH CONWAY, NH	LUNDBLAD JR, MARK ALAN	LUNDBLAD, MADISYN JUNE

Total number of records 1

01/31/2024

Page 1 of 1

DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT MARRIAGE REPORT

01/31/2023 - 12/31/2023

-- ALBANY --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
L'HEUREUX, TRENTON ROBERT ALBANY, NH	VIZARD, AMANDA RUTH ALBANY, NH	ALBANY	ALBANY	06/03/2023
SHARP, KELLY ELAINE ALBANY, NH	MAJOWICZ II, EUGENE PAUL ALBANY, NH	ALBANY	TAMWORTH	06/10/2023

Total number of records 2

01/31/2024

Page 1 of 1

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/31/2023 - 12/31/2023

--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	Military
BARBOUR, ARLENE JESSICA	03/01/2023	NORTH CONWAY	ROLFE, JORDAN	CHANDLER, JULIA	N
GALANTE, PHILIP	05/16/2023	PORTSMOUTH	GALANTE, JOHN	COLCLOUGH, JANET	N



## Trustee of the Trust Funds Report 2023

As of December 31, 2023

<u>Trust Fund Account</u>	<u>Balance at 1/1/2023</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Interest</u>	<u>Balance at 12/31/2023</u>
Highway Expendable Trust	\$251,334.88		\$239,220.98	\$4,873.46	16,987.36
Revaluation Trust Fund	\$11,744.36	\$3,500.00		\$186.08	15,430.44
Special Education	\$126,734.82	\$15,000.00		\$3,537.29	145,272.11
Cemetery Fund	\$23,681.45		\$4,000.00	\$412.67	20,094.12
Drake Hill Rd. Bridge Exp.	\$89,604.34	\$8,000.00		\$2,215.47	99,819.81
Chapel Capital Reserve	\$18,502.00	\$1,000.00		\$1.85	19,503.85
Town Hall Capital Reserve	\$14,001.05		\$14,000.00	\$0.78	1.83
Emergency Management Exp.	\$3,100.03	\$1,000.00		\$0.33	4,100.36
<b>Total</b>	<b>\$460,409.91</b>	<b>\$28,500.00</b>	<b>\$257,220.98</b>	<b>\$11,227.93</b>	<b>\$321,209.88</b>



Town of Albany, NH  
Planning Board Annual Letter  
January 10, 2024

In the year 2023 the Albany Planning Board welcomed Kelly Robitaille as the Albany Select Board representative to the Albany Planning Board.

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

2023 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 2023 meetings.

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 2023.

Members:

Sean Wadsworth - Chair, Secretary

Morris West - Vice Chair

Kelly Robitaille - Select Board Rep

Curtis Coleman

Bryan Bailey

Respectfully submitted,

Sean Wadsworth - Chair, Secretary

# ALBANY NH - SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS AND ANNUAL CONTRIBUTIONS TO RESERVE ACCOUNTS 2024

DESCRIPTION OF PROJECT OR EQUIPMENT by Department	Gross Capital Cost	Available Revenues (CF, Grants)	Source Other Funds	Balance from Local Funds	Current Balances	2024	2025	2026	2027	2028	2029	Total for 7 - Year Period
<b>GENERAL GOVERNMENT &amp; BUILDINGS</b>												
Chapel Capital Reserve Fund (4)	\$ 50,000.00		Taxation	\$ 50,000.00		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 6,000.00
Town Hall Property Capital Reserve Fund (8)	\$ 30,000.00		Taxation	\$ 30,000.00		\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,000.00	\$ 31,000.00
<b>PUBLIC SAFETY</b>												
Emergency Management Expendable Capital Reserve Fund (9)	\$ 6,100.00		Taxation	\$ 6,100.00		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 6,000.00
<b>HIGHWAY DEPARTMENT</b>												
Highway Expendable Trust Fund (1)(5)(6)(7)	\$ 1,300,000.00	\$ -	Capital Reserve	\$ 260,000.00		\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 360,000.00
Drake Hill Road Bridge Expendable Capital Reserve Fund (2)	\$ 754,000.00	\$ 603,200.00	80/20 State Match	\$ 150,800.00		\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 48,000.00
<b>CEMETERIES</b>												
Cemetery Expendable Trust Fund (3)	\$ 25,000.00	\$ -	Taxation	\$ 25,000.00		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 6,000.00
<b>OTHER</b>												
Revaluation Trust Fund (10)	\$ 20,000.00		Taxation	\$ 20,000.00		\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 21,000.00
<b>TOTALS</b>	<b>\$ 2,185,100.00</b>	<b>\$ 603,200.00</b>		<b>\$ 541,900.00</b>		<b>\$ 80,500.00</b>	<b>\$ 80,500.00</b>	<b>\$ 80,500.00</b>	<b>\$ 80,500.00</b>	<b>\$ 80,500.00</b>	<b>\$ 75,500.00</b>	<b>\$ 478,000.00</b>

(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

## 2023 Albany Assessing Report

The Albany real estate market continues to be extremely strong. With the increase in overall property values, the town's assessment ratio continues to drop further below 100%. However, our statistical ratio studies still show good proportionality and equity in the assessing system between individual properties and amongst different classes of property. We thank property owners for their understanding and accommodation as property visits and inspections are still necessary to maintain quality physical data in our assessing system and ultimately ensure fairness and equity for all taxpayers.

Property taxes are a direct result of what is approved at town meeting each year. Annual variations in the town, county, and school budgets are the main causes of change to most property's individual tax bill. 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 most properties, the first tax bill issued in the spring is simply half of the total tax bill from the previous year.

For 2024, the town plans to continue reviewing sale properties and those with identified changes from building permits, subdivisions, demolitions, etc., along with reviewing a number of other properties that have not been recently visited. This reinspection system helps maintain the quality and accuracy of the physical property data in our assessing system. The process includes measuring and listing each structure and often 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 and prepare for Albany's next revaluation/assessment update scheduled for 2025. Please contact the town office with any assessing questions.



# Lora Johnson Pierce Scholarship Fund

## January 1, 2023 to December 31, 2023

<b>Savings Account Balance 1/1/23</b>		<b>\$4,683.61</b>
<b>Income:</b>		
Interest		\$0.79
Donations		\$0.00
<b>Total Income</b>		<b>\$0.79</b>
<b>Expenses:</b>		
Scholarships Paid		(\$1,500.00)
Bank fee-money order		(\$6.00)
<b>Total Expense</b>		<b>(\$1,506.00)</b>
<b>Savings Account Balance 12/31/23</b>		<b>\$3,178.40</b>
<b>Certificate of Deposit</b>		
	2205154	\$24,001.34
	2434453	\$1,268.51

## **2023 Cemetery Trustees Report**

In the past year we have been able to update our record keeping and mapping of our cemeteries. Kathleen Flaschner has done extensive research in getting the maps up to date and this is ongoing. We also have evaluated the current condition of the cemeteries and have a punch list to address this coming year. The committee has requested funds to do Head Stone repair along with fence repairs. Also on the list is some tree work to prevent further damage to headstones and grounds.

The plan for 2024 is to get our cemeteries looking good and well maintained.

Respectfully,  
Cemetery Trustees  
Joe Ferris  
Kathleen Flaschner  
James Drouin



## Conservation Commission Report 2023

The Albany Conservation Commission has completed another year with 12 public monthly meetings.

Farming contracts continue with two farms using the fields in the Town Forest, Davis Natural Produce and the Grandview Farm. Both farms grow a wide variety of organic vegetables from spring through late fall during the growing season. The Upper Saco Valley 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. Several members have been participating in periodic Zoom meetings to help update the Albany Hazard Mitigation Plan as well.

As has been seen around the valley, oak and hemlock forests have been devastated by several successive years of Spongy Moth infestations (former known as Gypsy Moths). The NH State Forester has reported that as much as 70-100% mortality has taken place in the Mt. Washington Valley. Many landowners are choosing to do salvage cuts to harvest the dead trees before they deteriorate and lose any value. The Conservation Commission's town forester recommended that the Town salvage harvest an approximately 35 acre parcel on the Bald Hill property to remove the dead and decaying oak and poor quality beech trees and seed the parcel with birch seed to help speed the forest regeneration. Much of the work done this year was applying for the required permits and waiting for the forest to dry out after a wet summer which prevented any timber harvest operation. Study and measures have been taken to identify any rare plants which will not be impacted. The salvage plan has been approved by the USVLT and the Albany Board of Selectmen. Best practices for timber harvest will be monitored by the Town Forester. Cutting will take place during the winter of 2024.

Public use of the Town Forest trails has continued to grow. The Town Forest trail network can be found on the website Trailfinder.com

The Upper Saco Valley Land Trust continues to monitor the Town Forest property and makes regular inspections of the Town Forest to insure that we are meeting our obligations under the easement agreement.

Cathy Ryan stepped up to replace Kevin Tilton as Chair. Jacob McKenzie was named as an alternate. 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 6:30 in the Town Hall.

Albany Conservation Commission

Cathy Ryan, Chair

Kevin Tilton

Sean Wadsworth, Planning Board Representative

Cort Hansen, Secretary

Mike Steward

Jacob McKenzie, alternate

# Albany Conservation Fund

**January 1, 2023 to December 31, 2023**

Income:	Interest	\$0.00
<b>Total Income</b>		<b>\$0.00</b>
<b>Expenses:</b>		<b>\$0.00</b>
		<b>\$0.00</b>
<b>Total Expense</b>		<b>\$0.00</b>
<b>Beginning Bank Balance</b>		\$9,398.72
	Income	\$0.00
	Expenses	\$0.00
<b>End Balance</b>		<b>\$9,398.72</b>

HUMAN SERVICE AGENCIES		
Name of Human Services Agency	2023 Served in Albany	2022 Served in Albany
Children Unlimited, Inc	15 families	2 families
Tri-County Community Action Program	<i>not provided</i>	<i>not provided</i>
Housing Stability/Relief	"	3 clients
Fuel Assistance	"	31 households
Electric Assistance	"	39 households
Tri County Transit	"	2 clients, 18 trips
Gibson Center for Sr. Services	11 individuals	14 individuals
Starting Point	8 individuals	9 individuals
White Mountain Community Health Ctr,	<i>not provided*</i>	<i>not provided*</i>
Conway Area Human Society	11	10
<i>*they base their request on 75 patients</i>		
<i>but do not provided actual count in</i>		
<i>following year</i>		

# Conway Fire Department

## Report to the Town of Albany

The Conway Fire Department responded to 148 emergencies in the Town of Albany during 2023. These break down as follows.

Building Fires/ Fires in Buildings	3	Motor Vehicle Accidents	25
Brush/ Grass/ Forest Fires	0	Emergency Medical Services	68
Illegal Burns	2	Wilderness Rescue	5
Vehicle Fires	0	Hazardous Materials Releases	2
Fire Alarm Activation (No Fire)	16	Swift Water Rescue	2
Other Fire Calls	8	Weather Related Calls	7
		Service Calls	10

Call volume in Albany dropped by 20 calls in 2023. This is an anomaly as our total call volume was up 145 calls.

The most dramatic call in Albany was a high angle rescue off the climbing cliff at Boulder Loop. Access was difficult and it was a technical rescue that had to be performed after dark. Ropes had to be rigged and the patient had to be lowered to the trail and then carried out to the trailhead. The crew involved was both trained and experienced and performed this rescue safely and efficiently.

As we look ahead to 2024, the Department will be starting with my departure. By the time you read this, I will have moved on and Phil Remington will have taken charge. He will do well and will continue moving the Department forward. Beyond that is the pending dissolution of Conway Village and the migration to the Town of Conway. Although there is a lot of work to do yet, it will appear seamless to those needing Fire and EMS services in Albany.

I want to thank the residents of Albany for your support of both myself and the over my 16 years as Chief. It has been my pleasure to serve you.

Stephen Solomon, Chief  
Conway Fire Department

### **2023 Annual Report: Conway Public Library Board of Trustees**

The Conway Public Library Board of Trustees marked a year of success, revitalization, and growth at the Library. Our 123<sup>rd</sup> year of continued exemplary service to the community saw a renaissance of library programs, a rejuvenation of our facility and grounds, and dedication to the preservation of the vibrant history of the Mount Washington Valley.

The Conway Public Library remains an essential hub of the community, providing space for people to come together to discuss ideas, learn new things, and grow into who they want to become. This past year, the Conway Public Library hosted over 500 programs for community members of all ages, interests, and backgrounds. Library patrons who attended learned to dance the tango, forage for mushrooms, and build robots; heard experts speak about owls, loons, bigfoot, and moose (with and without the uke); and participated in civic events such as state legislative hearings, school board candidate forums, and citizen science experiments. Clubs met to discuss books, share poems, and play games together. Adult learners gathered to practice English, complete online courses, and make use of our new fiber optic internet to meet and work remotely. Youth learners developed their literacy skills through library story times, practiced critical thinking and problem solving when competing on our Odyssey of the Mind teams, and spent their school vacations at the Library participating in White Mountain Science Inc. and Mission to Mars camps. The library staff is sincerely thankful for the support of the Friends of the Conway Public Library and generous local donors who have made such dynamic and engaging programming a possibility.

This year also saw the start of a rejuvenation process to revitalize and advance the library facility and grounds in a manner that will improve the Library's mission of service to the community. The renovation of the Children's Room was completed with the installation of our new art piece "Circle of Life" by Joel Amit. This multi-year project included new paint and carpets, an improved staff work area, and a dedicated service desk for families to easily borrow and return books right in the Children's Room. The Ham Community Room was also painted and now hosts an impressive new technology workbench and 3D printers that were generously donated in support of our VEX Robotics program. Work on the library park redesign project also continues. Drawings of a potential design plan are available to view at the Library or on our website, and the Library is now actively fundraising to support this vital community project.

As the Library continues to evolve to meet the ever-changing needs of the community we serve, a critical balance must be maintained to preserve the history of such an essential institution of the people. In an act of serendipity, the same week the Children's Room remodel was completed with the addition of a modern, new piece of art, the Library's Grand Army of the Republic flag was hung by the same installer in the Great Hall. The flag, which has been part of the Library's collection for nearly 100 years, was expertly cleaned, preserved, and framed by the Museum Textile Services with the support of the New Hampshire State Council on the Arts and National Endowment for the Arts through a Moose Plate Grant. Work on repairing the damaged columns on the façade of the Library also continues. Meticulous efforts have been taken to ensure that the repairs to the historic front entrance of the building appear as seamless as possible. The Library hopes to complete the repairs in the spring of 2024. The Library has also continued its efforts in preserving the local history of the Mount Washington Valley. *The Mountain Ear*, as well as several other historic newspapers, have been successfully digitized and are now available on our website and through the Henney History Room.

In another act of balance, our 123<sup>rd</sup> year came to an end with the departure of Library Director David Smolen. After 10 years at the helm of the Conway Public Library, David has taken on a new role as the Executive Director of the Gibson Center for Senior Services. Jefferson M. Beavers, who has been the Assistant Library Director for the last 5 years, has been chosen by the Library Board of Trustees to become the 9th Director of the Conway Public Library. Originally from Middleburg, VA, Jeff relocated to the Mount Washington Valley to pursue his love of the outdoors and the White Mountains. Jeff holds multiple undergraduate degrees from Christopher Newport University, a Masters of Library and Information Science from San Jose State University, and has over a decade of public library experience.

As the Library looks towards its 124<sup>th</sup> year of service, this balance of historic and modern will continue to drive our efforts to evolve with our community while paying homage to the collection of stories that brought us here together. The Library Board of Trustees sincerely thank the library staff and volunteers for their unrelenting commitment, professionalism, and service to the Conway community. Without their tireless efforts, the Library would simply be a collection of books. We all optimistically look forward to yet another year of success, revitalization, and growth together, while also taking to heart the adage that "bad libraries build collections, good libraries build services, great libraries build communities."

**Respectfully Submitted,**

**Conway Public Library Board of Trustees**

James Cousins (Chair), Julie Laracy (Vice-Chair), Kathy Bennett (Secretary), Jason Cicero (Treasurer),  
Corey Genest, Andrea Libby, Jeanne Wright



## OFFICE OF THE SHERIFF

### COUNTY OF CARROLL

95 Water Village Road

P.O. Box 190

Ossipee, NH 03864

Fax: (603)539-7506



DOMENIC M. RICHARDI  
HIGH SHERIFF

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

January 31, 2024

To: The Town of Albany Board of Selectmen

Ref: 2023 - Carroll County Sheriff's Office Report for the Town of Albany

I feel that directed patrols continues to be 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 2023 handled by the Sheriff's Office;

Accidents – 37

Alcohol Involved- 5

Alarms – 44

Citations 267 (summonses & warnings)

Criminal Arrests – 15

Drugs Involved – 22

Parking Tickets – 48

Thefts – 28

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 did have an area in Town that became a nuisance and involved dangerous criminal activity for residences in the area. We have responded to the complaints with a much-increased presence. The Conway Police Department, NH State Police and the Albany BOS have supported us with this matter. We will continue with the effort in that area to stop any further criminal activity. I want to thank the area residents also for reporting the activity and becoming involved in stopping the activity.

Motor vehicle activity had a significant increase from the 2022 report. This is largely due to the Town wanting more activity and patrols on the White Mountain Highway (Route 16) section. With the noticeably increased volume of traffic, there is a need to be more of a deterrent on Route 16 to prevent motor vehicle violations and accidents.

We have been monitoring closely the areas that persons tended to camp illegally and do unlawful activities in and around the rivers and forests over the last few years. These activities seem to have been lower in numbers for 2023 as we strive to enforce these violations of the town ordinances and state laws regarding these activities.

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". Remember the best way to help is to be a great witness. Please stay safe and healthy.

Respectfully Submitted,

Domenic M. Richardi  
Carroll County Sheriff

**Mt. Washington Valley Economic Council**  
2023 Annual Report  
for the  
Town of Albany, NH

With Avesta Housing opening its new apartment complex on the south end of the Tech Village (which includes affordable housing) and with renewed interest in commercial building lots, the MWV Economic Council has completed a busy year supporting economic growth and development in the valley. This positive activity comes amid an active year assisting local businesses with expansion or new financial loans, along with training and consulting services.

The **Revolving Loan Funds**, that assist start-ups or those businesses that are at a critical point in their growth, have invested \$152,000 this year with 29 active loans. At present, the total portfolio investment amounts to over \$705,000 that is at work locally to help diversify our recreation and retail-driven economy.

Over the years, the Council has been instrumental in advancing the **careers of college graduates** through its network of business relationships with both incubator businesses as well as with other state-sponsored community development agencies.

The Council hopes, with some decline in COVID restrictions, to re-boot its popular **Eggs and Issues and Boot Camp** programs that stimulate entrepreneurs, networking and business development. As in the past, these programs can advance technology education and business skills.

The Council is proud of its ability to offer one-on-one **consulting and technical assistance** as it has accomplished for years... and in many cases in partnership with S.C.O.R.E. (Service Corps of Retired Executives).

While the campus of the Tech Village is a different landscape with the leasing of the University of New Hampshire's portion of the main building by the Northeast Charter School, the Council's mission remains clear: "to enhance our communities by fostering the formation of diversified businesses." It is a pleasure to support Albany in the pursuit of opportunities that benefit all ... through the Economic Council.

Mt. Washington Valley Economic Council  
Jac Cuddy, Executive Director



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

In 2023, the North Country Council undertook the following activities in the region:

Launched the new [website](#) in June!

Collaborated with other Regional Planning Commissions through the NH Association of Regional Planning Commissions and Director meetings in Concord.

Supported efforts and attended regional planning and municipal conferences.

Bulk ordered and distributed New Hampshire Planning and Land Use Regulation books to local land use boards (estimated savings of \$75.00 per book).

### **Transportation**

Staff completed over 160 traffic counts during the 2023 collection season.

A major update to the Regional Transportation Plan (RTP) was approved by the North Country Transportation Advisory Committee (TAC) and Council Representatives. This update consisted of an expanded regional context, background, goals, objectives, corridor datasheets, and updated challenges & opportunities and maps section.

Staff worked with communities throughout the year on noted transportation concerns and opportunities. These included different funding options, community projects for on-call engineering support services, and coordinating meetings with local officials and other agencies.

Began the Ten-Year Transportation Improvement Plan process, including work by the Transportation Advisory Committee (TAC) to finalize the regional project priority rankings and the approval of the initial funding allocation. Two projects were submitted to the NHDOT on behalf of the region.

Staff attended 4 Governor's Advisory Commission on Intermodal Transportation (GACIT) hearings during September 2023 and presented regional projects at 3 of these meetings.

### **Economic Development**

Coordinated 6 comprehensive Economic Development Committee (CEDS) meetings. Focusing on connecting resources in the region, learning about innovative strategies for improved economic prosperity, and sharing regional information as well as adopting [the 2023-2028 CEDS update](#) that was also adopted by the Council's Board of Directors. We welcomed the new EDA Maine and New Hampshire field representatives for a two-day tour of the region and various Economic Development projects and opportunities.

[The Regional Housing Needs Assessment](#) (RHNA) was updated and adopted by the Board of Directors. The new 5-year RHNA is complete with data, projections for the future, and, most importantly, tools! Visit our website to see more about this report!

9 communities in the region were awarded Housing Opportunity Planning (HOP) Grants for planning, demolition, and housing construction. This includes five (5) communities that have partnered with the Council to complete Opportunity Planning Grants and make regulatory changes in an effort to reduce barriers to housing production.

Staff reviewed and responded to 3 Developments of Regional Impact over the course of the year.

The Council continued to assist the Northern Border Regional Commission (NBRC) & State of NH Bureau of Economic Affairs (BEA) in providing development assistance to potential and awarded grantees. In 2023, the Council provided pre-project development coaching assistance to over 25 NBRC applicants, assistance to 10 new NBRC grantees in getting NTP, and technical assistance to NHBEA Capacity Consultant ADG for statewide program support to over 30 NBRC active grantees.

Continued work with 3 regional employer groups to bring employer housing conversation toward action using the NH Employer Workforce Through NHFA funding.

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

### **Environmental Planning**



North Country Council assisted in coordinating and staffing 2 Household Hazardous Waste events for the Pemi-Baker Solid Waste District (PBSWD). There were 289 participants that brought the equivalent of 4,000 gallons of hazardous materials that were removed from the waste stream.

The Council collaborated with Saco Headwaters Alliance, NH Fish & Game, NH Geological Survey of DES and Green Mountain Conservation Group, and NH Association of Conservation Commissions for the Saco River Watershed Stream Crossing Assessment project.

### **Resiliency & Emergency Planning**

Staff supported the development of a North Country Food and Agriculture Council made up of industry leaders, businesses and organizations who has formed a Steering Committee and hosted two annual food and agriculture summits.

Staff are facilitating the development of a North Country Climate Resiliency Resource Guide for businesses and communities through a collaborative effort the Council is providing for regional environmental, education, and outdoor organizations and businesses working on climate resiliency.

North Country Council is providing support and facilitation for the newly formed North Country Arts and Culture Collaborative that is bringing together leadership, businesses, and organizations within the Arts and Culture industry to develop a strategic plan to support the arts and the creative economy.

### **Mapping and Data Analysis**

North Country Council developed ArcGIS Online Hubs to be a resource for the region. The Hubs offer spaces to find grants, funding opportunities, and data resources that are applicable to the North Country. Users can find funding opportunities and data resources related to community & economic development, environmental, housing, transportation, business, arts & culture, and more!

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



## **CARROLL COUNTY COMMUNICATIONS DISTRICT**

**(excerpt from 2023 Annual Report)**

**For full Annual Report see Website: <https://cccdnh.org/>**

### **Chairman's Letter**

It gives me great pleasure to report that the Carroll County Communications District (CCCD) has been formed as the first-ever communications district in the State of New Hampshire. All 16 towns in Carroll County that participated in the planning process voted successfully to be part of this historic Communications District. This would not have been possible without the hard work and efforts of all the Representatives of those 16 towns.

I would like to identify a few individuals, without whom this Communications District would not have happened. First, I would like to recognize the late Steve Knox of Albany. It was his idea to make affordable high speed internet available to all in rural Carroll County. A few others include Rick Hiland of Albany as a key organizer of the Planning Committee (also former Clerk of the CCCDPC); Diane Jarecki of Effingham (former Chair of the CCCDPC); Chuck Fuller of Effingham (former Vice Chair of the CCCDPC); and Stephen Berry of Brookfield (former Treasurer of the CCCDPC). It is my honor to have worked alongside the entire team of dedicated Representatives to the Planning Committee, most of whom are now Representatives to the CCCD. And, of course, a big thank you to NH State Senator Jeb Bradley for his invaluable help in submitting and moving needed broadband legislation through the NH Legislature and on for the Governor's signature.

As the District Agreement states, the CCCD shall encourage, facilitate, and promote the establishment of state-of-the-art symmetrical high speed broadband internet connectivity and service to every residence and business within Carroll County NH, working cooperatively with or in partnership with existing internet service providers through formal or informal agreement when possible.

High speed broadband internet has been demonstrated to be a necessity in today's world, and it certainly is a non-partisan issue. Legislation has been passed to start closing the gap of those residences and businesses that qualify as unserved and underserved. Tens of millions of dollars in grants have been awarded in NH to internet service providers over the past year, and efforts are currently underway in Carroll County by both CCI/Fidium as well as the New Hampshire Electric Cooperative. More grants are on the way, including funds for digital equity & training. Much has been done, but there is a lot more to do!

Regards,

**Linda Mailhot**

Linda Mailhot, Chair

# TOWN OF ALBANY, NEW HAMPSHIRE

## FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2022

**TOWN OF ALBANY, NEW HAMPSHIRE  
FINANCIAL REPORT  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2022**

**TABLE OF CONTENTS**

	<u><b>PAGES</b></u>
<b>INDEPENDENT AUDITOR’S REPORT</b>	<b>1</b>
<b>BASIC FINANCIAL STATEMENTS</b>	
Government-wide Financial Statements:	
Statement of Net Position (Exhibit 1)	3
Statement of Activities (Exhibit 2)	4
Fund Financial Statements:	
Balance Sheet – Governmental Funds (Exhibit 3)	5
Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position (Exhibit 4)	6
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit 5)	7
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities (Exhibit 6)	8
General Fund - Statement of Revenues, Expenditures and Changes in Unassigned Fund Balance Budget and Actual (Non-GAAP Budgetary Basis) (Exhibit 7)	9
Fiduciary Funds – Statement of Fiduciary Net Position (Exhibit 8)	10
Fiduciary Funds – Statement of Changes in Fiduciary Net Position (Exhibit 9)	11
<b>NOTES TO THE FINANCIAL STATEMENTS</b>	<b>12</b>
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedule of the Town’s Proportionate Share of the Net Pension Liability (Exhibit 10)	22
Schedule of the Town’s Pension Contributions (Exhibit 11)	23
Schedule of Changes in the Town’s Total OPEB Liability and Related Ratios (Exhibit 12)	24
Schedule of the Town’s OPEB Contributions (Exhibit 13)	25
Note to the Required Supplementary Information	26
<b>INDIVIDUAL GENERAL FUND SCHEDULES</b>	
Major General Fund	
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis) (Exhibit 14)	27
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis) (Exhibit 15)	28
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis) (Exhibit 16)	29
<b>INDEPENDENT AUDITOR’S COMMUNICATION TO MANAGEMENT</b>	<b>30</b>



# 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, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

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, 2022, 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.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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(603) 856-8005  
[info@roberts-greene.com](mailto:info@roberts-greene.com)

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the pension and OPEB information on pages 22 through 26 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 part of, the basic financial statements.

#### **Other Information**

The individual general fund schedules 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.

June 27, 2023

*Roberts & Greene, PLLC*

## **BASIC FINANCIAL STATEMENTS**

**EXHIBIT 1**  
**TOWN OF ALBANY, NEW HAMPSHIRE**  
**Statement of Net Position**  
**December 31, 2022**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,429,077
Receivables, net of allowance for uncollectibles	125,409
Tax deeded property held for resale	8,112
Capital assets, not being depreciated:	
Land	220,000
Capital assets, net of accumulated depreciation:	
Buildings and building improvements	46,984
Machinery, vehicles and equipment	3,948
Infrastructure	454,904
Total assets	<u>2,288,434</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred amounts related to pensions	<u>70</u>
<b>LIABILITIES</b>	
Accounts payable	1,256
Accrued payroll and benefits	1,775
Intergovernmental payable	392,096
Performance and escrow deposits	3,069
Total liabilities	<u>398,196</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unearned revenue	1,301
Deferred amounts related to pensions	27,282
Total deferred inflows of resources	<u>28,583</u>
<b>NET POSITION</b>	
Net investment in capital assets	725,836
Unrestricted	1,135,889
Total net position	<u><u>\$ 1,861,725</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, 2022**

		Program Revenues		Net (Expense)
		Charges	Capital	Revenue and
		for	Grants and	Changes in Net
	Expenses	Services	Contributions	Position
Governmental activities:				
General government	\$ 231,589	\$ 382,888	\$ 3,148	\$ 154,447
Public safety	174,332	-	-	(174,332)
Highways and streets	188,816	-	117,046	(71,770)
Sanitation	45,536	-	-	(45,536)
Health	14,404	-	-	(14,404)
Culture and recreation	47,260	-	-	(47,260)
Conservation	2,383	-	879	(1,504)
Capital outlay	17,046	-	-	(17,046)
Total primary government	<u>\$ 721,366</u>	<u>\$ 382,888</u>	<u>\$ 121,073</u>	<u>(217,405)</u>
General revenues:				
Property taxes				315,518
Other taxes				136,987
Grants and contributions not restricted to specific programs				67,004
Miscellaneous				59,895
Total general revenues				<u>579,404</u>
Change in net position				<u>361,999</u>
Net position, beginning				<u>1,499,726</u>
Net position, ending				<u>\$ 1,861,725</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, 2022**

	General	Other Governmental Fund (Conservation)	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,419,678	\$ 9,399	\$ 1,429,077
Receivables, net of allowance for uncollectibles:			
Taxes	89,670	-	89,670
Accounts	35,739	-	35,739
Tax deeded property held for resale	8,112	-	8,112
Total assets	<u>\$ 1,553,199</u>	<u>\$ 9,399</u>	<u>\$ 1,562,598</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 1,256	\$ -	\$ 1,256
Accrued salaries and benefits	1,775	-	1,775
Intergovernmental payable	392,096	-	392,096
Escrow and performance deposits	3,069	-	3,069
Total liabilities	<u>398,196</u>	<u>-</u>	<u>398,196</u>
Deferred inflows of resources:			
Deferred revenue	<u>56,351</u>	<u>-</u>	<u>56,351</u>
Fund balances:			
Nonspendable	8,112	-	8,112
Committed	611,968	9,399	621,367
Assigned	6,477	-	6,477
Unassigned	472,095	-	472,095
Total fund balances	<u>1,098,652</u>	<u>9,399</u>	<u>1,108,051</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,553,199</u>	<u>\$ 9,399</u>	<u>\$ 1,562,598</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, 2022**

Total fund balances of governmental funds (Exhibit 3)		\$ 1,108,051
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	\$ 1,028,996	
Less accumulated depreciation	<u>(303,160)</u>	
		725,836
Revenues that are not available to pay for current period expenditures are deferred in the funds.		
Unavailable tax revenue		55,050
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	\$ 70	
Deferred inflows of resources related to pensions	<u>(27,282)</u>	
		(27,212)
Total net position of governmental activities (Exhibit 1)		<u><u>\$ 1,861,725</u></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, 2022**

	General	Other Governmental Fund (Conservation)	Total Governmental Funds
Revenues:			
Taxes	\$ 361,789	\$ -	\$ 361,789
Licenses, permits and fees	382,888	-	382,888
Intergovernmental	340,652	-	340,652
Miscellaneous	31,020	-	31,020
Total revenues	<u>1,116,349</u>	<u>-</u>	<u>1,116,349</u>
Expenditures:			
Current:			
General government	233,173	-	233,173
Public safety	174,332	-	174,332
Highways and streets	210,849	-	210,849
Sanitation	45,536	-	45,536
Health	14,404	-	14,404
Culture and recreation	47,260	-	47,260
Conservation	2,383	-	2,383
Capital outlay	208,949	-	208,949
Total expenditures	<u>936,886</u>	<u>-</u>	<u>936,886</u>
Net change in fund balances	179,463	-	179,463
Fund balances, beginning	919,189	9,399	928,588
Fund balances, ending	<u>\$ 1,098,652</u>	<u>\$ 9,399</u>	<u>\$ 1,108,051</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, 2022**

Net change in fund balances of governmental funds (Exhibit 5)		\$ 179,463
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 capitalized capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	\$ 239,204	
Depreciation expense	<u>(35,836)</u>	
		203,368
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		(32,984)
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		5
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>12,147</u>	
		12,147
Change in net position of governmental activities (Exhibit 2)		<u><u>\$ 361,999</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, 2022**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 322,748	\$ 322,748	\$ 328,805	\$ 6,057
Licenses, permits and fees	337,480	337,480	382,888	45,408
Intergovernmental	229,278	340,802	340,652	(150)
Miscellaneous	4,800	4,800	29,591	24,791
Total revenues	<u>894,306</u>	<u>1,005,830</u>	<u>1,081,936</u>	<u>76,106</u>
<b>EXPENDITURES</b>				
Current:				
General government	253,724	253,724	213,817	39,907
Public safety	181,275	181,275	180,165	1,110
Highways and streets	215,000	215,000	210,849	4,151
Sanitation	45,537	45,537	45,536	1
Health	15,345	15,345	14,404	941
Welfare	5,000	5,000	-	5,000
Culture and recreation	47,484	47,484	47,260	224
Conservation	3,941	3,941	2,383	1,558
Debt service:				
Interest on tax anticipation note	500	500	-	500
Capital outlay	<u>100,000</u>	<u>211,524</u>	<u>208,949</u>	<u>2,575</u>
Total expenditures	<u>867,806</u>	<u>979,330</u>	<u>923,363</u>	<u>55,967</u>
Excess of revenues over expenditures	26,500	26,500	158,573	132,073
Other financing uses:				
Transfers out	<u>(76,500)</u>	<u>(76,500)</u>	<u>(76,500)</u>	<u>-</u>
Net change in fund balance	<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	82,073	<u>\$ 132,073</u>
Decrease in nonspendable fund balance			4,188	
Unassigned fund balance, beginning			440,884	
Unassigned fund balance, ending			<u>\$ 527,145</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, 2022**

	<u>Custodial</u>
Assets:	
Cash and cash equivalents	\$ 126,735
Liabilities	<u>-</u>
Net position:	
Held for Albany School District	<u>\$ 126,735</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, 2022**

	<u>Custodial</u>
Additions:	
Investment earnings:	
Interest	\$       364
Net position, beginning	<u>126,371</u>
Net position, ending	<u><u>\$ 126,735</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, 2022**

**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, 2022.

**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) capital grants and contributions, which fund the acquisition, construction, or rehabilitation of capital assets. 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, 2022**

*Fund Financial Statements*

Fund financial statements are provided for governmental and fiduciary funds. The major governmental fund is reported in a separate column with the nonmajor fund in separate columns.

**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.

**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.

**TOWN OF ALBANY, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2022**

*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 fund is 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 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

**TOWN OF ALBANY, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2022**

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 and would require an equally formal action to remove those commitments.
- Assigned, which consists of encumbrances for general government expenditures assigned by a vote of the Board of Selectmen
- Unassigned, which represents the remaining fund balance in the General Fund.

**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

**TOWN OF ALBANY, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2022**

beginning fund balance to balance the budget. In 2022, none of the 2021 General Fund unassigned fund balance was so used, but \$50,000 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 or assignments 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, debt service 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.

**II.B. Reconciliation of Budgetary Basis to GAAP**

General Fund:

Revenues:	
Per Exhibit 7 (budgetary basis)	\$ 1,081,936
Adjustments:	
Basis difference:	
Tax revenue deferred in the prior year	88,034
Tax revenue deferred in the current year	(55,050)
Perspective difference:	
Revenue from expendable trust fund	1,429
Per Exhibit 5 (GAAP basis)	<u>\$ 1,116,349</u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 999,863
Adjustments:	
Basis difference:	
Encumbrances, beginning	220,000
Encumbrances, ending	(206,477)
Perspective difference:	
Transfers to expendable trust fund	(76,500)
Per Exhibit 5 (GAAP basis)	<u>\$ 936,886</u>
Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 527,145
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	(55,050)
Per Exhibit 3 (GAAP basis)	<u>\$ 472,095</u>

**TOWN OF ALBANY, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2022**

**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 a semi-annual basis. Tax bills are due on or around July 1 and December 1, with interest of 8% per annum on taxes not received by the due date. The first billing is an estimate only based on half of the previous year's billing. The final 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 takes priority over any others. Interest of 14% per annum is charged upon redemption of lien taxes. 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 2021 property taxes on June 21<sup>st</sup>.

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, 2022, upon which the 2022 property tax levy was based was:

For the New Hampshire education tax	\$ 131,180,464
For all other taxes	\$ 134,336,865

The tax rates and amounts assessed for the year ended December 31, 2022 were as follow:

	Per \$1,000 of Assessed Valuation	
Municipal portion	\$2.44	\$ 326,711
School portion:		
State of New Hampshire	\$1.20	157,935
Local	\$6.21	834,161
County portion	\$1.05	141,678
Total property taxes assessed		<u>\$ 1,460,485</u>

**TOWN OF ALBANY, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2022**

The following details the taxes receivable at year-end:

Property:	
Levy of 2022	\$ 74,772
Unredeemed (under tax lien):	
Levy of 2021	13,901
Levy of 2020	7,297
Less: allowance for estimated uncollectible taxes	(6,300)
Net taxes receivable	<u>\$ 89,670</u>

*Deferred Revenue*

Deferred revenue of \$56,351 at December 31, 2022 represents \$55,050 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 \$1,301 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	266,147	239,204	505,351
Total capital assets being depreciated	569,792	239,204	808,996
Total all capital assets	789,792	239,204	1,028,996
Less accumulated depreciation:			
Buildings and building improvements	(240,086)	(9,900)	(249,986)
Machinery, vehicles and equipment	(2,059)	(668)	(2,727)
Infrastructure	(25,179)	(25,268)	(50,447)
Total accumulated depreciation	(267,324)	(35,836)	(303,160)
Net book value, capital assets being depreciated	302,468	203,368	505,836
Net book value, all capital assets	<u>\$ 522,468</u>	<u>\$ 203,368</u>	<u>\$ 725,836</u>

**TOWN OF ALBANY, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2022**

*Depreciation Expense*

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

General government	\$ 10,568
Highways and streets	25,268
Total depreciation expense	<u><u>\$ 35,836</u></u>

**III.B. Intergovernmental Payable**

The amount due to other governments at December 31, 2022 of \$392,096 consists of the balance of the 2022-2023 district assessment due to the Albany School District.

**III.C. Components of Fund Balance**

The components of fund balance, as described in Note I.C.3., are classified for the following purposes:

	General Fund	Nonmajor Funds
Nonspendable:		
Tax deeded property	\$ 8,112	\$ -
Committed:		
Highways and streets	200,000	-
Conservation	-	9,399
Capital outlay	411,968	-
Total committed	<u>611,968</u>	<u>9,399</u>
Assigned:		
General government	644	-
Public safety	5,833	-
Total assigned	<u>6,477</u>	<u>-</u>
Unassigned	472,095	-
Total fund balance	<u><u>\$ 1,098,652</u></u>	<u><u>\$ 9,399</u></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.



**TOWN OF ALBANY, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2022**

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 2022 to be recorded as an insurance expenditure/expense totaled \$2,868 for property/liability and \$816 for workers' compensation. There were no unpaid contributions for the year ended December 31, 2022. 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.

**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.

The Town participated in the NHRS through 2019, but no longer does. The last year that the Town contributed to the NHRS, the total contribution was \$130. The Town did not have any employees enrolled in the NHRS at any time during 2022.

*Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions*

At year-end, the Town reported \$70 in deferred outflows and \$27,282 in deferred inflows related to pensions resulting from changes in proportion and differences between employer contributions and proportionate share of contributions.

**TOWN OF ALBANY, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2022**

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,	
2023	\$ (11,276)
2024	(10,976)
2025	(4,960)
	<u>\$ (27,212)</u>

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. 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 has not participated in the NHRS since 2019.

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*

	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	10.98%	11.08%	10.97%	10.86%	10.66%	10.44%	9.50%

Note - The Town has not participated in the NHRS since 2019.

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*

	2021	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	(594)	(602)	133	464	74
Net change in total OPEB liability	(594)	(664)	(57)	328	(88)
Total OPEB liability, beginning	594	1,258	1,315	987	1,075
Total OPEB liability, ending	<u>\$ -</u>	<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	n/a	2.85%	3.10%	2.37%

Note - The Town has not participated in the NHRS since 2019.

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	\$ -	\$ -	\$ -
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 has not participated in the NHRS since 2019.

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, 2022**

The Pension and OPEB Schedules are meant to present related information for ten years. Because the Town has not participated in the pension or OPEB plans since 2019, only the years for which there is applicable information are presented.



## **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, 2022**

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 307,748	\$ 312,161	\$ 4,413
Land use change	3,000	3,750	750
Timber	3,000	2,967	(33)
Interest and penalties on delinquent taxes	9,000	9,927	927
Total taxes	<u>322,748</u>	<u>328,805</u>	<u>6,057</u>
<b>Licenses, permits and fees:</b>			
Business licenses and permits	1,200	3,700	2,500
Motor vehicle permits	325,000	365,241	40,241
Building permits	5,030	4,673	(357)
Other	6,250	9,274	3,024
Total licenses, permits and fees	<u>337,480</u>	<u>382,888</u>	<u>45,408</u>
<b>Intergovernmental:</b>			
State sources:			
SB 401 highway grant	32,902	32,902	-
Meals and rooms distributions	67,004	67,004	-
Highway block grant	38,574	38,424	(150)
State and federal forest land	123,700	123,700	-
Federal sources:			
ARPA	78,622	78,622	-
Total intergovernmental	<u>340,802</u>	<u>340,652</u>	<u>(150)</u>
<b>Miscellaneous:</b>			
Sale of property	-	22,761	22,761
Interest on investments	3,500	3,147	(353)
Insurance dividends and reimbursements	1,300	499	(801)
Other	-	3,184	3,184
Total miscellaneous	<u>4,800</u>	<u>29,591</u>	<u>24,791</u>
Total revenues	1,005,830	<u>\$ 1,081,936</u>	<u>\$ 76,106</u>
Use of fund balance	50,000		
Total revenues and use of fund balance	<u>\$ 1,055,830</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, 2022**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 132,657	\$ 124,318	\$ -	\$ 8,339
Election and registration	-	4,300	2,478	-	1,822
Financial administration	-	33,228	22,992	-	10,236
Revaluation of property	-	23,500	22,948	-	552
Legal	20,000	5,001	4,075	-	20,926
Planning and zoning	-	10,062	4,286	-	5,776
General government buildings	-	11,751	19,364	644	(8,257)
Cemeteries	-	5,500	5,192	-	308
Insurance, not otherwise allocated	-	22,400	22,141	-	259
Advertising and regional associations	-	5,325	5,379	-	(54)
Total general government	20,000	253,724	233,173	644	39,907
Public safety:					
Police	-	29,120	29,120	-	-
Ambulance	-	137,000	137,000	-	-
Fire	-	1	-	-	1
Building inspection	-	4,629	3,930	-	699
Emergency management	-	10,525	4,282	5,833	410
Total public safety	-	181,275	174,332	5,833	1,110
Highways and streets	200,000	215,000	210,849	200,000	4,151
Sanitation:					
Solid waste disposal	-	45,537	45,536	-	1
Health:					
Administration	-	1,222	731	-	491
Pest control	-	500	50	-	450
Health agencies and hospitals	-	13,623	13,623	-	-
Total health	-	15,345	14,404	-	941
Welfare:					
Administration and direct assistance	-	5,000	-	-	5,000
Culture and recreation:					
Parks and recreation	-	40,734	40,734	-	-
Public library	-	6,500	5,940	-	560
Patriotic purposes	-	250	586	-	(336)
Total culture and recreation	-	47,484	47,260	-	224
Conservation	-	3,941	2,383	-	1,558
Debt service:					
Interest on tax anticipation note	-	500	-	-	500
Capital outlay:					
Buildings	-	78,622	76,047	-	2,575
Improvements other than buildings	-	132,902	132,902	-	-
Total capital outlay	-	211,524	208,949	-	2,575
Other financing uses:					
Transfers out:					
Expendable trust fund	-	76,500	76,500	-	-
Total appropriations, expenditures, encumbrances and other financing uses	\$ 220,000	\$ 1,055,830	\$ 1,013,386	\$ 206,477	\$ 55,967

**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, 2022**

Unassigned fund balance, beginning		\$	440,884
Changes:			
Unassigned fund balance appropriated			(50,000)
Budget summary:			
Revenue surplus (Exhibit 14)	\$	76,106	
Unexpended balance of appropriations (Exhibit 15)		<u>55,967</u>	
Budget surplus			132,073
Decrease in nonspendable fund balance			<u>4,188</u>
Unassigned fund balance, ending		\$	<u><u>527,145</u></u>



# 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, 2022, 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.

June 27, 2023

*Roberts & Greene, PLLC*

## SCHOOL DISTRICT OF ALBANY

### SCHOOL BOARD

Timothy Sorgi, Chair  
Daniel Bianchino, Vice-chair  
Curtis Coleman

Term Expires 2025  
Term Expires 2024  
Term Expires 2026

### MODERATOR

Edward Alkalay

### TREASURER

Anne Merrow

### CLERK

Kathy Carrier

### AUDITORS

Roberge & Company

### SCHOOL ADMINISTRATIVE UNIT NO. 9 STAFF (447-8368)

Kevin Richard, Superintendent of Schools  
Aimee Frechette, Assistant Superintendent  
Pamela Stimpson, Director of Special Services  
James Hill, Director of Administrative Services  
Michael Wade, Director of Budget & Finance  
Lindsey Brandon, Finance Manager  
Michelle Leahy, Payroll Manager  
Jackie Dziedzic, Human Resources 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 12<sup>th</sup> day of March 2024. 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 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 5.** To see if the School District will vote to raise and appropriate the sum of \$1,372,511 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 \$31,000 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 6.** 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 7.** To see if the residents of Albany are in favor of directing the Albany School Board to notify the Conway School District to terminate the 7-8 tuition agreement that expires in June, 2027. This would provide the three year notice as required in the existing tuition agreement with Conway. This article is advisory only and is non-binding. (Majority vote required) (Recommended by the School Board 3-0-0)

**ARTICLE 8** To see if the residents of Albany are in favor of directing the Albany School Board to notify the Conway School District to terminate the 9-12 tuition agreement that expires in June, 2027. This would provide the three year notice as required in the existing tuition agreement with Conway. This article is advisory only and is non-binding. (Majority vote required) (Recommended by the School Board 3-0-0)

**ARTICLE 9.** To transact any other business that may legally come before this meeting.

Given under our hands, this 13<sup>th</sup> day of February 2024.



Daniel Bianchino

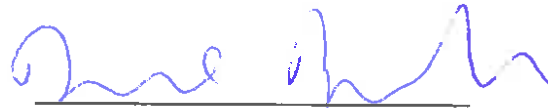


Curtis Coleman



Timothy Sorgi

A TRUE COPY OF WARRANT - ATTEST



Daniel Bianchino



Curtis Coleman



Timothy Sorgi



Adopted Budget FY23 7/1/22- 6/30/23		Actuals FY23 7/1/22- 6/30/23		Adopted Budget FY24 7/1/23- 6/30/24		Proposed Budget FY25 7/1/24- 6/30/25	
<b>1100 REGULAR EDUCATION</b>							
1	11-10-1100-5560-0101						
2	11-10-1100-5560-0102						
3	11-10-1100-5560-0103						
4	11-10-1100-5561-0101						
5	11-10-1100-5561-0102						
6	11-10-1100-5561-0103						
7	11-10-1100-5562-0101						
8	11-10-1100-5562-0102						
9	11-10-1100-5562-0103						
							</

21	11-10-2310-5390-0117	SCHOOL BOARD EXPENSES	\$ 500	\$ 152	\$ 500	\$ 500
22	11-10-2310-5620-0035	INSURANCE, LIABILITY	\$ 562	\$ 544	\$ 432	\$ 822
TOTAL 2310 SCHOOL BOARD SERVICES						
			\$ 10,262	\$ 10,302	\$ 10,132	\$ 17,472
2320 SAU SHARE						
23	11-10-2320-5311-0104	SAU#9 SHARE	\$ 29,087	\$ 29,087	\$ 30,105	\$ 30,356
TOTAL 2320 SAU SHARE						
			\$ 29,087	\$ 29,087	\$ 30,105	\$ 30,356
2720 PUPIL TRANSPORTATION						
24	11-10-2720-5513-0120	TRANSPORTATION, REGULAR	\$ 112,020	\$ 101,515	\$ 113,200	\$ 114,215
25	11-10-2720-5519-0120	TRANSPORTATION, SPECIAL ED	\$ 100	\$ 213	\$ 100	\$ 100
TOTAL 2720 PUPIL TRANSPORTATION						
			\$ 112,120	\$ 101,728	\$ 113,300	\$ 114,315
5251 CAPITAL RESERVE						
26	11-10-5251-5930-0105	CAPITAL RESERVE	\$ -	\$ 15,000	\$ -	\$ -
TOTAL 5251 CAPITAL RESERVE						
			\$ -	\$ 15,000	\$ -	\$ -
GENERAL FUND TOTAL						
			\$ 1,702,323	\$ 1,598,413	\$ 1,715,520	\$ 1,341,511
WARRANT ARTICLES						
27	SPECIAL EDUCATION CAPITAL RESERVE FUND		\$ 15,000	\$ -	\$ -	\$ -
WARRANT ARTICLES TOTAL						
			\$ 15,000	\$ -	\$ -	\$ -
GRANTS						
28	IDEA		\$ 10,500	\$ -	\$ -	\$ 31,000
GRANTS TOTAL						
			\$ 10,500	\$ -	\$ -	\$ 31,000
GRAND TOTAL FOR APPROPRIATION						
			\$ 1,727,823	\$ 1,598,413	\$ 1,715,520	\$ 1,372,511

## **Albany School District Minutes**

### **March 14, 2023**

In Attendance: Tim Sorgi, Chair, Daniel Bianchino, Vice-Chair, Curtis Coleman, Ed Alkalay, Moderator, Kevin Richard, SAU #9 Superintendent, Kathleen Carrier (Acting Clerk)

Meeting called to begin by Moderator at 7:00 pm.

**ARTICLE 1.** To elect a moderator for the ensuing year. This was left off the ballot. A moderator will be appointed by the Board at their next meeting in April until elections next March 2024.

**ARTICLE 2.** Anne Morrow was elected Clerk for a 1-year term with 40 votes.

**ARTICLE 3.** Curtis Coleman was elected School Board Member for a 3-year term with 39 votes.

**ARTICLE 4.** Anne Merrow was elected Treasurer for a 1-year term with 38 votes.

**ARTICLE 5.** To see if the School District will raise and appropriate the sum of \$1,715,520 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 \$28,480 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) Kathy Golding made the motion to bring it to the floor. Kelly Robitaille seconded the motion. Passed as written.

**ARTICLE 6.** To see if the residents of Albany are in favor of directing the Albany School Board to notify the Conway School District to terminate the K-6 tuition agreement that expires in June 2026. This would provide the three year notice as required in the existing tuition agreement with Conway. This article is advisory only and non-binding. Kathy Golding made the motion to bring it to the floor. Johnny Eastman seconded the motion. Passed as written.

No other voted upon business.

The meeting adjourned at 7:26 pm.

Respectfully submitted,



Kathleen Carrier

Acting Clerk, Albany School District

## SUPERINTENDENT'S REPORT

By Kevin Richard

***"There are two primary choices in life: to accept conditions as they exist, or accept the responsibility for changing them."***

***Denis Waitley- American Author***

The 2023-24 school year began with the entire SAU 9 welcome back staff meeting at Kennett High School. There was great cause for celebration as Kennett High School celebrated 100 years of existence during the September homecoming events. Several thousand people attended parades, sporting events, tours of the school and a magnificent fireworks display. Our schools are a special part of the community and it was great to hear from proud alumni who waxed nostalgically about the "good old days".

In reviewing the program booklet produced by the KHS Alumni Association and Saralynn Smith, the 100 years of the A. Crosby Kennett School document reveals a special community that has fostered generations of scholars, athletes, musicians, business owners, educators and many positive contributors to our local and greater community. Rich with tradition, yet evolving over time to meet the needs of our ever changing society, our schools reflect what our community values and children are at the forefront.

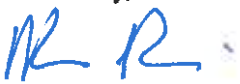
Communities continue to balance the interests of educating our students with being fiscally responsible. Our school boards have challenging jobs to do and difficult decisions to make on a regular basis. The strategic plans help provide a roadmap that will lead to greater student achievement, safer facilities, increased technology and to develop highly effective personnel. Each school board monitors and evaluates the strategic plan and makes informed decisions based upon the results.

We are fortunate to have tremendous opportunities for our students in grades K-12. The class sizes are reasonable and the program offerings are extensive. The Valley is fortunate to have a high school that offers a wide range of courses that can prepare our students for admittance into select colleges and universities with complementing programs that allow students to achieve an industry recognized credential in automotive, culinary, or building trades.

It is hard to believe that our "new" high school is now closing in on the end of the twenty year tuition agreement. The agreement has served the eight towns well and the students have benefited greatly from this arrangement. It is time for all school boards to come together to work collaboratively in the best interest of all students while making modifications and adjustments to suit the needs of the various towns.

It is also hard to believe that I will complete my 34th year in education in Mount Washington Valley and I have thoroughly enjoyed my time as a teacher and administrator. It is with great honor and privilege to have served the students and the community. I have confidence in our staff, administration, school boards and community to continue to serve all of our students well in the future.

Sincerely,



Kevin Richard

Superintendent of Schools, SAU 9

KENNETT HIGH SCHOOL  
2024 Principal's Report  
By Kevin Carpenter

Kennett High School has had a great year and is continuing to work to make positive changes and adjustments to our programming to meet the needs for the ever-changing landscape of public education. This year we have implemented a shift in our course offerings, as well as the scope and sequence of several of our classes. This shift has been made to try to ensure that students take as many of the required courses as early as possible in their high school career, so that they are able to focus their coursework over their junior and senior years around what they would like to pursue upon graduation from KHS. We have and will continue to adjust the schedule to meet student needs. This year we adjusted the schedule for our incoming freshmen, and we will continue to refine this until we find the schedule that we feel best serves our students. In our curriculum we continue to explore ways to increase student exposure to real world problems of practice. The goal of this is to provide them with both relevant and rigorous instruction, so that students are challenged to produce high quality work.

The scope and sequence of our work is not the only area that we are making adjustments. We are in the second year of administrative reorganization. Last year we shifted to having two Deans, one for grades 9-10 and one for grades 11-12. The next phase of this reorganization has been shifting from having a director of school counseling and special education coordinator to having a Director of Student Services. This shift is not simply combining two positions, but rather a redistribution of administrative responsibilities among the current Kennett High School administrative team. We believe that this shift meets the needs of our current student population, but we are always reflecting on how we can best achieve that goal. We will continue to review our administrative team, and will always work to provide the best possible administration we can to serve the students, faculty, families, and community members that make up the Mount Washington Valley.

Kennett High School continues to be a NEASC accredited school. This year we have been working collaboratively as a staff on our 5-year and special report. This will be submitted in February 2024. The next step in the 10-year cycle will be the 7-year report and then we will begin the self-study all over again. We have made significant progress over the past five years in many areas meeting what was identified and highlighted by our report for recommended areas of growth. This has included the creation of our SAU 9 portrait of a learner and the implementation of its tenets. We have put a strong focus on the tenet of character over the past two years, but also work to embed the tenets of communication, process, and mindset into our curriculum both in our regular classes and through our advisory program. Other areas that we are continuing to work on include how we systematically report out to families and as a school the 21st Century Learning Expectations. Collaboration within the school, as well as with outside partners are underway to develop a system that will report this valuable information to our students, families, and the greater community.

The student body at Kennett High School continues to be made up of great kids, coming from a variety of backgrounds. They have shown tremendous resilience over these past several years and made significant growth. With that said, we are still seeing higher needs for mental health support and interventions. We have worked to address this over the past several years through the use of ESSER funds to hire a school social worker and family support liaison. These funds are expiring and we have worked to reorganize and reallocate our resources so that we can keep the family support liaison position. We recognize this position is critical to supporting our students and in the areas of anxiety, peer to peer relationships, effective communication (particularly through social media), and increased substance use (especially vaping). We are actively working to address this in a variety of ways, but increasing the number of supports within our suite of student services provides us with additional tools in our toolbox.

Our students at Kennett High School continue to demonstrate significant academic growth from their freshman to senior year. This sets them up well as they transition from KHS and pursue their postsecondary opportunities, including the workforce, military, two year, and four-year colleges. Students continue to be careful in selecting their postsecondary pathways, looking at what provides them with the best opportunity to meet their goals, while also being financially responsible, as the cost of college tuition remains high. Students are looking to be responsible about their decision and the debt they may need to incur for that continued education. With that said, our students continue to be accepted into outstanding programs in New England and beyond. Post-secondary acceptance includes schools that have prestigious academic standards, as well as schools that are the gold standard for their industry recognized development. Students in our Career and Technical Education programs continue to thrive and demonstrate that they have multiple pathways for their post-secondary success, as well as the opportunities to earn college credits while in attendance here at Kennett High School.

Civically, Kennett continues to have a positive impact on the greater Mount Washington Valley. Our service organizations, including the Key Club, Honor Societies, Student Council, and Student Ambassadors have been volunteering across the Mount Washington Valley and within our own walls. Our chapter of the Key Club remained one of the top chapters across New England and earned numerous accolades for the work they did last year, including their major fundraiser Ski for Camp Sunshine. Further, the KHS Honor Societies (National, Spanish, French, Tri-M, and Technical) all continue to support our local Valley as well through a host of different group and individual projects.

Athletically, Kennett High School continues to offer very rich programming for our students. During the fall season, we did not bring home any championships, but were runners up in Field Hockey in a hard-fought battle during the championship game. Our programs continue to grow and we are seeing increased participation across the student body. We are still reveling in last year's Girls Basketball and Alpine State Championships and are hoping to see both programs compete again for championships. We have again welcomed several new coaches to our athletic department and are excited about what they will bring to our already great staff of men and women coaching our Eagles.

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. We are committed to continuing to expand the educational opportunities to our students, grow our relationships and partnerships, and refine our practices all to best meet the needs of our students. Thank you and we look forward to completing another great year.





409 Eagles Way, North Conway, NH 03860

[mwvctc.com](http://mwvctc.com)

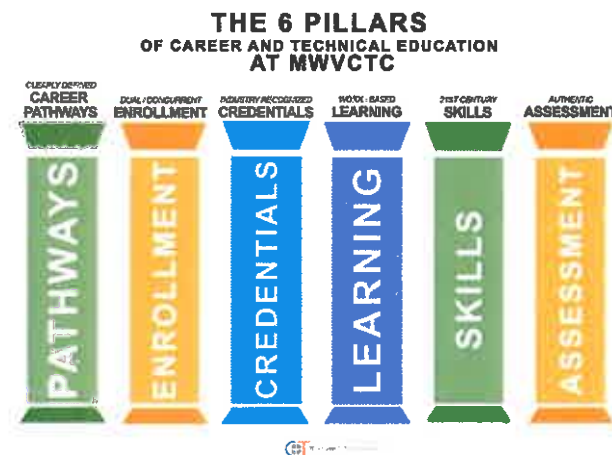
Phone: 603-356-4370

## Director's Annual Report January 2024

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 fourteen 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.



### Highlights from the year include:

The Mt. Washington Valley Chamber of Commerce held their very first “Before Hours” networking event in January. Traditionally this event is held once a month in the evening; however, new director, Michelle Cruz decided to hold a morning event to attract more members reluctant to come out in the evenings during the winter months. Approximately 30 Chamber members joined us for a lovely breakfast buffet prepared by the Culinary Arts students.

NH Senator Maggie Hassan toured the MWVCTC on her visit to the North Country in early 2023. Student ambassadors were her tour guides and she learned a lot about how we incorporate STEM into almost every program in the Center. She was very impressed and vowed to continue funding of CTE through the Carl D. Perkins Grant funding. Ms. Hassan even took a turn in the flight simulator, instructed by Aviation student, Molly DellaValla, who was quite impressed that the senator did not crash the plane.



**STEM Aviation & Aerospace:** Three of our advanced Aviation students traveled to Maine to take the FAA's private pilot written exam and all three passed! Months of studying, attending ground school, and taking flight lessons paid off. Perspective: There are about 2 million pilots in the world. There are just over 160,000 private pilots in the US. There are 1,494 private pilots in the state of NH (soon to be 1,497). Many thanks to our ace instructor Joe Riddensdale, the Eastern Slope Aviation Academy, Aircraft Owners & Pilots Association (AOPA), and the NH DOE for providing the resources to start our STEM Aviation & Aerospace program.

**Outdoor Recreation:** MWVCTC collaborated with The University of New Hampshire and CAST ([www.cast.org](http://www.cast.org)) to investigate the natural integration of science, technology, engineering, and math (STEM) skills and learning within outdoor activities. In our year-long research project, we aim to explore whether pursuits such as hunting, cross-country skiing, fishing, snowmobiling, etc., can be practical tools for fostering STEM skills among rural learners. Our primary objective is to ascertain where youth and adults identify STEM elements in their outdoor engagements and uncover instances where STEM skills are acquired inadvertently. Initially launched by the NH Charitable Foundation, this initiative now receives funding from the National Science Foundation.

**Project Bike Tech:** Under the umbrella of Outdoor Recreation, our first bicycle technician class started the second semester. Project Bike Tech works to enhance lives, create opportunities and build sustainable communities through bicycle education. It is an accredited program that uses bicycle mechanics as a conduit to teach STEM. Students completing this course receive an Industry Recognized Credential (IRC) in bicycle mechanical building and repair.

**Robotics:** Kennett Coders Team 5106F consisting of two freshmen qualified for the NH-VT 2023 State Vex Robotics Championship at Manchester Community College on February 18. The Kennett Coders represented Kennett High School well, treated other teams with respect and earned the respect of many others at the event as one of the best teams at the tournament.

**Visual Media:** Each spring, a nationwide high school arts competition is sponsored by Members of the U.S. House of Representatives in collaboration with the Congressional Institute. The competition is an opportunity to recognize and encourage the artistic talent in the nation, as well as in our Congressional District. Congressman Chris Pappas welcomes participation by high school students who attend schools in or live in New Hampshire's First Congressional District. Four awards, in total, are awarded. First, Second, and Third place as well as Staff Favorite. Out of the four awards, two of our students were honored: Sophie Odell, a senior, placed third and Trinity Butler, a senior won Staff Favorite.

**NASA HUNCH Recognition Ceremony:** On May 30, a NASA HUNCH recognition ceremony was held and streamed live from Houston. Twelve students from our Advanced Manufacturing program were honored for their participation in manufacturing life-critical hardware for the International Space Station. Four students from our Advanced Manufacturing program were offered internships at NASA's Johnson Space Center in Houston this summer. The six-week internship was only offered to 5 students in the U.S. The students returned with a greater understanding and appreciation for the work we do for the HUNCH program which supports the International Space Station. Furthermore, four students have been awarded internships at the Johnson Space Center for a duration of six weeks this summer.

**CTE Student of the Year:** The 18th annual North Country Scholars Recognition Ceremony, sponsored by the North Country School Administrators Association, was held May 26th in Whitefield. This event honors the valedictorians, salutatorians, and outstanding Career & Technical Education students throughout the North Country. This year, two Outstanding CTE Students of the Year were honored. One of the outstanding students was also the valedictorian for KHS this year.

NH Senator Jeanne Shaheen visited our campus in June to embark on a tour of the Pine Hill Community Forest's latest trails. During her visit, she had the opportunity to meet with board members and other representatives from the Outdoor Recreation industry. A notable highlight of her visit was the interaction with our Project Bike Tech students, who showcased their newly acquired skills. Notably, these students have been actively engaging in

the development of our new mountain bike trail system alongside renowned professional trial builder, Matt Coughlin.

**Health Science Technology:** Congratulations are in order as seven Health Science Technology LNA students passed their NH state competency exam on June 8th. The exam consists of multiple choice questions and a rigorous hands-on competency/skills assessment. They studied a great deal and have been dedicated to obtaining their 60 clinical hours over the last 5 months at the Merriman House. All of them are planning to join the workforce as local LNAs in the next month! This is a major stepping stone on their way into career pathways in the medical field.

**School to Career Summer Camps:** The MWV School to Career Partnership week-long summer camps are designed to introduce local middle school youth to the variety of programs offered at KHS/MWVCTC and career opportunities available in the valley. This coalition between the Mt. Washington Valley business community and the nine area schools in SAU#9 and #13, MSAD 72, and Fryeburg Academy has made this one of the most successful summers ever. Most camps are for middle school youth entering grades 7, 8, or 9. The FAA ACE Camp for STEM Aviation is available to youth entering grades 8, 9, or 10. Thanks to a generous grant, each week-long program was FREE for all students in 2023, and all camps were filled. In addition to the FAA ACE Camp, the following camps were offered: Photography, Mission to Mars, Robotics, Culinary, Construction, Health, and a "Sampler Camp" for 5th and 6th graders in cooperation with Project Succeed. New this year was the addition of an Outdoor Recreation camp offering basic wilderness first aid topics and CPR, flat water canoeing, whitewater canoeing, river safety and rescue skills, and whitewater kayaking.

**Advanced Manufacturing:** In commemorating Kennett High School's 100th anniversary, our Advanced Manufacturing class crafted a new time capsule. This time capsule will serve as a testament to our school's rich history and the innovative spirit of our students.

**Culinary Arts:** Our Culinary Program had a very busy year. Students completed the Safe Food Handler Training, earning certificates of achievement from the National Restaurant Association. Our advanced students have been actively engaged in various projects, including preparing 300 assorted salads for the Jens' Friends Climb for Cancer. We are delighted to have the honor of hosting the Rotarians' breakfast meetings regularly, where our advanced students have been gaining valuable experience. Furthermore, we prepared coffee and pastries to serve 100 guests during the Kennett 100-year celebration organized by the Alumni Association. Students participated in over 25 off- and on-site catering events this year.

**Criminal Justice:** In November our Criminal Justice class embarked on an educational trip to the Massachusetts Supreme Court, located in the historic John Adams Courthouse in Boston. This unique experience allowed our students to observe oral arguments before the seven Supreme Court justices, gaining insights into the legal process. They had the opportunity to witness a Vehicular Manslaughter case, which revolved around the use of the defendant's blood sample at his DWI trial despite the defendant's lack of consent. After the arguments, our class had the privilege of a private discussion with one of the Supreme Court Justices, during which they asked questions about his career, decision-making process, and ethical dilemmas. This immersive experience left a lasting impression on our students. They also had the chance to explore the courthouse, visit the judge's chambers, and witness where the justices convene for their final decisions. As a bonus, the students enjoyed visiting Faneuil Hall for lunch, making this trip an educational and enjoyable experience.

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. Visit our website at [www.mwvctc.com](http://www.mwvctc.com) for more information. Reports are posted monthly on the website with even more highlights from our programs <https://www.mwvctc.com/about/from-the-director>. 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  
2024 Principal's Report  
By Rick Biche

This year as we celebrate the 100th anniversary of this facility, A. Crosby Kennett Middle School is a thriving community of 240 students. The school experience is centered on our three academic teams and our well-rounded Unified Arts teams. 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.

This fall the whole valley helped to celebrate the 100th anniversary of the Kennett School, which was the original 1923 building that serves as both A. Crosby Kennett Middle School and the Conway Recreation Center. Students and staff from the middle school worked during the first few weeks of school to prepare the building for the event by creating historical documents, images and displays. Staff helped out by leading tours throughout the day. It was great to have so many in the community join us in the building. I know that many new staff learned a great deal about this unique and special place from meeting so many of the alumni.

Kennett Middle School continues its commitment to the SAU 9 Portrait of a Learner and ensuring all students have opportunities to develop in the areas of the four tenets of the Portrait: Character; Mindsets; Communication; and Processes. If you were to visit Kennett Middle School you would find students collaborating on research including this year's science fair, 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.

Each day students in both grades have four academic core classes: Literacy, Mathematics, Social Studies and Science. Students also have two unified arts classes each day and these rotate throughout the year. Our current Unified Arts programs include, Comprehensive Technology, Art, Music, PE, Spanish, Health and Family Consumer Science. Students meet weekly in advisories and are also given a flex time daily to work on targeted areas for growth.

This past spring and summer our incoming 7th grade students had opportunities to transition to the Middle School through meetings, tours and visits. Beginning in the spring Principal Rick Biche, together with Guidance Counselor Alison Thornton and Family Support Liaison Aly McAllister, met 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 Mrs. Thornton brings an alumni student to each school to meet and answer questions, giving 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. While students would not be expected to be able to neatly answer the question of what they want to do when they grow up, having ideas connected to their interests and strengths can help to bring a relevance and personal connection to their studies as well as inform their decisions as they move through high school.

Student Led Conferences were held again this year with improvements based on feedback from the previous year. These Student Led Conferences provide students an opportunity to develop their academic and professional mindsets through reflection on their own learning and goal setting. Our fall Student Led Conference was highly successful with over 80% attendance on the day of the conferences. We look forward to our spring Student Led Conference when kids can reflect with their families on the goals they had set for themselves this fall.

Our Professional Development program this past year has been driven by ongoing needs assessments and identified targets and systems that we are aiming to achieve. Among the targets is establishing curriculum that is coherent with the curriculum at other grade levels, particularly in Literacy and Mathematics. In addition, staff continue to explore ways that our current practices integrate with the SAU 9 Portrait of a Learner. This year we continue to focus on the tenets of Character and Mindsets as these have strong overlap with our tradition of the KIDS values, Kindness, Integrity, Determination and Spirit. We have revised our KIDS Awards program to include whole school recognition and parent involvement.

Professional Development for Mathematics this year has focused on instructional strategies to increase achievement through developing thinking classroom strategies and promoting a math mindset. We are now in our second year with the Illustrative Mathematics resource which is being used in grades K-12. This work is supported by the Conway School District Math Coach, consultants from the Michigan Math Science Alliance, teacher involvement in the Math Lab Cohort and a variety of Professional Development days. The work teachers are doing focuses on clarifying specific learning outcomes for individual students as well as the class in connection with the learning progression for math. Creating extensive work time for students during the class with a focus on small group and individual instruction helps to support developing students' mathematical thinking, problem solving and skills.

Literacy staff are working with consultants Penny Kittle and Linda Rief to continue to ensure that all students have access to rigorous grade level curriculum while also supporting the needs of students still working to develop critical reading skills. Staff use data throughout the year to monitor student growth and progress and then embed effective classroom instructional practices that support the development of readers and writers in the middle school. The goal of this work is to develop further expertise among educators relative to research-based practices in literacy and student engagement, ultimately creating greater cohesion between instruction in reading and writing. Areas of focus have included planning literacy instruction using a workshop structure, developing systems for sustained engagement in independent reading and books clubs, and effectively using conferring to support assessment.

We are happy to announce that our whole school Science Fair has returned this year after a hiatus of the past few years. Students will be selecting topics, developing questions and testing protocols. They will be collecting and analyzing their own data and finally presenting their findings to their peers, families and staff. Students

who are interested in doing so can go on to enter their projects in the Valley STEM fair that will be held this spring for the second time.

Our Core team continues to work to improve academic outcomes for students as well as help us to support increased needs for mental health support. This year we have had a record number of students accessing mental health services during the school day and we have been able to support that need through our partnerships with local mental health providers. The Core Team works to support staff in implementing any needed interventions and also continues to build systems of support both in and out of school for our growing at-risk population of students.

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  
2024 Principal's Report  
By Katy Bedley

The Conway Elementary School community has five main beliefs. We believe that being present, with an open mind and a willingness to learn, creates a growth mindset. We believe that communication skills are essential for success. We believe that everyone should be encouraged to think critically, problem-solve, and be creative. Our community believes that everyone should treat each other with kindness, empathy, and respect; and that we should recognize and appreciate the unique strengths and differences of others. Lastly, we believe that everyone should have the opportunity to learn in a safe, nurturing, and supportive environment.

The 2023-2024 school year began back in the summer of 2023 with the well-attended Cougar Camp! As we do each year, students were able to play whole group games, complete many math and reading activities, as well as STEM/STEAM activities, including making volcanoes in the sandbox and constructing plastic cup structures taller than our students. Students and staff alike had a wonderful time learning and experimenting in a more playful and relaxed environment.

Our theme this year is "Reach for the Stars." Students have engaged in activities during their Cougar Pride Family time that has really focused on students thinking about their own futures and the goals they can achieve. They have also spent time recognizing and appreciating the work that our community does to support them in their endeavors. Students know that the future is unknown but that is okay. We want students to dream big and understand that they can do anything and that is why we always encourage them to "Reach for the Stars."

Our staff have continued to engage in frequent and regular professional development in both literacy and math. We have had many staff members attend workshops to update their knowledge, practice around literacy instruction. Additionally, we have continued to be able to provide opportunities for collaborative work around our instructional approach to mathematics. The focus of which has been a new math curriculum as well as the inclusion of the mathematical practices within the workshop model.

As has been said before, and well known throughout our building, it is not only the people within the walls of Conway El that make our school family what it is. The community members and groups that are always willing to partner with us to provide opportunities for students are part of our CES community as well. This year we have worked with Conway Public Library, ESSC, Ham Arena, Tin Mountain, the UNH Cooperative Extension, the Conway Recreation Department as well as the Conway Fire Department and the Conway Police Department. These groups further extend the learning experiences of our students beyond the classroom and we are so grateful.

It continues to be an honor and a privilege to work in such a tight knit community, with such dedicated staff, involved parents and invested community partners. I am proud to be a part of the CES community.

ALBANY SCHOOL DISTRICT  
Balance Sheet  
June 30, 2023

	<u>General Fund</u>
<u>ASSETS:</u>	
Cash	\$ 185,854
Interfund Receivables	\$ 37,125
Intergovernmental Receivables	\$ -
Other Receivables	\$ -
 TOTAL ASSETS	 \$ 222,978
<u>LIABILITIES AND FUND EQUITY:</u>	
Interfund Payables	\$ 32,612
Intergovernmental Payables	\$ -
Other Payables	\$ 37,593
Accrued Expenses	\$ -
Deferred Revenues	\$ 19,594
Unassigned Fund Balance	\$ 133,180
 TOTAL LIABILITIES AND FUND EQUITY	 \$ 222,978

STATEMENT OF REVENUES  
For the Fiscal Year Ended June 30, 2023

<u>REVENUE FROM LOCAL SOURCES:</u>	
Current Appropriation	\$ 834,161
Earnings on Investments	\$ 6,613
Other	\$ -
 TOTAL LOCAL REVENUE	 \$ 840,774
<u>REVENUE FROM STATE SOURCES:</u>	
Adequacy Education Grant	\$ 597,790
Statewide Enhanced Education Tax	\$ 157,935
Other State Aid	\$ 6,111
 TOTAL STATE REVENUE	 \$ 761,837
<u>REVENUE FROM FEDERAL SOURCES</u>	
Medicaid	\$ 2,675
Federal Grants	\$ -
National Forest	\$ 19,931
 TOTAL FEDERAL REVENUE	 \$ 22,605
<u>OTHER FINANCING SOURCES</u>	
Transfer from Trust Funds	\$ -
 TOTAL OTHER FINANCING SOURCES	 \$ -
 TOTAL REVENUE	 \$ 1,625,215

ALBANY SCHOOL DISTRICT  
SPECIAL EDUCATION EXPENSES/REVENUE 2021-2022, 2022-2023

<b>EXPENSES: SPECIAL EDUCATION</b>	<b>ACTUAL EXPENSES 2021-2022</b>	<b>ACTUAL EXPENSES 2022-2023</b>
1200.322.120 Consultant, Spec Educ	\$19,788	\$5,229
1200.330.135 Extended School Year	\$3,489	\$4,005
1200.560.109 Tuition, Special Education	\$42,081	\$65,685
2140.330.120 Psychological Testing/Counseling	\$1,348	\$0
2150.330.120 Speech Testing	\$1,568	\$1,873
2160.330.120 Occupational/Physical Therapy	\$4,332	\$2,799
2720.519.120 Transportation, Special Education	\$0	\$213
5251.930.105 Transfer, Capital Reserve Special Education	\$0	\$15,000
	\$10,518	\$18,546
<b>TOTAL SPECIAL EDUCATION EXPENSES</b>	<b>\$83,124</b>	<b>\$113,351</b>
<b>REVENUE: SPECIAL EDUCATION</b>	<b>ACTUAL REVENUE 2021-2022</b>	<b>ACTUAL REVENUE 2022-2023</b>
Special Education Aid	\$0	\$0
Medicaid Reimbursement	\$608	\$2,675
NH State Adequacy Allocation	\$34,665	\$32,589
Special Education IDEA Grant	\$10,518	\$18,546
<b>TOTAL SPECIAL EDUCATION REVENUE</b>	<b>\$45,790</b>	<b>\$53,810</b>



**PROPOSED SCHOOL DISTRICT APPORTIONMENT FOR THE  
SCHOOL ADMINISTRATIVE UNIT #9 BUDGET 2024-2025**

<b>School District</b>	<b>Total Equalized Valuation 2022</b>	<b>Average Daily Membership 2022-2023</b>	<b>Percentage Equalized Valuation 2024-2025</b>	<b>Percentage Average Daily Membership 2024-2025</b>	<b>Percentage Apport. 2024-2025</b>	<b>School District Share Of SAU Budget 2024-2025</b>
<b>Conway</b>	<b>3,056,995,489</b>	<b>1,519.60</b>	<b>48.69%</b>	<b>87.11%</b>	<b>67.90%</b>	<b>\$1,320,320</b>
<b>Bartlett</b>	<b>2,039,435,437</b>	<b>178.80</b>	<b>32.48%</b>	<b>10.25%</b>	<b>21.37%</b>	<b>\$415,480</b>
<b>Jackson</b>	<b>724,807,675</b>	<b>46.07</b>	<b>11.55%</b>	<b>2.64%</b>	<b>7.09%</b>	<b>\$137,921</b>
<b>Albany</b>	<b>191,650,688</b>	<b>0.00</b>	<b>3.05%</b>	<b>0.00%</b>	<b>1.53%</b>	<b>\$29,679</b>
<b>Eaton</b>	<b>158,623,879</b>	<b>0.00</b>	<b>2.53%</b>	<b>0.00%</b>	<b>1.26%</b>	<b>\$24,565</b>
<b>Chatham</b>	<b>82,116,510</b>	<b>0.00</b>	<b>1.31%</b>	<b>0.00%</b>	<b>0.65%</b>	<b>\$12,717</b>
<b>Harts Loc.</b>	<b>24,466,114</b>	<b>0.00</b>	<b>0.39%</b>	<b>0.00%</b>	<b>0.19%</b>	<b>\$3,788</b>
<b>Total</b>	<b>6,278,095,792</b>	<b>1,744.47</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>\$1,944,470</b>

**ENROLLMENT (as of January 10, 2024)**

	<b>Total K-6 ... 31</b>	<b>Total 7- 8 ... 16</b>	<b>Total 9-12 ... 23</b>
Kindergarten	4	Grade 7	7
Grade 1	3	Grade 8	9
Grade 2	3	Grade 9	8
Grade 3	3	Grade 10	2
Grade 4	6	Grade 11	6
Grade 5	8	Grade 12	7
Grade 6	4		