

TOWN OF ALBANY

NEW HAMPSHIRE



TOWN REPORT
2024

Annual Report
Of the
Town of Albany, New Hampshire
For the fiscal year ending
December 31, 2024



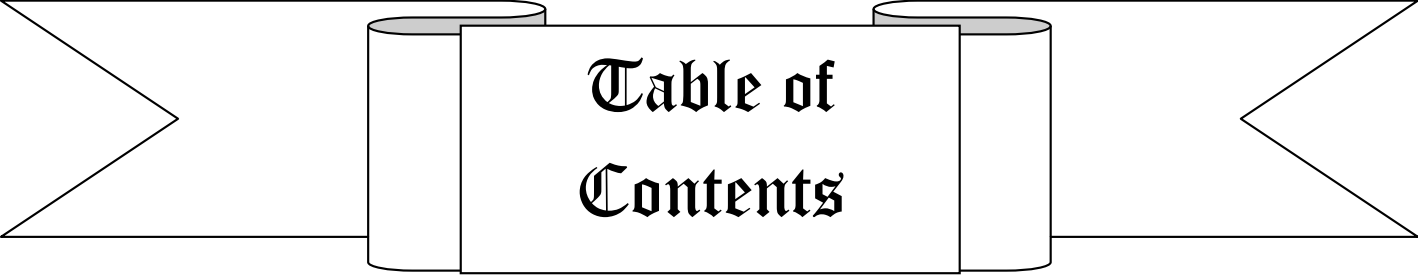


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Office	Officer	Terms
Moderator	Edward Alkalay	2025
2 Year Term		
Selectman	Kelly Robitaille - Chairman	2026
3 Year Term	Richard Hiland	2025
	James Drouin	2027
Town Clerk/Tax Collector	Sandra Vizard	2027
Treasurer	Kathleen Carrier	2027
Road Agent	Curtis Coleman	2027
Cemetery Trustees	Joseph Ferris	2026
(3 year term)	Kathleen Flaschner	2025
	James Drouin	2027
Trustees of Trust Funds	Anne Merrow	2026
	Vacant	
	Vacant	
Supervisors of Checklist	Tina Craig (3yr)	2025
	Paula Vaughn (3yr)	2027
	Barbara Alkalay (6yr)	2026
School Board	Daniel Bianchino, Appointed Chair	2027
3 year term	Curtis Coleman, Appointed Vicechair	2025
	Vacant	2026
School Board Clerk (1 year term)	Kathleen Carrier	2025
School Board Treasurer (1 year term)	Kathleen Carrier	2025
School Board Moderator (1 year term)	Edward Alkalay	2025
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

Building Permit Administrator
Code Enforcement Officer
Health Officer
Deputy Health Officer

Dave Pandora
David Pandora
David Pandora
Vacant

Zoning Board of Adjustment

Sheri Coleman, Joe Ferris, Rick Hiland
Keith Croto, Peter DonKonics

Animal Control Officer

Jo Anne Gayer

Lower Mount Washington Valley Solid Waste District

Vacant

North Country Council Representative

Peter Donkonics

Mt. Washington Valley Economic Council Rep.

Vacant

Carroll County Sheriff

Domenic Richardi

Fire Warden

Jonathan Powers

Fire Chief

Philip Remington

USFS Saco Ranger District

James Innes

NH House Representatives

Chris R. McAleer, Anita Burroughs

NH Senator

Mark McConkey

NH Executive Councilor

Joseph Kenney

Albany Selectmen's Report 2024

In March 2024 Rick Hiland took Kathleen Golding's position on the Board of Selectmen (BOS). We appreciate everything that Mrs. Golding brought to the position. Shortly after the election the BOS voted to have Kelly Robitaille serve as Chair.

In 2024 the Board worked extremely hard to garner information from residents and state agencies on improving the safety of Route 16 through Albany. We obtained historical data on crashes and injuries and worked to lower the speed limit. Those efforts are on-going as we work toward making NH DOT Project 25957 shovel-ready.

In August we welcomed a new Town Administrator, Alisa Haynes of Ossipee, as a new staff member. Our former Town Administrator, Kelley Collins, is staying on as a very part-time consultant and trainer, as she moved to Georgia to assist a relative. We appreciate everything that Kelley did to assist the Town and the Board during her 4 ½ years with the Town. We hope that you will all welcome Alisa as she learns the ropes.

The Board has set up a new Committee to oversee work and use of the Chapel. If you would like a tour of the Chapel, the Committee will be around on Town Meeting Day, March 11, 2025 to show the residents their building.

We also want to give the Community a heads-up that, as required by the State of New Hampshire, the Town has contracted with our third-party licensed Assessor, to conduct a town-wide revaluation of assessed values. As we all know, real estate values have escalated exponentially since the last revaluation in 2020. We can expect most assessed values to increase. Generally, when assessed values increase the tax rate may decrease. The overall amount we all pay in property taxes is more a factor of the expenditures and revenues, not just the assessed values.

As always, if you have questions, please feel free to stop by or call town hall and we will do everything in our power to answer any questions or address any concerns. We also thank all the many residents who participate on Boards and Committees, we could not do it without you.

Prepared for the Board of Selectmen

Town of Albany

2025 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 **11**, 2025 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 **\$ 964,847** for the municipal Operating budget for the ensuing year, with **\$ 85,000** to come from December 31, 2024 unassigned fund balance. This article does not include appropriations in special or individual warrant articles, addressed separately. (Recommended by the Selectmen 3-0-0)

Article 3. To see if the Town will vote to change the purpose of the Drake Hill Road Bridge Expendable Trust Fund to the Bridge and Culvert Expendable Trust Fund for the purpose of maintaining, replacing and repairing bridges and culverts with the Selectmen being the Agents to Expend. This article requires a 2/3rd vote. (Recommended by the Selectmen 3-0-0).

Article 4. To see if the Town will vote to raise and appropriate the sum of **\$10,000** for deposit into the Bridge and Culvert Expendable Trust Fund, previously established, with those funds to come from December 31, 2024 unassigned fund balance. (Recommended by Selectmen 3-0-0).

Article 5. To see if the Town will vote to raise and appropriate the sum **\$50,000** for deposit into the Highway Expendable Trust Fund with **\$50,000** to come from December 31, 2024 unassigned fund balance. (Recommended by the Selectmen 3-0-0).

Article 6. To see if the Town will vote to raise and appropriate the sum of **\$6,000** for deposit into the Revaluation Expendable Trust Fund, previously established. (Recommended by Selectmen 3-0-0).

Article 7. 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, 2024 unassigned fund balance. This is a special, non-lapsing article and will not lapse until December 31, 2026 or until complete. (Recommended by Selectmen 3-0-0)

Article 8. 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 9. To see if the Town will vote to raise and appropriate the sum of **\$15,000** to repair and re-shingle Chapel steeple and other maintenance, engineering and repair work. These funds to come from the Chapel Capital Reserve Fund. (Recommended by the Selectmen 3-0-0)

Article 10. 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 3-0-0)

Article 11. 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 12. 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 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 2-1-0)

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. (Recommended by Selectmen 2-1-0)

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 **\$ 4,243** in support of Starting Point providing advocacy and support to victims of domestic and sexual violence and their children. (Recommended by Selectmen 2-1-0).

Article 17. By Petition. To see if the Town will vote to raise and appropriate the sum of **\$ 1,000** for the Conway Area Human Society for the purpose of supporting continuing services for stray, abandoned 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 **\$ 3,055** for the support of the White Mountain Community Health Center to help meet the healthcare needs of the uninsured and underinsured of the town of Albany. (Recommended by the Selectmen 2-1-0)

Article 19. To act upon any other business that may legally come before this meeting.

Given under our hands this 19th day of February in the year two thousand twenty-five.

Kelly Robitaille, Chair

James Drouin, Selectman

Rick Hiland, Selectman

2025 PROPOSED BUDGET				
		Jan - Dec 2024	2024 Budget	2025 Proposed
Executive				
	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	58,586.78	58,200.00	64,504.00
	TA Social Security - Medicare	4,664.49	4,464.00	4,935.00
	Retirement	1,949.34	1.00	7,400.00
Total Executive		79,733.36	77,198.00	91,372.00
Treasurer				
	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	100.00	100.00
	Small Equipment/Maintenance	0.00	1.00	10.00
	Travel	0.00	2.00	2.00
Total Treasurer		10,657.35	10,761.00	10,770.00
Town Clerk/Tax Collector				
	Town Clerk/Tax Collector Salary	25,326.43	24,862.00	26,105.00
	TC Social Security - Medicare	2,217.44	2,897.00	2,525.00
	Deputy Clerk/Collector Salary	3,659.66	12,000.00	9,360.00
	TC/TX Training/Consultant	0.00	500.00	500.00
	Software Support	6,215.00	5,800.00	5,900.00
	Supplies	1,186.78	1,600.00	1,400.00
	Postage	2,944.70	2,900.00	3,200.00
	Recordings, Searches & Redemptn	1,215.60	1,200.00	1,300.00
	Small Equipment/Maintenance	2,160.00	2,160.00	1.00
	Travel	1,999.40	1,300.00	2,200.00
	Conferences	1,010.00	1,500.00	1,200.00
	Advertising	156.00	100.00	200.00
Total Town Clerk & Tax Collector		48,091.01	56,819.00	53,891.00
Election				
	Supervisors of the Checklist	1,800.00	900.00	825.00
	Ballot Clerks	550.00	800.00	100.00
	Moderator	600.00	800.00	200.00
	Supplies	983.70	700.00	150.00
	Advertising	169.00	200.00	100.00
	Travel	0.00	1.00	1.00
Total Election		4,102.70	3,401.00	1,376.00
Financial Administration				
	Auditor	8,250.00	8,250.00	8,250.00
	Supplies	3,548.70	3,000.00	3,600.00
	Printing	1,237.85	1,400.00	1,400.00
	Conferences	115.00	250.00	324.00
	Small Equipment	1,915.00	1,915.00	1.00
	Bank Service Charge	80.00	50.00	100.00

	Postage		148.21	201.00	1,050.00
	Travel		168.44	100.00	500.00
	Recording Expense		73.00	100.00	100.00
	Advertisement		243.00	600.00	400.00
	Software Support		15,921.38	17,186.00	23,312.00
	Internet & Telephone		2,879.40	3,000.00	3,000.00
	Special Town Meeting		0.00	1.00	1.00
	Engineering		0.00	0.00	0.00
	Trustee of Trust Funds		200.00	300.00	300.00
Total Financial Administration			34,779.98	36,353.00	42,338.00
Assessing					
	Assessing Services		18,665.00	19,000.00	20,500.00
	Tax Map Update		1,219.00	1,219.00	1,219.00
	Software Support		3,161.00	3,200.00	3,785.00
Total Assessing			23,045.00	23,419.00	25,504.00
Legal					
			17,219.41	12,500.00	10,500.00
			17,219.41	12,500.00	10,500.00
Planning					
	Member Attendance		1,750.00	1,500.00	2,000.00
	Secretary Salary		2,390.00	1,500.00	2,400.00
	PLN Social Security - Medicare		182.84	115.00	185.00
	Technical Advisor		0.00	1.00	500.00
	Advertisement		245.21	350.00	350.00
	Manuals & Resource Material		50.00	100.00	100.00
	Operating Expenses		210.77	600.00	800.00
	Travel		0.00	200.00	400.00
	Legal		0.00	1.00	1,000.00
Total Planning			4,828.82	4,367.00	7,735.00
Zoning Board of Adjustment					
	Member Attendance		420.00	175.00	525.00
	Secretary		240.00	205.00	300.00
	Soc Sec/Medicare		18.36	15.00	24.00
	Technical Advisor		0.00	1.00	1.00
	Conferences		0.00	50.00	150.00
	Legal (new in 2025)		0.00	0.00	1.00
	Operating Expenses		50.00	105.00	125.00
			728.36	551.00	1,126.00
Conservation Commission					
	Member Attendance		1,575.00	2,000.00	2,100.00
	Operating Expenses		50.00	500.00	1,000.00
	Legal		0.00	1.00	1.00
Total Conservation Commission			1,625.00	2,501.00	3,101.00
Government Buildings					
	Oil/Propane		2,994.64	3,700.00	3,200.00
	Electricity/Town Hall		1,812.53	2,400.00	2,200.00
	Chapel Lights		454.25	600.00	600.00
	Bldg Maintenance & Repairs		7,121.18	9,000.00	9,000.00

	Street Lights	720.03	800.00	800.00
	Town Hall Security	898.00	800.00	1,000.00
Total Government Buildings		14,000.63	17,300.00	16,800.00
Cemeteries				
	Trustee	999.99	1,000.00	1,000.00
	Maintenance	6,447.00	6,500.00	6,500.00
	Repairs (new)	0.00	3,500.00	3,500.00
Total Cemeteries		7,446.99	11,000.00	11,000.00
Insurance				
	Worker's Comp	727.00	727.00	814.00
	Property Liability	3,717.00	3,717.00	4,234.00
	Health Insurance	23,485.52	21,567.00	23,920.00
	Disability Insurance	619.91	569.00	600.00
	Dental Insurance	1,150.45	1,061.00	1,115.00
	Life Insurance	72.75	80.00	45.00
Total Insurance		29,772.63	27,721.00	30,728.00
Regional Associations				
	North Country Council	1,102.00	1,102.00	1,045.00
	NH Municipal Association	2,364.00	1,159.00	1,205.00
	NH Town Clerks Assn	40.00	40.00	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	100.00	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	80.00	40.00
Total Regional Associations		3,981.00	2,807.00	2,756.00
Public Safety				
	Fire/Rescue/Ambulance	187,000.00	187,000.00	213,000.00
	Sheriff Department	68,700.00	63,300.00	72,760.00
	Fire Wardens	0.00	1.00	1.00
	Building Permit Administrator	4,900.00	4,200.00	5,400.00
	BPA Social Security - Medicare	374.85	322.00	414.00
Total Public Safety		260,974.85	254,823.00	291,575.00
Emergency Management				
	Maintenance	245.00	300.00	300.00
	Propane	119.39	750.00	400.00
	Supplies	4,549.75	300.00	2,000.00
Total Emergency Management		4,914.14	1,350.00	2,700.00
Highways & Streets				
	Winter Plowing & Snow Removal	26,241.25	85,500.00	85,500.00
	Winter Brine	0.00	5,000.00	5,000.00

	Winter Salt	27,662.00	40,000.00	40,000.00
	Winter Sand	19,547.72	10,000.00	10,000.00
	Winter Labor & Materials	71,283.26	10,000.00	10,000.00
	Ferncroft Rd Plowing	5,710.00	7,500.00	7,500.00
	Summer Road Maintenance	75,960.34	20,000.00	20,000.00
	Summer Materials	7,308.30	20,000.00	20,000.00
	Paving	3,774.00	55,000.00	55,000.00
	Albany/Madison Plow Turnaround	500.00	500.00	500.00
Total Highways & Streets		237,986.87	253,500.00	253,500.00
Solid Waste				
	Solid Waste-Albany	38,950.00	38,950.00	52,972.00
	Wonalancet	0.00	1.00	2.00
Total Solid Waste		38,950.00	38,951.00	52,974.00
Health				
	Health Officer Salary	1,200.00	1,200.00	1,200.00
	Deputy Health Office Salary	0.00	0.00	1.00
	Animal Control Salary	0.00	250.00	100.00
	HLTH Social Security - Medicare	91.80	0.00	100.00
Total Health		1,291.80	1,450.00	1,401.00
	Welfare	1,350.00	4,000.00	4,000.00
		1,350.00	4,000.00	4,000.00
Culture & Recreation				
	Conway Parks & Recreation	27,164.00	27,164.00	39,039.00
	Conway Public Library	3,285.00	6,500.00	4,000.00
	Patriotic Purposes	579.25	600.00	700.00
	Valley Vision - Channel 3	6,530.00	6,530.00	5960.00
Total Culture & Recreation		37,558.25	40,794.00	49,699.00
TAN Interest payment		0.00	1.00	1.00
		0.00	1.00	1.00
Totals			881,567.00	964,847.00

2025 Proposed Revenues

				2025 Proposed
		Jan - Dec 2024	Budget 2024	Revenues
Income				
	3120 · Land Use Change Tax	0.00	3,000.00	1,000.00
	3185 · Yield Tax	4,280.09	5,000.00	3,000.00
	3210 · Business Licenses	5,959.53	6,500.00	6,000.00
	3220 · Motor Vehicle Permits	436,182.06	530,000.00	450,000.00
	3221 · Building Permits	8,322.61	4,000.00	7,000.00
	3223 · Pistol Fees	95.00	0.00	100.00
	3225 · Parking Tickets	6,670.00	6,000.00	6,000.00
	3226 · Sign Permit	0.00	0.00	
	3228 · Mail in fee	0.00	0.00	
	3289 · Dog Licenses	348.50		400.00
	3290 · Marriage Licenses	152.00	0.00	200.00
	3291 · Vital Statistics Fees	87.00	0.00	100.00
	3351 · Shared Revenues	0.00	0.00	
	3352 · Room & Meals Tax	75,115.24	72,245.00	75,115.00
	3353 · Highway Block Grants	39,375.61	39,000.00	39,376.00
	3356 · State & Fed Forest Land in	138,674.00	132,000.00	139,000.00
	3359 · Other State Grants\Reimbu	0.00		
	3409 · Copy Fees	0.00		
	3501 · Sale of Municipal Property	2,067.27	700.00	600.00
	3502 · Interest on Bank Account	36,303.57	25,000.00	36,000.00
	3503 · Return Check Fees	0.00	0.00	
	3509.1 · Planning Hearing Fees	1,051.00	500.00	1,000.00
	3509.2 · ZBA Hearing Fees	0.00	0.00	500.00
	3509.0 · Misc Reimbursements - (0.00	0.00	
	· Transfers from 12/31 FB	242,700.00	242,700.00	245,000.00
	Withdrawal from CRF or ETF	3,000.00	3,000.00	18,000.00
	3920 · Overpayment Property Tax	0.00		
	3922 · Town Purchase Tax Lien	21,105.17	0.00	
	3999 · UCC Filings	0.00	0.00	
Total Income		1,021,488.65	1,069,645.00	1,028,391.00

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 12, 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) Motion: Kathy Carrier Second Katelyn Quint to open discussion. Motion: Colleen Cormack Seconded Morris West to reduce the budget by 3,500. Motion failed. Motion: Kathy Goulding Second John Eastman to increase the budget by 3,000. 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: John Eastman Seconded Kathy Carrier. The article passed as read.

Article 4. To see if the Town will vote to raise and appropriate the sum of **\$ 3,500** for deposit into the Revaluation Expendable Trust Fund, previously established. (Recommended by Selectmen 3-0-0). (Recommended by the CIP Committee) Motion: Kathy Goulding Seconded Cathy Ryan. The article passed as read.

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) Motion: Kathy Carrier Seconded Rick Hiland. 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 Rick Hiland Seconded Cathy Ryan to open discussion. Motion made by Kathy Goulding to raise the amount to 5,000 for Chaple repairs. The article passed as read.

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) Motion: Cathy Ryan Seconded John Eastman. The article passed as read.

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) Motion: Kathy Carrier Seconded Rick Hiland. 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: Rick Hiland Seconded Kathy Carrier. The article passed as read.

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) Motion: Kathy Goulding Second Ron Ryan. The article passed as read.

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) Motion: Ron Ryan Seconded John Eastman. The article passed as read.

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. (Recommended by Selectmen 3-0-0) Motion: Kathy Goulding Second Ron Ryan. The article passed as read.

The Moderator combined Article 13, Article 15, Article 16, Article 17.

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) Motion: John Eastman Seconded Morris West. The article passed as read.

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) Motion: John Eastman Seconded Kathy Carrier. The article failed because the agency did not provide all the documents that are required by there written policy.

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). Motion: John Eastman Seconded Morris West. The article passed as read.

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). Motion: John Eastman Second Morris West. The article passed as read.

Article 17. By Petition. To see if the Town will vote to raise and appropriate the sum of **\$ 1,000** for the Conway Area Human Society for the purpose of supporting continuing services for stray, abandoned 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) Motion: John Eastman Seconded Morris West. The article passed as read.

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) Motion: Jodi Morrisette Second Ron Ryan. The article failed by a 10 to 11 vote.

Article 19. To act upon any other business that may legally come before this meeting.
Given under our hands this 7th day of February in the year two thousand twenty-four.
Sean Wadsworth made a motion to bring forth the following resolution and was seconded.

We the People of the Town of Albany NH, do hereby support the reduction of the posted Speed Limit on Rt 16 within Albany's borders from 50mph to 40mph. We experience on a daily basis that "Our Main Street" Rt 16 through Albany is excessively fast and dangerous. This stretch of Highway has numerous

curves, hills, narrow shoulders, and intersections, including many of our residents direct access driveways. The historical safety record of this stretch of Highway has been the opposite of safe. Numerous fatalities, and many more non-fatal accidents have tragically taken their toll on our Citizens and our Visitors.

The entire distance of Rt 16 though Albany is approximately 5 miles, a reduction in the State Posted speed limit from 50mph to 40mph would increase the total travel time through Albany by 1.5 minutes. We find this to be a minimal cost relative the Health and Safety benefit of all persons traveling along Rt 16 though Albany. We the citizens of Albany insist that this recorded vote be presented to NH Department of Safety, NH Department of Transportation, Carrol County Sheriff's department and all elected representatives whose jurisdiction includes our Town.

Respectfully submitted

The People of Albany – "Our Main Street"

Sandra Vizard, Town Clerk

A handwritten signature in cursive script that reads "Sandra Vizard". The signature is written in dark ink and is positioned below the typed name of the Town Clerk.

Treasurer's Report

Fiscal Year 2024

Fiscal Year 2023

	Fiscal Year 2024	Fiscal Year 2023
Beginning Cash Account Balances, Book		
Revenues from Local Sources:		
From Tax Collector:	\$ 1,464,989.15	\$ 1,007,410.37
Taxes	\$ 1,182,372.14	\$ 1,293,188.49
Interest & Penalties	4,293.54	6,347.14
Redemptions	67,789.58	74,249.26
Overpayment of Property Taxes	3,660.54	10,626.85
Yield Taxes	4,609.09	17,640.27
Subtotal from Tax Collector:	1,262,724.89	1,402,052.01
From Town Clerk:		
Motor Vehicle Permits	436,182.06	540,060.38
Dog Licenses	648.50	848.00
UCC Filing/Searches	920.00	805.00
Other Fees & Licenses	239.00	212.00
Subtotal from Town Clerk	437,989.56	541,925.38
From Other Local Sources:		
Permits, Fees & Licenses	22,328.14	19,768.01
Sale of Municipal Property	2,064.27	50,139.75
Purchase Tax Lien	21,105.17	31,736.41
Withdrawal from CRF/ETF	3,000.00	168,000.00
Reimbursements & Other	425.00	300.00
Subtotal from Other Local Sources:	48,922.58	269,944.17
Revenues From Outside Sources:		
Interest Income	36,303.57	25,579.08
Other Grant/Reimbursement	6,800.00	-
From State of New Hampshire:		
Highway Block Grant	40,315.26	153,915.00
Room & Meals Tax Shared	75,115.24	72,245.09
From Forest Lands:		
State & Forest Payment in Lieu of Taxes	138,674.00	132,017.24
Subtotal from Outside Sources	297,208.07	383,756.41
Total Revenues From All Sources:	3,511,834.25	3,605,088.34
Less Selectmen's Orders	(2,296,373.46)	(2,140,099.19)
Ending Cash Account Balances, Book	\$ 1,215,460.79	\$ 1,464,989.15
Cash Reconciliation to Bank Balances		
Ending Cash Account Balances, Book	\$ 1,215,460.79	
Outstanding Checks	87,404.74	
Deposits-in-Transit	-	
Ending Cash Account Balances, Bank	<u>\$ 1,302,865.53</u>	

Summary of Inventory

December 31, 2024

VALUE OF LAND ONLY:

TOTAL TAXABLE LAND:

Current Use Land:	156,084	
Residential Land:	39,263,600	
Commercial/Industrial Land:	5,721,000	
Tax Exempt & Non Taxable Land:	40,933,700	
Total Taxable Land:		45,140,684

VALUE OF BUILDINGS:

Residential:	73,498,065	
Manufactured Housing:	2,210,400	
Commercial/Industrial:	15,150,300	
Tax Exempt & Non Taxable Building	3,604,335	
Total Taxable Buildings:		90,858,765

PUBLIC UTILITIES: 2,614,701

TOTAL VALUE BEFORE EXEMPTIONS: 138,614,150

ELDERLY EXEMPTIONS: 11,200

NET TAXABLE VALUATION:

Local School Tax:	138,602,950
State School Tax:	135,988,249

Total Gross Tax: 1,264,719

Less Veterans' Credits: 15,304

Village District 2,275

Net Taxes Assessed: 1,251,690

(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, 2024

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)	9,100.00
Total	1,830,414.00

Solid Waste Disposal Costs 2024

	2024 estimated equalized value	% of Cost	Total Cost	Cost Share
Albany	210,778,688.00	5.94	891,606.00	52,972.00
Conway	3,158,686,270.00	89.03	891,606.00	793,825.00
Eaton	178,300,838.00	5.03	891,606.00	44,810.00
Operating Budget 2023			1,287,593.00	
Landfill Expansion				
Solid Waste Equipment			0.00	
Building Maintenance			0.00	
Solid Waste Revolving Spent			0.00	
Less Revenue			(395,987.00)	
Total 2023 Cost			891,606.00	

Recreation Costs 2024

	2024 estimated equalized value	% of Cost	Total cost	Cost Share
Albany	210,778,688.00	6.256	624,068.00	39,039.00
Conway	3,369,464,958.00	93.744	624,068.00	585,029.00
Operating Budget 2024			871,013.00	
Community Building				
Total Recreation Expense			871,013.00	
Minus Revenue			(269,679.00)	
Capital Imp. Total			22,734.00	
Total Recreation Expense			624,068.00	

Tax Rate Comparisons

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Municipal	2.07	1.74	1.44	2.99	1.58	2.50	2.56	3.18	2.20	2.21	2.44	1.46	2.05
Local School	5.36	6.60	7.78	5.18	7.33	10.81	9.04	7.80	7.06	7.46	6.21	5.68	4.21
State School	2.49	2.46	2.47	2.22	2.24	2.25	2.16	1.86	1.71	1.70	1.20	1.77	1.68
County	1.05	1.11	1.08	1.36	1.35	1.36	1.09	1.13	1.08	1.03	1.05	1.17	1.20
Total	10.97	11.91	12.77	11.75	12.50	16.92	14.85	13.97	12.05	12.40	10.90	10.08	9.14
Conway Village Fire District	3.61	3.09	2.82	3.31	3.87	2.08	0.75	1.84	1.48	1.70	1.97	2.58	2.39

Town Clerk Report 2024

It has been my pleasure to continue serving the residents of Albany. After completing my third year as the Town Clerk/Tax Collector. I continue to grow within my position and am always focusing on the best interest of the residents.

During 2024 I attended my second session to become a certified Town Clerk/Tax Collector. This certification is over a four-year process. This year's training was held in August, at the Primex building in Concord, NH. Some of the workshops that I attended were, public speaking, hiring process, tax collector's legal issues, tax collector jeopardy. I also attended the Spring Tax Collectors workshop and the Fall Town Clerk workshops. These trainings ensures that I am up to date in current legislation to perform my duties.

Motor vehicle mail in renewals continue to be mailed out monthly. If you choose to personally renew your motor vehicle registration; please remember to either bring in your old registration(s) or the renewal letter.

Please don't forget, dog licenses expire on April 30th. 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 26th, Memorial Day
Friday, July 4th, Independence Day
Monday, September 1st, Labor Day
Monday, October 13th, Columbus Day
Thursday, November 27th, Thanksgiving
Thursday, December 25th, Christmas
Thursday, January 1st, New Years Day
Monday, January 19th, Martin Luther King Day/Civil Rights Day
Monday, February 16th, President's Day

Any unforeseen closings will be posted on Albany's website at 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 and click on the E-Reg for motor vehicle renewals or nhtaxkiosk.com to make your property tax payment.

Regards,
Sandie Vizard
Town Clerk/Tax Collector
townclerk@albanynh.org

	2024	2023	2022
Motor Vehicle Permits	\$ 430,132.14	\$ 530,916.10	\$ 323,762.98
Dog Licenses	\$ 415.00	\$ 691.50	\$ 411.00
Vital Records	\$ 185.00	\$ 180.00	\$ 245.00
Marriage Licenses	\$ 50.00	\$ 100.00	\$ 100.00
JP/Notary Fees			
UCC Fees	\$ 920.00	\$ 1,300.00	\$ 935.00
Voter Checklist			
	\$ 431,702.14	\$ 533,187.60	\$ 325,453.98

Records Processed

	2024	2023	2022
Motor Vehicle Permits	1850	1994	1510
Dog Licenses	223	440	261
Marriage Licenses	1	2	2
Vital Records	13	13	19

Tax Collector's Report 2024

DEBITS

Uncollected Taxes at the beginning of the year

	2024	2023	2022	2021
Property Taxes			\$74,771.85	
Land Use Change Taxes				
Timber Yield Taxes				
Excavation Tax				
This Year's New Credits	-\$4,240.56	-\$1,300.72	-\$80.00	-\$201.95

Taxes Committed This Fiscal Year

Property Taxes	\$1,249,992.00	\$1,359,892.00	\$1,450,457.00	\$1,618,959.00
Land Use Change Taxes		\$26,750.00	\$3,750.00	
Timber Yield Taxes	\$4,194.88	\$3,191.93		\$9,816.41
Excavation Taxes	\$329.00	\$198.34		

Overpayment Refunds

Credits Refunded	\$1,507.60	\$17.08	\$5,108.00	\$638.44
Interest-Late Taxes	\$777.61	\$916.00	\$1,227.47	\$549.72
TOTAL DEBITS	\$1,252,560.53	\$1,389,664.63	\$1,535,234.32	\$1,629,761.62

CREDITS

Remitted to Treasurer

Property Taxes	\$1,201,690.03	\$1,314,249.39	\$1,380,387.87	\$1,404,620.97
Land Use Change Taxes		\$14,250.00	\$3,750.00	
Timber Yield Taxes	\$4,194.88	\$3,191.93		\$4,239.09
Interest & Penalties	\$777.61	\$916.00	\$1,227.47	\$549.72
Excavation Taxes	\$329.00	\$198.34		
Converted to Liens (Principal Only)			\$1,351.00	

Abatements Made

Property Taxes	\$83.00		\$275.00	
Land Use Change Taxes		\$12,500.00		
Timber Yield Taxes				\$5,577.32
Excavation Taxes				

Uncollected Taxes--End of Year

Property Taxes	\$50,076.87	\$48,567.97	\$74,771.85	\$214,854.52
Land Use Change Taxes				
Timber Yield Taxes				
Excavation Taxes				
Property Tax Credit Balance	-\$4,590.86	-\$4,209.00	-\$1,300.72	-\$80.00
TOTAL CREDITS	\$1,252,560.53	\$1,389,664.63	\$1,460,462.47	\$1,629,761.62

Tax Collector's Report 2024

	2024	2023	2022	2021
DEBITS (summary)				
Unredeemed & Executed Liens				
Unredeemed Liens Beginning of FY				\$13,900.90
Liens Executed During FY			\$31,736.41	\$0.00
Interest & Costs Collected			\$1,034.38	\$1,253.98
TOTAL LIEN DEBITS	\$0.00	\$0.00	\$32,770.79	\$15,154.88
 CREDITS (summary)				
Remitted to Treasurer				
Redemptions			\$12,714.32	\$9,821.59
Interest & Costs Collected			\$1,034.38	\$1,253.98
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens End of FY	\$0.00	\$0.00	\$19,022.09	\$4,079.32
TOTAL LIEN CREDITS	\$0.00	\$0.00	\$32,770.79	\$15,154.89

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2024 - 12/31/2024

-- ALBANY --

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
VARNEY, JACOB STRYHER	03/25/2024	NORTH CONWAY, NH	VARNEY, CHAD ALLEN	FORMAN, HOLLY ALICIA
WIGGIN, JAXON CREED	08/27/2024	NORTH CONWAY, NH	WIGGIN, JASON MAURICE	WIGGIN, GRACE ELIZABETH
EASTWOOD, BANKS MYLES	10/26/2024	NORTH CONWAY, NH	EASTWOOD, DILLON FRANK	EASTWOOD, MAYA HEDWIG
BLAKE, EVERETT ALLEN	12/13/2024	NORTH CONWAY, NH	BLAKE, BAILEY ALLEN	MARSHALL, SARAH ANN

Total number of records 4

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT

01/09/2025

01/01/2024 - 12/31/2024

Page 1 of 1

-- ALBANY --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
SHAW SR, WILLIAM JAMES BERLIN, NH	AMES, AMANDA LYNN ALBANY, NH	CONWAY	NORTH CONWAY	02/03/2024
DROUIN, KYLE AVERY ALBANY, NH	NYLIN, LILLIAN ADARA ALBANY, NH	CONWAY	ALBANY	05/15/2024

Total number of records 2

01/09/2025



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT DEATH REPORT

Page 1 of 1

01/01/2024 - 12/31/2024

--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
DAVIES, STEPHEN JOSEPH	01/12/2024	ALBANY	DAVIES, ROGER	HODGKINS, ELIZABETH	N
SMITH JR, FRANKLIN O	10/20/2024	ROCHESTER	SMITH SR, FRANKLIN	BON, BERNIE	Y
EDWARDS, ESTHER RUTH	10/24/2024	OSSIPEE	LAPOINT, JOHN	BROOKS, HAZEL	N

Total number of records 3

Trustee of the Trust Funds Report 2024
as of 12/31/24

<u>Trust Fund Account</u>	Balance at 1/1/2024	Deposits	Withdrawals/Fees	Interest	Balance at 12/31/2024
Highway Expendable Trust	\$16,987.36	\$90,000.00		\$1,556.92	\$108,544.28
Revaluation Trust Fund	\$15,430.44	\$3,500.00		\$364.77	\$19,295.21
Special Education	\$145,272.11			\$4,282.90	\$149,555.01
Cemetery Fund	\$20,094.12	\$2,700.00	\$3,000.00	\$481.09	\$20,275.21
Drake Hill Rd. Bridge Exp.	\$99,819.81	\$8,000.00		\$3,000.94	\$110,820.75
Chapel Capital Reserve	\$19,503.85	\$5,000.00		\$2.18	\$24,506.03
Town Hall Capital Reserve	\$1.83	\$6,000.00	\$1.83	\$0.23	\$6,000.23
Emergency Management Exp.	\$4,100.36	\$1,000.00		\$0.47	\$5,100.83
Total	\$321,209.88	\$116,200.00	\$3,001.83	\$9,689.50	\$444,097.55



Town of Albany, NH
Planning Board Annual Letter
January 6, 2025

In the year 2024 the Albany Planning Board welcomed James Drouin as the Albany Select Board representative, and Amalia Torres as an Alternate to the Albany Planning Board.

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

2024 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 2024 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

James Drouin - Select Board Rep

Curtis Coleman

Bryan Bailey

Alternates:

Amalia Torres

Respectfully submitted,

Sean Wadsworth - Chair, Secretary

ALBANY NH - SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS AND ANNUAL CONTRIBUTIONS TO RESERVE ACCOUNTS 2025

DESCRIPTION OF PROJECT OR EQUIPMENT by Department	Gross Capital Cost	Available Revenues (CR, Grants)	Source Other Funds	Balance from Local Funds	Current Balances 9/17/2024	2025	2026	2027	2028	2029	2030	Total for 7 - Year Period
GENERAL GOVERNMENT & BUILDINGS												
Chapel Capital Reserve Fund (4)	\$ 50,000.00		Taxation	\$ 50,000.00	\$ 24,505.21	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 30,505.21
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	\$ 6,000.00	\$ 6,000.00	\$ 42,000.00
PUBLIC SAFETY												
Emergency Management Expendable Capital Reserve Fund (9)	\$ 10,000.00		Taxation	\$ 10,000.00	\$ 5,100.67	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 11,100.67
HIGHWAY DEPARTMENT												
Highway and Bridge Expendable Trust Fund (1)(6)	\$ 500,000.00		Capital Reserve	\$ 500,000.00	\$ 216,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 576,000.00
CEMETERIES												
Cemetery Expendable Trust Fund (3)	\$ 25,000.00		Taxation	\$ 25,000.00	\$ 23,135.09	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 29,135.09
OTHER												
Revaluation Trust Fund (10)	\$ 30,000.00		Taxation	\$ 30,000.00	\$ 19,173.56	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 55,173.56
TOTALS	\$ 645,000.00	\$ -		\$ 645,000.00		\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 743,914.53

(1) For future spot repair/paving of Bald Hill Rd and Passaconaway Rd
(3) For Cemetery upgrades and repairs
(4) For possible future Chapel needed maintenance and/or restoration
(6) Other spot repairing of Albany Roads that may surface.
(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 for statistical update

2024 Albany Assessing Report and Notice to Property Owners

The New Hampshire Constitution mandates that property assessments must be “taken anew once in every five years.” Thus, in 2025, the Town of Albany is required to update all property assessments to market value (RSA 75:1). The revaluation process involves first carefully reviewing and analyzing all valid sale properties occurring over the past few years. Land and building tables are then updated after identifying and recognizing changes in the market since the town’s last update in 2020. Finally, the town’s assessing system will be recalibrated to bring all assessments to market value for the final 2025 tax bill.

It is well known that the Albany real estate market has improved dramatically over the past few years. Supply and demand play a large role in any market and inventory has been historically low, which has helped increase sale prices. Inflation in materials and labor also play a large part in increased building costs. These factors are especially true in the residential market, which is the largest class of property in town, but the escalation in the market has been shown amongst all classes of property.

The fall 2025 tax bill will be based on new assessments and a new tax rate. Keep in mind that changes in the town, school, county, and state budgets are usually the largest factors influencing a property’s tax bill from year to year. If the various budget components increase, overall taxes must increase. Following years of extra state and federal aid, the school, town, and county are all dealing with the end of many generous Covid-related programs. Please understand that the first tax bill of the year is simply one half of the previous year’s total tax bill and any change in overall budgets is made up on the second bill.

Along with Albany’s normal assessing updates of new construction, deletions, subdivisions and other land changes, the town’s assessing company will be making visits to recent sale properties and many other properties that have not been recently reviewed. Properties with recently completed building permits, demolition, subdivision, and other development will not necessarily be revisited. However, many other properties throughout town have not been visited and inspected for a number of years. When an appraiser visits a property, the exterior of all buildings will normally be measured and new photographs are taken. Brief interior inspections are usually requested to review condition, quality, functional utility, and other important building details.

Current use properties: The town began a review of its current use records in 2024. For those properties under forest stewardship, if the town does not have an updated forestry plan or CU-12 form signed by a forester within the last five years, the land will revert to regular forest current use values. Forest and farmland classifications will also be reviewed along with those properties receiving the current use recreational adjustment. If land is posted at any time during the year, it cannot receive the 20% recreational discount. Most current use properties **do not** have forest stewardship or recreational adjustment. For more information about current use, see <https://www.revenue.nh.gov/current-use/booklets.htm>.

If you have questions about the 2025 revaluation/assessment update, please call the town office. The town’s assessors carry identification and their vehicles are on file with the town office and police department. We appreciate your cooperation as we complete this important task.

Northtown Associates and
Albany Board of Selectmen

Town of Albany, New Hampshire

Cemetery Committee Report 2024



We were able to get a lot done in our town cemeteries this past year. Repairs to fencing in multiple locations was a priority along with cutting back and defining the borders. This gave a cleaner look and a more defined area. We did some tree trimming to ensure gravestones are less likely to get damaged due to a tree or limb falling onto a stone. This upcoming year we will work on cleaning up the inside of the cemeteries. With the removal of tree stumps, which promote excess sapling growth, there will be a decrease in the amount of maintenance. Headstones will also get stood back up and receive some repairs to them as well. The fallen stones have made it harder to maintain the area, so this will help with that as well as the appearance. If anyone would like to be involved in helping with the town cemeteries, please let the town administrator know and we will get you involved.

Conservation Commission Report 2024

The Albany Conservation Commission has completed another year with 8 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. Farmer contracts are coming up for renewal and the initial work was done on reviewing those contracts this year. Contracts will be finalized in 2025.

Trail maintenance work on the existing 5 miles of trails around the forest was accomplished in May by Conservation Commission members along with assistance by local NEMBA volunteers. A small trail relocation project was done this summer to remove a bridge and stream crossing that was lost in flooding in December 2023. Layout work for a trail extension on the south side of the Kancamangus High has been completed and awaiting USVLT approval.

A approximately 35 acre parcel off of Bald Hill Road was salvage cut in January to remove dead trees left from several successive years of Spongy Moth infestations (former known as Gypsy Moths). This damage has been widespread throughout the valley with mortality rates as 70-100% according to the NH State Forester. The Conservation Commission's town forester recommended in 2023 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. This work was done with the approval of the USVLT, the Albany selectboard, and with all the required permits. Reseeding was done in late winter and early indications show that there has been a good take of seedlings this past summer.

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.

Kevin Tilton resigned due to his moving out of town. Jacob McKenzie, an alternate member, replaced Kevin as a full member. Kevin's resignation was accepted with regret as a former chairman and valuable member. 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

Albany Conservation Fund

January 1, 2024 to December 31, 2024

Income:	\$37,412.84
Total Income	\$0.00
Expenses:	\$37,412.84
Total Expense	\$2,500.00
Beginning Bank Balance	\$2,500.00
Income	\$0.00
Expenses	\$2,500.00
End Balance	\$9,398.72
	\$37,412.84
	\$2,500.00
	\$44,311.56



Conway Fire Department

97 Main Street 128 West Main St
Conway, NH 03818
Phone: (603) 447-2681 Fax: (603) 447-2766



Albany Residents,

As I write the final annual report for the Conway Village Fire Department, we have officially made the move to the Town of Conway. Our final year as a Village District however, was eventful. We responded to a total of 1416 calls in 2024, 171 in Albany. While our call volume this year decreased, the difference in great part can be attributed to the December Storm in 2023. The call breakdown for Albany in 2024 is as follows;

Building Fire	0	Vehicle Fire	1
Outside Fire	2	Fire/CO Alarm	13
Medical Emergency	78	Motor Vehicle Crash	28
Good Intent Call	17	Service Call	7
Wires Down	10	Hazardous Condition	3
Backcountry	4	Water/Ice Rescue	5
Other Rescue EMS	2	Severe Weather	1

We entered into 2024 with three open full-time positions; this was a challenging start to the year. Our full-time and part-time staff went above and beyond to fill in the open shifts and make sure we continued to have 24/7 coverage in the fire station. Fortunately, we were able to quickly fill the two open Firefighter positions with in-house candidates, additionally; we were able to fill the Assistant Chief position with a candidate well known to the department. Philip Richardson moved into the position without missing a step, filling a role vacated when I moved to the Chief position.

Behind the scenes we spent countless hours with the Commissioners, Department Staff and Town of Conway staff to ensure a seamless transition into the Town of Conway as a Department. Much of the aftermath of the December 2023 storm was still in the process of cleanup, which had staff on the move for many weeks after.

The department staff is the backbone of this department, I would like to take moment to recognize them for all of their hard work and dedication. Additionally, thank you to the residents of the Town of Albany for continued support over the years. As we start a new year as department of the Town of Conway, we will continue to ensure the delivery of Fire and Emergency Medical Services for the residents of Albany.

Respectfully,

Philip Remington, Chief
Conway Fire Department



2024 Annual Report: Conway Public Library

 603.447.5552 |  ConwayPublicLibrary.org

15 GREENWOOD AVENUE | CONWAY, NH 03818

The 124th year of continued service from the Conway Public Library to the residents of the Mount Washington Valley was one marked with growth and renewal. More community members than ever are able to utilize the Library thanks to the Board of Trustees' decision to provide free library cards to anyone who lives, works, or goes to school in the Town of Conway. The Northern New Hampshire Library Cooperative also added a fifth member library this year, expanding Conway residents' borrowing privileges to include the Madison, Jackson, Cook Memorial (Tamworth), and Ossipee Public Libraries. Your library card now provides access to more materials, in-person and online, than ever before. As we move into the new year, we are also proud to offer our patrons a new library card design that features the updated library logo on one side and historic front of the building on the reverse.

By the numbers, 2024 was a year of busy and vibrant engagement within our community. The Conway Public Library was privileged to welcome over 75,000 visitors this past year. From quiet study, to meeting up with friends and neighbors, to attending one of our 752 library programs or community events throughout the year, the Library continues to serve as a hub of activity, learning, and sharing. On Halloween alone, almost 1,500 ghouls, goblins, ghosts, and so much more flooded through our doors as part of our annual Book-or-Treat. The Friends of the Conway Public Library also hosted their special programming series, drawing large crowds for renowned presenters such as Jeff Belanger, Sara Moore, and the New England Irish Harp Orchestra. Altogether, nearly 7,500 people attended a library program or community event hosted at the Library last year.

In addition to using our facilities, library patrons borrowed materials at an impressive rate this past year. In total, we checked out over 72,000 books, audiobooks, magazines, graphic novels, DVDs, Chromebooks, telescopes, ukuleles, and more. More than 22,000 items were borrowed from the Children's Room last year, putting many of our new readers well on their way to 1,000 Books Before Kindergarten. Meanwhile, adult readers in Conway borrowed nearly 20,000 books and 10,000 DVDs from the Library last year. However, not all of our collection requires visiting the Library to borrow. Nearly 16,000 eBooks and eAudiobooks were borrowed through the Libby app in 2024, which lets library card holders download their next great read directly to their phone or tablet. We also provide free, online access to the New York Times and Wall Street Journal.

As the community's use of the Library continues to grow, we continue to work diligently towards revitalizing our historic building and grounds. The Ham Community Room has been fully updated with new flooring, paint, increased storage, and a movable speaker's podium. The public restrooms also received a fresh coat of paint and upgraded paper towel dispensers. A new, handicap accessible water fountain with bottle filler was also installed in the downstairs hallway. We've increased our meeting capacity by adding a mobile smart board to the Periodical Room, making the space more usable by ESL, tutoring, and other groups who hold their meetings at the Library. QR codes have also been installed around the building, which connect patrons to our website to learn more about the artwork and historical elements of our more than a century old facility.

As we look forward to our 125th year of service, we do so with excitement and optimism for the future of this vital institution. We expect to see both the conclusion of repairs to the historic front entrance, as well as the commencement of improvements to the library park this year. Another exciting year of growth and renewal awaits us. The Library Board of Trustees sincerely thank the library staff and volunteers for their tireless commitment, professionalism, and service to the Conway community. Together they bring life to our Library that helps our community continue to flourish.

Respectfully submitted,

Conway Public Library Board of Trustees

James Cousins (chair), Corey Genest (vice-chair), Cheryl Furtado (secretary),
Andrea Libby (treasurer), Jeanne Wright, Chris Wong, Julie Laracy



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

February 12, 2025

To: The Town of Albany Board of Selectmen
Ref: 2024 - Carroll County Sheriff's Office Report for the Town of Albany

The directed patrols continue to be a significant deterrent for criminal activity within the Town of Albany. Below are some of the statistics for 2024 handled by the Sheriff's Office while providing directed patrols and responding to calls within the Town of Albany. Some of the numbers have risen significantly from the 2023 report.

Accidents – 30	Criminal Arrests – 22
Drugs Involved – 24	Alarms – 31
Parking Tickets – 52	Citations 564 (summonses & warnings)
Thefts – 33	

Although the statistics do not provide a more detailed picture of all crimes occurring within the Town of Albany it does give some insight to what is happening in the area. The continued commitment of the Citizens of Albany on reporting suspicious activities in town has proven that anyone who violates the State laws and Town Ordinances will be held accountable.

Motor vehicle activity had a very significant increase from the 2023 report. This is largely due to the Town wanting more activity and patrols on the White Mountain Highway (Route 16) section. With the noticeably increase in the volume of traffic, there is a need to be more of a deterrent on Route 16 to prevent motor vehicle violations and accidents. We will continue this activity on the Route 16 corridor in 2025 as the NHDOT is also planning to begin some of the safety upgrades along this corridor.

We will continue to enforce town ordinances in and around the rivers and forest within the Town of Albany that involve illegal camping and other unlawful activities. We will also continue working with the US Forest Service in and around the Kancamagus Highway and campgrounds during the summer months.

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
Annual Report 2024
Town of Abany, NH

The Mt. Washington Valley Economic Council, serving the surrounding Towns of Conway, Jackson, Bartlett, Albany, Chatham, Eaton, Tamworth, Madison, Ossipee, Freedom and Fryeburg and Brownfield in Maine, continued to concentrate on its main mission of providing public loans for local and new businesses in the valley. The Council's Revolving Loan Fund has over 25 loans at play... placing some \$650,000 in investment dollars at work in the area.

Property development at the Tech Village has been adversely delayed by the lack of capital to complete the contiguous circle that connects both the main and Avesta entrances. This handicap will be corrected in 2025 with new sources of grants to complete the project. This road completion will open the possibility of development for 3 major new parcels of land, further supporting to the Council's mission to *"To enhance our communities by fostering the formation of new businesses and attracting businesses to relocate to the area, with a commitment to help them diversify, prosper and enhance their sustainability while preserving the region's natural beauty."*

The Council was successful in staging political debates in 2024 – including an acclaimed event in the race for Governor. This type of community service is the kind of community service/education that was commonplace when the Council shared the building with Granite State College's evening studies. Although the Council no longer has access to large meeting rooms, it has been fortunate to have the support of Valley Vision to share these events with the community.

Looking ahead, the Council will have major new property available for development with the completion of the "road circle." At present, there is a Purchase & Sale Agreement on Lot #2 with a new light manufacturing business. The Council will continue to consult, train and support those new business ventures that enrich the qualities of non-retail/recreation employment opportunities in the Mt. Washington Valley.

Respectfully submitted

John A. Cuddy
Executive Director



The North Country Council (NCC) is one of nine regional planning commissions (RPC) in NH, covering 50 communities and 25 unincorporated areas in the state's northern third. Established by RSA 36:46, NCC advises local governments on coordinated planning, growth, in areas of land use, transportation, and community development. Its staff offers services in transportation, economic development, GIS mapping, data analysis, grant writing, project management, and more. In 2024 North Country Council undertook the following activities in the region:

Collaborated with other RPCs via the NH Association of Regional Planning Commissions.

Supported efforts and attended the NH Planners Conference and NH Municipal Association Conference.

Bulk ordered and distributed Planning and Land Use Regulation books to municipalities (estimated savings of \$110 per book).

Transportation

Staff completed 159 traffic counts coordinated with NHDOT during the collection season. From May to July, staff solicited Ten-Year

Plan projects, submitting 19 projects for review. The projects submitted were from across the region, and scopes were on a variety of transportation topics such as sidewalks, bike lanes, pedestrian shoulders, and bridge replacements. The top three ranked projects were submitted to NHDOT in November.

The Transportation Advisory Committee (TAC) held five meetings, reviewing and approving Ten-Year Plan projects, and discussing regional projects, safety, and local transportation concerns.

The Council supported two Regional Coordinating Councils (RCC). Carroll County RCC met six times and Grafton County RCC met four times throughout the year. Both RCC's worked to update bylaws and managed CDC COVID Disparity Grant funding by supporting the following:

- Vehicle Repair and Inspection Program (Coos and Carroll Counties)
- Carroll County ReCYCLeD (Bicycle Co-Op)
- Marketing support for Advance Transit's expanded services in Grafton County
- Marketing support for Carroll County R.S.V.P in southern Carroll County

The Council was active with the statewide Complete Streets Advisory Committee (CSAC) where review and comments on the draft Complete Streets policy for NHDOT were provided. We also assisted with preparations for "Week Without Driving", October's CommuteSMART challenge.

The North Country Scenic Byways committee held a planning meeting in November. Staff reviewed and edited the draft update to the Corridor Management Plan that guides work on the four byways in the region.

Economic Development

The Comprehensive Economic Development Strategy (CEDS) committee grew to 27 members representing entities across the region. Staff coordinated 6 CEDS meetings held throughout the region. The big initiative for 2024 was to amend the CEDS to include an Industry Chapter highlighting manufacturing's role in the region.

The Council hosted a Webinar series, including topics on "Combating the Brain Drain" and "Supporting an Aging Workforce." The latter highlighted strategies for retaining older workers, with 37% of respondents aged 65-84 still employed, often in multiple jobs to meet living wages.

The Council worked with six communities to finalize deliverables and final reports for the InvestNH Housing Opportunity Planning (HOP) Grants. All six successfully submitted their materials on time and within their budgets. InvestNH released another round of HOP Grant Funds in the Summer. Staff assisted communities in the application for 2025 round InvestNH Funding.

Continued to assist the Northern Border Regional Commission (NBRC) & State of NH Bureau of Economic Affairs (BEA) in providing technical assistance to entities seeking to apply for NBRC funding. In 2024 the Council provided pre-project development coaching assistance to over 20 entities. Continued to assist Coos County with the Coos County Broadband Committee. During 2024, much of Coos County experienced the roll out of highspeed fiber internet.

Mapping and Data Analysis

NCC developed several surveys throughout the year that were analyzed to support projects including the Regional Plan survey and a Regional Transportation Safety survey. Surveys have also provided community members with the opportunity to take part in developing spatial data that has helped the Council understand regional needs by determining points of concern.

The Council provided mapping and data services to communities throughout the region in support of project development and funding opportunities. This includes community data snapshots that were updated for the year for community reference. Data snapshots provide data and demographics, housing, and affordability.

NCC continues to maintain the three ArcGIS Online Hubs to be a resource for the region. The Hubs are for Funding Opportunities, Data & Mapping Analysis, and Climate Resiliency which offer spaces to research funding opportunities, and data resources that are applicable to the North Country.

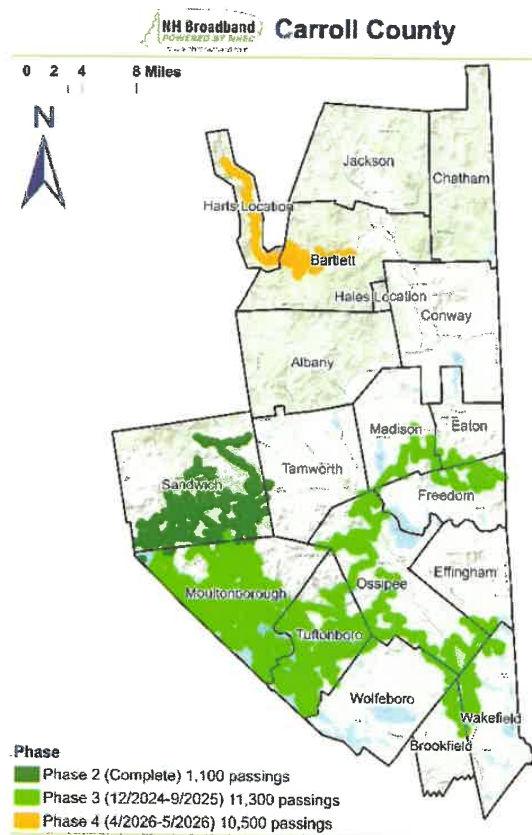
1. Chairman's Letter

The Carroll County Communications District (CCCD) was formed in 2023 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.

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 couple of years, and efforts are currently underway in Carroll County by both CCI/Fidium as well as the New Hampshire Electric Cooperative. With regard to Carroll County, the most recent updates from NH Broadband (NHEC) as well as CCI/Fidium are as follows:

- NH Broadband provided the following infographic update:



- CCI/Fidium reports that the Moultonborough Wire Center was completed in May 2024 and included 218 grant addresses. The Center Harbor Wire Center was completed mid-July 2024 and consisted of 338 grant addresses. The Madison Wire Center was completed at the end of July and included 616 grant addresses. The Ossipee Wire Center is currently targeted to start construction in October 2024 and scheduled to be completed in Q1 2025. This build includes the towns of Ossipee, Effingham, Tuftonboro, and Freedom (weather permitting). The Tamworth Wire Center and Town of Tamworth is currently targeted to start construction in December 2024 and scheduled to be completed in Q1 2025 (weather permitting). The Chatham Wire Center and Town of Chatham is currently targeted to start in Q1 and complete in Q2 2025 (weather permitting).

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.

Much has been done, but there is lots more to do. Many thanks to the Executive Committee, the representatives from the member Towns, and the Carroll County Commissioners for all that you have done and continue to do in support of the CCCD!

Regards,

Linda Mailhot

Linda Mailhot, Chair

TOWN OF ALBANY, NEW HAMPSHIRE

FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2023

**TOWN OF ALBANY, NEW HAMPSHIRE
FINANCIAL REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2023**

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Roberts & Greene, PLLC

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Albany as of and for the year ended December 31, 2023, 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, 2023, 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 requirements 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 statements 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.

PO Box 463 ■ Keene, NH 03431
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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 25 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.

May 8, 2024

Roberts & Aune, PLLC

BASIC FINANCIAL STATEMENTS

EXHIBIT 1
TOWN OF ALBANY, NEW HAMPSHIRE
Statement of Net Position
December 31, 2023

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,659,936
Taxes receivable, net of allowance for uncollectibles	66,829
Tax deeded property held for resale	977
Capital assets, not being depreciated:	
Land	220,000
Capital assets, net of accumulated depreciation:	
Buildings and building improvements	57,930
Machinery, vehicles and equipment	3,280
Infrastructure	586,395
Total assets	2,595,347
LIABILITIES	
Accounts payable	29,931
Accrued payroll and benefits	1,658
Intergovernmental payable	411,633
Total liabilities	443,222
DEFERRED INFLOWS OF RESOURCES	
Unearned revenue	65,095
Deferred amounts related to pensions	15,936
Total deferred inflows of resources	81,031
NET POSITION	
Net investment in capital assets	867,605
Unrestricted	1,203,489
Total net position	\$ 2,071,094

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, 2023

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Capital Grants and Contributions	
Governmental activities:				
General government	\$ 240,798	\$ 561,450	\$ -	\$ 320,652
Public safety	213,004	-	-	(213,004)
Highways and streets	284,000	-	47,032	(236,968)
Sanitation	59,715	-	-	(59,715)
Health	15,797	-	-	(15,797)
Welfare	1,724	-	-	(1,724)
Culture and recreation	27,232	-	-	(27,232)
Conservation	1,910	-	-	(1,910)
Capital outlay	14,729	-	-	(14,729)
Total primary government	<u>\$ 858,909</u>	<u>\$ 561,450</u>	<u>\$ 47,032</u>	<u>(250,427)</u>
General revenues:				
Property taxes				180,893
Other taxes				162,549
Grants and contributions not restricted to specific programs				72,245
Miscellaneous				44,109
Total general revenues				<u>459,796</u>
Change in net position				209,369
Net position, beginning				<u>1,861,725</u>
Net position, ending				<u>\$ 2,071,094</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, 2023

	General	Other Governmental Fund (Conservation)	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,650,537	\$ 9,399	\$ 1,659,936
Taxes receivable, net of allowance for uncollectibles	66,829	-	66,829
Tax deeded property held for resale	977	-	977
Total assets	<u>\$ 1,718,343</u>	<u>\$ 9,399</u>	<u>\$ 1,727,742</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 29,931	\$ -	\$ 29,931
Accrued salaries and benefits	1,658	-	1,658
Intergovernmental payable	411,633	-	411,633
Total liabilities	<u>443,222</u>	<u>-</u>	<u>443,222</u>
Deferred inflows of resources:			
Deferred revenue	<u>113,600</u>	<u>-</u>	<u>113,600</u>
Fund balances:			
Nonspendable	977	-	977
Committed	375,938	9,399	385,337
Assigned	10,000	-	10,000
Unassigned	774,606	-	774,606
Total fund balances	<u>1,161,521</u>	<u>9,399</u>	<u>1,170,920</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,718,343</u>	<u>\$ 9,399</u>	<u>\$ 1,727,742</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, 2023

Total fund balances of governmental funds (Exhibit 3)		\$ 1,170,920
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	\$ 1,208,153	
Less accumulated depreciation	<u>(340,548)</u>	
		867,605
Revenues that are not available to pay for current period expenditures are deferred in the funds.		
Unavailable tax revenue		48,505
Deferred inflows of resources are applicable to future periods and, therefore, are not reported in the funds.		
Deferred inflows of resources related to pensions		<u>(15,936)</u>
Total net position of governmental activities (Exhibit 1)		<u>\$ 2,071,094</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, 2023

	General	Other Governmental Fund (Conservation)	Total Governmental Funds
Revenues:			
Taxes	\$ 217,970	\$ -	\$ 217,970
Licenses, permits and fees	561,150	-	561,150
Intergovernmental	251,294	-	251,294
Charges for services	300	-	300
Miscellaneous	44,109	-	44,109
Total revenues	<u>1,074,823</u>	<u>-</u>	<u>1,074,823</u>
Expenditures:			
Current:			
General government	248,204	-	248,204
Public safety	213,004	-	213,004
Highways and streets	265,491	-	265,491
Sanitation	59,715	-	59,715
Health	15,797	-	15,797
Welfare	1,724	-	1,724
Culture and recreation	27,232	-	27,232
Conservation	1,910	-	1,910
Capital outlay	178,877	-	178,877
Total expenditures	<u>1,011,954</u>	<u>-</u>	<u>1,011,954</u>
Net change in fund balances	62,869	-	62,869
Fund balances, beginning	1,098,652	9,399	1,108,051
Fund balances, ending	<u>\$ 1,161,521</u>	<u>\$ 9,399</u>	<u>\$ 1,170,920</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, 2023

Net change in fund balances of governmental funds (Exhibit 5)	\$	62,869
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>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.</p>		
Capitalized capital outlay	\$	179,157
Depreciation expense		<u>(37,388)</u>
		141,769
<p>Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds.</p>		
Change in unavailable tax revenue		(6,545)
<p>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.</p>		
Amortization of deferred inflows related to pensions		<u>11,276</u>
Change in net position of governmental activities (Exhibit 2)	\$	<u><u>209,369</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, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 330,434	\$ 211,425	\$ (119,009)
Licenses, permits and fees	379,500	561,150	181,650
Intergovernmental	111,128	251,294	140,166
Charges for services	400	300	(100)
Miscellaneous	28,600	36,418	7,818
Total revenues	<u>850,062</u>	<u>1,060,587</u>	<u>210,525</u>
EXPENDITURES			
Current:			
General government	281,952	257,560	24,392
Public safety	213,448	207,171	6,277
Highways and streets	243,000	176,270	66,730
Sanitation	59,716	59,715	1
Health	16,658	15,797	861
Welfare	5,000	1,724	3,276
Culture and recreation	27,796	27,232	564
Conservation	2,991	1,910	1,081
Debt service:			
Interest on tax anticipation note	1	-	1
Capital outlay	174,000	178,877	(4,877)
Total expenditures	<u>1,024,562</u>	<u>926,256</u>	<u>98,306</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(174,500)</u>	<u>134,331</u>	<u>308,831</u>
Other financing sources (uses):			
Transfers in	168,000	168,000	-
Transfers out	(13,500)	(13,500)	-
Total other financing sources and uses	<u>154,500</u>	<u>154,500</u>	<u>-</u>
Net change in fund balance	<u>\$ (20,000)</u>	288,831	<u>\$ 308,831</u>
Decrease in nonspendable fund balance		7,135	
Unassigned fund balance, beginning		<u>527,145</u>	
Unassigned fund balance, ending		<u>\$ 823,111</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 Fund
December 31, 2023

	<u>Custodial</u>
Assets:	
Cash and cash equivalents	\$ 145,272
Liabilities	<u>-</u>
Net position:	
Held for Albany School District	<u>\$ 145,272</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 Fund
For the Year Ended December 31, 2023

	Custodial
Additions:	
Contributions from Albany School District	\$ 15,000
Investment earnings:	
Interest	3,537
Total additions	18,537
Net position, beginning	126,735
Net position, ending	\$ 145,272

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, 2023**

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, 2023.

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, 2023**

Fund Financial Statements

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

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, 2023**

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 Equivalents

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 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, 2023**

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:

	Years
Buildings and building improvements	20-30
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, 2023**

beginning fund balance to balance the budget. In 2023, none of the 2022 General Fund unassigned fund balance was so used, but \$20,000 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 and other financing sources:	
Per Exhibit 7 (budgetary basis)	\$ 1,228,587
Adjustments:	
Basis difference:	
Tax revenue deferred in the prior year	55,050
Tax revenue deferred in the current year	(48,505)
Perspective difference:	
Revenues from expendable trust fund	7,691
Transfer from expendable trust fund	(168,000)
Per Exhibit 5 (GAAP basis)	<u>\$ 1,074,823</u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 939,756
Adjustments:	
Basis difference:	
Encumbrances, beginning	206,477
Encumbrances, ending	(210,000)
Perspective difference:	
Expenditures from expendable trust fund	89,221
Transfers to expendable trust fund	(13,500)
Per Exhibit 5 (GAAP basis)	<u>\$ 1,011,954</u>
Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 823,111
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	(48,505)
Per Exhibit 3 (GAAP basis)	<u>\$ 774,606</u>

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2023**

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 are deeded to the Town. During the current year, the tax collector executed a lien for uncollected 2022 property taxes on April 20th.

The property taxes levied and collected by the Town include amounts for the State of New Hampshire, the Albany School District, Carroll County, and the Conway Village Fire District. 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, 2023, upon which the 2023 property tax levy was based was:

For the New Hampshire education tax	\$ 133,633,688
For all other taxes	\$ 136,422,389

The tax rates and amounts assessed for the year ended December 31, 2023 were as follow:

	<u>Per \$1,000 of Assessed Valuation</u>	
Municipal portion	\$1.46	\$ 198,700
School portion:		
State of New Hampshire	\$1.77	236,874
Local	\$5.68	774,855
County portion	\$1.17	159,773
Conway Village Fire District	\$2.58	2,456
Total property taxes assessed		<u>\$ 1,372,658</u>

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2023**

The following details the taxes receivable at year-end:

Property:	
Levy of 2023	\$ 49,847
Unredeemed (under tax lien):	
Levy of 2022	18,982
Levy of 2021	4,300
Less: allowance for estimated uncollectible taxes	(6,300)
Net taxes receivable	<u>\$ 66,829</u>

Deferred Revenue

Deferred revenue of \$113,600 at December 31, 2023 represents \$48,505 in property taxes that were not received within 60 days of year-end, and therefore, are deferred in accordance with generally accepted accounting principles; \$4,241 in prepayment of taxes; and \$60,854 in grant revenue. In the governmental activities, the prepayments and grant revenue 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	14,148	311,118
Machinery, vehicles and equipment	6,675	-	6,675
Infrastructure	505,351	165,009	670,360
Total capital assets being depreciated	<u>808,996</u>	<u>179,157</u>	<u>988,153</u>
Total all capital assets	<u>1,028,996</u>	<u>179,157</u>	<u>1,208,153</u>
Less accumulated depreciation:			
Buildings and building improvements	(249,986)	(3,202)	(253,188)
Machinery, vehicles and equipment	(2,727)	(668)	(3,395)
Infrastructure	(50,447)	(33,518)	(83,965)
Total accumulated depreciation	<u>(303,160)</u>	<u>(37,388)</u>	<u>(340,548)</u>
Net book value, capital assets being depreciated	505,836	141,769	647,605
Net book value, all capital assets	<u>\$ 725,836</u>	<u>\$ 141,769</u>	<u>\$ 867,605</u>

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2023**

Depreciation Expense

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

General government	\$ 3,870
Highways and streets	33,518
Total depreciation expense	\$ 37,388

III.B. Intergovernmental Payable

The amount due to other governments at December 31, 2023 of \$411,633 consists of the balance of the 2023-2024 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 Conservation Fund
Nonspendable:		
Tax deeded property	\$ 977	\$ -
Committed:		
Highways and streets	200,000	-
Conservation	-	9,399
Capital outlay	175,938	-
Total committed	375,938	9,399
Assigned for general government	10,000	-
Unassigned	774,606	-
Total fund balance	\$ 1,161,521	\$ 9,399

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, 2023**

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 2023 to be recorded as an insurance expenditure/expense totaled \$3,155 for property/liability and \$808 for workers’ compensation. There were no unpaid contributions for the year ended December 31, 2023. The member agreement permits 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 2023.

Pension Expense and Deferred Inflows of Resources Related to Pensions

At year-end, the Town reported \$15,936 in deferred inflows related to pensions resulting from changes in proportion and differences between employer contributions and proportionate share of contributions.

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

Year Ending <u>December 31,</u>	
2024	\$ (10,976)
2025	<u>(4,960)</u>
	<u><u>\$ (15,936)</u></u>

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2023**

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, that 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.

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.

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	\$ -	\$ 594	\$ 1,258	\$ 1,315	\$ 987
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 44,125	\$ 42,435	\$ 41,719
Contributions as a percentage of covered-employee payroll	0.29%	0.30%	0.31%

Note - The Town 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, 2023**

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, 2023

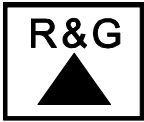
	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 179,167	\$ 187,438	\$ 8,271
Land use change	12,250	14,250	2,000
Timber	3,000	3,192	192
Excavation	-	198	198
Payments in lieu of taxes	132,017	132,017	-
Interest and penalties on delinquent taxes	4,000	6,347	2,347
Total taxes	330,434	343,442	13,008
Licenses, permits and fees:			
Business licenses and permits	3,000	6,530	3,530
Motor vehicle permits	365,000	540,019	175,019
Building permits	5,000	4,154	(846)
Other	6,500	10,447	3,947
Total licenses, permits and fees	379,500	561,150	181,650
Intergovernmental:			
State sources:			
Bridge aid	-	8,154	8,154
Meals and rooms distributions	72,245	72,245	-
Highway block grant	38,883	38,878	(5)
Total intergovernmental	111,128	119,277	8,149
Charges for services:			
Income from departments	400	300	(100)
Miscellaneous:			
Sale of property	10,000	8,166	(1,834)
Interest on investments	15,000	25,583	10,583
Other	3,600	2,669	(931)
Total miscellaneous	28,600	36,418	7,818
Other financing sources:			
Transfers in:			
Expendable trust fund	168,000	168,000	-
Total revenues and other financing sources	1,018,062	\$ 1,228,587	\$ 210,525
Use of fund balance	20,000		
Total revenues, other financing sources, and use of fund balance	\$ 1,038,062		

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, 2023

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 133,352	\$ 126,228	\$ -	\$ 7,124
Election and registration	-	1,650	775	-	875
Financial administration	-	36,667	29,638	-	7,029
Revaluation of property	-	23,600	21,156	-	2,444
Legal	-	25,000	13,038	10,000	1,962
Planning and zoning	-	7,340	2,632	-	4,708
General government buildings	644	16,594	17,063	-	175
Cemeteries	-	7,000	7,001	-	(1)
Insurance, not otherwise allocated	-	24,436	24,421	-	15
Advertising and regional associations	-	6,313	6,252	-	61
Total general government	<u>644</u>	<u>281,952</u>	<u>248,204</u>	<u>10,000</u>	<u>24,392</u>
Public safety:					
Police	-	47,700	47,700	-	-
Ambulance	-	160,000	160,000	-	-
Fire	-	1	-	-	1
Building inspection	-	4,522	4,521	-	1
Emergency management	5,833	1,225	783	-	6,275
Total public safety	<u>5,833</u>	<u>213,448</u>	<u>213,004</u>	<u>-</u>	<u>6,277</u>
Highways and streets	<u>200,000</u>	<u>243,000</u>	<u>176,270</u>	<u>200,000</u>	<u>66,730</u>
Sanitation:					
Solid waste disposal	<u>-</u>	<u>59,716</u>	<u>59,715</u>	<u>-</u>	<u>1</u>
Health:					
Administration	-	1,222	861	-	361
Pest control	-	500	-	-	500
Health agencies and hospitals	-	14,936	14,936	-	-
Total health	<u>-</u>	<u>16,658</u>	<u>15,797</u>	<u>-</u>	<u>861</u>
Welfare:					
Administration and direct assistance	<u>-</u>	<u>5,000</u>	<u>1,724</u>	<u>-</u>	<u>3,276</u>
Culture and recreation:					
Parks and recreation	-	20,796	20,796	-	-
Public library	-	6,500	6,030	-	470
Patriotic purposes	-	500	406	-	94
Total culture and recreation	<u>-</u>	<u>27,796</u>	<u>27,232</u>	<u>-</u>	<u>564</u>
Conservation	<u>-</u>	<u>2,991</u>	<u>1,910</u>	<u>-</u>	<u>1,081</u>
Debt service:					
Interest on tax anticipation note	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>
Capital outlay:					
Buildings	-	20,000	16,723	-	3,277
Improvements other than buildings	-	154,000	162,154	-	(8,154)
Total capital outlay	<u>-</u>	<u>174,000</u>	<u>178,877</u>	<u>-</u>	<u>(4,877)</u>
Other financing uses:					
Transfers out:					
Expendable trust fund	<u>-</u>	<u>13,500</u>	<u>13,500</u>	<u>-</u>	<u>-</u>
Total appropriations, expenditures, encumbrances and other financing uses	<u>\$ 206,477</u>	<u>\$ 1,038,062</u>	<u>\$ 936,233</u>	<u>\$ 210,000</u>	<u>\$ 98,306</u>

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, 2023

Unassigned fund balance, beginning		\$ 527,145
Changes:		
Unassigned fund balance appropriated		(20,000)
Budget summary:		
Revenue surplus (Exhibit 14)	\$ 210,525	
Unexpended balance of appropriations (Exhibit 15)	<u>98,306</u>	
Budget surplus		308,831
Decrease in nonspendable fund balance		<u>7,135</u>
Unassigned fund balance, ending		<u><u>\$ 823,111</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, 2023, 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 is not intended to be, and should not be, used by anyone other than these specified parties.

May 8, 2024

Roberts & Greene, PLLC

SCHOOL DISTRICT OF ALBANY

SCHOOL BOARD

Daniel Bianchino, Chair
Curtis Coleman, Vice Chair
VACANT

Term Expires 2027
Term Expires 2026
Term Expires 2028

MODERATOR

Edward Alkalay

TREASURER

Anne Merrow

CLERK

Kathy Carrier

AUDITORS

Roberge & Company

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

Dr. Aimee Frechette, Superintendent of Schools
VACANT, Assistant Superintendent
Jackie Dziedzic, Human Resources Manager
Christa Biche, Director of Curriculum & Instruction
Pamela Stimpson, Director of Student Services
Michael Wade, Business Administrator
Hillary Blake, Finance Manager
Jennifer Wilder, Payroll Manager



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

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

You are hereby notified to vote for School District Officers at the Town Hall in Albany on the 11th day of March 2025. 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 **\$1,792,696** 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 2-0-0)

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 2-0-0)

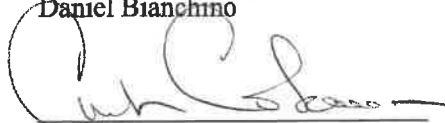
ARTICLE 7. To see if the district will vote to authorize the Albany School Board to enter into an eight year tuition agreement with the Conway School District for education of Albany's K-6 elementary school students. (Recommended by the School Board 2-0-0)

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

Given under our hands, this 11th day of February 2025.



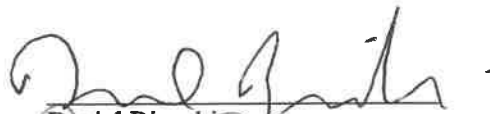
Daniel Bianchino



Curtis Coleman

VACANT

A TRUE COPY OF WARRANT - ATTEST



Daniel Bianchino



Curtis Coleman

VACANT

ALBANY SCHOOL DISTRICT 2025-2026 PROPOSED BUDGET

	Adopted Budget FY24 7/1/23- 6/30/24	Actuals FY24 7/1/23- 6/30/24	Adopted Budget FY25 7/1/24- 6/30/25	Proposed Budget FY26 7/1/25- 6/30/26
1100 REGULAR EDUCATION				
1	11-10-1100-5560-0101			
	TUITION, ELEMENTARY	\$ 826,279	\$ 826,279	\$ 639,628
2	11-10-1100-5560-0102	\$ 243,932	\$ 243,932	\$ 318,641
3	11-10-1100-5560-0103	\$ 378,474	\$ 378,474	\$ 408,504
4	11-10-1100-5561-0101	\$ 21,775	\$ 21,775	\$ 21,140
5	11-10-1100-5561-0102	\$ 7,764	\$ 7,764	
6	11-10-1100-5561-0103	\$ 13,461	\$ 13,461	
7	11-10-1100-5562-0101	\$ 563	\$ 563	\$ 590
8	11-10-1100-5562-0102	\$ 617	\$ 617	\$ 639
9	11-10-1100-5562-0103	\$ 1,203	\$ 1,203	\$ 1,237
	TOTAL 1100 REGULAR EDUCATION	\$ 1,494,068	\$ 1,494,068	\$ 1,390,379
1200 SPECIAL EDUCATION				
10	11-10-1200-5322-0120	\$ 5,250	\$ 4,004	\$ 5,750
11	11-10-1200-5330-0135	\$ 4,500	\$ 2,708	\$ 4,000
12	11-10-1200-5560-0109	\$ 51,800	\$ 50,260	\$ 135,000
	TOTAL 1200 SPECIAL EDUCATION	\$ 61,550	\$ 56,972	\$ 144,750
2140 PSYCHOLOGICAL SERVICES				
13	11-10-2140-5330-0120	\$ 3,240	\$ 405	\$ 1,000
	TOTAL 2140 PSYCHOLOGICAL SERVICES	\$ 3,240	\$ 405	\$ 1,000
2150 SPEECH SERVICES				
14	11-10-2150-5330-0120	\$ 1,100	\$ 553	\$ 1,900
	TOTAL 2150 SPEECH SERVICES	\$ 1,100	\$ 553	\$ 1,900
2160 OCCUPATIONAL THERAPY SERVICES				
15	11-10-2160-5330-0120	\$ 2,025	\$ 1,773	\$ 2,200
	TOTAL 2160 OCCUPATIONAL THERAPY SERVICES	\$ 2,025	\$ 1,773	\$ 2,200
2310 SCHOOL BOARD SERVICES				
16	11-10-2310-5110-0074	\$ 1,600	\$ 1,600	\$ 1,600

ALBANY SCHOOL DISTRICT 2025-2026 PROPOSED BUDGET

17	11-10-2310-5260-0044	WORKERS COMP	\$	450	\$	400	\$	400
18	11-10-2310-5330-0047	LEGAL/PROFESSIONAL	\$	3,500	\$	336	\$	10,500
19	11-10-2310-5390-0017	AUDIT	\$	3,000	\$	2,850	\$	3,000
20	11-10-2310-5390-0074	SALARY,TREAS/CLERK/MODERATOR	\$	650	\$	650	\$	650
21	11-10-2310-5390-0117	SCHOOL BOARD EXPENSES	\$	500	\$	169	\$	500
22	11-10-2310-5520-0035	INSURANCE, LIABILITY	\$	432	\$	698	\$	952
		TOTAL 2310 SCHOOL BOARD SERVICES	\$	10,132	\$	6,704	\$	17,472
23	11-10-2320-5311-0104	2320 SAU SHARE SAU#9 SHARE	\$	30,105	\$	30,105	\$	36,715
		TOTAL 2320 SAU SHARE	\$	30,105	\$	30,105	\$	36,715
24	11-10-2720-5513-0120	2720 PUPIL TRANSPORTATION TRANSPORTATION, REGULAR	\$	113,200	\$	103,937	\$	128,150
25	11-10-2720-5519-0120	TRANSPORTATION, SPECIAL ED	\$	100	\$	-	\$	39,000
		TOTAL 2720 PUPIL TRANSPORTATION	\$	113,300	\$	103,937	\$	167,150
26	11-10-5251-5930-0105	5251 CAPITAL RESERVE CAPITAL RESERVE	\$	-	\$	-	\$	-
		TOTAL 5251 CAPITAL RESERVE	\$	-	\$	-	\$	-
		GENERAL FUND TOTAL	\$	1,715,520	\$	1,694,516	\$	1,761,696
		WARRANT ARTICLES	\$	-	\$	-	\$	-
27		SPECIAL EDUCATION CAPITAL RESERVE FUND	\$	-	\$	-	\$	-
		WARRANT ARTICLES TOTAL	\$	-	\$	-	\$	-
28		GRANTS IDEA	\$	-	\$	-	\$	31,000
		GRANTS TOTAL	\$	-	\$	-	\$	31,000
		GRAND TOTAL FOR APPROPRIATION	\$	1,715,520	\$	1,694,516	\$	1,792,696

Albany School District Minutes

March 12, 2024

In Attendance: Daniel Bianchino, Vice-Chair; Curtis Coleman, School Board Member; Kathleen Carrier, School Board Clerk; Ed Alkalay, Moderator; Kevin Richard, SAU #9 Superintendent; Michael Wade, SAU#9 Dir. of Finance & Budget; Pamela Stimpson, SAU#9 Dir. or Special Services

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

ARTICLE 1. To elect a moderator for the ensuing year. Ed Alkalay won with 16 votes.

ARTICLE 2. To elect a Clerk for the ensuing year. Kathleen Carrier was elected Clerk for a 1-year term with 44 votes.

ARTICLE 3. To elect one member of the School Board for the ensuing three years. Daniel Bianchino was elected School Board Member for a 3-year term with 12 votes.

ARTICLE 4. To elect a Treasurer for the ensuing year. Kathleen Carrier was elected Treasurer for a 1-year term with 40 votes.

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) Johnny Eastman made the motion to bring it to the floor. Kathy Golding seconded the motion. Passed as written.

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) Kathy Golding made the motion to bring it to the floor. Johnny Eastman seconded the motion. Passed as written.

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 non-binding. Kathy Golding made the motion to bring it to the floor. Leah Valladares seconded the motion. Passed as written.

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 non-binding. Kathy Golding made the motion to bring it to the floor. Leah Valladares seconded the motion. Passed as written.

ARTICLE 9. To transact any other business that may legally come before this meeting. No other voted upon business.

The meeting adjourned at 7:18 pm.

Respectfully submitted,

A handwritten signature in cursive script that reads "Kathleen Carrier".

Kathleen Carrier
Clerk, Albany School District

SUPERINTENDENT'S REPORT

By Dr. Aimee Frechette

Dear Members of the SAU9 Community,

It is an honor to share my first annual report as Superintendent of Schools for SAU9. This year has been one of transition, challenge, and opportunity. As we navigate a changing educational landscape, we do so with a dedicated team of educators, administrators, and community partners who remain committed to providing the best possible education for our students.

One of the most significant changes in SAU9 this year has been the consolidation of schools in Conway. This move, though challenging, has allowed us to reallocate resources more effectively, strengthen our academic programs, and create a more cohesive learning experience for our students. Change is never easy, but with change comes opportunity, an opportunity to reimagine our schools, build stronger support systems, and create an educational experience that truly meets the needs of all learners.

Beyond Conway, we continue to navigate complex tuition negotiations with our sending towns, who are essential members of our school communities. These discussions are critical to ensuring that all students, regardless of their home community, receive a high-quality education while maintaining financial sustainability for our districts. We appreciate the collaboration of all stakeholders as we work toward agreements that serve the best interests of our students.

Our schools do not exist in isolation; the challenges we face are mirrored across the greater Mount Washington Valley and the nation. Economic uncertainty, workforce shortages, and the evolving expectations of public education require us to be flexible, innovative, and steadfast in our mission. We are addressing these challenges head-on, expanding student support services, investing in professional development for our teachers, and refining our curriculum to better prepare students for an unpredictable future.

Despite the complexities of today's world, one thing remains clear: our focus is, and always will be, on the success of our students. I look forward to continuing to lead this district into the future, working alongside our talented educators, engaged families, and supportive partners. Together, we will embrace the opportunities that come with change and ensure that SAU9 remains a place where all students can learn, grow, and thrive.

Thank you for your continued trust and support.

Dr. Aimee Frechette
Superintendent of Schools, SAU9

KENNETT HIGH SCHOOL
2025 Principal's Report
By Kevin Carpenter

Kennett High School continues to be an outstanding school and in providing our students with a wealth of opportunities academically, socially, and civically. The landscape of education has changed dramatically over the past several years and we are working tirelessly to ensure that our programs and classes meet these changes and provide our students with challenging and rigorous experiences to help them grow into productive, contributing citizens. We have been working, in conjunction with the entire SAU, to revamp our mathematics curriculum K-12. This work marks the first time that we will have a single aligned curriculum K-12 and is very exciting to see it take root not only here at the High School, but in all of our schools. Along the same lines, we are starting to look at a K-12 approach to literacy with the hopes of strengthening our curriculum and developing support for K-12. Specifically, at the High School this will help to ensure students are reading at grade level and higher, as well as students being able to access all different types of literature, as well as the expanding world of digital materials.

We are continuing to work on aligning our curriculum within the High School, and putting a strong emphasis on students understanding how all of our courses connect, but also how they connect to the different options and opportunities that each individual student may be pursuing. We are doing this through the creation of exploratory pathways. These pathways are based on the NH Career Clusters. We aim to provide these pathways so that students can pursue one or more potential pathways and help guide them to what they might want to do upon graduation from Kennett High Schools. All of these pathways have opportunities that start right after graduation, as well as options that include continued education as well.

We continue to be an NEAS&C accredited High School and have completed our most recent 5-year report. The commission was very pleased with the progress that Kennett High School has made over the past five years in many different areas. This included our commitment to supporting students through the creation of our family support liaison position, the development and implementation of our Portrait of a Learner, the shift in practices with our library media specialist, and the development of our universal team as part of our multi-tiered system of supports (MTSS). Our next step in the accreditation process will be to start our new cycle to prepare for our next Decennial Accreditation Visit, which will be in 2030. This process starts three years prior to the visit, so we will begin the process in the fall of 2027 to prepare for this and we will be using the new standards that were released in 2023 for this site visit. We are excited to continue to hold the Accreditation, as well as continue to go through this cycle of continuous improvement.

The student body at Kennett High School is made up of an outstanding mix of students. Our kids represent a great deal of diversity and have a diverse set of interests and passions. We also see our kids continue to be impacted in greater numbers by the need for mental health needs and supports. Our school counselors, family support liaison, school psychologist, and special education staff work tirelessly to provide these supports and interventions, but the need is significant. We are continuing to pursue partnerships and opportunities to bring in outside partners as allies as well as providing all staff with as much training as possible to recognize the students that are struggling and how to connect them with resources. This is a challenge that all schools are grappling with across our nation and we are committed to doing everything we can to help our kids here at KHS.

It is easy to see some of the challenges we face, but it is also just as important to share the many highlights that we see day in and day out at Kennett High School and the many success our students are

experiencing. Students are continuing to successfully meet the rigorous standards for graduation head out into the world pursuing the post-secondary option of their choice. Our graduates continue to be accepted into and head off to some of the top colleges and universities in the nation. Our graduates are also heading to some of the top technical schools in the area, many with as much of a years' worth of credit that they earned through their courses in our Mount Washington Valley Career and Technical center. We also recognize that many of our students are successfully heading into the workforce locally as well as enlisting in one of our great military branches.

Service continues to be an area that we focus on here at Kennett High School. We are very excited to have brought back our Kennett Clean Up and will be making this an annual event moving forward. We will also look for additional ways to support our community which in turn always supports us. Our service clubs and organizations continue to make a huge impact. This includes our Key Club, Honor Societies, Best Buddies, and other organizations. They have supported a number of community organizations and programs including Angels and Elves, Valley Pride Day, Camp Sunshine, just to name a few. Our students perform thousands of hours of community service and we are proud of all that they do to make our community a better place.

Over the past year we have continued to see many successes on the fields, courts, slopes, and all other areas where our students compete athletically. We continue to be a dominant force on the Slopes as our Girls Alpine team won its fourth consecutive state championship. All of our other programs have had success on the fields of competition, and we use our athletic programs as an extension of our school day to teach the important lessons about perseverance, hard work, determination, grit, and most importantly good sportsmanship. We always have the goal of winning the annual NHIAA sportsmanship award as our top priority, as this requires all of our teams being successful in this area to achieve it. We are very fortunate to have a great group of coaches, made up of teachers and community members, that lead our students and set a great positive example for them.

In closing I think it is critical to thank our great community, our amazing staff, and the whole Mount Washington Valley for continuing to support Kennett High School, and all of our schools. We are lucky to live in a place that is tight knit and always willing to rally around supporting what is right. We have incredible partnerships, which allow us to extend students' education beyond our walls and into community. They say it takes a village to raise a child, but we are lucky as we have a Valley to raise our children. Thank you and we look forward to another great year and seeing all our students soar here at Kennett High School.

MOUNT WASHINGTON VALLEY CAREER AND TECHNICAL CENTER
2025 Director's Report
By Joe Riddensdale

MWVCTC offers students hands-on, authentic learning experiences that prepare them for college and career success. Our 14 programs equip students with the knowledge, skills, and credentials needed for high-wage, high-demand careers. This year, we introduced new marketing infographics outside every CTC classroom, providing information on instructors and career pathways. Additionally, we expanded communication efforts with parents via email, mail, phone calls, and social media.

Program Highlights:

Advanced Manufacturing

Students earned Space Flight Hardware Manufacturing Quality Assurance certification from NASA HUNCH, with 12 honored for their work on International Space Station hardware. Four students secured internships at NASA's Johnson Space Center. A new instructor is bringing valuable welding expertise to the program.

Automotive Technology

Advanced Auto students collaborated with White Mountain Community College to build and race an electric car. A new instructor continues to strengthen student connections and maintain high-quality instruction.

Aviation Mechanics

Students conducted a dye penetrant inspection on engine mounts and fuselage, preparing for a primer coat of paint. They are building a painting stand in collaboration with the Construction Trades shop.

Business

Four new computers equipped with Microsoft Office allow students to earn Industry Recognized Credentials (IRCs) in office applications.

CADD

Students are working on projects such as a scale Grist Mill model, a Travel Clue Game, 3D-printed shoes, and a mousetrap-powered car. Intro students are learning pencil drafting and computer-generated design.

Computer Programming

Students now have access to eight IRCs upon program completion, increasing their industry credentials.

Construction Trades/Greenhouse

Students planted over 300 heads of organic garlic for the Mineral Spring Café and are maintaining a thriving greenhouse for an upcoming plant sale.

Criminal Justice

Students toured the Berlin State Prison, gaining insight into the corrections system.

Culinary Arts

Students earned Safe Food Handler certificates and participated in over 25 catering events, including the Jens' Friends Climb for Cancer and the Kennett 100-year celebration.

Extended Learning Opportunities (ELOs)

Students engaged in internships at Conway Daily Sun, Memorial Hospital, and Conway Historical Society, gaining real-world experience.

Health Science/HOSA

Students competed at the HOSA State Leadership Competition, excelling in medical knowledge events. Seven LNA students passed their NH state competency exams and are entering the workforce.

Marketing

Students partnered with Nestlenook Farm to create a new holiday event benefiting local nonprofits.

Project Bike Tech

Students repaired an adaptive bicycle for a faculty member who placed 6th in the Boston Marathon's handcycle division.

Outdoor Recreation

Students participated in an indoor climbing trip and collaborated with UNH to explore STEM integration in outdoor activities.

STEM Aviation & Aerospace

Three students passed the FAA private pilot written exam, joining a select group of pilots in NH.

Teacher Education/Educators Rising

Five students placed in the top five at the state competition and qualified for nationals in Washington, D.C.

Visual Media

Students created a promotional video for Jackson Ski Touring's 2024-25 marketing plan.

Robotics

Two freshmen on Team 5106F qualified for the NH-VT State VEX Robotics Championship, earning respect as one of the tournament's top teams.

KHS Student Ambassadors

Juniors and seniors represented Kennett High School through tours, events, and peer support, with 70 students nominated for 25 openings.

National Technical Honor Society

Sixteen new members were inducted in a candlelight ceremony at the Mineral Spring Café.

The MWVCTC continues to be a hub of innovation, opportunity, and student success. Our students are earning credentials, securing internships, and making meaningful contributions to their fields. Through industry partnerships and hands-on experiences, we are shaping the future workforce and preparing students for lifelong success.

A. CROSBY KENNETT MIDDLE SCHOOL
2025 Principal's Report
By Katy Bedley

The years spent at Kennett Middle School marked the beginning of the second half of our students' education here at SAU 9. This year has been a season of growth and transformation for our school, as we welcomed new staff, new students, and a new grade level to our learning community. The addition of Grade 6 has marked an exciting milestone in our school's history, and we have embraced this change with the unifying motto: **"Work Hard & Be Kind."**

In conjunction with the K.I.D.S. values of Kindness, Integrity, Determination and Spirit, this motto has been our guiding principle as we've navigated this year together, shaping our culture and inspiring students and staff alike to approach challenges with determination and empathy.

The reconfiguration of the educational system at SAU 9 significantly changed the experience of students in Grades K-8. To address concerns in this area, this year there has been a focus on bringing together new and veteran staff, students from different communities and schools as well as all of our families under one roof. There has been a collaborative effort to have students and staff alike participate in team-building activities, field trips, team days, and other shared experiences so that we can foster a sense of belonging throughout our school community.

Our new sixth graders have brought energy and enthusiasm to our school. With tailored programs, supports, and opportunities designed specifically for this transitional year, they are thriving academically and socially.

Middle school is often a time of great physical, mental and emotional growth. We know that students develop in different ways and at varying paces. It is a time when students are working to figure out who they are and how they fit into the larger social world they are entering into. With this in mind, our focus has been on kindness from the first day they enter the building. It is not always easy, but we want students to embrace the importance of supporting one another and making our school a welcoming place for all.

Throughout all of this change, our dedicated teachers have worked tirelessly to maintain high standards of academic rigor while adapting to our expanded school configuration. Students are engaging deeply in their learning and achieving impressive growth. Additionally, we have implemented a new program in which student progress and growth can be recorded and shared with families. This was rolled out at our first quarter conferences and will continue to be the vehicle in which we can celebrate student achievement moving forward.

As we move into the second half of the year, our goals remain focused on sustaining this positive momentum. We are committed to:

- Strengthening relationships across grade levels and further integrating Grade 6 into our school community.
- Expanding opportunities for student leadership and voice, empowering all students to contribute meaningfully to our school.
- Continuing to prioritize the professional growth of our staff to ensure innovative and effective teaching practices.

I am deeply grateful to our staff, students, and families for their trust, resilience, and unwavering support during this period of change. Together, we are building a strong foundation for success, guided by the values of hard work and kindness.

Thank you for your partnership in making Kennett Middle School a place where students not only achieve academically but grow into compassionate and capable individuals. I look forward to all that we will accomplish together in the months ahead.

MOUNTAINSIDE INTERMEDIATE SCHOOL

Principal's Report

By: Danielle Nutting

This is Mountainside's first year as a 3-5 school in Conway School District. The staff at MIS first met in May of 2024 to begin to establish our goals and values. During the summer of 2024, the MIS staff met frequently to plan a positive and welcoming launch to our first year. Four values were established and shared with students, staff and families. The Mountainside values are: empathy, inclusivity, perseverance, and integrity.

As we have worked on integrating students, staff, and families from three local schools, we have worked to embrace everyone's history while building a future together. This has taken hard work and commitment from all stakeholders. Our focus this year has been on establishing our community and with this means beginning new traditions.

Mountainside participated in our first annual Walk to School Day in October. We participated in conjunction with tens of thousands of students across the country. Mountainside Intermediate School's students, staff, and families started the day with physical fitness and bonded as a school community. We started our walk at the Saco Ranger Station on the Kancamagus Highway. Students, staff, and families walked from the Ranger Station through the Albany Town Forest to Mountainside's campus.

The Mountainside K-Kids and Student Council were quickly established and became active. Students in K-Kids, which is a service organization under the Kiwanis umbrella, organized a change and food drive in November. The group donated 356 items to End 68 Hours of Hunger. The Student Council had their first fundraiser in December. The Student Council basket raffle raised over \$2000 for Angels and Elves and school-wide programming.

Our school will be celebrating Random Acts of Kindness day in February. Although we encourage kindness year-round, we take this opportunity in February to highlight why we should spread kindness. Our students and staff will be spreading kindness to one another, to their families, and to the community.

All three of the Conway elementary schools had similar programs with our K-6 students where students were grouped in "families" for all seven years that they were at their respective schools. These were called: Falcon Families, Cougar Pride Families, and Panda Packs. In March we will be starting our new families here at Mountainside, the Eagles' Nests. These Eagles' Nests are one more way for our students and staff to help build our school community and to create connections across the school.

We are very proud of the work our students, staff and families are doing to establish a school that we can all be proud of. Our school will continue to grow and thrive through the hard work and commitment from our students, staff, families, and community members. We are all eagles!

LAKESIDE PRIMARY SCHOOL

Principal's Report

By: Sara Lewis

It is an honor to write my first annual report as Lakeside Primary School's new principal. I'm grateful for the opportunity to start my leadership journey at this incredibly special school.

As many well know, this year we have come together as three schools and have been successfully building both student and staff relationships across the building. We have had numerous building events as a newly K-2 school, including a meet and greet event at the start of the year, an open house, a walk to school event, a Halloween parade, a "Balloons Over Broadway" parade, student-led conferences, a winter concert, and multiple student/staff spirit weeks. We have also recently begun our first experience of ESSC with all of Conway's 1st and 2nd graders, and it was a huge success. Seeing students learn how to be on skis for the first time is truly special.

A goal I have as a new leader with three schools of varying histories represented in the building is to foster as much building-wide leadership as possible and co-create Lakeside together. Our Lakeside Leadership team has been working on building our school's core beliefs, systems and structures throughout the building, as well as planning some of the events mentioned above. They will continue to work together to address issues that arise, and make some goals and dreams for our future as a new school. We also have a group of dedicated staff that are working with an outside consultant to educate staff about restorative practices within our building (as well as at Mountainside and KMS). It is so important that all students feel a sense of belonging in our schools, and doing this work feels essential to that goal.

Academically, our teachers have been engaged with tremendous professional learning about our math curriculum, both with our new director of curriculum and instruction, Christa Biche, as well as outside consultants who have been coming to work with teachers directly in their classrooms. Our reading specialists have been doing big work with the literacy committee in developing visions for aligning literacy across K-12 in our district. Our students engage in reading skills groups that specialize in their specific needs in building reading fluency. Within the building our staff engages in regular monthly PLCs around literacy/math as well as checking in about students' academic, behavioral, and social emotional needs. We also have committees that work on school-wide initiatives, health and wellness, data and technology, and developing ideas for a new playground. We are learning daily about how to best support a building full of littles!

Thank you to everyone who has supported us through the incredible change of this year, including students, staff, families, our Conway PTO, and our larger community. Here's to many more years of collaboration, creativity, and success at Lakeside!

ALBANY SCHOOL DISTRICT

Balance Sheet

June 30, 2024

	<u>General Fund</u>
<u>ASSETS:</u>	
Cash	\$ 21,454
Interfund Receivables	\$ 11,698
Intergovernmental Receivables	\$ 20,912
Other Receivables	\$ -
TOTAL ASSETS	\$ 54,064
 <u>LIABILITIES AND FUND EQUITY:</u>	
Interfund Payables	\$ 31,311
Intergovernmental Payables	\$ -
Other Payables	\$ -
Accrued Expenses	\$ -
Deferred Revenues	\$ 20,912
Unassigned Fund Balance	\$ 1,841
TOTAL LIABILITIES AND FUND EQUITY	\$ 54,064

STATEMENT OF REVENUES
For the Fiscal Year Ended June 30,
2024

<u>REVENUE FROM LOCAL SOURCES:</u>	
Current Appropriation	\$ 774,855
Earnings on Investments	\$ 8,430
Other	\$ -
TOTAL LOCAL REVENUE	\$ 783,285
 <u>REVENUE FROM STATE SOURCES:</u>	
Adequacy Education Grant	\$ 521,387
Statewide Enhanced Education Tax	\$ 236,874
Other State Aid	\$ 2,037
TOTAL STATE REVENUE	\$ 760,298
 <u>REVENUE FROM FEDERAL SOURCES</u>	
Medicaid	\$ -
Federal Grants	\$ 16,413
National Forest	\$ 19,594
TOTAL FEDERAL REVENUE	\$ 36,006
 <u>OTHER FINANCING SOURCES</u>	
Transfer from Trust Funds	\$ -
TOTAL OTHER FINANCING SOURCES	\$ -
TOTAL REVENUE	\$ 1,579,590

ALBANY SCHOOL DISTRICT
SPECIAL EDUCATION EXPENSES/REVENUE 2022-2023, 2023-2024

EXPENSES: SPECIAL EDUCATION	ACTUAL EXPENSES <u>2022-2023</u>	ACTUAL EXPENSES <u>2023-2024</u>
1200.322.120 Consultant, Spec Educ	\$5,229	\$4,004
1200.330.135 Extended School Year	\$4,005	\$2,708
1200.560.109 Tuition, Special Education	\$65,685	\$50,260
2140.330.120 Psychological Testing/Counseling	\$0	\$405
2150.330.120 Speech Testing	\$1,873	\$553
2160.330.120 Occupational/Physical Therapy	\$2,799	\$1,773
2720.519.120 Transportation, Special Education	\$213	\$0
5251.930.105 Transfer, Capital Reserve Special Education	\$15,000	\$0
Special Education IDEA Grant	\$18,546	\$16,413
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TOTAL SPECIAL EDUCATION EXPENSES	\$113,351	\$76,116
REVENUE: SPECIAL EDUCATION	ACTUAL REVENUE <u>2022-2023</u>	ACTUAL REVENUE <u>2023-2024</u>
Special Education Aid	\$0	\$0
Medicaid Reimbursement	\$2,675	\$0
NH State Adequacy Allocation	\$32,589	\$33,040
Special Education IDEA Grant	\$18,546	\$16,413
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TOTAL SPECIAL EDUCATION REVENUE	\$53,810	\$49,453

**SCHOOL DISTRICT APPORTIONMENT FOR THE
SCHOOL ADMINISTRATIVE UNIT #9 BUDGET 2025-2026**

School District	Total Equalized Valuation 2023	Average Daily Membership 2023-2024	Percentage Equalized Valuation 2025-2026	Percentage Average Daily Membership 2025-2026	Percentage Apport. 2025-2026	School District Share Of SAU Budget 2025-2026
Conway	3,275,360,161	1,510.42	47.53%	88.28%	67.91%	\$1,562,951
Bartlett	2,279,894,958	162.88	33.09%	9.52%	21.30%	\$490,312
Jackson	809,929,414	37.62	11.75%	2.20%	6.98%	\$160,567
Albany	219,844,778	0	3.19%	0.00%	1.60%	\$36,715
Eaton	191,047,826	0	2.77%	0.00%	1.39%	\$31,906
Chatham	90,255,045	0	1.31%	0.00%	0.65%	\$15,073
Harts Loc.	24,537,685	0	0.36%	0.00%	0.18%	\$4,098
Total	6,890,869,867	1,710.92	100.00%	100.00%	100.00%	\$2,301,622

ENROLLMENT (as of February 13, 2025)

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

