



TOWN OF ALBANY

NEW HAMPSHIRE



TOWN REPORT

2025

Annual Report
Of the
Town of Albany, New Hampshire
For the fiscal year ending
December 31, 2025



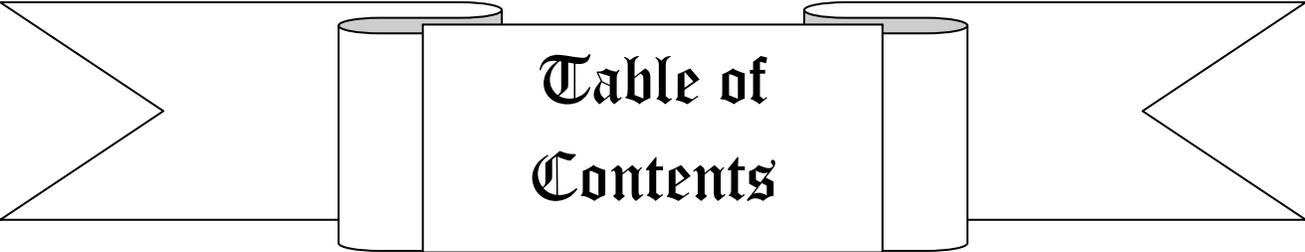


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Office	Officer	Terms
Moderator	Edward Alkalay	2027
2 Year Term		
Selectman	Kelly Robitaille - Chairman	2026
3 Year Term	Richard Hiland	2028
	James Drouin	2027
Town Clerk/Tax Collector	Sandra Vizard	2027
Treasurer	Kathleen Carrier	2027
Road Agent	Curtis Coleman	2027
Cemetery Trustees	Joseph Ferris	2026
(3 year term)	Kathleen Flaschner	2028
	James Drouin	2027
Trustees of Trust Funds	Anne Merrow	2026
	Vacant	
	Vacant	
Supervisors of Checklist	Susan Kelley (3yr)	2028
	Paula Vaughn (3yr)	2027
	Barbara Alkalay (6yr)	2026
School Board	Daniel Bianchino, Appointed Chair	2027
3 year term	Curtis Coleman, Appointed Vicechair	2028
	Kristen Stelmok	2028
School Board Clerk (1 year term)	Kathleen Carrier	2026
School Board Treasurer (1 year term)	Kathleen Carrier	2026
School Board Moderator (1 year term)	Edward Alkalay	2026
Planning Board	Sean Wadsworth, Chairman	2027
(3 year term)	Bryan Bailey	2026
	Curtis Coleman	2027
	Morris West	2028
	Jim Drouin/Selectmen's Rep	2028
	Amalia Torres, Alternate	2027
Conservation Commission	Cathy Ryan, Chair	2027

	Cort Hansen	2027
	Michael Steward	2026
	Sean Wadsworth	2025
	Kevin Tilton	2026
	Jacob McKenzie	2027
Zoning Board of Adjustment	Joe Ferris, Chairman	2026
	Rick Hiland, Vice Chair	2026
	Keith Croto	2027
	Peter DonKonics	2027
	Sean Wadsworth, Secretary	

Town Representatives

Building Permit Administrator	Dave Pandora
Code Enforcement Officer	David Pandora
Health Officer	David Pandora
Deputy Health Officer	Vacant
Zoning Board of Adjustment	Joe Ferris, Rick Hiland Keith Croto, Peter DonKonics
Animal Control Officer	Vacant
Lower Mount Washington Valley Solid Waste District	Rick Hiland
North Country Council Representative	Sara Young-Knox
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

Town of Albany, New Hampshire



1972-A NH Route 16
Albany, NH 03818-7442
603-447-6038
contact@albanynh.org

To the Residents of Albany, New Hampshire,

Our three-member Board of Selectmen — Selectman Rick Hiland, Selectman Jim Drouin, and myself — along with Town Administrator Alisa Haynes, have worked diligently and collaboratively to ensure the smooth and efficient day-to-day operations of the Town of Albany.

The Board is proud to report another successful year managing the affairs of our community. We remain committed to responsible governance, fiscal oversight, and addressing the needs of our residents.

With the completion of the recent town-wide revaluation, it was inevitable that many residents would see increases in real estate values. These values are determined by the Town's contracted assessor. While assessed values have risen, Albany remains comparatively lower than many surrounding communities. The Board of Selectmen worked to mitigate the impact of these increases by responsibly drawing from the Town's Unassigned Fund Balance to help keep the overall tax rate as low as possible.

The Board has also been working closely with the New Hampshire Department of Transportation, monitoring upcoming projects along NH Route 16. This includes proactively advocating for a reduction in the speed limit along our section of NH Route 16 and continuing to press the State to address long-standing safety concerns at the intersections of NH Route 16, NH Route 113, and Wildwood Road. These improvements remain a top priority for the safety of our residents and visitors.

Finally, we would like to extend our sincere appreciation to all members of our various Town boards and committees for their continued service and dedication. We also welcome and encourage residents who are interested in becoming more involved in the future.

Respectfully submitted,

Kelly Robitaille/Chairman, Albany Select Board

Town of Albany 2026 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 10, 2026 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 **\$982,163** for the municipal operating budget for the ensuing year. 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 raise and appropriate the sum of **\$10,000** for deposit into the Bridge and Culvert Expendable Trust Fund, previously established, with **\$10,000** to come from December 31, 2025 unassigned fund balance. (Recommended by Selectmen 3-0-0).

Article 4. 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, 2025 unassigned fund balance. (Recommended by the Selectmen 3-0-0).

Article 5. To see if the Town will vote to raise and appropriate the sum of **\$50,000** for the purpose of continuing the maintenance and pavement of Albany town roads with **\$50,000** to come from taxation. (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 **\$1,000** to be added to the Chapel Capital Reserve Fund, previously established. (Recommended by Selectmen 3-0-0). (Recommended by the CIP Committee).

Article 8. To see if the Town will vote to raise and appropriate the sum of **\$1,000** to be added to the Cemetery Expendable Trust Fund, previously established. (Recommended by the Selectmen 3-0-0)

Article 9. 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 10. 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 11. To see if the Town will vote to raise and appropriate the sum of **\$11,000** for remodeling and minor construction of office space and storage space in the Town Hall small conference room with **\$11,000** to come from December 31, 2025 unassigned fund balance. (Recommended by the Selectmen 3-0-0)

Article 12. *By Petition.* To see if the Town will vote to raise and appropriate the sum of **\$2,000** for the Family Resource Center at Children Unlimited, Inc. (Recommended by Selectmen 2-1-0)

Article 13. *By Petition.* To see if the Town will vote to raise and appropriate the sum of **\$ 1,708** for the operation of Tri-County Community Action Program, Inc. service programs in Albany: Transportation, Energy Assistance, Weatherization, Guardianship, Head Start, Homeless Intervention and Prevention, Disaster Relief and Tamworth Dental Center. (Recommended by Selectmen 2-1-0)

Article 14. *By Petition.* To see if the Town will vote to raise and appropriate the sum of **\$ 4,000** 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 15. *By Petition.* To respectfully request that the town vote to raise and appropriate the sum of **\$ 4,214** 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 16. *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 17. *By Petition.* To see if the town of Albany will vote to raise and appropriate the sum of **\$ 3,600** 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 18. *By Petition.* We, the below registered voters of the Town of Albany, do hereby petition the 2026 Annual Town Meeting to raise and appropriate a sum of **\$3000.00** for Way Station for the purpose of continuing to provide safe, welcoming, non-judgmental space and supportive services for the homeless and housing insecure of Mount Washington Valley. (Recommended by the Selectmen 0-3-0)

Article 19. *By Petition.* To see if the Town of Albany will vote to raise and appropriate the sum of **\$4,000** (four thousand dollars) in support of Valley Vision, Channel 3, the public, education and government station in 2026. Valley Vision will film special meetings of Albany municipal meetings for airing on channel 3 IF REQUESTED by the Albany Selectmen. This sum is generated through franchise fees from Spectrum Cable and does not involve any revenue generated from tax dollars. (Recommended by the Selectmen 1-2-0)

Article 20. To act upon any other business that may legally come before this meeting.

Given under our hands this 19^h day of February in the year two thousand twenty-six.

Kelly Robitaille, Chair

James Drouin, Selectman

Rick Hiland, Selectman

2026 PROPOSED BUDGET

1/1 -12/31/2025 2025 Budget 2026 Proposed

4130.0 · Executive						
	4130.01 · Selectmen					
		4130.11 · Selectmen Salary	13,500.00	13,500.00	14,400.00	
		4130.12 · Social Security - Medic	1,032.75	1,033.00	1,102.00	
	Total 4130.01 · Selectmen		14,532.75	14,533.00	15,502.00	
	4130.02 · Town Administrator					
		4130.20 · Town Administrator Sa	61,361.09	64,504.00	60,000.00	
		4130.10 - Consultant - new			3,000.00	
		4130.21 · TA Social Security - Me	4,680.16	4,935.00	4,820.00	
		4130.22 · Retirement	7,452.63	7,400.00	7,519.00	
	Total 4130.02 · Town Administrator		73,493.88	76,839.00	75,339.00	
Total 4130.0 · Executive			88,026.63	91,372.00	90,841.00	
4132.0 · Treasurer						
	4132.01 · Treasury Salary		8,700.00	8,700.00	8,950.00	
	4132.02 · TRSR Social Security - Medicare		757.35	758	777.00	
	4132.03 · Deputy Treasurer		1,200.00	1,200.00	1,200.00	
	4132.05 · Supplies		0	100	100.00	
	4132.06 · Postage		0		1.00	
	4132.08 · Small Equipment/Maintenance		0	10	10.00	
	4132.09 · Travel					
		4132.91 · Bank & Post Office		1	1.00	
		4132.92 · Conferences		1	1.00	
	Total 4132.09 · Travel		0	2		
Total 4132.0 · Treasurer			10,657.35	10,772.00	11,040.00	
4135.0 · Town Clerk & Tax Collector						
	4135.01 · Town Clerk/Tax Collector Salary		26,153.03	26,105.00	27,932.00	
	4135.02 · TC Social Security - Medicare		2,024.80	2,525.00	2,826.00	
	4135.03 · Deputy Clerk/Collector Salary		315.00	9,360.00	9,000.00	
	4135.31TC/TX Training/Consultant	*New Training/Consultant	0	500	500	
	4135.04 · Software Support					
		4135.41 · Avitar Tax Collection	3,387.00	2,400.00	2,400.00	
		4135.42 · Interware - Clerkworks	2,783.00		3,600.00	
	Total 4135.04 · Software Support		6,170.00	5,900.00	6,000.00	

4135.05 · Supplies			2,865.69	1,400.00	1,400.00
4135.06 · Postage			3,065.20	3,200.00	3,600.00
4135.07 · Recordings, Searches & Redemptn			1,214.18	1,300.00	1,500.00
4135.08 · Small Equipment/Maintenance			0.00	1	1,000.00
4135.09 · Travel					
	4135.91 Bank & PO		149.54	200	200.00
	4135.92 · Conferences		2,314.17	2,000.00	2,500.00
Total 4135.09 · Travel			2,463.71	2,200.00	2,700.00
4135.11 · Re-certification & Conferences			725.50	1,200.00	1,200.00
4135.12 · Advertising			234.00	200.00	250.00
Total 4135.0 · Town Clerk & Tax Collector			45,231.11	53,891.00	57,908.00
4140.0 · Election-Registration-Vitals					
	4140.01 · Supervisors of the Checklist		300.00	825.00	1,800.00
	4140.02 · Ballot Clerks		100.00	100.00	300.00
	4140.03 · Moderator		200.00	200.00	600.00
	4140.04 · Supplies		190.53	150.00	600.00
	4140.05 · Advertising		0.00	100.00	300.00
	Travel for training		0.00	1.00	1.00
Total 4140.0 · Election-Registration-Vitals			790.53	1,376.00	3,601.00
4150.0 · Financial Administration					
	4150.01 · Auditor		8,250.00	8,250.00	8,700.00
	4150.03 · Supplies		2,029.54	3,600.00	2,500.00
	4150.04 · Printing				
	4150.41 · Town Report		1,202.63	1,300.00	1,300.00
	4150.42 · General		64.74	100.00	100.00
Total 4150.04 · Printing			1,267.37	1,400.00	1,400.00
4150.05 · Conferences					
	4150.51 · NHMA -Town/School N		0	55	55
	4150.52 · NHMA-Budget/Finance		0	115	115
	4150.53 · NHMA-Annual Confere		0	150	150
	4150.54 · OEP Planning/Zoning C		0	1	1
	4150.55 · NCC Annual Meeting		0	1	1
	4150.56 · MWVEC Annual Meetin		0	1	1
	4150.05 · Conferences - Other		0	1	1
Total 4150.05 · Conferences			0	324	324
4150.06 · Small Equipment					

	4150.62 · Computer Equipment	0.00	1	1
Total 4150.06 · Small Equipment		0.00	1.00	1.00
4150.07 · Bank Service Charge				
	4150.71 · TAN Document Fees	-	-	-
	4150.72 · Returned Check Fees	74.22	100.00	100.00
Total 4150.07 · Bank Service Charge		74.22	100.00	100.00
4150.08 · Postage				
	4150.81 · Stamps & Postage	148.24	250.00	250.00
	4150.82 · Prepaid Stamped Envelopes		800.00	1.00
Total 4150.08 · Postage		148.24	1,050.00	251.00
4150.09 · Travel				
	4150.91 · Post Office & Errands	190.44	100.00	100.00
	4150.92 · Conferences	104.29	400.00	400.00
Total 4150.09 · Travel		294.73	500.00	500.00
4150.11 · Recording Expense		16.78	100.00	100.00
4150.12 · Advertisement		39.00	400.00	300.00
4150.13 · Software Support				
	4150.31 · Adobe Acrobat	239.88	160.00	240.00
	4150.32 · QuickBooksPRO	1,199.00	1,200.00	1,400.00
	4150.33 · QuickBooks Payroll	2,062.75	2,400.00	2,400.00
	4150.35 · Website Hosting & Sup	1,200.00	1,500.00	1,400.00
	4150.36 · Carbonite	-	1.00	1.00
	4150.37 · GoDaddy - Web Site	-	1.00	1.00
	4150.38 · Meeting Video	4,880.34	4,650.00	500.00
	4150.30 CCS - IT & Maintenance	6,615.00	12,000.00	6,000.00
	4150.39 · Business Solutions	243.75	1,500.00	1,500.00
Total 4150.13 · Software Support		16,440.72	23,412.00	13,442.00
4150.15 · Internet & Telephone		2,879.90	3,000.00	3,000.00
4150.16 · Special Town Meeting		-	1.00	1.00
4150.20 · Trustee of Trust Funds		200.00	300.00	300.00
4150.24 · Engineering/Consultant		-		
Total 4150.0 · Financial Administration		31,640.50	42,338.00	30,919.00
4152.0 · Revaluation of Property				
	4152.01 · Assessing	20,390.00	20,500.00	20,500.00
	4152.02 · Tax Map Update	1,219.00	1,219.00	1,219.00
	4152.04 · Software Support			

		4152.41 · Avitar - Assessing	2,213.00	3,785.00	2500
	Total 4152.04 · Software Support				
Total 4152.0 · Revaluation of Property			23,822.00	25,504.00	24,219.00
4153.0 · Legal Expense					
	4153.01 · Town Counsel		346.42	7,500.00	6,000.00
	4153.02 · Legal-Tax Deeding		143.92	3,000.00	1,000.00
Total 4153.0 · Legal Expense			490.34	10,500.00	7,000.00
4191.0 · Planning Board					
	4191.01 · Planning Member Attendance		1,540.00	2,000.00	2,000.00
	4191.02 · Secretary Salary		2,290.00	2,400.00	2,400.00
	4191.03 · PLN Social Security - Medicare		175.19	185.00	185.00
	4191.04 · Technical Advisor		-	500.00	500.00
	4191.05 · Advertisement		71.50	350.00	350.00
	4191.06 · Manuals & Resource Material		50.00	100.00	100.00
	4191.07 · Operating Expenses		335.92	800.00	800.00
	4191.09 · Travel				
		4191.92 · Conferences	-	300.00	300.00
		4191.09 · Travel - Other	159.46	100.00	100.00
	Total 4191.09 · Travel		159.46	400.00	400.00
	4191.10 · Planning Board Legal		1,379.04	1,000.00	1,000.00
Total 4191.0 · Planning Board			6,001.11	7,735.00	7,735.00
4192.0 · Zoning Board of Adjustment					
	4192.01 · ZBA Member Attendance		105.00	525.00	525.00
	4192.02 · ZBA Secretary		255.00	300.00	300.00
	4192.03 · ZBA Soc Sec/Medicare		19.51	24.00	24.00
	4192.04 · ZBA Technical Advisor		0.00	1.00	1.00
	4192.05 · ZBA Conferences		0.00	150.00	150.00
	4192.06 - ZBA Legal (new line in 2025)		0.00	-	1.00
	4192.07 · ZBA Operating Expenses		50.00	125.00	125.00
Total 4192.0 · Zoning Board of Adjustment			429.51	1,125.00	1,126.00
4193.0 · Conservation Commission					
	4193.01 · Conservation Comm. Attendance		1,155.00	2,100.00	2,100.00
	4193.07 · CC Operating Expenses		50	1,000.00	1,000.00
	4193.08 · CC Grant Match		0	0	0
	4193.10 · Conservation Commission Legal		0	1	1
Total 4193.0 · Conservation Commission			1,205.00	3,101.00	3,101.00

4194.0 - Government Building					
4194.01 - Oil Heat/Propane	4,080.36	3,200.00		4,200.00	
4194.02 - Electricity/Town Hall	1,911.33	2,200.00		2,200.00	
4194.04 - Chapel Lights	552.08	600.00		600.00	
4194.05 - Bld Maintenance & Repairs	9,901.31	9,000.00		11,000.00	
4194.07 - Street Lights	862.81	800.00		850.00	
4194.09 - Town Hall Security	2,008.00	1,000.00		1,500.00	
Total 4194.0 - Government Building	19,315.89	16,800.00		20,350.00	
4195.0 - Cemeteries					
4195.01 - Cemetery Trustee	999.99	1,000.00		1,000.00	
4195.02 - Cemetery Maintenance	6,115.00	6,500.00		6,500.00	
4195.03 - Cemetery Repairs (new)	500.00	3,500.00		3,500.00	
Total 4195.0 - Cemeteries	7,614.99	11,000.00		11,000.00	
4196.0 - Insurance					
4196.01 - Workmen's Comp	814.00	814.00		909.00	
4196.02 - General Property Liability	4,234.00	4,234.00		4,717.00	
4196.03 - Health Insurance	23,920.38	23,920.00		27,361.00	
4196.04 - Disability Insurance	611.40	600.00		650.00	
4196.05 - Dental Insurance	1,111.56	1,115.00		1,164.00	
4196.06 - Life Insurance	43.20	45.00		50.00	
Total 4196.0 - Insurance	30,734.54	30,728.00		34,851.00	
4197.0 - Regional Association					
4197.01 - North Country Council	1,045.00	1,045.00		1,009.00	
4197.02 - NH Municipal Association	0.00	1,205.00		1,230.00	
4197.03 - NH Town Clerks Assn	40.00	40.00		40.00	
4197.04 - NH Tax Collectors' Assn	0.00	40.00		40.00	
4197.05 - NH Assessors' Assn	20.00	20.00		20.00	
4197.06 - NH Govt Finance Officers Assn	60.00	35.00		60.00	
4197.07 - NH Welfare Assn	30.00	30.00		30.00	
4197.09 - MWV Economic Council	0.00	50.00		50.00	
4197.10 - NH Assn of Conservation Comm.	0.00	250.00		250.00	
4197.11 - International Code Council	0.00	1.00		1.00	
4197.12 - NH Health Officers Association	0.00	40.00		40.00	
Total 4197.0 - Regional Associations	1,195.00	2,756.00		2,770.00	
4200.0 - Public Safety					
4200.01 - Ambulance & Rescue & Fire	213,000.00	213,000.00		240,000.00	

	4200.02 · Sheriff Department	72,760.00	72,760.00	63,540.00
	4200.04 · Fire Wardens	0	1	1.00
	4200.05 · Building Permit Administrator	5,400.00	5,400.00	5,400.00
	4200.06 · BPA Social Security - Medicare	413.1	414	414.00
		291,573.10	291,575.00	309,355.00
Total 4200.0 · Public Safety				
4290.0 · Emergency Management	4290.02 · Maintenance	245.00	300	300.00
	4290.03 · Propane	192.84	400	400.00
	4290.04 · Supplies	-	2,000.00	500.00
		437.84	2,700.00	1,200.00
Total 4290.0 · Emergency Management				
4312.0 · Highways & Streets	4312.01 · Winter Plowing & Snow Removal	25,882.50	85,500.00	85,500.00
	4312.02 · Winter Brine	0	5,000.00	5,000.00
	4312.03 · Winter Salt	40,551.63	40,000.00	40,000.00
	4312.04 · Winter Sand	0.00	10,000.00	10,000.00
	4312.05 · Winter Labor & Materials	111,312.11	10,000.00	10,000.00
	4312.06 · Ferncroft Rd Plowing	9,590.00	7,500.00	7,500.00
	4312.07 · Summer Road Maintenance	5,435.00	20,000.00	20,000.00
	4312.08 · Summer Materials	2,413.84	20,000.00	20,000.00
	4312.09 · Paving	51,837.66	55,000.00	55,000.00
	4312.10 · Albany/Madison Plow Turnaround	500	500	500.00
		247,522.74	253,500.00	253,500.00
Total 4312.0 · Highways & Streets				
4324.0 · Solid Waste	4324.01 · Solid Waste - Albany	53,332.00	52,972.00	62,232.00
	4324.02 · Solid Waste-LMVSWD Rep.	0	1	300.00
	4324.03 · Solid Waste - Wanlancet	0	1	1.00
		53,332.00	52,974.00	62,533.00
Total 4324.0 · Solid Waste				
4400 · Health	4400.01 · Health Officer Salary	1,200.00	1,200.00	1,200.00
	4400.02 · Deputy Health Office Salary	0	1	1
	4400.03 · Animal Control Salary	0	100	100
	4400.04 · HLTH Social Security - Medicare	91.8	100	100
		1,291.80	1,401.00	1,401.00
Total 4400 · Health				
4445.0 · Welfare	4445.01 · Direct Assistance	440.00	4,000.00	4,000.00
		440.00	4,000.00	4,000.00

2026 Proposed Revenues

			2026 Proposed		
			Jan - Dec 2025	Budget 2025	Revenues
Income					
	3120	· Land Use Change Tax	500.00	1,000.00	1,000.00
	3185	· Yield Tax	4,315.99	3,000.00	4,000.00
	3210	· Business Licenses	5,027.25	6,000.00	5,000.00
	3220	· Motor Vehicle Permits	484,489.08	450,000.00	480,000.00
	3221	· Building Permits	3,630.83	7,000.00	3,600.00
	3223	· Pistol Fees	50.00	100.00	50.00
	3225	· Parking Tickets	4,900.00	6,000.00	4,500.00
	3226	· Sign Permit	0.00	0.00	
	3228	· Mail in fee	0.00	0.00	
	3289	· Dog Licenses	268.50	400.00	268.00
	3290	· Marriage Licenses	292.00	200.00	292.00
	3291	· Vital Statistics Fees	101.00	100.00	100.00
	3351	· Shared Revenues	0.00	0.00	
	3352	· Room & Meals Tax	76,868.74	75,115.24	76,869.00
	3353	· Highway Block Grants	40,618.97	39,376.00	40,619.00
	3356	· State & Fed Forest Land in	144,107.51	139,000.00	144,000.00
	3359	· Other State Grants\Reimbu	0.00		
	3409	· Copy Fees	0.00		
	3501	· Sale of Municipal Property	8,845.79	600.00	5,000.00
	3502	· Interest on Bank Account	29,170.32	36,000.00	29,000.00
	3503	· Return Check Fees	0.00	0.00	
	3509.1	· Planning Hearing Fees	2,205.04	1,000.00	1,000.00
	3509.2	· ZBA Hearing Fees	0.00	0.00	
	3509.0	· Misc Reimbursements -	0.00	0.00	
		· Transfers from 12/31 FB	245,000.00	245,000.00	71,000.00
		Withdrawal from CRF or ETF	18,000.00	18,000.00	-
	3920	· Overpayment Property Tax	9,093.00		
	3922	· Town Purchase Tax Lien	20,703.55	20,703.55	
	3999	· UCC Filings	560.00	0.00	
Total Income			1,098,747.57	1,048,594.79	866,298.00

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) Motion: Joe Ferris Second Amalia Torres. The article passed as read.

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). Motion: Joe Ferris Second Leah Valladares. The article passed by the 2/3 vote.

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). Motion: Tori Drouin Second Amalia Torres. Article passed as read.

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). Motion: Tori Drouin Second Daniel Bianchino. The article passed as read.

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). Motion: John Eastman Second Tori Drouin. The article passed as read.

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) Motion: Tori Drouin Second Joe Ferris. The article passed as read.

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). Motion: Tori Drouin Second Joe Ferris. The article passed as read.

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) Motion: Lillian Drouin Second Tori Drouin. The article passed as read.

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) Motion: Joe Ferris Second Tori Drouin. The article passed as read.

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) Motion: Tori Drouin Second Joe Ferris. The article passed as read.

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). Motion: Joe Ferris Second Lillian Drouin. The article passed as read.

Edward Alkalay made a motion to combine Articles 13, Article 14, Article 15, Article 16, Article 17, Article 18. Motion: Tori Drouin Second Joe Ferris.

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)

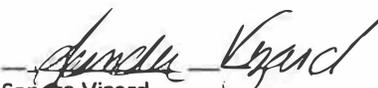
Article 18. By Petition. To see if the town of Albany will vote to raise and appropriate the sum of **\$ 3,055** for the support of the White Mountain Community Health Center to help meet the healthcare needs of the uninsured and underinsured of the town of Albany. (Recommended by the Selectmen 2-1-0) The article passed as read.

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

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

The meeting was adjourned at 8:57 PM By Moderator Ed Alkalay

Respectfully Submitted,


Sandra Vizard
Albany Town Clerk

Treasurer's Report

	Fiscal Year 2025	Fiscal Year 2024
Beginning Cash Account Balances, Book		
Revenues from Local Sources:		
From Tax Collector:	\$ 1,221,841.69	\$ 1,464,989.15
Taxes	\$ 965,302.66	\$ 1,182,372.14
Interest & Penalties	6,878.15	4,293.54
Redemptions	63,855.39	67,789.58
Overpayment of Property Taxes	9,093.00	3,660.54
Yield Taxes	7,776.96	4,609.09
Subtotal from Tax Collector:	1,052,906.16	1,262,724.89
From Town Clerk:		
Motor Vehicle Permits	484,489.08	436,182.06
Dog Licenses	268.50	648.50
UCC Filing/Searches	560.00	920.00
Other Fees & Licenses	393.00	239.00
Subtotal from Town Clerk	485,710.58	437,989.56
From Other Local Sources:		
Permits, Fees & Licenses	16,653.12	22,328.14
Sale of Municipal Property	8,845.79	2,064.27
Purchase Tax Lien	20,703.55	21,105.17
Withdrawal from CRF/ETF	-	3,000.00
Reimbursements & Other	-	425.00
Subtotal from Other Local Sources:	46,202.46	48,922.58
Revenues From Outside Sources:		
Interest Income	29,170.32	36,303.57
Other Grant/Reimbursement	199.75	6,800.00
From State of New Hampshire:		
Highway Block Grant	40,618.97	40,315.26
Room & Meals Tax Shared	76,868.74	75,115.24
From Forest Lands:		
State & Forest Payment in Lieu of Taxes	144,107.51	138,674.00
Subtotal from Outside Sources	290,965.29	297,208.07
Total Revenues From All Sources:	3,097,626.18	3,511,834.25
Less Selectmen's Orders	(2,210,511.74)	(2,289,992.56)
Ending Cash Account Balances, Book	\$ 887,114.44	\$ 1,221,841.69
Cash Reconciliation to Bank Balances		
Ending Cash Account Balances, Book	\$ 887,114.44	
Outstanding Checks	143,669.28	
Deposits-in-Transit	-	
Ending Cash Account Balances, Bank	<u>\$ 1,030,783.72</u>	

Summary of Inventory

December 31, 2025

VALUE OF LAND ONLY:

TOTAL TAXABLE LAND:

Current Use Land:	273,131
Residential Land:	64,868,700
Commercial/Industrial Land:	8,698,700
Tax Exempt & Non-Taxable Land:	87,897,000

Total Taxable Land: 73,840,531

VALUE OF BUILDINGS:

Residential:	129,966,684
Manufactured Housing:	4,023,000
Commercial/Industrial:	19,942,012
Tax Exempt & Non-Taxable Building	5,737,304

Total Taxable Buildings: 153,931,696

PUBLIC UTILITIES: 4,349,701

TOTAL VALUE BEFORE EXEMPTIONS: 232,121,928

ELDERLY EXEMPTIONS: 21,900

NET TAXABLE VALUATION:

Local School Tax:	232,100,028
State School Tax:	227,750,327

Total Gross Tax: 1,617,745

Less Veterans' Credits: 14,609

Village District 0.00

Net Taxes Assessed: 1,603,136

(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, 2025

Town Property	Assessment
Town Hall Land	111,600.00
Town Hall building	362,900.00
Chapel	119,300.00
Albany Covered Bridge	385,000.00
Jewell Cemetery	35,800.00
Hammond Cemetery	47,000.00
Moody Cemetery	43,600.00
Passaconaway Cemetery	45,000.00
Smith Cemetery	46,200.00
Town Hall: Furniture & Equipment	32,314.00
Chapel: Furniture & Equipment	6,000.00
Town Forest	1,297,300.00
Previously deeded properties (1)	506,100.00
Total	3,038,114.00

Calculation of the Lower Mount Washington Solid Waste District Cost Share amongst Conway, Albany and Eaton

Itemization

General Fund Expended Budget (2023)	844,103
Capital Reserve (2023)	
Landfill Expansion	100,000
Solid Waste Equipment	225,000
Solid Waste Revolving Spent (1/23 to 12/23)	118,490
Subtotal of Expenditures	<u>1,287,593</u>
Solid Waste Revolving Revenue (1/23 to 12/23)	-185,245
General Fund Revenue (1/23-12/23)	<u>-210,742</u>
Net TOTAL	<u>891,606</u>

2023 values w/o utilities	2023 median ratio	2023 equalized values	2025 amount owed	
133,633,688	0.634	210,778,688	\$ 52,972	Albany
3,108,147,290	0.984	3,158,686,270	\$ 793,825	Conway
144,067,077	0.808	178,300,838	\$ 44,810	Eaton
		<u>3,547,765,796</u>		

Equalized Values for 2023 from DRA (MS-1)

Capital Improvements over 15 years

<u>year</u>	<u>description</u>	<u>amt</u>	<u>annual</u>	<u>final year</u>	<u>Life in years</u>
2019	Move Rec to Middle School	341,010	22,734	2034	15
	Capital Improve Total	341,010	22,734		

Operating expenses for 2023

2023 expended budget

Recreation & Rec Revolving Operating Expenses 871,013

Operating Total 871,013
Offsetting Revenues (269,679)
Capital Improvements Total 22,734
624,068

2023 values w/out utilities	Median Ratio	Equalized value	2025 amount owed
\$ 133,633,688	0.634	210,778,688	\$ 37,077
\$ 144,067,077	0.808	178,300,838	\$ 31,364
\$ 3,108,147,290	0.984	3,158,686,270	\$ 555,628
		3,547,765,796	\$ 624,068

Eaton per month	2,614
Sept-December	10,455

Tax Rate Comparisons

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
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	0.29
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	4.95
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	1.06
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	0.69
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	6.99
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 2025

It has been my pleasure to continue serving the residents of Albany. After completing my fourth year as the Town Clerk/Tax Collector. I am continually developing in my position and remain focused on what is best for the residents.

During 2025 I attended my third session to become a certified Town Clerk/Tax Collector. This certification is over a four-year process. However, after year three I have become a New Hampshire Certified Tax Collector. I will be attending my fourth and final year in August and I will also become a New Hampshire Certified Town Clerk. I also attended the Spring Tax Collectors workshop and the Town Clerk workshop as well as the Annual Town Clerk/Tax Collectors Conferences these trainings keep me informed of current legislation so I can effectively 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. We have been informed that the State fee for Title Applications will be increased from \$25 to \$35. Also, the State fee for motor vehicle registrations is being increased from \$43.20 to \$48.

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

Monday, May 25th, Memorial Day
Saturday, July 4th, Independence Day
Monday, September 7th Labor Day
Monday, October 12th, Columbus Day
Thursday, November 26th, Thanksgiving
Friday, December 25th, Christmas
Friday, January 1st, New Years Day
Monday, January 18th, Martin Luther King Day/Civil Rights Day
Monday, February 15th, 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

2025 TOWN CLERK'S REPORT

	2025	2024	2023
Motor Vehicle Permits	\$ 483,780.16	\$ 430,132.14	\$ 530,916.10
Dog Licenses	\$ 310.00	\$ 415.00	\$ 691.50
Vital Records	\$ 230.00	\$ 185.00	\$ 180.00
Marriage Licenses	\$ 200.00	\$ 50.00	\$ 100.00
JP/Notary Fees			
UCC Fees	\$ 560.00	\$ 920.00	\$ 1,300.00
Voter Checklist			
	\$ 485,080.16	\$ 431,702.14	\$ 533,187.60

Records Processed

	2025	2024	2023
Motor Vehicle Permits	1844	1850	1994
Dog Licenses	153	223	440
Marriage Licenses	4	1	2
Vital Records	16	13	13

Tax Collector's Report 2025

DEBITS

Uncollected Taxes at the beginning of the year

	2025	2024	2023	2022
Property Taxes				\$74,771.85
Land Use Change Taxes				
Timber Yield Taxes				
Excavation Tax				
This Year's New Credits	-\$4,590.86	-\$4,240.56	-\$1,300.72	-\$80.00

Taxes Committed This Fiscal Year

Property Taxes	\$1,604,918.00	\$1,249,992.00	\$1,359,892.00	\$1,450,457.00
Land Use Change Taxes	\$500.00		\$26,750.00	\$3,750.00
Timber Yield Taxes	\$10,999.55	\$4,194.88	\$3,191.93	
Excavation Taxes	\$112.53	\$329.00	\$198.34	

Overpayment Refunds

Credits Refunded		\$1,507.60	\$17.08	\$5,108.00
Interest-Late Taxes		\$777.61	\$916.00	\$1,227.47
TOTAL DEBITS	\$1,611,939.22	\$1,252,560.53	\$1,389,664.63	\$1,535,234.32

CREDITS

Remitted to Treasurer

Property Taxes	\$1,477,026.70	\$1,201,690.03	\$1,314,249.39	\$1,380,387.87
Land Use Change Taxes	\$500.00		\$14,250.00	\$3,750.00
Timber Yield Taxes	\$7,651.11	\$4,194.88	\$3,191.93	
Interest & Penalties	\$484.59	\$777.61	\$916.00	\$1,227.47
Excavation Taxes	\$112.53	\$329.00	\$198.34	
Converted to Liens (Principal Only)	\$1,478.00			\$1,351.00

Abatements Made

Property Taxes	\$319.00	\$83.00		\$275.00
Land Use Change Taxes			\$12,500.00	
Timber Yield Taxes	\$3,348.44			
Excavation Taxes				

Uncollected Taxes--End of Year

Property Taxes	\$132,875.76	\$50,076.87	\$48,567.97	\$74,771.85
Land Use Change Taxes				
Timber Yield Taxes				
Excavation Taxes				
Property Tax Credit Balance	-\$11,372.32	-\$4,590.86	-\$4,209.00	-\$1,300.72
TOTAL CREDITS	\$1,612,423.81	\$1,252,560.53	\$1,389,664.63	\$1,460,462.47

Tax Collector's Report 2025

	2025	2024	2023	2022
DEBITS (summary)				
Unredeemed & Executed Liens				
Unredeemed Liens Beginning of FY				
Liens Executed During FY				\$31,736.41
Interest & Costs Collected				\$1,034.38
TOTAL LIEN DEBITS	\$0.00	\$0.00	\$0.00	\$32,770.79
 CREDITS (summary)				
Remitted to Treasurer				
Redemptions				\$12,714.32
Interest & Costs Collected				\$1,034.38
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens End of FY	\$0.00	\$0.00		\$19,022.09
TOTAL LIEN CREDITS	\$0.00	\$0.00	\$0.00	\$32,770.79

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT BIRTHS FOR ANNUAL TOWN REPORT
01/01/2025 - 12/31/2025

-- ALBANY --

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
BERNIER, KAUJA BLOSSOM	06/27/2025	NORTH CONWAY, NH	BERNIER, MICHAEL JAMES	BERNIER, MEGHAN SOFIA
DROUIN, THALIA ELIZABETH	10/14/2025	NORTH CONWAY, NH	DROUIN, CAIN ARTHUR	DROUIN, TORILYNN
FONES, AVA MAE	03/21/2025	NORTH CONWAY, NH	FONES, IAN KLEIN	BOWLEY, MADISON TAYLOR
SIMON, MELANIE JEAN	11/17/2025	NORTH CONWAY, NH	SIMON, SHAUN MITCHEL	JUDSON, JULIE ANNE

Total number of records 4

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGES FOR ANNUAL TOWN REPORT
01/01/2025 - 12/31/2025
-- ALBANY --

Person A's Name And Residence	Person B's Name And Residence	Date of Marriage
KIRCHNER, ZACHARY THOMAS ALBANY, NH	SPIES, HANNAH MARIE ALBANY, NH	06/29/2025
BLAKE JR, DANIEL JOHN ALBANY, NH	BLAKE, TERRI LEE ALBANY, NH	07/26/2025
ADJUTANT, CODY MATTHEW ALBANY, NH	SPRINGER, KATHERINE FRANCES ALBANY, NH	10/04/2025
HOLCOMBE, BRENT DANIEL ALBANY, NH	LOCKE, JENNIFER NORMANDIN ALBANY, NH	10/18/2025

Total number of records 4



DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH FOR ANNUAL TOWN REPORT

01/01/2025 - 12/31/2025

--ALBANY, NH --

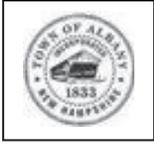
Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union
MORIN, ANNE MARIE	02/19/2025	NORTH CONWAY	GAIBBEN, CHARLES	GILL, HELEN
PAQUETTE, JOYCE ANN	04/08/2025	ALBANY	UNKNOWN, UNKNOWN	ROGERS, BEATRICE
PINKHAM, BARBARA JOAN	04/18/2025	NORTH CONWAY	PINKHAM, PHILIP	MAYNARD, ELINOR
BURNELL, ALTON ERWIN	06/15/2025	NORTH CONWAY	BURNELL, NORMAN	SMITH, ARLINE
LEAVITT, ARTHUR WILLIAM	07/19/2025	ALBANY	LEAVITT, HAROLD	BELL, NORA
DEMARINO, BETH FARRINGTON	09/22/2025	ALBANY	YOUNG, RAYMOND	UNKNOWN, UNKNOWN
COLEMAN, CAROLINE DIX	10/13/2025	ALBANY	DIX, HAROLD	FRIED, LAURA
STAFFIER, THOMAS ROCCO	11/03/2025	WOLFEBORO	STAFFIER, RALPH	DUCEY, ELIZABETH
DONALDSON, MARIA LIDIA	12/18/2025	ALBANY	LASTRA, RAMON	RODRIGUEZ, PURIFICACION

Total number of records 9

Trustee of the Trust Funds Report 2025
as of 12/31/25

<u>Trust Fund Account</u>	<u>Balance at 1/1/2025</u>	<u>Deposits</u>	<u>Withdrawals/Fees</u>	<u>Interest</u>	<u>Balance at 12/31/2025</u>
Highway Expendable Trust	\$ 108,544.28	\$50,000.00		\$2,951.24	\$161,495.52
Revaluation Trust Fund	\$19,295.21	\$6,000.00		\$403.40	\$25,698.61
Special Education	\$149,555.01	\$15,000.00	\$49,421.23	\$3,745.23	\$118,879.01
Cemetery Fund	\$20,275.21			\$400.27	\$20,675.48
Bridge & Culvert (formerly Drake Hill Rd)	\$110,820.75	\$10,000.00		\$2,833.23	\$123,653.98
Chapel Capital Reserve	\$24,506.03	\$1,000.00	\$7,500.00	\$2.01	\$18,008.04
Town Hall Capital Reserve	\$6,000.23	\$6,000.00		\$0.72	\$12,000.95
Emergency Management Exp.	\$5,100.83	\$1,000.00		\$0.52	\$6,101.35
Total	\$444,097.55	\$89,000.00	\$56,921.23	\$10,336.62	\$486,512.94
Checks outstanding as of 12/31/25					
Cemetery			\$2,860.00		
Revaluation			\$25,000.00		
			\$27,860.00		
Total including outstanding checks	\$444,097.55	\$89,000.00	\$84,781.23	\$10,336.62	\$458,652.94

Escrow Acct for Habitat for Humanity Project	
Opened 10/27/2025 - December 31, 2025	
Income: Interest	\$0.34
Total Income	\$0.34
Expenses:	\$7,727.50
	\$0.00
Total Expense	\$7,727.50
Beginning Bank Balance	\$14,130.00
Income	\$0.34
Expenses	\$7,727.50
End Balance	\$6,402.84



Town of Albany, NH
Planning Board Annual Letter
February 16th, 2026

The Planning Board meetings are at 6:00pm on the 2nd Monday of each month.

2025 Albany Planning Board summary:

CIP review and vote for Town Meeting

A handful of Preliminary Consultations, Subdivisions, and Lot Mergers have occupied much of the Planning Boards attention through our 2025 meetings.

In 2026 the APB will be reviewing, and revising the Albany Zoning Ordinance for vote at Town meeting in 2027. Please participate in shaping our Town's regulations for the future

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 2026.

Members:

Sean Wadsworth - Chair, Secretary

Morris West - Vice Chair

James Drouin - Select Board Rep

Curtis Coleman

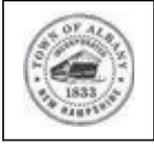
Bryan Bailey

Alternates:

Amalia Torres

Respectfully submitted,

Sean Wadsworth - Chair, Secretary



Town of Albany, NH
Zoning Board of Adjustment Annual Letter
February 16th, 2025

In the year 2025 the Albany ZBA held an annual organizational meeting to elect officers. The ZBA regretfully accepts the resignation of Sheri Coleman. We look forward to community members joining the ZBA to help fulfill this town service and duty.

2025 Albany Planning Board summary:

ZBA is seeking 1 member and 2 Alternate members to join and serve this Board

The ZBA 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 ZBA in 2026. The next organizational ZBA meeting is scheduled to be held on April 17th 2025 at 9am.

Members:

Joe Ferris – Chair
Rick Hiland – Vice Chair
Keith Croto
Peter DonKonics

Respectfully submitted,

Sean Wadsworth - Secretary

ALBANY NH - SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS AND ANNUAL CONTRIBUTIONS TO RESERVE ACCOUNTS 2026

DESCRIPTION OF PROJECT OR EQUIPMENT by Department	Gross Capital Cost	Available Revenues (CR, Grants)	Source Other Funds	Balance from Local Funds	Current Balances 12/31/2025	2026	2027	2028	2029	2030	2031	Total for 7 - Year Period
GENERAL GOVERNMENT & BUILDINGS												
Chapel Capital Reserve Fund (4)	\$ 50,000.00		Taxation	\$ 50,000.00	\$ 18,008.04	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 24,008.04
Town Hall Capital Reserve Fund (8)	\$ 30,000.00		Taxation	\$ 30,000.00	\$ 12,000.95	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 48,000.95
PUBLIC SAFETY												
Emergency Management Expendable Capital Reserve Fund (9)	\$ 10,000.00		Taxation	\$ 10,000.00	\$ 6,101.35	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 12,101.35
HIGHWAY DEPARTMENT												
Highway & Bridge Expendable Trust Fund	\$ 500,000.00		Capital Reserve	\$ 500,000.00	\$ 284,149.50	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 644,149.50
CEMETERIES												
Cemetery Expendable Trust Fund (3)	\$ 25,000.00		Taxation	\$ 25,000.00	\$ 20,675.48	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 26,675.48
OTHER												
Revaluation Trust Fund (10)	\$ 30,000.00		Taxation	\$ 30,000.00	\$ 25,698.61	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 61,698.61
TOTALS	\$ 645,000.00	\$ -		\$ 645,000.00	\$ -	\$ 75,000.00	\$ 816,633.93					

(3) For Cemetery upgrades and repairs
 (4) For possible future Chapel needed maintenance and/or restoration
 (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

2025 Albany Assessing Report

The Town of Albany performed a revaluation of its property assessments in 2025. Municipalities are required by state law to update assessments at five-year intervals per RSA 75:8-a. This was achieved by carefully reviewing and analyzing sales over the past few years and then making adjustments to the assessing system in order to bring all properties to market value as of April 1. This process, along with our annual reinspection program helps to maintain property tax equity for all taxpayers.

Due to the extremely strong real estate market over the past five years, nearly all assessments increased significantly as a result of the revaluation. As explained in a letter inserted with the tax bill, not every property increased or decreased at the same rate. This is to be expected, as the revaluation process recognizes changing preferences in the market over time. With the dramatic increase in the property assessment base, the tax rate decreased substantially. Unfortunately, the town's school allocation nearly doubled from the 2024 appropriation so the final tax bills increased for most property owners. We continue to remind everyone that property taxes are a direct result of what is approved at town meeting each year and annual changes in the town, county, and school budgets are the main causes of changes in individual tax bills.

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

Please visit the town website or inquire at the town office if you have questions about the revaluation or assessing in general. Thank you for your cooperation as we work to maintain property tax equity for all taxpayers.



Town of Albany, New Hampshire



Albany, NH Cemetery Committee

2025 Status Summary

During 2025, the Albany Cemetery Committee focused on essential maintenance and preservation efforts to uphold the condition and integrity of the town's cemeteries. The committee successfully completed repairs to sections of the split rail fencing, improving both the appearance and safety of the grounds. In addition, planning and coordination efforts are ongoing to repair and restore several damaged or leaning headstones. The committee is in communication with professional monument restorers to ensure that this work is completed respectfully and in accordance with historical preservation standards. These activities reflect the committee's continued commitment to maintaining Albany's cemeteries as places of dignity, historical significance, and community pride.

Respectfully Submitted By,
The Albany Cemetery Trustees

Conservation Commission Report 2025

The Albany Conservation Commission has completed another year with 8 monthly public 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 to control brush as part of their land use obligations under their contracts. The commission met with farmers at the beginning of the year to discuss contracts and suggestions to improve the management of the agricultural activities in the town forest. In July, gravel was added to problem areas at the entrance to the field fixing a long-term problem of wet sections of service roadway. Work was provided by a volunteer equipment operator, and the gravel needed was funded through the Albany Conservation Fund.

Trail maintenance work on the existing 5 miles of trails around the forest was accomplished in May and October by Conservation Commission members along with assistance by local NEMBA volunteers. Boundary line maintenance work was also accomplished in October by member volunteers. In October in conjunction with area rescue services, GPS location signage was placed at 2 locations in the trail network to assist rescue personnel when responding to accidents. Other groups involved with this program include the USFS, NEMBA and valley emergency service providers.

Work on updating the Albany Conservation Management Plan (CMP 2012) and the Albany Agricultural Management Plan (AMP 2014) was the focus of many of the monthly meetings in conjunction with the Upper Saco Valley Land Trust as part of the town's obligations under the USVLT conservation easement agreement. The plans were updated to identify and update any areas that have changed since the originals were developed including trail expansion, access points, invasive species, farming changes, etc.

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.

There were no changes in the commission membership this year. 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
Sean Wadsworth, Planning Board Representative
Cort Hansen, Secretary
Mike Steward
Jacob McKenzie

Albany Conservation Fund

January 1, 2025 to December 31, 2025

Income: Interest	\$0.00
Total Income	\$0.00
Expenses:	\$1,190.12
	\$0.00
Total Expense	\$1,190.12
Beginning Bank Balance	\$44,311.56
Income	\$0.00
Expenses	\$1,190.12
End Balance	\$43,121.44



Conway Fire Department

97 Main Street • Po Box 2680

Conway, NH 03818

Phone: (603) 447-2681 Fax: (603) 447-2766



On January 1, 2025, the Conway Fire Department officially joined the Town of Conway following the dissolution of the Conway Village Fire District at the end of 2024. Despite this historic transition, we continued to provide uninterrupted fire, rescue, and ambulance services to the community.

In 2025, the department responded to a total of 1,550 calls. This represents an increase of 138 calls from 2024 and surpasses our previous record set in 2023 by 40 calls.

Building Fire	20	Vehicle Fire	0
Outside Fire	15	Illegal Burning	43
Fire/CO Alarm	173	Standby / Cover	7
Over Pressure / Heat	4	Medical Emergency	818
Motor Vehicle Crash	67	Good Intent Call	153
Service Call	155	Wires Down	53
Hazardous Condition	30	Backcountry	3
Water/Ice Rescue	0	Other Rescue EMS	9

Albany		176
Medical	87	
Fire	65	
MVC/Rescue	24	
Conway		1,252
Hales Location (Medical)		36
Waterville Valley / Livermore		4
Mutual Aid		82

In addition to emergency responses, staff dedicated significant time to training, vehicle and equipment maintenance, and general station upkeep. Our new Engine was placed into service at the end of July, requiring additional training and project work from our crews. Beyond emergency calls, staff participated in 130 training sessions, 26 standbys for sporting and community events, 25 work details, and 15 public education events.

Respectfully,

PHILIP REMINGTON

Town of Conway

Fire Chief / Emergency Management Director



☎ 603.447.5552 | 🌐 ConwayPublicLibrary.org

15 GREENWOOD AVENUE | CONWAY, NH 03818

On June 13th, 1901 the Conway Public Library was dedicated after being gifted to the Town of Conway by the widow and daughter of the late Dr. Thomas L. Jenks to “hold in perpetuity for the use and benefit of its inhabitants all of said parcel of land...with the buildings erected thereon as a Free Public Library Building and its adjoining grounds for a Library Park both under such rules and regulations only as the Conway Library Trustees may formulate and adopt.” Originally named the Jenks Memorial Library, it was their intention to “erect an edifice every way modern and adapted to the purpose for which it is to be erected, having in view not only present requirements, but also a reasonable anticipation of the wants of the future.” As we continue into our 125th year of service to the residents of the Mount Washington Valley, this spirit of community patronage and forethought for our library endures and thrives.

Because of the persistent fundraising efforts of the Friends of the Conway Public Library and the Library Park Committee, construction of the proposed updates to the Library Park will begin in 2026. These improvements include a pavilion and “book plaza” that will greatly increase the Library’s capacity for outdoor programs, as well as an accessible loop pathway that features a Story Walk, seating and picnic areas, and a sound garden. This project would not be possible without the generosity of community members and local organizations who have given towards supporting this vision of an outdoor community space that promotes lifelong learning and vibrant cultural engagement for generations to come.

A few of you may have also noticed some construction happening at the Library this past year as well. With sincere thanks to the Conway Public Works Department, the library parking lot was re-configured over the summer to add additional parking, simplify snow removal efforts, and increase pedestrian safety by connecting a sidewalk the length of Greenwood Ave. On the opposite side of the building, after more than three long years of restoration work, the columns on the historic facade of the Library were reinstalled. In an impressive feat of engineering, molds of the intact columns were created using 3D scanning before each column was cast in a single piece and maneuvered into place by crane. Working with the family of Brooke Barron, the Library Trustees have approved a garden bed and small bench off the northwest corner of the building to help transform this place of tragedy into a place of healing for anyone grieving the loss of a loved one.

Construction at the Library did not prevent our dedicated library patrons from accessing the plethora of services available to them though. In 2025, we welcomed approximately 75,000 visitors through our doors and saw nearly 73,000 borrowed items leave with them. The Library also continued to serve as a busy hub for community programs and meetings. Last year nearly 7,500 people attended 822 events hosted at the Conway Public Library, including new, innovative programs, such as Movin’ & Groovin’, which combines the early literacy elements of Story Time with introductory dance instruction to encourage the development of gross motor skills, spacial and bodily awareness, social interaction, emotional expression, imagination, and self-esteem. Our fabulous staff member, Kathy Keene, also became a Notary Public for the State of New Hampshire, completing dozens of free notarizations for our community members. It really is impressive all of the things your library card can provide!

Respectfully Submitted,

Conway Public Library Board of Trustees

James Cousins (Chair)
Julie Laracy (Vice-Chair)

Andrea Libby (Treasurer)
Cheryl Furtado (Secretary)

Corey Genest
Jeanne Wright
Chris Wong



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



DOMENIC M. RICHARDI
 HIGH SHERIFF

Fax: (603)539-7506

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

February 13, 2026

To: The Town of Albany Board of Selectmen
 Ref: 2025 - 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 2025 handled by the Sheriff's Office while providing directed patrols and responding to calls within the Town of Albany. These statistics for the most part are lower than they were in 2024

Accidents – 20	Arrests – 31
Drugs Involved – 10	Alarms – 27
Parking Tickets – 27	Citations 526 (citations & warnings)

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.

We will continue to monitor the M/V activity on the Route 16 corridor in 2026 as the NHDOT is also planning to begin some of the safety upgrades along this corridor. To insure the safety of you the citizens and the workers along this route.

We will continue to enforce town ordinances in and around the rivers and forest within the Town of Albany that involve illegal camping, parking violations 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.

It has been an honor and pleasure serving and working with you the Citizens of Albany and your Administrations. This will be my final year as the Carroll County Sheriff. I thank you all for the support during my 14 years as the Carroll County Sheriff. I hope that you all will continue the good working relationship with the Sheriff's Office in the coming years. It is with your help that a difference can be made 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 2025
Town of Albany, NH

The mission of the Economic Council has a 35-year history of fostering business development in the area while preserving the region's natural beauty. That effort continues while the Council experiences evolving challenges with property development, mixed-use disciplines and shared facilities.

One of the major developments that gets completed in the Spring is the continuation of the road loop, named Technology Lane, that will bring property access even closer to the Avesta Housing Project. Most importantly, this nearly \$1 million project will open the potential development of several new parcels of land for business creation or expansion. All of this can aid the reduction of debt that is inherent in the Council's valuable properties.

The ongoing commitment of the Council's Revolving Loan Fund for community investment has some \$456,000 of loans at work in the valley supporting existing business. The Council's reach includes the towns of Conway, Jackson, Bartlett, Chatham, Tamworth, Madison, Ossipee, Freedom and both Fryeburg and Brownfield ME. A couple of business failures impacted the fund this year, but there are still funds available that exceed a quarter of a million dollars.

The Council remains active in the counseling and support of new business ventures or expansions that enrich the opportunities for employment in the valley. This emphasis has always been beyond the traditional scope of the mainstay retail and/or recreation businesses in the valley so as to diversify our local economy. The recent recipients of the Bob Morrell and John Bruni Awards are great examples of the commitment, leadership and opportunity that the Council attempts to foster.

Completions, challenges and change are ahead for the Mt. Washington Valley Economic Council as indicated above with the ongoing effort to enhance the quality of life in this area.

Respectfully submitted,

Jac Cuddy
Executive Director



Annual Update 2025

North Country Council (NCC) is one of nine Regional Planning Commissions in New Hampshire, serving 50 municipalities and 25 unincorporated areas across the state's northern third. Established under RSA 36:46, NCC supports local governments through coordinated planning in land use, transportation, economic development, mapping, data analysis, grant support, and project management. In addition, NCC staff collaborated with peer RPCs through the NH Association of Regional Planning Commissions, supported statewide professional conferences and news articles, responded to 4 developments of regional impacts, participated in the Statewide Comprehensive Outdoor Recreation Management Plan update, and coordinated a bulk purchase of Planning and Land Use Regulation books for municipalities, saving an estimated \$115 per book.

Transportation

Council staff completed 145 traffic counts in coordination with NHDOT and responded to additional community-requested locations, providing tailored data to support local decision-making. NCC adopted a Regional Safety Action Plan, qualifying communities for federal transportation safety implementation funding and launched a Traffic Calming Supply Library using AARP Community Challenge Grant funds, enabling communities to pilot DOT-compliant traffic-calming strategies. The Council supported two Regional Coordinating Councils (Carroll County – 8 meetings; Grafton County – 7 meetings) and hosted 5 Transportation Advisory Committee meetings. It also participated in statewide transportation initiatives, including the Complete Streets Advisory Committee and NHDOT's Week Without Driving campaign. NCC staff supported Regional Project Development for the Ten-Year Plan, attending 5 GACIT Hearings.

Community & Economic Development

With funding support from NH Housing, NCC advanced regional housing and workforce initiatives, convening seven employer workshops and conducting 80+ hours of outreach. Staff developed a Housing Toolkit to help employers address workforce housing challenges. NCC continued to support communities awarded InvestNH Housing Opportunity Planning (HOP) Grants, assisting with housing needs assessments, public engagement, and regulatory updates. Council staff provided local planning services—including master plan updates, land use board support, and regulation amendments—available to all member communities, with expanded services offered on a contract basis.

The CEDS was updated to include an industry supplement, and the webpages were refreshed.

The Council continued to assist communities, the State of NH Bureau of Economic Affairs (BEA) & Northern Border Regional Commission (NBRC) by providing technical assistance and pre-application coaching to over 20 entities pursuing NBRC funding, with approximately 50% securing funding.

Mapping & Data Analysis

NCC developed and analyzed regional surveys, including the Regional Plan Survey and Regional Transportation Safety Survey, and provided updated community data snapshots covering demographics, housing, and affordability. Staff delivered GIS mapping and data services to support local planning and grant applications, and maintained two regional ArcGIS Online Hubs focused on funding opportunities and climate resiliency.

Membership in Action

Municipal dues directly support planning assistance, technical expertise, and data resources provided by NCC. Council staff worked alongside municipal boards, staff, and community partners across the region, helping communities address challenges, plan for the future, and leverage additional funding—delivering a clear return on member investment. As we move into 2026, NCC remains committed to serving as a reliable partner to North Country communities. Whether your municipality is updating a master plan, pursuing grants, planning transportation improvements, or addressing environmental or housing needs, Council staff are here to help. We encourage all member communities to connect with us in the coming year to explore how our services can support local goals.

1. Chairman's Letter

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

High speed broadband internet has been demonstrated to be a necessity in today's world, and it certainly is a non-partisan issue. Legislation has been passed to start closing the gap of those residences and businesses that qualify as unserved and underserved.

Tens of millions of dollars in grants have been awarded in NH to internet service providers over the past couple of years, and efforts are currently underway in Carroll County by both CCI/Fidium as well as the New Hampshire Electric Cooperative. Regarding Carroll County, the most recent updates from NH Broadband (NHEC) as well as CCI/Fidium are as follows:

- NH Broadband states that "as of September 2025, NH Broadband is available to 11,318 homes across Carroll County, with 925 remaining in our build plan. The project continues to move forward steadily, with an estimated completion date of June 2026."
- CCI/Fidium reports they have completed wire passings to 6,889 fiber addresses as part of the grant and a total of 28,900+ addresses in Carroll County have access to fiber.

As the outgoing Chair of this groundbreaking Communications District, I am grateful for having had the opportunity to work alongside this incredible group of dedicated and passionate individuals. It has been rewarding to watch the progress that has been made since becoming a part of this effort in 2022 with the Planning Committee, first as Clerk and then as Chair. 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, 2024

**TOWN OF ALBANY, NEW HAMPSHIRE
FINANCIAL REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2024**

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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, 2024, 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, 2024, 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
(603) 856-8005
info@roberts-greene.com

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the pension and OPEB information on pages 24 through 27 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.

February 12, 2026

Roberts & Heene, PLLC

BASIC FINANCIAL STATEMENTS

EXHIBIT 1
TOWN OF ALBANY, NEW HAMPSHIRE
Statement of Net Position
December 31, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,626,469
Taxes receivable, net of allowance for uncollectibles	69,338
Prepaid items	1,905
Tax deeded property held for resale	439
Capital assets, not being depreciated:	
Land	220,000
Capital assets, net of accumulated depreciation:	
Buildings and building improvements	54,728
Machinery, vehicles and equipment	2,612
Infrastructure	651,462
Total assets	2,626,953
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to pensions	2,341
Deferred amounts related to OPEB	46
Total deferred outflows of resources	2,387
LIABILITIES	
Accounts payable	68,597
Accrued payroll and benefits	770
Intergovernmental payable	211,233
Total liabilities	280,600
DEFERRED INFLOWS OF RESOURCES	
Unearned revenue	65,445
Deferred amounts related to pensions	4,960
Total deferred inflows of resources	70,405
NET POSITION	
Net investment in capital assets	928,802
Unrestricted	1,349,533
Total net position	\$ 2,278,335

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, 2024

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Capital Grants and Contributions	
Governmental activities:				
General government	\$ 266,571	\$ 459,781	\$ 6,800	\$ 200,010
Public safety	260,489	-	-	(260,489)
Highways and streets	249,752	-	39,376	(210,376)
Sanitation	38,950	-	-	(38,950)
Health	11,516	-	-	(11,516)
Welfare	1,350	-	-	(1,350)
Culture and recreation	37,558	-	-	(37,558)
Conservation	4,125	-	-	(4,125)
Capital outlay	3,000	-	-	(3,000)
Total primary government	<u>\$ 873,311</u>	<u>\$ 459,781</u>	<u>\$ 46,176</u>	<u>(367,354)</u>
General revenues:				
Property taxes				264,914
Other taxes				152,247
Grants and contributions not restricted to specific programs				75,115
Miscellaneous				82,319
Total general revenues				<u>574,595</u>
Change in net position				207,241
Net position, beginning				<u>2,071,094</u>
Net position, ending				<u>\$ 2,278,335</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, 2024

	General	Other Governmental Fund (Conservation)	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,582,157	\$ 44,312	\$ 1,626,469
Taxes receivable, net of allowance for uncollectibles	69,338	-	69,338
Prepaid items	1,905	-	1,905
Tax dedeed property held for resale	439	-	439
Total assets	<u>\$ 1,653,839</u>	<u>\$ 44,312</u>	<u>\$ 1,698,151</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 68,597	\$ -	\$ 68,597
Accrued salaries and benefits	770	-	770
Intergovernmental payable	211,233	-	211,233
Total liabilities	<u>280,600</u>	<u>-</u>	<u>280,600</u>
Deferred inflows of resources:			
Deferred revenue	<u>118,205</u>	<u>-</u>	<u>118,205</u>
Fund balances:			
Nonspendable	2,344	-	2,344
Committed	494,541	44,312	538,853
Assigned	6,000	-	6,000
Unassigned	752,149	-	752,149
Total fund balances	<u>1,255,034</u>	<u>44,312</u>	<u>1,299,346</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,653,839</u>	<u>\$ 44,312</u>	<u>\$ 1,698,151</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, 2024

Total fund balances of governmental funds (Exhibit 3)		\$ 1,299,346
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	\$ 1,311,927	
Less accumulated depreciation	<u>(383,125)</u>	928,802
Revenues that are not available to pay for current period expenditures are deferred in the funds.		
Unavailable tax revenue		52,760
Deferred outflows and inflows of resources are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	\$ 2,341	
Deferred outflows of resources related to OPEB	46	
Deferred inflows of resources related to pensions	<u>(4,960)</u>	<u>(2,573)</u>
Total net position of governmental activities (Exhibit 1)		<u><u>\$ 2,278,335</u></u>

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

EXHIBIT 5
TOWN OF ALBANY, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024

	General	Other Governmental Fund (Conservation)	Total Governmental Funds
Revenues:			
Taxes	\$ 412,906	\$ -	\$ 412,906
Licenses, permits and fees	459,356	-	459,356
Intergovernmental	121,291	-	121,291
Charges for services	425	-	425
Miscellaneous	44,906	37,413	82,319
Total revenues	<u>1,038,884</u>	<u>37,413</u>	<u>1,076,297</u>
Expenditures:			
Current:			
General government	276,064	-	276,064
Public safety	260,489	-	260,489
Highways and streets	214,819	-	214,819
Sanitation	38,950	-	38,950
Health	11,516	-	11,516
Welfare	1,350	-	1,350
Culture and recreation	37,558	-	37,558
Conservation	1,625	2,500	4,125
Capital outlay	103,000	-	103,000
Total expenditures	<u>945,371</u>	<u>2,500</u>	<u>947,871</u>
Net change in fund balances	93,513	34,913	128,426
Fund balances, beginning	1,161,521	9,399	1,170,920
Fund balances, ending	<u>\$ 1,255,034</u>	<u>\$ 44,312</u>	<u>\$ 1,299,346</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, 2024

Net change in fund balances of governmental funds (Exhibit 5)		\$ 128,426
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	\$ 103,774	
Depreciation expense	<u>(42,577)</u>	
		61,197
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds.		
Change in unavailable tax revenue		4,255
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Change in OPEB related balances		46
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense.		
Town pension contributions	\$ 2,341	
Cost of benefits earned, net of employee contributions	<u>10,976</u>	
		<u>13,317</u>
Change in net position of governmental activities (Exhibit 2)		<u><u>\$ 207,241</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, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 402,187	\$ 417,161	\$ 14,974
Licenses, permits and fees	320,000	459,356	139,356
Intergovernmental	114,203	121,291	7,088
Charges for services	400	425	25
Miscellaneous	31,500	39,503	8,003
Total revenues	<u>868,290</u>	<u>1,037,736</u>	<u>169,446</u>
EXPENDITURES			
Current:			
General government	287,197	272,064	15,133
Public safety	256,173	260,489	(4,316)
Highways and streets	253,500	214,819	38,681
Sanitation	38,951	38,950	1
Health	11,674	11,516	158
Welfare	4,000	1,350	2,650
Culture and recreation	40,794	37,558	3,236
Conservation	2,501	1,625	876
Capital outlay	103,000	103,000	-
Total expenditures	<u>997,790</u>	<u>941,371</u>	<u>56,419</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(129,500)</u>	<u>96,365</u>	<u>225,865</u>
Other financing sources (uses):			
Transfers in	3,000	3,000	-
Transfers out	(116,200)	(116,200)	-
Total other financing sources and uses	<u>(113,200)</u>	<u>(113,200)</u>	<u>-</u>
Net change in fund balance	<u>\$ (242,700)</u>	<u>(16,835)</u>	<u>\$ 225,865</u>
Increase in nonspendable fund balance		(1,367)	
Unassigned fund balance, beginning		<u>823,111</u>	
Unassigned fund balance, ending		<u>\$ 804,909</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, 2024

	Custodial
Assets:	
Cash and cash equivalents	\$ 149,555
Liabilities	-
Net position:	
Held for Albany School District	\$ 149,555

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, 2024

	Custodial
Additions:	
Investment earnings:	
Interest	\$ 4,283
Net position, beginning	145,272
Net position, ending	\$ 149,555

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, 2024**

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, 2024.

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, 2024**

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 financial 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, 2024**

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, 2024**

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 and prepaid expenditures reported 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, 2024**

beginning fund balance to balance the budget. In 2024, none of the 2023 General Fund unassigned fund balance was so used, while \$242,700 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, 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)	\$ 1,040,736
Adjustments:	
Basis difference:	
Tax revenue deferred in the prior year	48,505
Tax revenue deferred in the current year	(52,760)
Perspective difference:	
Revenues from expendable trust fund	5,403
Transfer from expendable trust fund	(3,000)
Per Exhibit 5 (GAAP basis)	<u>\$ 1,038,884</u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 1,057,571
Adjustments:	
Basis difference:	
Encumbrances, beginning	210,000
Encumbrances, ending	(206,000)
Perspective difference:	
Transfers to expendable trust fund	(116,200)
Per Exhibit 5 (GAAP basis)	<u>\$ 945,371</u>
Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 804,909
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	(52,760)
Per Exhibit 3 (GAAP basis)	<u>\$ 752,149</u>

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2024**

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 2023 property taxes on May 2nd.

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, 2024, upon which the 2024 property tax levy was based was:

For the New Hampshire education tax	\$ 135,988,249
For all other taxes	\$ 138,602,950

The tax rates and amounts assessed for the year ended December 31, 2024 were as follow:

	<u>Per \$1,000 of Assessed Valuation</u>	
Municipal portion	\$2.05	\$ 284,577
School portion:		
State of New Hampshire	\$1.68	228,375
Local	\$4.21	582,846
County portion	\$1.20	166,640
Precinct portion:		
Conway Village Fire District	\$2.39	<u>2,275</u>
Total property taxes assessed		<u><u>\$ 1,264,713</u></u>

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2024**

The following details the taxes receivable at year-end:

Property:	
Levy of 2024	\$ 50,077
Levy of 2023	1,321
Unredeemed (under tax lien):	
Levy of 2023	12,302
Levy of 2022	11,938
Less: allowance for estimated uncollectible taxes	(6,300)
Net taxes receivable	<u>\$ 69,338</u>

Deferred Revenue

Deferred revenue of \$118,205 at December 31, 2024 represents \$52,760 in property taxes that were not received within 60 days of year-end, and therefore, are deferred in accordance with generally accepted accounting principles; \$4,591 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	311,118	-	311,118
Machinery, vehicles and equipment	6,675	-	6,675
Infrastructure	670,360	103,774	774,134
Total capital assets being depreciated	<u>988,153</u>	<u>103,774</u>	<u>1,091,927</u>
Total all capital assets	<u>1,208,153</u>	<u>103,774</u>	<u>1,311,927</u>
Less accumulated depreciation:			
Buildings and building improvements	(253,188)	(3,202)	(256,390)
Machinery, vehicles and equipment	(3,395)	(668)	(4,063)
Infrastructure	(83,965)	(38,707)	(122,672)
Total accumulated depreciation	<u>(340,548)</u>	<u>(42,577)</u>	<u>(383,125)</u>
Net book value, capital assets being depreciated	<u>647,605</u>	<u>61,197</u>	<u>708,802</u>
Net book value, all capital assets	<u>\$ 867,605</u>	<u>\$ 61,197</u>	<u>\$ 928,802</u>

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2024**

Depreciation Expense

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

General government	\$ 3,870
Highways and streets	38,707
Total depreciation expense	\$ 42,577

III.B. Intergovernmental Payable

The amount due to other governments at December 31, 2024 of \$211,233 consists of the balance of the 2024-2025 district assessment due to the Albany School District and fees collected on behalf of the State of New Hampshire.

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:		
Prepaid items	\$ 1,905	\$ -
Tax deeded property	439	-
Total nonspendable	2,344	-
Committed:		
Highways and streets	200,000	-
Conservation	-	44,312
Capital outlay	294,541	-
Total committed	494,541	44,312
Assigned for general government	6,000	-
Unassigned	752,149	-
Total fund balance	\$ 1,255,034	\$ 44,312

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, 2024**

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 2024 to be recorded as an insurance expenditure/expense totaled \$3,717 for property/liability and \$727 for workers' compensation. There were no unpaid contributions for the year ended December 31, 2024. 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 did not participate in the NHRS from 2020 thru 2023, but rejoined the system when a newly hired employee enrolled. Both the member and the Town make contributions to the NHRS. Member rates of contribution are set by the Legislature. Employer rates are determined by the NHRS trustees based on actuarial valuation. The rate of contribution for the employee was 7% of gross earnings. The rate of contribution from the Town was 13.53% for the employee. The rates are actuarially determined to generate an amount, that when combined with employee contributions, is expected to finance any unfunded accrued liability. Employer contributions for pension and medical subsidy from the Town during 2024 were \$2,341. The amounts were paid on a monthly basis as due.

This note continues on the following page.

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2024**

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

For 2024, the Town recognized a credit to pension expense of \$10,976. At year-end, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ -	\$ 4,960
Town contributions subsequent to the measurement date	2,341	-
	\$ 2,341	\$ 4,960

The Town reported \$2,341 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the following year.

The other amount reported as deferred inflows of resources related to pensions will be recognized in 2025 as pension expense in the amount of \$4,960.

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

The notes continue on the following page.

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2024**

IV.C. Other Postemployment Benefits (OPEB)

Plan Description

In addition to providing pension benefits, the Town provides implicit postretirement medical benefits to its retired employees and their spouses, as required by NH RSA 100-A:50, *New Hampshire Retirement System: Medical Benefits*. The pre-65 benefits are the only benefits included in this valuation. Retirees under the age of 65 have a medical insurance plan with HealthTrust. Both Group I and Group II retirees, as categorized by the New Hampshire Retirement System, qualify for this benefit. Group I employees, hired prior to 7/1/11, may retire at age 60, or once their age plus years of service equals 70. Group I employees hired after 7/1/11 may retire at age 65. Group II employees vested prior to 1/1/12 may retire at age 60, or at age 45 with 20 years of service. Group II employees not vested prior to 1/1/12, but hired prior to 7/1/11, may retire at age 60, or upon attainment of minimum age and service requirements as follow:

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

Group II employees hired on or after 7/1/11 may retire at age 60, or at age 52.5 with 25 years of service. Retirees contribute 100% of premiums for individual, two-person or family medical coverage. Surviving beneficiaries continue to receive access to the Town’s medical coverage after the death of the retired employee as long as they pay the required premium. As of June 30, 2024, the actuarial valuation date, there were no participants of the postretirement plan that meet eligibility requirements. The plan does not issue a separate financial report.

Medical Insurance Subsidy

The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the Medical Subsidy amount, then only the health insurance premium will be paid. If the health insurance premium amount exceeds the Medical Subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. This OPEB plan is closed to new entrants.

**TOWN OF ALBANY, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2024**

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended December 31, 2024, the Town recognized a credit to OPEB expense of \$46. At year-end, the Town reported \$46 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to June 30, 2024, which was the last measurement date prior to the Town enrolling in the system. These contributions will be recognized as an offset to the OPEB liability in the following year.

IV.D. Contingent Liabilities

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

	2024	2020	2019	2018	2017	2016	2015	2014	2013
Town's proportion of net pension liability	0.0000%	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	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	70.33%	58.72%	65.59%	64.77%	62.66%	58.30%	65.47%	66.32%	59.81%

Note - The Town did not participate in the NHRS during the period of 2020-2023, and has no reported liability as of December 31, 2024.

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

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

	2024	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 2,341	\$ 4,846	\$ 4,702	\$ 4,577	\$ 4,440	\$ 4,363	\$ 4,224	\$ 3,554
Contribution in relation to the contractually required contribution	(2,341)	(4,846)	(4,702)	(4,577)	(4,440)	(4,363)	(4,224)	(3,554)
Contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$ 17,640	\$ 44,125	\$ 42,435	\$ 41,719	\$ 40,879	\$ 40,932	\$ 40,459	\$ 37,422
Contributions as a percentage of covered-employee payroll	13.27%	10.98%	11.08%	10.97%	10.86%	10.66%	10.44%	9.50%

Note - The Town did not participate in the NHRS during the period of 2020-2023, and did not have any reported liability as of the year ended December 31, 2024.

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

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

	2021	2020	2019	2018	2017
Total OPEB liability:					
Service cost	\$ -	\$ 1	\$ 2	\$ 3	\$ 2
Interest	-	43	96	96	74
Difference between expected and actual experience	-	(13)	(20)	35	-
Change in assumptions	-	29	-	-	-
OPEB plan net investment income	-	(1)	(6)	(9)	(8)
OPEB plan administration expense and non-contribution items	-	(60)	(128)	(123)	(124)
Benefit payments	-	(61)	(134)	(138)	(106)
Differences between employer contributions and proportionate share of contributions	(594)	(602)	133	464	74
Net change in total OPEB liability	(594)	(664)	(57)	328	(88)
Total OPEB liability, beginning	594	1,258	1,315	987	1,075
Total OPEB liability, ending	<u>\$ -</u>	<u>\$ 594</u>	<u>\$ 1,258</u>	<u>\$ 1,315</u>	<u>\$ 987</u>
Covered-employee payroll	\$ -	\$ -	\$ 44,125	\$ 42,435	\$ 41,719
Total OPEB liability as a percentage of covered-employee payroll	n/a	n/a	2.85%	3.10%	2.37%

Note - The Town did not participate in the NHRS during the period of 2020-2023.

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

	2024	2019	2018	2017
Actuarially determined contribution	\$ 46	\$ 130	\$ 127	\$ 128
Contributions in relation to the actuarially determined contribution	(46)	(130)	(127)	(128)
Contribution deficiency	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 17,640	\$ 44,125	\$ 42,435	\$ 41,719
Contributions as a percentage of covered-employee payroll	0.26%	0.29%	0.30%	0.31%

Note - The Town did not participate in the NHRS during the period of 2020-2023.

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, 2024**

The Pension and OPEB Schedules are meant to present related information for ten years. Because this is the ninth year that the Town has reported pension schedules, and the fifth year for the OPEB information under the current measurement standard, only nine years and five years, respectively, are presented. An additional year's information will be added each year until there are ten years shown.

INDIVIDUAL GENERAL FUND SCHEDULES

EXHIBIT 14
TOWN OF ALBANY, NEW HAMPSHIRE
General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2024

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 262,113	\$ 269,169	\$ 7,056
Timber	300	4,280	3,980
Excavation	-	329	329
Payments in lieu of taxes	138,674	138,674	-
Interest and penalties on delinquent taxes	1,100	4,709	3,609
Total taxes	<u>402,187</u>	<u>417,161</u>	<u>14,974</u>
Licenses, permits and fees:			
Business licenses and permits	5,000	5,960	960
Motor vehicle permits	300,000	436,539	136,539
Building permits	9,000	8,323	(677)
Other	6,000	8,534	2,534
Total licenses, permits and fees	<u>320,000</u>	<u>459,356</u>	<u>139,356</u>
Intergovernmental:			
State sources:			
Meals and rooms distributions	74,827	75,115	288
Highway block grant	39,376	39,376	-
Hazard mitigation	-	6,800	6,800
Total intergovernmental	<u>114,203</u>	<u>121,291</u>	<u>7,088</u>
Charges for services:			
Income from departments	<u>400</u>	<u>425</u>	<u>25</u>
Miscellaneous:			
Sale of property	1,000	1,088	88
Interest on investments	30,000	36,304	6,304
Other	500	2,111	1,611
Total miscellaneous	<u>31,500</u>	<u>39,503</u>	<u>8,003</u>
Other financing sources:			
Transfers in:			
Expendable trust fund	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Total revenues and other financing sources	871,290	<u>\$ 1,040,736</u>	<u>\$ 169,446</u>
Use of fund balance	242,700		
Total revenues, other financing sources, and use of fund balance	<u>\$ 1,113,990</u>		

EXHIBIT 15
TOWN OF ALBANY, NEW HAMPSHIRE
General Fund
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2024

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 144,778	\$ 137,382	\$ -	\$ 7,396
Election and registration	-	3,401	4,103	-	(702)
Financial administration	-	36,353	34,810	-	1,543
Revaluation of property	-	23,419	23,045	-	374
Legal	10,000	12,500	17,220	-	5,280
Planning and zoning	-	7,918	5,557	-	2,361
General government buildings	-	17,300	14,001	3,000	299
Cemeteries	-	11,000	7,447	3,000	553
Insurance, not otherwise allocated	-	27,721	29,773	-	(2,052)
Advertising and regional associations	-	2,807	2,726	-	81
Total general government	<u>10,000</u>	<u>287,197</u>	<u>276,064</u>	<u>6,000</u>	<u>15,133</u>
Public safety:					
Police	-	63,300	63,300	-	-
Ambulance	-	187,000	187,000	-	-
Fire	-	1	-	-	1
Building inspection	-	4,522	5,275	-	(753)
Emergency management	-	1,350	4,914	-	(3,564)
Total public safety	<u>-</u>	<u>256,173</u>	<u>260,489</u>	<u>-</u>	<u>(4,316)</u>
Highways and streets	<u>200,000</u>	<u>253,500</u>	<u>214,819</u>	<u>200,000</u>	<u>38,681</u>
Sanitation:					
Solid waste disposal	<u>-</u>	<u>38,951</u>	<u>38,950</u>	<u>-</u>	<u>1</u>
Health:					
Administration	-	1,450	1,292	-	158
Pest control	-	1,000	1,000	-	-
Health agencies and hospitals	-	9,224	9,224	-	-
Total health	<u>-</u>	<u>11,674</u>	<u>11,516</u>	<u>-</u>	<u>158</u>
Welfare:					
Administration and direct assistance	<u>-</u>	<u>4,000</u>	<u>1,350</u>	<u>-</u>	<u>2,650</u>
Culture and recreation:					
Parks and recreation	-	27,164	27,164	-	-
Public library	-	6,500	3,285	-	3,215
Patriotic purposes	-	600	579	-	21
Other	-	6,530	6,530	-	-
Total culture and recreation	<u>-</u>	<u>40,794</u>	<u>37,558</u>	<u>-</u>	<u>3,236</u>
Conservation	<u>-</u>	<u>2,501</u>	<u>1,625</u>	<u>-</u>	<u>876</u>
Capital outlay:					
Improvements other than buildings	<u>-</u>	<u>103,000</u>	<u>103,000</u>	<u>-</u>	<u>-</u>
Other financing uses:					
Transfers out:					
Expendable trust fund	<u>-</u>	<u>116,200</u>	<u>116,200</u>	<u>-</u>	<u>-</u>
Total appropriations, expenditures, encumbrances and other financing uses	<u>\$ 210,000</u>	<u>\$ 1,113,990</u>	<u>\$ 1,061,571</u>	<u>\$ 206,000</u>	<u>\$ 56,419</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, 2024

Unassigned fund balance, beginning		\$ 823,111
Changes:		
Unassigned fund balance appropriated		(242,700)
Budget summary:		
Revenue surplus (Exhibit 14)	\$ 169,446	
Unexpended balance of appropriations (Exhibit 15)	<u>56,419</u>	
Budget surplus		225,865
Increase in nonspendable fund balance		<u>(1,367)</u>
Unassigned fund balance, ending		<u><u>\$ 804,909</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, 2024, 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 this specified party.

February 12, 2026

Roberts & Greene, PLLC

SCHOOL DISTRICT OF ALBANY

SCHOOL BOARD

Daniel Bianchino, Chair
Curtis Coleman, Vice Chair
Kristin Stelmok

Term Expires 2027
Term Expires 2026
Term Expires 2028

MODERATOR

Edward Alkalay

TREASURER

Kathy Carrier

CLERK

Kathy Carrier

AUDITORS

Roberge & Company

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

Dr. Aimee Frechette, Superintendent of Schools
Nicole Bell, Assistant Superintendent
Jackie Dziedzic, Human Resources Manager
Christa Biche, Director of Curriculum & Instruction
Pamela Stimpson, Director of Student Services
Michael Wade, Business Administrator
VACANT, 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 10th day of March 2026. 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 **\$2,041,186** for the support of schools, for the payment of salaries for school district officials and agents, and for the payment of the statutory obligations of the District, with **\$31,000** offsetting this amount from various grants. This article does not include appropriations voted in other warrant articles. (Majority vote required) (Recommended by the School Board 3-0-0)

ARTICLE 6. To see if the School District will vote to raise and appropriate the sum of **\$30,000** to be placed in the Capital Reserve Fund (Special Education) previously established for this purpose. (Majority vote required) (Recommended by the School Board 3-0-0)

ARTICLE 7. To see if the School District will vote to establish a trust fund to be known as the **General Tuition Trust Fund** to be used for the purpose of funding unanticipated tuition costs, and to raise and appropriate the sum of **\$50,000** to be placed in this fund. Further, to name the Albany School Board as agents to expend from said fund. (Majority vote required). (Recommended by the School Board 3-0-0)

ARTICLE 8. To see if the Albany School District shall vote to adopt the provisions of NH RSA Chapter 194-D and become an open enrollment school district under the terms of the RSA. Further, to be party to any open enrollment provisions of the Conway School District to admit students from outside the Conway School District, in schools maintained by Albany under RSA 194:22, and further to limit the percentage of Albany resident students attending open enrollment schools located outside of the Conway School District to 0% of the District's total enrollment of resident students in grades K-12. (Majority vote required). (Recommended by the School Board 3-0-0)

ARTICLE 9. To see if the school district will vote to authorize the school board to enter into a five year tuition agreement between the Albany School District and the Conway School District, for the education of Albany's middle school (grades 7-8) students, as negotiated by the School Board which provides for an initial term beginning on July 1, 2027, and ending on June 30, 2032, the agreement automatically to be renewed unless either party notifies the other of its intention not to renew, and further to authorize the School Board to submit the Agreement to the State Board of Education for approval pursuant to RSA 194:22, and to authorize the School Board to take such other and further acts necessary to give effect to this resolution, including the adoption of minor amendments to the Agreement, from time to time during its term, without further action by the School District Meeting. (Majority vote required). (Recommended by the School Board 3-0-0).

ARTICLE 10. To see if the school district will vote to authorize the school board to enter into a five year tuition agreement between the Albany School District and the Conway School District, for the education of Albany's high school (grades 9-12) students, as negotiated by the School Board which provides for an initial term beginning on July 1, 2027, and ending on June 30, 2032, the agreement automatically to be renewed unless either party notifies the other of its intention not to renew, and further to authorize the School Board to submit the Agreement to the State Board of Education for approval pursuant to RSA 194:22, and to authorize the School Board to take such other and further acts necessary to give effect to this resolution, including the adoption of minor amendments to the Agreement, from time to time during its term, without further action by the School District Meeting. (Majority vote required). (Recommended by the School Board 3-0-0).

ARTICLE 11. To transact any other business that may legally come before this meeting.

Given under our hands, this 10th day of February 2026.



Daniel Bianchino



Curtis Coleman



Kristin Stelmok

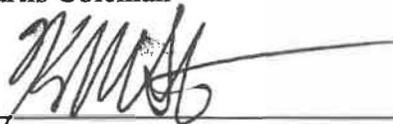
A TRUE COPY OF WARRANT - ATTEST



Daniel Bianchino



Curtis Coleman



Kristin Stelmok

ALBANY SCHOOL DISTRICT
2026-2027
PROPOSED BUDGET

	Adopted Budget FY25 7/1/24- 6/30/25	Actuals FY25 7/1/24-6/30/25	Adopted Budget FY26 7/1/25- 6/30/26	Proposed Budget FY27 7/1/26- 6/30/27	% Change	% Change
1100 REGULAR EDUCATION						
1	11-10-1100-5560-0101	\$ 475,569	\$ 475,568	\$ 614,114	\$ (25,514)	-3.99%
2	11-10-1100-5560-0102	\$ 340,919	\$ 340,920	\$ 388,439	\$ 69,798	21.90%
3	11-10-1100-5560-0103	\$ 274,589	\$ 274,588	\$ 531,701	\$ 123,197	30.16%
4	11-10-1100-5561-0101	\$ 20,610	\$ 20,610	\$ 17,837	\$ (3,303)	-15.62%
5	11-10-1100-5561-0102	\$ -	\$ -	\$ -	\$ -	-
6	11-10-1100-5561-0103	\$ -	\$ -	\$ -	\$ -	-
7	11-10-1100-5562-0101	\$ 557	\$ 556	\$ 524	\$ (66)	-11.19%
8	11-10-1100-5562-0102	\$ 600	\$ 600	\$ 580	\$ (59)	-9.23%
9	11-10-1100-5562-0103	\$ 1,174	\$ 1,176	\$ 1,141	\$ (96)	-7.76%
10	11-10-1190-5561-0100	\$ -	\$ -	\$ 1	\$ 1	-
	TOTAL 1100 REGULAR EDUCATION	\$ 1,114,018	\$ 1,114,018	\$ 1,554,337	\$ 163,958	11.79%
1200 SPECIAL EDUCATION						
11	11-10-1200-5322-0120	\$ 4,050	\$ 4,500	\$ 8,100	\$ 2,350	40.87%
12	11-10-1200-5330-0135	\$ 3,000	\$ 2,570	\$ 3,000	\$ (1,000)	-25.00%
13	11-10-1200-5560-0109	\$ 54,000	\$ 103,450	\$ 229,782	\$ 94,782	70.21%
	TOTAL 1200 SPECIAL EDUCATION	\$ 61,050	\$ 110,521	\$ 240,882	\$ 96,132	66.41%
2140 PSYCHOLOGICAL SERVICES						
14	11-10-2140-5330-0120	\$ 1,000	\$ 320	\$ 13,150	\$ 12,150	1215.00%
	TOTAL 2140 PSYCHOLOGICAL SERVICES	\$ 1,000	\$ 320	\$ 13,150	\$ 12,150	1215.00%
2150 SPEECH SERVICES						
15	11-10-2150-5330-0120	\$ 1,300	\$ 1,819	\$ 13,691	\$ 11,791	620.58%
	TOTAL 2150 SPEECH SERVICES	\$ 1,300	\$ 1,819	\$ 13,691	\$ 11,791	620.58%
2160 OCCUPATIONAL THERAPY SERVICES						
16	11-10-2160-5330-0120	\$ 2,000	\$ 2,735	\$ 3,000	\$ 800	36.36%
	TOTAL 2160 OCCUPATIONAL THERAPY SERVICES	\$ 2,000	\$ 2,735	\$ 3,000	\$ 800	36.36%
2310 SCHOOL BOARD SERVICES						
17	11-10-2310-5110-0074	\$ 1,600	\$ 1,600	\$ 1,600	\$ -	0.00%
18	11-10-2310-5260-0044	\$ 400	\$ 400	\$ 400	\$ -	0.00%
19	11-10-2310-5330-0047	\$ 10,500	\$ 1,189	\$ 3,500	\$ (7,000)	-66.67%
20	11-10-2310-5390-0017	\$ 3,000	\$ 3,150	\$ 3,000	\$ -	0.00%
21	11-10-2310-5390-0074	\$ 650	\$ 650	\$ 650	\$ -	0.00%
22	11-10-2310-5390-0117	\$ 500	\$ 173	\$ 500	\$ -	0.00%
23	11-10-2310-5520-0035	\$ 822	\$ 822	\$ 834	\$ (118)	-12.39%
	TOTAL 2310 SCHOOL BOARD SERVICES	\$ 17,472	\$ 7,984	\$ 10,484	\$ (7,118)	-40.44%
2320 SAU SHARE						
24	11-10-2320-5311-0104	\$ 30,356	\$ 29,697	\$ 40,107	\$ 3,392	9.24%
	TOTAL 2320 SAU SHARE	\$ 30,356	\$ 29,697	\$ 40,107	\$ 3,392	9.24%
2720 PUPIL TRANSPORTATION						

ALBANY SCHOOL DISTRICT
2026-2027
PROPOSED BUDGET

	Adopted Budget FY25 7/1/24-6/30/25	Actuals FY25 7/1/24-6/30/25	Adopted Budget FY26 7/1/25-6/30/26	Proposed Budget FY27 7/1/26-6/30/27	\$ Change	% Change
25 11-10-2720-5513-0120	\$ 114,215	\$ 120,113	\$ 128,150	\$ 134,435	\$ 6,285	4.90%
26 11-10-2720-5519-0120	\$ 100	\$ -	\$ 39,000	\$ 100	\$ (38,900)	-99.74%
TOTAL 2720 PUPIL TRANSPORTATION	\$ 114,315	\$ 120,113	\$ 167,150	\$ 134,535	\$ (32,615)	-19.51%
5251 CAPITAL RESERVE						
27 11-10-5251-5930-0105	\$ -	\$ 15,000	\$ -	\$ -	\$ -	-
TOTAL 5251 CAPITAL RESERVE	\$ -	\$ 15,000	\$ -	\$ -	\$ -	-
GENERAL FUND TOTAL	\$ 1,341,511	\$ 1,402,207	\$ 1,761,696	\$ 2,010,186	\$ 248,490	14.11%
FEDERAL GRANTS						
28	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ -	0.00%
GRANTS TOTAL	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ -	0.00%
GRAND TOTAL FOR APPROPRIATION	\$ 1,372,511	\$ 1,433,207	\$ 1,792,696	\$ 2,041,186	\$ 248,490	13.86%

Albany School District Minutes

March 11, 2025

In Attendance: Daniel Bianchino, Chair; Curtis Coleman, Vice-Chair; Kathleen Carrier, School Board Clerk; Ed Alkalay, Moderator; Aimee Frechette, 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 40 votes.

ARTICLE 2. To elect a Clerk for the ensuing year. Kathleen Carrier was elected Clerk for a 1-year term with 41 votes.

ARTICLE 3. To elect one member of the School Board for the ensuing three years. Katelyn Quint and Kristen Stelmok were elected School Board Member for a 3-year term each with 2 votes. Kristin Stelmok accepted the position.

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 \$1,792,696 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) Joe Ferris made the motion to bring it to the floor. Leah Valladres 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 2-0-0) Leah Valladres made the motion to bring it to the floor. Joe Ferris seconded the motion. Passed as written.

ARTICLE 7. To see if the district will vote to authorize the Albany School District 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) Kathy Finney made the motion to bring it to the floor. Leah Valladres 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 7:26 pm.

Respectfully submitted,

A handwritten signature in cursive script that reads "Kathleen Carrier". The signature is written in black ink and is positioned above the printed name.

Kathleen Carrier
Clerk, Albany School District

SUPERINTENDENT'S REPORT By Dr. Aimee Frechette

SAU 9 remains focused on providing high-quality, equitable educational opportunities for all students across our districts. Students from all towns continue to access a full continuum of programming from early childhood through grade 12, including robust academic, co-curricular, arts, athletics, workplace learning, and Career and Technical Education opportunities.

This year marks a continued shift toward intentionally designed, student-centered learning experiences. Across all schools, educators deepen their work around instructional coherence, competency-based practices, and the use of learning progressions to provide students with clarity about expectations, their individual progress, and next steps for learning. Literacy remains a shared responsibility across all content areas, and collaborative Professional Learning Communities (PLCs) continue to serve as the engine for alignment, reflection, and instructional improvement.

At Kennett High School and the Mount Washington Valley Career and Technical Center, students continue to benefit from expanded hands-on, career-aligned learning experiences, strong industry and community partnerships, Extended Learning Opportunities, and leadership activities that connect learning to real-world applications and future pathways.

Like districts across the state, SAU 9 continues to navigate staffing shortages, particularly in special education, nursing, and paraprofessional roles. Recruitment and retention remain strategic priorities, with ongoing efforts to strengthen hiring pipelines, support new staff, and foster a positive climate and culture where all employees feel valued and supported. We continue to recognize the dedication of the educators and support staff across the SAU who work tirelessly to make our schools the best they can be for the students we serve.

Family and community engagement remains central to the work of SAU 9. Student experience surveys, community partnerships, and regional collaborations inform continuous improvement efforts. The SAU actively monitors and responds to state legislative and regulatory changes affecting local control, graduation requirements, and school funding, ensuring our communities remain informed and supported in an ever-changing public education landscape in New Hampshire.

SAU 9 continues to engage in thoughtful, ongoing conversations with representatives from all towns regarding tuition agreements and the future of public education in the Mount Washington Valley. While the educational landscape is changing and the future brings uncertainty, our shared commitment to collaboration, transparency, and student-centered decision-making remains strong. We recognize that we are stronger together, and that through partnership and collective responsibility, we can continue to provide high-quality educational opportunities and do great things for the people who matter most, our students.

2026 Principal's Report

By Kevin Carpenter

Kennett High School remains deeply committed to providing the strongest possible educational experience for the students of the Mount Washington Valley. As the landscape of public education continues to evolve, we are working not only to keep pace with these changes but to position ourselves at the forefront of innovation. Our goal is to ensure our programs and curriculum prepare students for the rapidly shifting world they will enter as young adults.

We continue to regularly review our course offerings to confirm they align with student needs and future pathways. In response to the state's updated minimum standards for public education, we have made thoughtful adjustments to our scope and sequence. These updates are reflected in our Program of Studies and will guide next year's incoming freshmen; the first class to experience the full implementation of these new standards. Looking ahead, we will spend 2026 evaluating our current schedule model, with any potential changes planned for the 2027-2028 school year. This extended timeline ensures we gather meaningful input from students, families, staff, and community partners.

Beyond curriculum and scheduling, Kennett High School continues to refine its administrative structure to best serve our students. The transition to two Deans and a Director of Student Services has allowed us to streamline our leadership team while still meeting student needs effectively. As national and state enrollment trends continue to shift, we remain attentive to how these patterns may influence our future organizational needs.

Kennett High School is in strong standing with NEASC accreditation. We have successfully completed our 2-year, 5-year, and special reports, and we are now approaching the close of our 10-year cycle, which also marks the start of our next accreditation period. Our collaboration with NEASC has been productive, and we are eager to continue this work. This cycle has already seen important progress, including the development of the SAU 9 Portrait of a Learner, which will be refreshed as part of the upcoming SAU 9 Strategic Plan.

Our student body continues to be composed of remarkable young people who arrive with diverse backgrounds, interests, and aspirations. While the long-term effects of the pandemic are still visible, particularly for students who were in elementary school when it began, our system remains focused on supporting their continued growth. Student mental health has become an increasingly significant concern, and we are working proactively through our student services team—including counselors, special educators, and our family support liaison, to provide meaningful assistance. We also continue to strengthen partnerships with outside agencies to ensure students have access to the full range of supports needed for success both at Kennett and beyond.

Academically, students at Kennett High School continue to demonstrate meaningful growth from freshman to senior year. This progress positions them well for the future, whether they choose to enter the workforce, enlist in the military, or pursue two or four-year college programs. Our students are increasingly thoughtful about selecting postsecondary pathways that align with both their goals and the financial realities of higher education. We are proud that they continue to be accepted into highly regarded programs across New England and beyond, including institutions known for academic rigor and

industry-leading training. Our Career and Technical Education students continue to excel, demonstrating the wide range of pathways available and often earning college credit while still in high school. We remain focused on strengthening our State Assessment performance, with a commitment to achieving proficiency in all content areas. While this work takes time, we are confident in our steady progress.

Civically, Kennett High School continues to have a positive and visible impact on the Mount Washington Valley. Our service organizations, including Key Club, Student Council, Student Ambassadors, and our various Honor Societies, contribute countless volunteer hours both within our building and throughout the community. Our Key Club remains one of the top chapters in New England, consistently earning recognition for its efforts, including the highly successful Ski for Camp Sunshine fundraiser. Our Honor Societies (National, Spanish, French, Tri-M, and Technical) also continue to enrich our community through a wide range of service projects.

Athletically, Kennett High School continues to offer a robust and rewarding program for our student athletes. While the fall season did not bring home championships, many teams made notable progress and are well positioned for future success. Participation numbers remain strong, in fact, they continue to grow, even as overall enrollment has decreased, resulting in an impressive percentage of students involved in athletics. Our winter season is well underway, and we are excited to see our students competing on the slopes, courts, ice, and track. We are optimistic about strong postseason opportunities and the potential for additional state championship titles.

In closing, I would like to extend heartfelt appreciation to our students, staff, families, and the greater Mount Washington Valley community. Your continued support strengthens Kennett High School and all schools in the Conway School District. We remain committed to expanding educational opportunities, deepening partnerships, and refining our practices to best meet the needs of every student. Thank you, and we look forward to the continued success and accomplishments of the year ahead.

MOUNT WASHINGTON VALLEY CAREER AND TECHNICAL CENTER

2026 Director's Report

By Joe Riddensdale

Career & Technical Education: 2025-26 Highlights and Accomplishments

Mount Washington Valley Career & Technical Center

Throughout 2025-26, the Mount Washington Valley Career & Technical Center (MWVCTC) continued to provide students with exceptional, real-world learning experiences that connect academics, technical skill development, and community engagement. Our Career & Technical Education (CTE) programs emphasized safety, strong relationships, and helping students find purpose through hands-on learning while preparing them for high-wage, high-demand careers.

Student Achievement & Skill Development

CTE students demonstrated outstanding growth across all program areas, earning industry-recognized credentials, awards, and competitive success. Students in Advanced Manufacturing expanded their technical skill sets through welding, machining, and fabrication projects, supported by an \$83,000 IRC grant that modernized the welding lab and expanded credentialing opportunities. Automotive students applied their learning through real vehicle repairs, equipment training, and donated vehicles, while Aviation Mechanic students made steady progress rebuilding an aircraft and learning advanced inspection, sheet metal, and engine systems.

In Construction Trades, students completed meaningful campus and community projects, including roofing, facility improvements, and structural renovations, earning OSHA-10 certification and developing workforce-ready skills. Culinary students earned ServSafe certifications, catered large-scale community events, competed at the state level, and collaborated across programs to support food insecurity initiatives. Robotics and CADD students applied technical problem-solving skills through competitions, engineering challenges, and real-world design projects, earning state and national recognition.

In addition, we received an HB25 grant for \$99,000. This award provided critical, industry-standard equipment to strengthen multiple Career and Technical Education (CTE) programs, including Construction, Culinary Arts, Automotive Technology, and Marketing. Funds supported the purchase of a Hyundai 308-9U forklift for the Construction, Advanced Manufacturing and Automotive programs to expand training in material handling and job-site safety; a demonstration table with mirror for Culinary Arts to improve instructional visibility during lab lessons; essential automotive equipment including a brake lathe, quick chuck, tire changer, and tire balancer to provide hands-on training in high-demand brake and tire services; and a Direct to Film (DTF) printer for Marketing to support graphic design, promotional production, and entrepreneurial skill development. The project also covered necessary consumable supplies, safety equipment, and delivery, setup, and installation costs to ensure all equipment was fully operational for instructional use. These upgrades enhance program capacity, align instruction with current industry standards, and better prepare students for certifications, postsecondary education, and direct entry into the workforce.

Leadership, CTSOs & Competitive Success

Student leadership flourished through Career and Technical Student Organizations (CTSOs), including DECA, SkillsUSA, HOSA, Educators Rising, and Robotics. Kennett High School DECA earned Thrive Level recognition at the national level and returned to the DECA International Career Development Conference for the first time since 2007. SkillsUSA students earned multiple state medals and advanced to national competition in Photography and Computer Programming. Educators Rising students qualified for national competition for the second consecutive year, while Robotics teams placed competitively at state championships.

Extended Learning & Community Partnerships

Extended Learning Opportunities (ELOs) and Work-Based Learning remained a cornerstone of the program, connecting students with local businesses, nonprofits, healthcare organizations, farms, tradespeople, and public safety agencies. Students participated in internships, cadet programs, conservation work, culinary events, marketing campaigns, and historical preservation projects, often leading directly to scholarships, career clarity, and postsecondary opportunities. Community partnerships expanded throughout the year, reinforcing MWVCTC's role as a hub connecting education, workforce development, and civic engagement.

Staff Leadership & Program Growth

CTE staff demonstrated exceptional commitment to continuous improvement, student safety, and family engagement. Teachers pursued professional certifications, including Stop the Bleed instructor training, and expanded communication with families through regular outreach and classroom highlights. Cross-curricular collaboration increased, with multiple programs working together on shared projects that enhanced both technical and soft skills. Faculty leadership also supported student mentorship, competition preparation, and the expansion of industry credentials across programs.

Recognition & Student Spotlights

Throughout the year, students were celebrated through monthly **Student Spotlights**, National Technical Honor Society inductions, scholarships, and awards recognizing leadership, professionalism, creativity, and work ethic. These recognitions reflect the strong culture of excellence and high expectations embedded in all MWVCTC programs.

In summary, this school year was a year of growth, achievement, and impact for Career & Technical Education. Through rigorous instruction, real-world learning, and strong community partnerships, MWVCTC students gained the skills, confidence, and purpose needed to succeed in college, careers, and civic life, while staff leadership ensured programs remained innovative, relevant, and student-centered.

2026 KMS Annual Report By Katy Bedley

This year at Kennett Middle School reflected a continued strengthening of our school community as we moved into our second year serving students in Grades 6–8. With the initial transition behind us, the focus shifted toward refining practices, building deeper connections, and creating consistency for students and staff. As a result, the school year began with confidence, energy, and a shared sense of purpose.

Kennett Middle School remains grounded in its core values of Kindness, Integrity, Determination, and Spirit, which serve as the foundation for our work with students. These values are embedded into daily routines, classroom expectations, and schoolwide initiatives, helping to create a learning environment where students feel respected, supported, and encouraged to do their best.

Supporting student transitions and strengthening a sense of belonging across all grade levels continued to be a key priority. With greater familiarity among students and staff, routines were established more smoothly, and students demonstrated increased independence and comfort within the middle school setting. Advisory and flex programming, team experiences, and shared activities helped students form strong relationships and feel connected to the broader school community.

Sixth-grade students have made impressive strides this year, bringing curiosity and enthusiasm as they adjusted to middle school expectations. Targeted supports and intentional programming have helped them grow both academically and socially. At the same time, seventh and eighth graders have taken on increased responsibility, serving as positive role models and leaders within the school.

Recognizing that early adolescence is a time of significant growth and change, Kennett Middle School continues to prioritize a culture of care and accountability. Students are encouraged to act with integrity, demonstrate kindness toward others, and take ownership of their choices, reinforcing the importance of personal responsibility and community awareness.

High-quality teaching and learning remain central to our work. Educators at KMS have continued to collaborate, reflect, and engage in professional learning to strengthen instruction and better meet student needs. Students are actively engaged in meaningful learning experiences that promote critical thinking, collaboration, and growth across content areas.

Student life beyond the classroom has remained a vital part of the middle school experience. Participation in athletics, clubs, the arts, service activities, and school events has provided students with opportunities to explore interests, build confidence, and connect with peers and adults in meaningful ways.

Looking ahead, Kennett Middle School remains committed to supporting strong relationships, expanding opportunities for student voice and leadership, investing in professional growth, and maintaining a positive, inclusive school culture. I am grateful for the continued partnership of our families, staff, and community as we work together to support the success and well-being of every student.

Conway Intermediate School
2026 Principal's Report
By: Danielle Nutting

At Conway Intermediate School we are cultivating an environment in which students, staff, families and community members feel safe, welcomed and that they belong. At the start of the 2025-2026 school year, we rolled out revised school values. This year we are focusing on "Together We RISE." We are teaching students to show:

Resolve: Strength and determination to not give up; finding solutions to problems.

Integrity: Doing the right thing even when no one is watching.

Spirit: Engaging in activities that demonstrate loyalty and enthusiasm for our students, staff and school.

Empathy: Understanding and sharing how another person is feeling, like "walking in their shoes"

Students, staff, and families participated in our second annual Walk to School Day in October. We joined tens of thousands of students across the country to promote student health and movement. Our 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. We walked from the Ranger Station through the Albany Town Forest onto the Kennett Middle School campus and finally ended at our school.

Developing well-rounded students with strengths in and out of the classroom is a priority. Students in 5th grade demonstrated bravery, courage, and civic interest through their participation in this year's Student Council elections in the fall. 46 out of 81 students in 5th grade chose to run for a position on this year's Student Council. After presenting speeches to their classmates, 23 students were elected. Chorus and band provide students with additional opportunities for collaboration and to develop new skills. This year in the chorus there are 75 students participating from 4th and 5th grade. In the band there are 82 4th and 5th grade students. There are 43 students participating in both band and chorus.

This year, we have been able to start a chapter of Best Buddies with students in 5th grade that are interested in participating. Best Buddies is an international non-profit inclusive organization designed to help students with and without disabilities develop friendships. Our students and staff meet approximately monthly to foster these positive relationships through activities and team-building exercises.

Last year we were able to take an end-of-year whole-school field trip to Camp Huckins. It was such a fun and successful day that our Health & Wellness committee decided it should become an annual event. We have been fundraising all year to support this beloved event. Last year, students were able to participate in ropes courses, archery, basketball, tennis, kickball, boating, swimming, and many other team-building activities. This year we are considering replacing a pack-your-own picnic lunch with a cookout.

We continue to be proud of the work our students, staff, and families are doing together to build a school community where each and every student can thrive in all aspects of their learning and growth. Our school community will continue to evolve into what we know it can be through ongoing commitment from our students, staff, families, and community members. Together, our eagles will RISE!

Pine Tree Primary School
2026 Annual Principal's Report
By Sara Lewis

The 2025–2026 school year at Pine Tree School has been filled with joyful learning, meaningful growth, and strong community connections. As a K–2 school, we are proud to provide a nurturing environment where our youngest learners feel safe, supported, and excited to come to school each day. This year has been a wonderful reflection of that commitment.

We began the year by welcoming families at our open house, an event that highlighted the strong partnership between school and home. Throughout the fall, students and families came together for several memorable school-wide events, including our energetic Halloween Dance-a-Thon and our much-loved *Balloons Over Broadway* Parade. These events not only brought joy and excitement to our students but also strengthened our sense of community and school pride. Winter concerts further showcased our students' creativity, confidence, and growth, and were a celebration of the arts and the hard work of both students and staff.

Academically, Pine Tree continues to focus on strong, research-based instructional practices. This year, we implemented a new literacy curriculum, **Arts and Letters**, which has supported students in building background knowledge and engaging in deeper comprehension. This curriculum works in partnership with our established literacy practices, including **Fundations**, **Heggerty**, and small-group reading instruction during our literacy block. Together, these components provide a balanced, structured, and responsive approach to literacy that supports all learners.

In mathematics, we continue to implement **Illustrative Mathematics**, which emphasizes best practices in problem-solving, collaboration, and making student thinking visible. Students are regularly engaged in rich mathematical discussions, exploring multiple strategies, and learning to explain their reasoning with confidence. These practices align with our commitment to developing strong thinkers and problem-solvers from the very beginning of their educational journey.

As we look ahead to the spring months, we are excited to continue celebrating learning through upcoming events and shared traditions. We will also collect and reflect on student data that highlights the tremendous growth our students have made academically, socially, and emotionally. Our focus remains on finishing the school year strong while honoring the progress each child has made.

Pine Tree School is a special place, and it is a joy to work with our K–2 “littles” every day. This year is especially meaningful, as it will be my final year serving as principal of Pine Tree School. I am deeply grateful for the students, staff, and families who make this school such a caring and vibrant community, and I am proud of the work we have accomplished together.

ALBANY SCHOOL DISTRICT
Balance Sheet
June 30, 2025

	<u>General Fund</u>	
<u>ASSETS:</u>		
Cash	\$	15,000
Interfund Receivables	\$	26,734
Intergovernmental Receivables	\$	49,421
Other Receivables	\$	-
<hr/>		
TOTAL ASSETS		\$ 91,155
 <u>LIABILITIES AND FUND EQUITY:</u>		
Interfund Payables	\$	-
Intergovernmental Payables	\$	-
Other Payables	\$	56,226
Accrued Expenses	\$	-
Deferred Revenues	\$	-
Unassigned Fund Balance	\$	34,929
<hr/>		
TOTAL LIABILITIES AND FUND EQUITY		\$ 91,155

STATEMENT OF REVENUES
For the Fiscal Year Ended June 30, 2025

<u>REVENUE FROM LOCAL SOURCES:</u>		
Current Appropriation	\$	582,846
Earnings on Investments	\$	6,161
Other	\$	-
<hr/>		
TOTAL LOCAL REVENUE		\$ 589,007
 <u>REVENUE FROM STATE SOURCES:</u>		
Adequacy Education Grant	\$	521,387
Statewide Enhanced Education Tax	\$	228,375
Other State Aid	\$	4,200
<hr/>		
TOTAL STATE REVENUE		\$ 753,962
 <u>REVENUE FROM FEDERAL SOURCES</u>		
Medicaid	\$	-
Federal Grants	\$	42,906
National Forest	\$	-
<hr/>		
TOTAL FEDERAL REVENUE		\$ 42,906
 <u>OTHER FINANCING SOURCES</u>		
Transfer from Trust Funds	\$	49,421
<hr/>		
TOTAL OTHER FINANCING SOURCES		\$ 49,421
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TOTAL REVENUE		\$ 1,435,297

**ALBANY SCHOOL DISTRICT
SPECIAL EDUCATION EXPENSES/REVENUE 2023-2024, 2024-2025**

EXPENSES: SPECIAL EDUCATION	ACTUAL EXPENSES <u>2023-2024</u>	ACTUAL EXPENSES <u>2024-2025</u>
1200.322.120 Consultant, Spec Educ	\$4,004	\$4,500
1200.330.135 Extended School Year	\$2,708	\$2,570
1200.560.109 Tuition, Special Education	\$50,260	\$103,450
2140.330.120 Psychological Testing/Counseling	\$405	\$320
2150.330.120 Speech Testing	\$553	\$1,819
2160.330.120 Occupational/Physical Therapy	\$1,773	\$2,735
2720.519.120 Transportation, Special Education	\$0	\$0
5251.930.105 Transfer, Capital Reserve Special Education	\$0	\$49,421
Special Education IDEA Grant	\$16,413	\$53,789
TOTAL SPECIAL EDUCATION EXPENSES	\$76,116	\$218,605
REVENUE: SPECIAL EDUCATION		
Special Education Aid	\$0	\$0
Medicaid Reimbursement	\$0	\$0
NH State Adequacy Allocation	\$33,040	\$35,712
Special Education IDEA Grant	\$16,413	\$53,789
TOTAL SPECIAL EDUCATION REVENUE	\$49,453	\$89,501

**PROPOSED SCHOOL DISTRICT APPORTIONMENT FOR THE
SCHOOL ADMINISTRATIVE UNIT #9 BUDGET 2026-2027**

School District	Total Equalized Valuation 2024	Average Daily Membership 2024-2025	Percentage Equalized Valuation 2026-2027	Percentage Average Daily Membership 2026-2027	Percentage Apport. 2026-2027	School District Share Of SAU Budget 2026-2027
Conway	3,782,415,877	1,388.51	49.10%	87.65%	68.38%	\$1,888,119
Bartlett	2,451,485,086	159.12	31.82%	10.04%	20.93%	\$578,070
Jackson	886,510,933	36.45	11.51%	2.30%	6.90%	\$190,660
Albany	223,771,174	0.00	2.90%	0.00%	1.45%	\$40,107
Eaton	223,792,984	0.00	2.91%	0.00%	1.45%	\$40,111
Chatham	109,880,009	0.00	1.43%	0.00%	0.71%	\$19,694
Harts Loc.	25,223,383	0.00	0.33%	0.00%	0.16%	\$4,521
Total	7,703,079,446	1,584.08	100.00%	100.00%	100.00%	\$2,761,283

ENROLLMENT (as of February 9, 2026)

Total K-5 ... 18	Total 6-8 ... 17	Total 9-12 ... 23	
Kindergarten	4	Grade 6	6
Grade 1	2	Grade 7	7
Grade 2	4	Grade 8	4
Grade 3	4		
Grade 4	3	Grade 9	7
Grade 5	1	Grade 10	5
		Grade 11	8
		Grade 12	3

