



Annual Town Reports of Pelham New Hampshire



For the Year
2022

Cover photo courtesy of Ashley Milinazzo, Media Specialist
of the Pelham Police Department.

View of Loon Island located at Little Island Pond.



Table of Contents

TOWN SECTIONS	DESCRIPTION	PAGE	
Administrative	Town Department Office Hours/Phone Numbers	Inside Front Cover	
	Dedication	iv	
	In Memoriam	v	
	Federal, State, County and Town Officials	vi	
	Town Boards, Commissions and Committees	viii	
	Board of Selectmen's Report	1	
	Town Administrator's Report	2	
	Town Clerk/Tax Collector	Town Clerk / Tax Collector Report	3
Dog Owner's Message		4	
2022 Annual Town Meeting - Official Ballot		5	
2022 State Primary - Official Ballot		9	
2022 General Election - Official Ballot		11	
2022 Town Deliberative Session Minutes		13	
Tax Collectors Report - MS-61		28	
Statement of Town Clerk Accounts		34	
Vital Statistics - Birth, Deaths and Marriages		35	
Financial Reports		Treasurer's Report	38
	Independent Auditors Report for Year Ended December 31, 2021	40	
	2022 Revenues	101	
	2022 Expenses	103	
	Comparative Budget to Actual	107	
	2022 Budget of the Town with a Municipal Budget Committee - MS737	108	
	Summary Inventory of Evaluation - MS-1	119	
	Tax Rate Breakdown	125	
	Employee Wages	129	
	2022 Encumbrances	134	
	Trustee of the Trust Funds	135	
	Department Head Reports	Board of Assessors	138
		Tax Rate per 1,000 Valuation	139
Cable - Pelham Community Television		140	
Cemetery Trustees		141	
Fire Department		142	
Forest Fire Warden and State Forest Ranger		146	
Southeastern Hazardous Materials District Report		147	
Health Officer Report		149	
Highway Department		150	
Parks and Recreation		151	
Planning Department		153	
Nashua Regional Planning Commission (NRPC)		156	
Police Department	159		



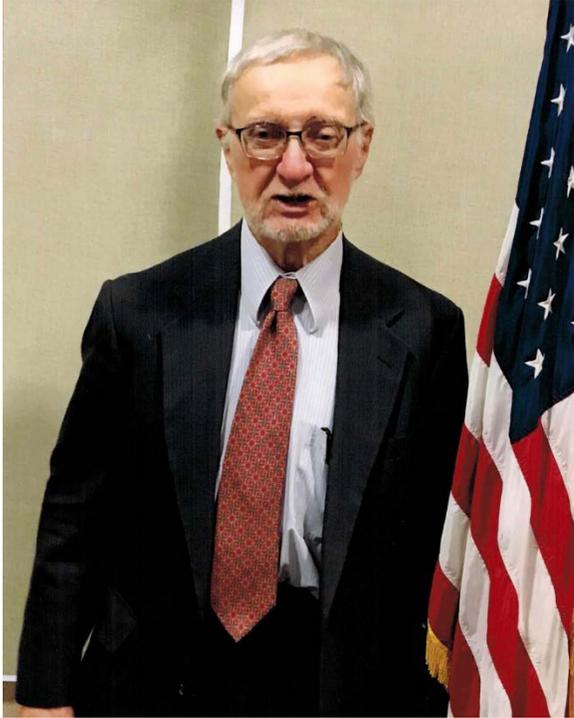
Table of Contents (cont.)

TOWN SECTIONS	DESCRIPTION	PAGE
Department Head Reports (cont.)	Public Library	163
	Senior Programs - Hobbs Community Center	165
	Transfer Station / Recycling Center	168
Town Boards, Commissions & Committees	Zoning Board of Adjustment (ZBA)	169
	Agricultural Commission	170
	Capital Improvement Plan Committee (CIP)	171
	Conservation Commission	206
	Forestry Committee	207
	Planning Board	208
	Water Commission	209
2022 Warrants	2023 Town Warrant	211
	2023 School Warrant	219
Pelham School District Sections		
Administrative	School District Officers	223
	Superintendent's Report	224
	2022 PSD Official Ballot	226
	2022 School District Deliberative Session Minutes	227
Financial	Independent Auditor's Report	236
	2021-2022 Budget Report	314
	Tax Rate Calculation PSD	367
	Employee Wages - School District PSD	368
School Board & Principal Reports	Pelham School Board Report	377
	Pelham Elementary School Principal Report	379
	Pelham Memorial School Principal Report	381
	Pelham High School Principal Report	387
	Student Services Report	389
	Pelham School District Enrollment	392



2022 ANNUAL TOWN REPORT DEDICATION

Harold “Hal” Lynde



The Board of Selectmen annually dedicates the Town Report to an individual who has served or made a positive impact to our community. This year we would like to dedicate the Town Report to long-time resident Harold “Hal” Lynde.

A longtime resident of Jeremy Hill Road, Hal served his country in both the United States Army and United States Marine Corps Reserve. He also earned both a Master of Science and a Bachelor of Science Degrees from Northeastern University.

Hal has served on more than twenty Boards in our town and held a position on the Board of Selectmen for more than thirty years. Some of the other Boards he has served on were the Budget Committee (ten years), Forestry Committee (eighteen years), Municipal Building Committee (four years) and Master Plan Advisory Committee (four years). Hal’s commitment to the community still continues as he currently serves as an Alternate on the Planning Board.

During his many years as a Town Selectmen, Hal has acted as a Selectmen Representative to the Parks and Recreation Department, where he acted as a liaison between the Parks and Recreation office and the Board of Selectmen. In that role he made every effort to support the Parks and Recreation Department’s mission of providing healthy and safe recreation opportunities to all of our residents. Hal was instrumental

in developing plans to successfully build additional playing fields in the Raymond Park acreage. Parks and Recreation is grateful to have Hal’s guidance and experience in providing the programs and facilities that are available to our citizens.

Hal has also been involved with the Parks and Recreation Department as a Coach. His multiple seasons of volunteering were very much needed to make their programs successful. He never hesitated to attend the coaches’ meetings, team practices and ultimately weekend games. His encouragement to the players never went unnoticed.

His service and leadership to the Pelham Building Committee led to the funding and construction of the Pelham Municipal Building and Pelham Public Library. Hal’s guidance was also invaluable to the construction of the Pelham Fire Station.

Hal’s dedication, personal sacrifices, steadiness, and willingness to share his experience and knowledge for the greater good of the community is truly a testament of how citizens, like Hal Lynde, make Pelham a better place to live!



2022

IN MEMORIAM

***A TRIBUTE TO THOSE WHO IN THEIR LIVES HAVE SERVED
THE TOWN OF PELHAM***

GEORGE GARLAND

BOARD OF ADJUSTMENT 1980 - 1982

BOARD OF ADJUSTMENT (ALTERNATE) 1979

BUDGET COMMITTEE 1978

PLANNING BOARD 1987 - 1989

PELHAM FIRE DEPARTMENT 1971 - 2014

ROGER HARDY

LIBRARY TRUSTEE 1981 - 1982

CHARLES HOBBS

PELHAM FIRE DEPARTMENT 1971 - 1983

MITCHELL KOPACZ

PELHAM POLICE DEPARTMENT 1961 - 1968

PELHAM POLICE DEPARTMENT (SPECIAL) 1969 - 1975

PELHAM PLANNING BOARD 1959-1968, 1971 - 1972

RUSSELL LEONARD

INDUSTRIAL COMMISSION 1966 - 1974

PELHAM FIRE DEPARTMENT 1969 - 1977



Federal, State, County and Town Officials 2022

Governor	Christopher Sununu		
Executive Councilor, District 3	Janet Stevens		
U.S. Senators	Maggie Hassan Jeanne Shaheen		
State Senator, District 22	Daryl Abbas		
Representative in Congress, District 2	Ann Kuster		
County Commissioner, District 2	Michael Soucy		
State Representatives, District 1	Kimberly L. Abare Tom D. Mannion Sandra L. Panek Jeffrey Tenczar		
	Name	Title	Term Expires
Board of Selectmen	Heather Corbett	Chairman	2023
	Jaie Bergeron	Vice-Chairman	2023
	Kevin Cote	Member	2023
	Jason Croteau	Member	2025
	Charlene Takesian	Member	2025
Town Moderator	James Hogan		2025
Supervisors of the Checklist	Laurie Hogan		2026
	Brenda Eaves		2024
	Kimberly Regan		2028
Town Clerk/Tax Collector	Linda Newcomb		2025
Town Treasurer	William Hayes Jr.		
Town Administrator	Joseph A. Roark		
Animal Control Officer	Allison Caprigno		
Assessing Assistant	Susan Snide		
Town Accountant	Susan Landry		
Building/Plumbing Inspector	Roland Soucy		
Cable Television Coordinator	James Greenwood		



Federal, State, County and Town Officials 2022

Cemetery Caretaker/Foreman	Sean Cunningham
Code & Zoning Enforcement Officer	John Lozowski
Director of Senior Facility & Elder Affairs	Sara Landry
Electrical Inspector	Timothy Zelonis
Finance Director	Tammy Penny
Fire Chief/Emergency Management Director	James F. Midgley
Health Officer	Karen McGlynn
Deputy Health Officer	Paul Zarnowski
Highway Director	James Hoffman
Human Resources Coordinator	Diane Hurd
Human Services Agent	Dawn Holdsworth
Information Technology Administrator	Brian Demers
Library Director	Jennifer Greene
Planning Director	Jennifer Beauregard
Police Chief	Anne Perriello
Police Captain	Stephen Toom
Recreation Director	Brian Johnson, CPRP
Superintendent	Robert Long



Town Boards, Commissions & Committees 2022

BOARD OR COMMITTEE	NAME	TITLE	TERM EXPIRES
Board of Adjustment	David Hennessey	Chair	2024
	James Bergeron	Vice Chair	2023
	Jeff Caira	Member	2025
	David Wing	Member	2025
	John Westwood	Member	2024
	Shaun Hamilton	Alternate	2025
	Jason Goucher	Alternate	2023
	Ken Stanvick	Alternate	2024
	Jennifer Beauregard	Planning Director/Zonin Administrator	
Jordyn Isabelle	Recording Secretary		
Agricultural Commission	Jenny Larson	Chair	2024
	Jessica Edwards	Vice Chair	2023
	Steve Doherty	Member/Treasurer	2023
	Danielle Masse-Quinn	Member	2024
	Laura Spottiswood	Member/Secretary	2024
	Joseph Boissonneault	Alternate	2023
Budget Committee	Michelle Cooke	Alternate	2023
	Meg Bressette	Chair	2024
	Philip Haberen	Vice Chair	2023
	Garrett Abare	Member	2025
	Ellen Cormier	Member	2023
	Paul Grant	Member	2024
	Eduardo Martony	Member	2025
	Deborah Ryan	Member	2024
	Robert Sherman	Member	2023
	Greg Smith	Member	2025
	Jennifer Castles	Recording Secretary	
Jason Croteau	Selectmen's Representative	Appointed	
Megan Larson	School Board Representative	Appointed	
Cemetery Trustees	Lisa Wood	Chair	2024
	Tim Zelonis	Vice Chair	2023
	Richard Jensen	Trustee	2025
	Dave Provencal	Trustee	2024
	Donna M. Smith	Secretary	2023
	Lance Ouellette	Alternate	2023
Conservation Commission	Nathaniel Al Steward	Chair	2024
	Mike Gendreau	Vice-Chair	2025
	David Abare	Member	2023
	Paul Gagnon	Member	2024
	Lisa Loosigian	Member	2023
	Karen MacKay	Member/Secretary	2024



Town Boards, Commissions & Committees 2022

BOARD OR COMMITTEE	NAME	TITLE	TERM EXPIRES
Conservation Commission (cont.)	Ken Stanvick	Member	2025
	Scott Bowden	Alternate	2024
	Christine Kamal	Alternate	2023
	Kara Kubit	Alternate	2025
Forestry Committee	Mary Hathaway	Chair	2024
	Robert Lamoureux	Vice Chair	2024
	Paul Gagnon	Member	2025
	Charles Gale	Member	2023
	Gayle Plouffe	Member	2023
Library Trustees	Lynn Garcia	President	2025
	Diane Chubb	Vice President	2024
	Rose Ann Cares	Secretary	2023
	Becky Hopkinson	Treasurer	2025
	Barbara Sherman	FLIP Liaison	2023
Planning Board	Timothy Doherty	Chair	2025
	James Bergeron	Vice Chair	2023
	Danielle Masse Quinn	Member/Secretary	2024
	Bruce Bilapka	Member	2025
	Roger Montbleau	Member	2024
	Joseph Passamonte	Member	2023
	Paddy Culbert	Alternate	2025
	Hal Lynde	Alternate	2025
	Scott Sawtelle	Alternate	2024
	John Spottiswood	Alternate	2024
	Samuel Thomas	Alternate	2023
	Kevin Cote	Selectmen's Representative	
	Jaie Bergeron	Selectmen's Representative-Alt	
Jennifer Beauregard	Planning Director/Zoning Administrator		
Jennifer Castles	Recording Secretary		
Trustee of the Trust Funds	Edmund Gleason	Trustee/Chair	2024
	Demetra Bergeron	Trustee/Secretary	2025
	Cindy Ronning	Trustee	2023
Water Commission	Kimberly Abare	Chair Commissioner	2025
	Bill Scanzani	Vice Chair Commissioner	2023
	Nate Boutwell	Commissioner	2024
	Samuel Thomas	Commissioner	2023
	Scott Winn	Commissioner	2025



This Page Left Intentionally Blank



Board of Selectmen

Heather Corbett, Chair
Jaie Bergeron, Vice Chair

6 Village Green
Pelham, NH 03076

Phone: (603) 635-8233
Fax: (603) 635-8274

Website:
www.pelhamweb.com/board-of-selectmen

Selectmen:

Kevin Cote
Jason Croteau
Charlene Takesian

BOARD OF SELECTMEN

2022 Annual Report

On behalf of the Board of Selectmen, I would like to extend our gratitude to the Town of Pelham for their patience in what has been a tumultuous year. There were a series of changes in personnel in Town Hall that arrived in rapid succession and the understanding of the Town as we got our feet under us was greatly appreciated.

The changes at Town Hall included the departure of former Town Administrator Brian McCarthy, who we wish nothing but the best as he moves along to Windham, NH. This position was filled by Chief Joe Roark, initially in an “interim” capacity, but who has since taken on the job permanently. The opening he left over at the Police Department was promptly filled by Chief Anne Perriello during a very well-attended ceremony on August 31st, and it was wonderful to see so many people turn out to both thank Chief Roark and welcome in Chief Perriello. The election of Charlene Takesian to the Board prompted the appointment of William Hayes, Jr. to the position of Town Treasurer, a role he has filled brilliantly and approached with a fantastic attitude and dedication to serving the Town. Due to the resignation of Bob Haverty and Doug Viger, two veteran selectmen who served our Town dutifully for many years in an array of capacities, it fell to Selectmen Bergeron to reconstruct a full Board. This brought about the reappointment of both Heather Corbett (formally Forde) and Kevin Cote, who were both honored to return to and serve the Town in any way possible. Both the Highway Department and Transfer Station department head roles were also filled in a permanent capacity with the appointments of Jim Hoffman and Bob

Long, respectively. Their leadership throughout their interim appointments have proven their abilities and earned the trust and respect of their staff and this Board. Finally, Tammy Penny was added to the staff at Town Hall as the new Finance Director to replace the outgoing Deb Padykula. We are greatly impressed with the amount of experience and knowledge that Tammy brings to her work. She has truly been a massive asset in bringing all of us up to speed on a rapidly shifting policy terrain.

The new assembly, as outlined above, has set about with both old business and new. The work of upgrading infrastructure continues and we expect to continue work to improve our systems, both technical and physical across all departments. The Selectmen’s office is in the beginning stages of reworking how we utilize our Capital Improvement Plan (CIP) with Tammy Penny, and we are all hopeful that it will bring organization and predictability to the Town’s budget and ability to plan ahead. This Board has also taken a keen interest in improving transparency of operations and has worked diligently on being open and honest in all things.

The Board would like to thank all that so diligently turned out to participate in the operations of this Town and extend our sincerest thanks to every Town employee for their professionalism and devotion. We look forward to the new year, ready to face whatever challenges lay ahead and act in the best interests of this Town and its residents.

Respectfully yours,

Heather Corbett
Board of Selectmen, Chair



TOWN ADMINISTRATOR’S REPORT 2022 Annual Report

Selectmen’s Office

Town Administrator:
Joseph A. Roark

Administrative Assistant:
Melissa Binette

6 Village Green
Pelham, NH 03076

Phone: (603) 508-3074
Fax: (603) 635-8274

Email:
jroark@pelhamweb.com
mbinette@pelhamweb.com

Website:
www.pelhamweb.com/town-
administrator

Office Hours:
Monday – Friday
8:00AM to 4:00PM

To the Citizens of Pelham,

The year 2022 was a time of transition and change amongst several Town Departments, including the Town Administrator’s office. In March, Town Administrator Brian McCarthy, left his position in Town after seven plus years of service to fulfill the same position in Windham, New Hampshire. Brian served the Town of Pelham well. I would like to thank him for leaving the Town Hall offices in good working order and wish him great luck at his new position.

Upon Town Administrator McCarthy’s departure, I assumed the role of Interim Town Administrator at the request of the Board of Selectmen. On September 1, 2022, after 26 years of service to the Town as a police officer, and ultimately as Chief of Police, I retired from law enforcement and assumed the Town Administrator’s role on a permanent basis. Fortunately, a great group of employees work in the Town Hall offices and they have helped make my transition to Town Administrator as smooth as possible.

This year’s Town warrant has a warrant article request to approve a 5-year Collective Bargaining Agreement with the Police Union. The Police Union includes all fulltime patrolmen, sergeants, full time dispatchers, the animal control officer, as well as the records coordinator. The contract was negotiated in good faith between the Union and Town representatives. I feel it strikes an excellent balance between maintaining competitive wages while controlling escalating health care benefits. I urge you to vote in favor of the contract to help ensure we maintain our excellent Police Department employees. If you have any questions about the proposed contract, please reach out to me or Corporal David DeRoche at the Police Department.

In terms of infrastructure projects planned in Town, there are several on the horizon. The Pelham Police Department is in the process of hiring an architect to create a plan and cost analysis to construct a new animal control shelter building. The new building would replace the current undersized and inefficient building on Simpson Mill Road. The Police Department will also be looking to remodel its “expansion” space to accommodate the growth of the department over the past 20 years.

The Planning Department is also scheduled to be remodeled in 2023. The remodeling will be designed to create a more private and efficient space for our planning, code enforcement and inspectional service employees to operate.

The Town is also scheduled to complete four different large scale road projects in the upcoming years. These projects will be funded through combinations of state, federal and local funding.

The Abbott Bridge on Old Bridge Street is scheduled to be reconstructed in 2024. The Sergeant Daniel R Gionet Memorial Bridge (Main Street Bridge) is scheduled to be replaced with a construction start date of 2025.

Two roundabout projects in Pelham have been on the New Hampshire Department of Transportation’s 10-year plan. The roundabout projects will be designed to reduce traffic congestion and accidents at their respective locations. The first roundabout project is at the intersection of Sherburne Road and Mammoth Road. It is scheduled to begin construction in 2026. The second roundabout project will be just north of the first roundabout project at the intersection of Mammoth Road and Marsh Road. The second roundabout project is scheduled to begin construction in 2027.

If you should have any questions or concerns regarding Town operations, please feel free to reach out to me at 603-635-8274 or at jroark@pelhamweb.com. I am also available in person at the Selectmen’s office each weekday from 8:00am to 4:00pm.

Thank you,

Joseph Roark

Town Administrator, Town of Pelham, NH



**Town Clerk/
Tax Collector**

Department Head:
Linda Newcomb
Town Clerk/Tax Collector

Kelly Salois:
Deputy Town Clerk/
Tax Collector

6 Village Green
Pelham, NH 03076

Phone: (603) 635-2040
Fax: (603) 508-3096

Website:
[www.pelhamweb.com/
town-clerk-tax-collector](http://www.pelhamweb.com/town-clerk-tax-collector)

Office Hours:
Mon, Wed, Thurs & Fri
8:00AM to 4:00PM
Tuesday 10:00am-6:00pm

Services Offered:

- Boat Registrations
- Dog Licenses
- Hunting & Fishing Licenses
- Marriage Licenses
- Notary Public
- Voting Registration
- Justice of the Peace

Important Dates:

- April 30th of each year, dogs must be licensed.
- July 1st and December 1st, tax bills are due.

TOWN CLERK/TAX COLLECTOR
2022 Annual Report

I am pleased to present the Annual Report for Town Clerk/Tax Collector Department for 2022. It has been a very busy year in the Town Clerk’s office, Motor Vehicle transactions have increased, and we conducted three Elections this year.

Some of the many services we provide are:

- Motor Vehicle Registrations
- Boat Registrations
- Elections: Voter Registration, address changes, party changes, absentee ballots,
- Prepare Town and State Elections
- Vital Records: Certified Birth, Marriage and Death Certificates
- Marriage License
- Dog Licenses
- Notary Public

The Town Clerk’s Office has had some staffing changes this year; Dorothy Marsden, Town Clerk/Tax Collector Retired in March of this year, I was elected as Town Clerk/Tax Collector in March, Kelly Salois was promoted to Deputy Town Clerk/Tax Collector, Regina Malloy and Laura Wood are full time Clerks, and Jennifer Castles is our part time Clerk.

I would like to express my appreciation to Kelly, Regina, Laura and Jennifer for their continued dedication and outstanding quality service to our residents. Their knowledge, professionalism, accuracy, and efficiency make our office run smoothly. I am very proud to have them as my co-workers as it is a team effort.

I would like to give a very special thank you to Dorothy Marsden for being my mentor and sharing her knowledge and guidance when I was Deputy Town Clerk/Tax Collector.

Finally, I would like to thank the Board of Selectmen, the Town Administrator, and the many dedicated Town employees for their continued support. Most importantly, I would like to thank the residents of the Town of Pelham for giving me the opportunity to serve you as Town Clerk/Tax Collector.

Respectfully submitted,

Linda Y Newcomb
Town Clerk/Tax Collector



To Pelham Dog Owners

**2023 DOG LICENSES ARE NOW BEING ISSUED AT THE TOWN CLERK'S OFFICE.
PROOF OF RABIES VACCINATION IS REQUIRED.
PLEASE STOP BY MAIL OR USE E-REG AT:
Pelhamweb.com/town-clerk-tax-collector**

**6.50 SPAYED OR NEUTERED
\$9.00 IF UNALTERED
\$2.00 FOR SENIORS 1ST DOG
ENCLOSE A STAMPED SELF-ADDRESSED ENVELOPE IF REGISTERING BY MAIL
OFFICE HOURS: 8:00AM to 400PM MON, WED, THUR & FRI
10:00AM to 6:00PM TUESDAY**

Per RSA 466:1 All Dogs must be registered by May 1st, Penalties will be charged after that date





**ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF
PELHAM, NEW HAMPSHIRE
March 8, 2022**

BALLOT 1 OF 2

Dorothy A. Macdonald
TOWN CLERK

INSTRUCTIONS TO VOTERS

- To vote, fill in the oval(s) opposite your choice(s) like this
- To write-in a candidate not on the ballot, write the name on the line provided for the office and fill in the oval opposite the write-in line, like this

TOWN OFFICES

SELECTMEN

THREE YEARS Vote for not more than TWO

KEVIN COTE 809

JASON CROTEAU 1031

HAROLD V. LYNDE JR 625

ROBERT S. MARSDEN 305

CHARLENE F. TAKESIAN 874

(WRITE-IN)

(WRITE-IN)

**TOWN CLERK/
TAX COLLECTOR**

THREE YEARS Vote for not more than ONE

LINDA Y. NEWCOMB 1814

(WRITE-IN)

TOWN MODERATOR

TWO YEARS Vote for not more than ONE

JAMES B. HOGAN 1732

(WRITE-IN)

BUDGET COMMITTEE

TWO YEARS Vote for not more than ONE

(WRITE-IN) Deb Ryan 245

BUDGET COMMITTEE

THREE YEARS Vote for not more than THREE

GARRETT ABARE 1361

EDUARDO MARTONY 1250

(WRITE-IN) Greg Smith 116

(WRITE-IN)

(WRITE-IN)

CEMETERY TRUSTEE

THREE YEARS Vote for not more than ONE

EDMUND J. GLEASON 1733

(WRITE-IN)

LIBRARY TRUSTEE

THREE YEARS Vote for not more than TWO

LYNN GARCIA 1530

BECKY KAY REUSE HOPKINSON 1435

(WRITE-IN)

(WRITE-IN)

**TRUSTEE OF
TRUST FUNDS**

THREE YEARS Vote for not more than ONE

(WRITE-IN) Demetra Bergeron 19

PLANNING BOARD

ONE YEAR Vote for not more than ONE

JOSEPH PASSAMONTE 1540

(WRITE-IN)

PLANNING BOARD

THREE YEARS Vote for not more than TWO

BRUCE M. BILAPKA 1373

TIMOTHY J. DOHERTY 1499

(WRITE-IN)

(WRITE-IN)

**SUPERVISOR OF THE
CHECKLIST**

SIX YEARS Vote for not more than ONE

KIMBERLY REGAN 1565

(WRITE-IN)

**TOWN WARRANT
ARTICLES**

Article 2
Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Pelham to amend the Pelham Zoning Ordinance Article II, Section 307-6, Definitions; Article III, Section 307-12, Table 1 – Table of Dimensional Requirements; Article III, Section 307-13, A; Article V, Section 307-18, Table 2 – Principal Permitted Uses by District; Article XII, Section 307-73; and Article XII, Section 307-74 to clarify that Workforce Housing is permitted in all districts?
CONTINUE ON NEXT COLUMN

ARTICLE 2 CONTINUED

tricts in which residential dwellings are permitted with the exception of the Rural District as consistent with the requirements of RSA 674:59? (Recommended by the Planning Board).

1490 YES

700 NO

Article 3

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Pelham to amend the Pelham Zoning Ordinance Article XII, Special Exceptions to allow attached Accessory Dwelling Units to be allowed by means of a Conditional Use Permit issued by the Zoning Administrator rather than by a Special Exception obtained by the Zoning Board of Adjustment? (Recommended by the Planning Board).

1571 YES

636 NO

Article 4

Shall the Town vote to raise and appropriate the sum of two million five hundred thousand dollars (\$2,500,000.00) (gross budget) to purchase land and easements for conservation purposes, and to authorize the Board of Selectmen to issue bonds or notes in compliance with provisions of the Municipal Finance Act (RSA 33:1 et seq., as amended); provided, however, that notwithstanding anything herein to the contrary, the Town shall not issue more than One Million, Five Hundred Thousand Dollars (\$1,500,000.00) of bonds or notes in any one calendar year; to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof, and to take any other action they deem appropriate to effectuate the sale and/or issuance of said bonds or notes; and additionally to raise and appropriate the sum of Twenty Five Thousand Dollars (\$25,000.00) for the bond's first year's interest payment and costs. Land or property inter-
ARTICLE 4 CONTINUED ON BACK

TURN BALLOT OVER AND CONTINUE VOTING



**TOWN WARRANT
ARTICLES CONTINUED**

ARTICLE 4 CONTINUED
ests to be purchased with bond proceeds shall be acquired in the name of the Town by the Conservation Commission, subject to the approval of the Selectmen, pursuant to RSA 36-A:4. (Recommended by the Selectmen) (Recommended by the Budget Committee) (3/5 Vote Required).

1459 YES
777 NO

Article 5
Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling Twenty Million, Three Hundred and Eighty-Nine Thousand, Nine Hundred Ninety-Nine Dollars (\$20,389,995)? Should this article be defeated, the default budget shall be Nineteen Million, Five Hundred and Sixty-Two Thousand, Four-Hundred and Ninety-Nine Dollars (\$19,562,499) which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Selectmen) (Recommended by the Budget Committee).

1373 YES
859 NO

Article 6
Shall the Town vote to raise and appropriate the sum of Three Hundred Twenty Thousand, Three Hundred Seventy-Two Dollars (\$320,372) for repair, maintenance, purchase of equipment and upgrading of Town roads, to be offset by the State Highway Grant? This will be a non-lapsing account per RSA 32:7, IV. No money to be raised by taxation. (Recommended by the Selectmen) (Recommended by the Budget Committee).

2071 YES
210 NO

Article 7
Shall the Town vote to raise and appropriate the sum of Two Hundred Thousand Dollars (\$200,000) to be placed in the Compensated Absence Trust Fund for the purpose of distributing accrued time (annual earned and paid time off) to terminating employees as required by law or negotiated contracts? (Recommended by the Selectmen) (Recommended by the Budget Committee).

1534 YES
676 NO

Article 8
Shall the Town vote to re-designate the following wetland systems as prime wetlands as authorized by RSA 482-A:15. These were designated as prime wetlands in 2000 but the boundaries have been re-mapped using modern, GPS technology hence must be re-designated. There is no tax impact. This is a special warrant article. (Recommended by the Selectmen).

NAME	ACRES (2000)	ACRES (2019)
Little Island Pond	24.6	26.9
St. Patrick's	16.1	14.5
Sherburne Road Bog	2.4	3.7
Sherburne Road Open Water	17.7	19.7
total	60.8	64.8

1912 YES
328 NO

Article 9
Shall the Town vote to re-designate the following wetland systems as prime wetlands as authorized by RSA 482-A:15. These were designated as prime wetlands in 1987 but the boundaries have been re-mapped using modern, GPS technology hence must be re-designated. There is no tax impact. This is a special warrant article. (Recommended by the Selectmen).

NAME	ACRES (1987)	ACRES (2019)
Lower Golden Brook	72.7	98.8
Upper Golden Brook	85.3	64
Camp Runels	38.0	32.1
Dunlop	79.5	88
Cranberry Bog	16.7	20.9
Mountain Orchard	28.2	21.3
Harris Brook	14.2	29.6
total	334.6	354.7

1872 YES
357 NO

Article 10
Shall the Town vote to place 100% of the revenues of all future payments collected from the Land Use Change Tax into the Conservation Fund in accordance with RSA 36-A:5 III, as authorized under the provisions of RSA 79-A:25 II, said monies to be used for the acquisition of conservation land, conservation easements, development rights and the costs associated therewith? Currently, 75% of the revenues from the Land Use Change Tax are placed into the Conservation Fund so this would be an increase from 75% to 100%. (Recommended by the Selectmen) (Recommended by the Budget Committee).

1757 YES
475 NO

Article 11
Shall the Town vote to authorize the Conservation Commission to purchase, for conservation purposes, approximately 36.3 acres of land on Tax Map 31, lots 11-32, 11-34 and 11-35, in the vicinity of Blueberry Circle, which is adjacent to a 20-acre Town owned conservation parcel, with said purchase in the amount of Two Hundred Twenty-Five Thousand Dollars (\$225,000) to be funded by the Town's Conservation Bond Fund approved in 2018. Per the terms of the Town's Purchase and Sales Agreement, Lot 11-33 (3.7 acres) shall be transferred at no cost to the Town for conservation purposes once this lot is no longer used for telecommunications purposes, subject to the acceptance of the Selectmen at that time. (Recommended by the Selectmen) (Recommended by the Budget Committee).

1776 YES
449 NO

Article 12
Shall the Town vote to appoint the Forest Management Committee as agents to expend, as authorized by RSA 31:19-a, I, from the Forest Maintenance Fund, previously established in 1980? No money to be raised by taxation. (Recommended by the Selectmen).

1779 YES
452 NO

GO TO NEXT BALLOT AND CONTINUE VOTING



**ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF
PELHAM, NEW HAMPSHIRE
March 8, 2022**

BALLOT 2 OF 2

Deborah A. Houston
TOWN CLERK

INSTRUCTIONS TO VOTERS

1. To vote, fill in the oval(s) opposite your choice(s) like this
2. To write-in a candidate not on the ballot, write the name on the line provided for the office and fill in the oval opposite the write-in line, like this

**TOWN WARRANT
ARTICLES CONTINUED**

Article 13

Shall the Town vote to raise and appropriate the sum of Fifty-Six Thousand, One-Hundred Dollars (\$56,100) for the purpose of forest management, stewardship (signage, trail building, maps, parking, etc.), security, public education and other costs associated with the maintenance and care of Town forest land? Said funds to come from the Forest Maintenance Fund, which is funded from revenues produced by timber harvesting in connection with forest management. No amount to be raised through taxation. This is a non-lapsing appropriation per RSA 32:7 and shall not lapse until 12/31/2027 or until project is completed. No money to be raised by taxation. This is a Special Warrant Article. (Recommended by the Selectmen) (Recommended by the Budget Committee).

1923 YES
328 NO

Article 14

Shall the Town vote to modify the current Elderly Exemption limits from property tax in the Town of Pelham pursuant to RSA 72:39-a based on assessed value for qualified taxpayers as follows:
For persons aged 65 to include 74 years of age: \$106,000
For persons 75 to including 79 years of age: \$152,000
For persons 80 year and above: \$196,000
To qualify the person(s) must meet the requirements of State Law as designated in RSA 72: 39-a and 72:39-b.
In addition, a qualified taxpayer must have an annual net income of not more than \$44,000 if single and not more than a combined net income of \$54,000 if married, and own assets (excluding the value of the person's residence) not more than \$250,000. (Recommended by the Selectmen) (Recommended by the Budget Committee).

1848 YES
373 NO

Article 15

Shall the Town vote to raise and appropriate the additional sum of Five Hundred Thousand Dollars (\$500,000) for the purpose of constructing the Old Bridge Street Flood Relief Bridge adjacent to the Old Bridge Street (Abbott) Bridge in response to construction escalation costs of which 80%, Four Hundred Thousand Dollars (\$400,000) will be reimbursed by the New Hampshire Department of Transportation (NHDOT) as a State Aid Bridge Project, and One Hundred Thousand Dollars (\$100,000) to be expended from the Unassigned Fund Balance. The total cost for this project is Two Million, Two Hundred Ninety-Four Thousand Dollars (\$2,294,000). One Hundred Twenty-Two Thousand, Eight Hundred Five Dollars (\$122,805) has been expended from the 2015 appropriations for engineering study for the project. Currently the project is being funded from the 2019 appropriations for design, permitting, bidding and construction. This is a special, non-lapsing warrant article in accordance with RSA 32:7, VI and, this appropriation shall not lapse until fulfillment of the purpose or completion of the project and or at the end of the 2027 fiscal year, whichever occurs first. (Recommended by the Selectmen) (Recommended by the Budget Committee).

1640 YES
590 NO

Article 16

Shall the Town vote to raise and appropriate the sum of One Hundred Ninety Thousand Dollars (\$190,000) for the purchasing and equipping of a forestry fire fighting vehicle. This vehicle will replace a 2005 forestry vehicle currently in the department. (Recommended by the Selectmen) (Recommended by the Budget Committee).

1416 YES
838 NO

Article 17

Shall the Town vote to increase the annual contribution to the ambulance replacement revolving fund from Sixty Thousand Dollars (\$60,000) to Seventy-Five Thousand Dollars (\$75,000) to be funded from the ambulance fees collected in each calendar year. This Fund was established in 2005 pursuant to RSA 31:95-h. These funds are held by the Treasurer and may only be expended with town vote approval for the replacement or major refurbishment of an ambulance. No money to be raised by taxation. (Recommended by the Selectmen) (Recommended by the Budget Committee).

1837 YES
434 NO

Article 18

Shall the Town vote to discontinue as a public roadway that portion of Arlene Drive adjacent to 184 & 188 Arlene Drive that formerly was dedicated, constructed, and utilized as a cul-de-sac, but today is no longer needed for a public highway purpose now that this portion of Arlene Drive is a through street and the paved circle portion of the cul-de-sac no longer exists? If this portion of the former cul-de-sac has been deeded to the Town, the Selectmen shall be authorized to deed that portion of the cul-de-sac that is no longer needed for a public highway purpose to the abutting property owners. (Recommended by the Selectmen)

1823 YES
389 NO

TURN BALLOT OVER AND CONTINUE VOTING



**TOWN WARRANT
ARTICLES CONTINUED**

Article 19

Shall the Town vote to reclassify Tower Hill Road, which is an unpaved Class VI Highway (a Class VI Highway is a public roadway that the Town has no obligation to maintain), to a Class A trail, beginning 2,400 feet from Gumpas Hill Road to the Hudson town line, in accordance with RSA 231-A. A Class A trail is a full public right-of-way subject to public trail use restrictions imposed by Board of Selectmen, including locked gates to limit impermissible motorized vehicular access by the public. It may not be used by the public for vehicular access to any new building or structure, or by any motorized vehicles other than snowmobiles. It may be used by owners of land abutting the trail to provide access for agriculture and forestry uses and to any building or structure existing on this highway prior to its designation as a Class A trail. The Town shall bear no responsibility for maintaining the trail for such uses by abutting landowners. (Recommended by the Selectmen).

1518 YES
622 NO

Article 20

Shall the Town vote to reclassify the unpaved Class VI section of Spaulding Hill Road, beginning 300 feet from the end of the Class V section of Spaulding Hill Road to Tower Hill Road (a Class VI Highway is a public roadway that the Town has no obligation to maintain), to a Class A Trail in accordance with RSA 231-A. A Class A trail is a full public right-of-way subject to the public trail use restrictions imposed by the Board of Selectmen, including locked gates to limit impermissible motorized vehicular access by the public. It may not be used by the public for vehicular access to any new building or structure, or by any motorized vehicles other than snowmobiles. It may be used by owners of land abutting the trail to provide access for agriculture and forestry uses and to any building or structure existing on this highway prior to its designation as a Class A trail. The Town shall bear no responsibility for maintaining the trail for such use by abutting landowners. (Recommended by the Selectmen).

1511 YES
623 NO

Petition Article 21

Shall the Town vote to authorize the Board of Selectmen to establish an advisory committee for the period of one year to study the feasibility of allowing OHRV on certain Town-owned parcels. This committee would consist of one Forestry Committee member, one Conservation Commission member, one Selectmen, and two members appointed by the Board of Selectmen, both shall be residents of the Town of Pelham, with the purpose of advising the Selectmen on appropriate OHRV usage within Town Property. (Recommended by the Board of Selectmen).

1466 YES
683 NO

*Respectfully
Submitted
Linda Y Newcomb*

YOU HAVE NOW COMPLETED VOTING THIS BALLOT



INSTRUCTIONS TO VOTERS

- To vote, fill in the oval (s) opposite your choice (s) like this
- To write-in a person not on the ballot, write the name on the line provided for the office and fill in the oval opposite the write-in line, like this

**OFFICIAL BALLOT FOR
PELHAM
REPUBLICAN
STATE PRIMARY ELECTION
September 13, 2022**



For Governor
Vote for not more than 1

Jay Lewis 30
 Richard A. McMenamon II 24
 Thaddeus P. Riley 1163
 Chris Sununu 1404
 Karen Testerman 235
 Julian M. Acciard 44
 WRITE-IN

For Executive Councilor
Vote for not more than 1

Janet Stevens 1385
 WRITE-IN

For County Treasurer
Vote for not more than 1

David G. Fredette 1395
 WRITE-IN

For State Senator
Vote for not more than 1

Daryl Abbas 971
 Peter E. Torosian 779
 WRITE-IN

For Register of Deeds
Vote for not more than 1

Edward J. Sapienza 315
 Dennis C. Hogan 645
 Elizabeth Ann Moreau 487
 WRITE-IN

For United States Senator
Vote for not more than 1

Vikram Mansharamani 76
 Andy Martin 15
 Chuck Morse 6607
 Tejasinha Sivalingam 5
 Kevin H. Smith 130
 Gerard Beloin 2
 John Berman 10
 Donald C. Bolduc 902
 Bruce Fenton 77
 Dennis Lamare 11
 Edmond Laplante, Jr. 8
 WRITE-IN

For State Representatives
Vote for not more than 4

Kimberly Abare 1576
 Dave Cate 412
 Donna Dube 731
 Tom Mannion 932
 Sandra L. Panek 792
 Jeffrey Tenczar 836
 WRITE-IN
 WRITE-IN
 WRITE-IN
 WRITE-IN

For Register of Probate
Vote for not more than 1

John A. Graham 1407
 WRITE-IN

For Representative in Congress
Vote for not more than 1

George Hansel 381
 Jay Mercer 102
 Dean A. Poirier 65
 Lily Tang Williams 383
 Scott Black 53
 Robert Burns 753
 Michael Callis 33
 WRITE-IN

For Sheriff
Vote for not more than 1

Christopher Connelly 1478
 WRITE-IN

For County Commissioner
Vote for not more than 1

Michael Soucy 1409
 WRITE-IN

For County Attorney
Vote for not more than 1

John J. Coughlin 1454
 WRITE-IN

For Delegates to the State Convention
Vote for not more than 4

Jorg Dreusicke 1104
 Madeline Dreusicke 1146
 Mark G. Fournier 1141
 Shaun Doherty 1269
 WRITE-IN
 WRITE-IN
 WRITE-IN
 WRITE-IN

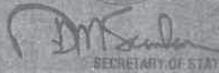
Respectfully Submitted
Jonda Y Newcomb
Town Clerk



INSTRUCTIONS TO VOTERS

- To vote, fill in the oval (s) opposite your choice (s) like this
- To write-in a person not on the ballot, write the name on the line provided for the office and fill in the oval opposite the write-in line, like this

**ABSENTEE
OFFICIAL BALLOT FOR
PELHAM
DEMOCRATIC
STATE PRIMARY ELECTION
September 13, 2022**



 SECRETARY OF STATE

<p>For Governor Vote for not more than 1</p> <p>Tom Sherman 453 <input type="radio"/> WRITE-IN <input type="radio"/></p>	<p>For State Senator Vote for not more than 1</p> <p>Wayne Haubner 440 <input type="radio"/> WRITE-IN <input type="radio"/></p>	<p>For County Attorney Vote for not more than 1</p> <p>WRITE-IN <input type="radio"/></p>
<p>For United States Senator Vote for not more than 1</p> <p>Paul J. Krautmann 33 <input type="radio"/> John Riggieri 25 <input type="radio"/> Maggie Hassan 450 <input type="radio"/> WRITE-IN <input type="radio"/></p>	<p>For State Representatives Vote for not more than 4</p> <p>Paul L. Dadak 393 <input type="radio"/> David Hennessey 429 <input type="radio"/> Harold Lynde 404 <input type="radio"/> Sarah Chapman 408 <input type="radio"/> WRITE-IN <input type="radio"/> WRITE-IN <input type="radio"/> WRITE-IN <input type="radio"/> WRITE-IN <input type="radio"/></p>	<p>For County Treasurer Vote for not more than 1</p> <p>WRITE-IN <input type="radio"/></p>
<p>For Representative in Congress Vote for not more than 1</p> <p>Ann McLane Kuster 489 <input type="radio"/> WRITE-IN <input type="radio"/></p>	<p>For Sheriff Vote for not more than 1</p> <p>WRITE-IN <input type="radio"/></p>	<p>For Register of Deeds Vote for not more than 1</p> <p>Mary Ann Crowell 443 <input type="radio"/> WRITE-IN <input type="radio"/></p>
<p>For Executive Councilor Vote for not more than 1</p> <p>Katherine Harake 458 <input type="radio"/> WRITE-IN <input type="radio"/></p>	<p>For Register of Probate Vote for not more than 1</p> <p>William Bryk 438 <input type="radio"/> WRITE-IN <input type="radio"/></p>	<p>For County Commissioner Vote for not more than 1</p> <p>WRITE-IN <input type="radio"/></p>

*Respectfully Submitted
Judy Newcomb, Town Clerk*



INSTRUCTIONS TO VOTERS

- 1. **To Vote.** Completely fill in the oval to the right of your choice. For each office vote for not more than the number of candidates stated in the sentence: "Vote for not more than ____." If you vote for more than the stated number of candidates, your vote for that office will not be counted.
- 2. **To Vote by Write-In.** To vote for a person whose name is not printed on the ballot, write in the name of the person in the "write-in" space. Completely fill in the oval to the right of your choice.

**ABSENTEE
OFFICIAL BALLOT FOR
PELHAM
GENERAL ELECTION
NOVEMBER 8, 2022**



DM Seal
SECRETARY OF STATE

Offices	Republican Candidates	Other Candidates	Democratic Candidates	Write-in Candidates
For Governor Vote for not more than 1	4647 Chris Sununu <input type="radio"/>	Libertarian 75 Kelly Halldorson <input type="radio"/> Libertarian 37 Karlyn Borysenko <input type="radio"/>	1871 Tom Sherman <input type="radio"/>	<input type="radio"/> Governor
For United States Senator Vote for not more than 1	3864 Donald C. Bolduc <input type="radio"/>	Libertarian 188 Jeremy Kauffman <input type="radio"/>	2590 Maggie Hassan <input type="radio"/>	<input type="radio"/> United States Senator
For Representative in Congress Vote for not more than 1	3925 Robert Burns <input type="radio"/>		2669 Ann McLane Kuster <input type="radio"/>	<input type="radio"/> Representative in Congress
For Executive Councilor Vote for not more than 1	4168 Janet Stevens <input type="radio"/>		2269 Katherine Harake <input type="radio"/>	<input type="radio"/> Executive Councilor
For State Senator Vote for not more than 1	4208 Daryl Abbas <input type="radio"/>		2321 Wayne Haubner <input type="radio"/>	<input type="radio"/> State Senator
For State Representatives Vote for not more than 4	3610 Tom Mannon <input type="radio"/> 3540 Sandra L. Panek <input type="radio"/> 3533 Jeffrey Tenczar <input type="radio"/> 4240 Kimberly Abare <input type="radio"/>		2157 Paul L. Dadak <input type="radio"/> 2339 David Hennessey <input type="radio"/> 2294 Harold Lynde <input type="radio"/> 2171 Sarah Chapman <input type="radio"/>	<input type="radio"/> State Representatives <input type="radio"/> State Representatives <input type="radio"/> State Representatives <input type="radio"/> State Representatives

BALLOT CONTINUES ON BACK - TURN OVER





Offices	Republican Candidates	Other Candidates	Democratic Candidates	Write-in Candidates
For Sheriff Vote for not more than 1	Christopher Connelly <input type="radio"/> 4122		Christopher Connelly <input type="radio"/> 2007	Sheriff <input type="radio"/>
For County Attorney Vote for not more than 1	John J. Coughlin <input type="radio"/> 4093	Libertarian Nicholas Sarwark <input type="radio"/> 309	Nicholas Sarwark <input type="radio"/> 1911	County Attorney <input type="radio"/>
For County Treasurer Vote for not more than 1	David G. Fredette <input type="radio"/> 4058	Libertarian Richard Manzo <input type="radio"/> 325	Richard Manzo <input type="radio"/> 1898	County Treasurer <input type="radio"/>
For Register of Deeds Vote for not more than 1	Dennis C. Hogan <input type="radio"/> 4132		Mary Ann Crowell <input type="radio"/> 2237	Register of Deeds <input type="radio"/>
For Register of Probate Vote for not more than 1	John A. Graham <input type="radio"/> 4151		William Bryk <input type="radio"/> 2145	Register of Probate <input type="radio"/>
For County Commissioner Vote for not more than 1	Michael Soucy <input type="radio"/> 4775			County Commissioner <input type="radio"/>

2022 CONSTITUTIONAL AMENDMENT QUESTIONS
Constitutional Amendment Proposed by the 2022 General Court

1. "Are you in favor of amending articles 71 and 81 of the second part of the constitution to read as follows: [Art.] 71. [County Treasurers, County Attorneys, Sheriffs, and Registers of Deeds Elected.] The county treasurers, county attorneys, sheriffs and registers of deeds, shall be elected by the inhabitants of the several towns, in the several counties in the State, according to the method now practiced, and the laws of the state, provided nevertheless the legislature shall have authority to alter the manner of certifying the votes, and the mode of electing those officers; but not so as to deprive the people of the right they now have of electing them.

[Art.] 81. [Judges Not to Act as Counsel.] No judge shall be of counsel, act as advocate, or receive any fees as advocate or counsel, in any probate business which is pending, or may be brought into any court of probate in the county of which he or she is judge." (Passed by the N.H. House 294 Yes 43 No; Passed by Senate 21 Yes 3 No.) CACR 21

Yes 3413 No 2311

Question Proposed pursuant to Part II, Article 100 of the New Hampshire Constitution

2. "Shall there be a convention to amend or revise the constitution?"

Yes 1646 No 4170

Respectfully Submitted
Sunday Newcomb, Town Clerk



Town of Pelham

The State of New Hampshire



2022 Town Deliberative Session Minutes



Mr. Haverty, chairman of the Board of Selectman, took the floor before the meeting began. He spoke to recognize two people who are retiring from their respective positions with a long history of service and dedication to the town.

Mr. Haverty explained that Dottie Marsden was hired in 1985 and has worked in the Town Clerk and Tax Collector's Office for the last 37 years. She has shown unwavering dedication to her job, coworkers, and the residents of Pelham. Mr. Haverty said that everyone walking into the office is familiar with her smile greeting them and her willingness to help. He noted Ms. Marsden's dedication of many long hours at elections and described her as a professional, mentor, and friend to all that have worked with her. Mr. Haverty thanked Ms. Marsden for her tireless service and wished her the very best.

Mr. Haverty noted that Mr. Currier has served as Town Moderator since 1982, presiding over Town Meetings and Deliberatives and Town Elections, midterms, and presidential elections for the last 40 years. Mr. Haverty explained that he has worked with Mr. Currier for many of them and described him as running a tight ship. He noted that he has recently been reminded that Phil's favorite election day expression is, "Move it!" Mr. Haverty said that the guiding hand behind the town's elections has always been Mr. Currier's vast knowledge and experience and has gained him respect at local and state levels. Mr. Haverty thanked Mr. Currier for his rigor and fairness and steady leadership of the process on behalf of those who have ever run for office or voted in the Town of Pelham.

Mr. Currier thanked the great number of people that have come forward to help at elections and town functions for their service and their help to the town. He said everyone pitching in makes it a great town. He described Ms. Marsden as a classy lady and said it has been great to work with her all these years.

The Town Moderator, Philip Currier, opened the Deliberative Session of the 2022 Town Meeting at approximately 7:05 p.m. at the Sherburne Hall in the Municipal Building, 6 Village Green on Tuesday, February 8, 2022. He explained that this Session shall consist of explanation, discussion, and debate of warrant articles number 2 through 21. He then explained that warrant articles may be amended subject to the following limitations: (a) warrant articles, the wording of which is prescribed by law shall not be amended and (b) warrant articles that are amended shall be placed on the official ballot for a final vote of the main motion, as amended.

The second session of our Annual Town Meeting will be at Pelham High School, 85 Marsh Road, on Tuesday, March 8, 2022 between the hours of 7:00 a.m. and 8:00 p.m. to vote by official ballot to choose all necessary Town Officers for the ensuing year and to vote on warrant articles numbers 1 through 21. There were two volunteers to lead in the Pledge of Allegiance.

Mr. Currier then introduced Town Administrator, Brian McCarthy, Selectmen, Jaie Bergeron, Kevin Cote, Hal Lynde, Doug Viger, Chairman of the Board of Selectmen, Bob Haverty, Assistant Moderator, Jim Hogan, Town Clerk/Tax Collector, Dottie Marsden, Linda Newcomb, Chairman of the Budget Committee, Meg Bressette, Vice Chairman of the Budget Committee, Phillip Heberlen, Finance Director, Deb Padykula, and Town Counsel, John Ratigan. Mr. Currier noted that there were copies of the warrant articles available for those present. He also mentioned that town reports would be available around March 1.

Mr. Currier asked that when he recognized people to speak that they introduce themselves with their name and address. Mr. Currier asked those wishing to amend a warrant article to write the amendment down and bring it up so it can be correctly recorded in the minutes. He explained that votes will then be taken by hand count on whether an amendment passes, and if an amendment passes, that is the article that will appear on the ballot to be voted on in March. Mr. Currier noted that every article on tonight's warrant will be on the March ballot to be voted on and there can be no votes to remove any of the articles, just amend them. He explained Restricted Reconsideration and that after articles were discussed, if someone wishes to move Restricted Reconsideration, a vote will be taken and that will be the end of the discussion on that article for the night. He noted how a secret vote would work and that is an unlikely event.

Mr. Currier explained that Article 1 would not be acted on tonight. Officers and town positions, etc. will be voted on on March 8 and not discussed at this Session. Articles 2 and 3 are amendments to the Zoning Ordinance and have been subject to discussion before the Planning Board and will be voted on at March's meeting.

**Article 1**

To see what action the Town will take in the election of the following Officers: Two (2) Selectman for a term of three (3) years; One (1) Town Clerk/Tax Collector for a term of three (3) years; One (1) Town Moderator for a term of two (2) years; Three (3) Budget Committee members for a term of three (3) years; One (1) Budget Committee member for a term of two (2) years, One (1) Cemetery Trustee for a term of three (3) years; Two (2) Library Trustees for a term of three (3) years, One (1) Trustee of the Trust for a term of three (3) years; Two (2) Planning Board members for a term of three (3) years; One (1) Planning Board member for a term of one (1) year; One (1) Supervisor of the Checklist for a term of six (6) years.

Article 2

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Pelham to amend the Pelham Zoning Ordinance Article II, Section 307-6, Definitions; Article III, Section 307-12, Table 1 – Table of Dimensional Requirements; Article III, Section 307-13, A; Article V, Section 307-18, Table 2 – Principal Permitted Uses by District; Article XII, Section 307-73; and Article XII, Section 307-74 to clarify that Workforce Housing is permitted in all districts in which residential dwellings are permitted with the exception of the Rural District as consistent with the requirements of RSA 674:59? (Recommended by the Planning Board).

Article 3

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Pelham to amend the Pelham Zoning Ordinance Article XII, Special Exceptions to allow attached Accessory Dwelling Units to be allowed by means of a Conditional Use Permit issued by the Zoning Administrator rather than by a Special Exception obtained by the Zoning Board of Adjustment? (Recommended by the Planning Board).

Article 4

Shall the Town vote to raise and appropriate the sum of two million five hundred thousand dollars (\$2,500,000.00) (gross budget) to purchase land and easements for conservation purposes, and to authorize the Board of Selectmen to issue bonds or notes in compliance with provisions of the Municipal Finance Act (RSA 33:1 et seq., as amended); provided, however, that notwithstanding anything herein to the contrary, the Town shall not issue more than One Million, Five Hundred Thousand Dollars (\$1,500,000.00) of bonds or notes in any one calendar year; to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof, and to take any other action they deem appropriate to effectuate the sale and/or issuance of said bonds or notes; and additionally to raise and appropriate the sum of Twenty Five Thousand Dollars (\$25,000.00) for the bond's first year's interest payment and costs. Land or property interests to be purchased with bond proceeds shall be acquired in the name of the Town by the Conservation Commission, subject to the approval of the Selectmen, pursuant to RSA 36-A:4. (Recommended by the Selectmen) (Recommended by the Budget Committee) (3/5 Vote Required).

Paul Gagnon, Dutton Road, came forward to speak on behalf of the Conservation Commission. He explained that the past year has been the best year that the Conservation Commission has had in terms of land conservation. They locked in their biggest deal ever protecting the 210-acre Steck Farm so it can never be further subdivided or developed. Mr. Gagnon explained that the town does not own the land but owns the development rights. He explained another acquisition of 85 acres with 700 feet frontage on Gumpus Pond, which the town's residents are open to go hiking in. There was another 12 acres added to the Peabody Town Forest. Mr. Gagnon noted that if Article 11 passes, another 40 acres will be added near Blueberry Circle. In the last four month, 350 acres of the town have been protected, 2% of the town. Mr. Gagnon noted the Conservations Commission's goal is to protect 25% of the town. The Commission believes they can protect another 1,000 acres and that is the reason they are asking for another \$2.5 million dollars. He explained current use monies are spent first as they don't have a tax impact, but when current use monies run out, they go for the bond monies. Mr. Gagnon noted that this a tough hurdle and 60% of the votes are needed for this to pass. He asked the voters to please consider voting yes on this article so they can continue with the conservation efforts. Moderator, Philip Currier, directed the Clerk to place Article 4, as written, on the official ballot to be voted on at the next session of this meeting on March 8, 2022.

Article 5

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling Twenty Million, Three Hundred and Eighty-Nine Thousand, Nine Hundred Ninety-Nine Five Dollars (\$20,389,995)? Should this article be defeated, the default budget shall be Nineteen Mil-



Town of Pelham, NH 2022 Annual Town Report – Town Clerk/Tax Collector

lion, Five Hundred and Sixty-Two Thousand, Four-Hundred and Ninety-Nine Dollars (\$19,562,499) which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Selectmen) (Recommended by the Budget Committee).

Department	Selectmen 2022 Approved	Budcom 2022 Approved
Assessor	\$225,563	\$225,413
Budget Committee	\$2	\$2
Cable Department	\$153,731	\$153,731
Cemetery	\$172,983	\$174,283
Conservation	\$5,989	\$5,989
Debt Service Interest	\$46,767	\$78,740
Debt Service Principal	\$640,095	\$705,845
Elections	\$31,147	\$31,187
Emergency Management	\$9,041	\$9,041
Fire Department	\$2,875,451	\$2,883,761
Health Officer	\$87,956	\$87,956
Health Services	\$73,700	\$73,700
Highway Maintenance	\$1,844,946	\$1,863,582
Human Services	\$73,820	\$73,820
Insurance	\$2,683,974	\$2,890,653
Legal	\$106,000	\$96,000
Library	\$564,051	\$584,374
Parks & Recreation	\$275,840	\$276,330
Planning Dept	\$640,282	\$641,402
Police Department	\$3,616,398	\$3,642,399
Retirement	\$2,438,082	\$2,440,542
Selectmen	\$598,742	\$630,532
Senior Center	\$171,950	\$174,386
Technology	\$297,796	\$297,796
Town Buildings	\$994,121	\$1,036,624
Town Celebrations	\$9,260	\$9,260
Town Clerk/Tax Collector	\$305,449	\$306,089
Transfer	\$979,437	\$980,973
Treasurer	\$15,249	\$15,249
Trust Funds	\$335	\$335
Total	\$19,938,158	\$20,389,995



Moderator, Philip Currier, directed the Clerk to place Article 5, as written, on the official ballot to be voted on at the next session of this meeting on March 8, 2022.

A motion was made by Bill Scanzani and seconded to Restrict Reconsideration on Articles 4 and 5.

Article 6

Shall the Town vote to raise and appropriate the sum of Three Hundred Twenty Thousand, Three Hundred Seventy-Two Dollars (\$320,372) for repair, maintenance, purchase of equipment and upgrading of Town roads, to be offset by the State Highway Grant? This will be a non-lapsing account per RSA 32:7, IV. No money to be raised by taxation. (Recommended by the Selectmen) (Recommended by the Budget Committee).

Bill Scanzani, Victoria Circle came forward. He explained that this one of the articles that doesn't cost anything. He thought it was important for voters to understand that if the town doesn't vote to spend this money from the state to fix the town roads, then the state will take the money and give it to another town or city to spend on their roads. Moderator, Philip Currier, directed the Clerk to place Article 6, as written, on the official ballot to be voted on at the next session of this meeting on March 8, 2022.

Article 7

Shall the Town vote to raise and appropriate the sum of Two Hundred Thousand Dollars (\$200,000) to be placed in the Compensated Absence Trust Fund for the purpose of distributing accrued time (annual earned and paid time off) to terminating employees as required by law or negotiated contracts? (Recommended by the Selectmen) (Recommended by the Budget Committee). Town Moderator, Philip Currier, directed the Clerk to place Article 6, as written, on the official ballot to be voted on at the next session of this meeting on March 8, 2022. Moderator, Philip Currier, directed the Clerk to place Article 7, as written, on the official ballot to be voted on at the next session of this meeting on March 8, 2022.

A motion was made by Bill Scanzani and seconded to Restrict Reconsideration on Articles 6 and 7.

Article 8

Shall the Town vote to re-designate the following wetland systems as prime wetlands as authorized by RSA 482-A:15. These were designated as prime wetlands in 2000 but the boundaries have been re-mapped using modern, GPS technology hence must be re-designated. There is no tax impact. This is a special warrant article. (Recommended by the Selectmen).

NAME	ACRES (2000)	ACRES (2019)
Little Island Pond	24.6	26.9
St. Patrick's	16.1	14.5
Sherburne Road Bog	2.4	3.7
Sherburne Road Open Water	17.7	19.7
Total	60.8	64.8

Moderator, Philip Currier, directed the Clerk to place Article 8, as written, on the official ballot to be voted on at the next session of this meeting on March 8, 2022.

Article 9

Shall the Town vote to re-designate the following wetland systems as prime wetlands as authorized by RSA 482-A:15. These were designated as prime wetlands in 1987 but the boundaries have been re-mapped using modern, GPS technology hence must be re-designated. There is no tax impact. This is a special warrant article. (Recommended by the Selectmen).



NAME	ACRES (1987)	ACRES (2019)
Lower Golden Brook	72.7	98.8
Upper Golden Brook	85.3	64
Camp Runels	38.0	32.1
Dunlop	79.5	88
Cranberry Bog	16.7	20.9
Mountain Orchard	28.2	21.3
Harris Brook	14.2	29.6
Total	334.6	354.7

Moderator, Philip Currier, directed the Clerk to place Article 9, as written, on the official ballot to be voted on at the next session of this meeting on March 8, 2022.

A motion was made by Bill Scanzani and seconded to Restrict Reconsideration on Articles 8 and 9.

Article 10

Shall the Town vote to place 100% of the revenues of all future payments collected from the Land Use Change Tax into the Conservation Fund in accordance with RSA 36-A:5 III, as authorized under the provisions of RSA 79-A:25 II, said monies to be used for the acquisition of conservation land, conservation easements, development rights and the costs associated therewith? Currently, 75% of the revenues from the Land Use Change Tax are placed into the Conservation Fund so this would be an increase from 75% to 100%. (Recommended by the Selectmen) (Recommended by the Budget Committee). Moderator, Philip Currier, directed the Clerk to place Article 10, as written, on the official ballot to be voted on at the next session of this meeting on March 8, 2022.

Article 11

Shall the Town vote to authorize the Conservation Commission to purchase, for conservation purposes, approximately 36.3 acres of land on Tax Map 31, lots 11-32, 11-34 and 11-35, in the vicinity of Blueberry Circle, which is adjacent to a 20-acre Town owned conservation parcel, with said purchase in the amount of Two Hundred Twenty-Five Thousand Dollars (\$225,000) to be funded by the Town’s Conservation Bond Fund approved in 2018. Per the terms of the Town’s Purchase and Sales Agreement, Lot 11-33 (3.7 acres) shall be transferred at no cost to the Town for conservation purposes once this lot is no longer used for telecommunications purposes, subject to the acceptance of the Selectmen at that time. (Recommended by the Selectmen) (Recommended by the Budget Committee). Moderator, Philip Currier, directed the Clerk to place Article 11, as written, on the official ballot to be voted on at the next session of this meeting on March 8, 2022.

A motion was made by Bill Scanzani and seconded to Restrict Reconsideration on Articles 10 and 11.

Article 12

Shall the Town vote to appoint the Forest Management Committee as agents to expend, as authorized by RSA 31:19-a, I, from the Forest Maintenance Fund, previously established in 1980? No money to be raised by taxation. (Recommended by the Selectmen).

Paul Gagnon, Dutton Road, came forward speaking on behalf of the Forestry Committee. He added to his previous statements that the 347 acres were protected at an average price of \$7,700 an acre. He noted that in 2003, they committed to the Board of Selectmen that they would buy open space for an average of \$7,000 an acre and he was proud to say that 20 years later, they are still buying land for what he considers reasonable prices, even in a hot real estate market. He noted Article 13 will be read to allow the Forestry Committee to spend \$56,000. He said there is typically a warrant article each year asking the voters to allow the Forestry Committee to spend money from the Forest Management Fund, which comes from timber harvests managed by the Forestry Committee. He explained that the Forestry Committee has town forests logged and the money goes into the Forest Management Fund and then they have to go to the voters to ask to get the money back to the



Forestry Committee to build things such as trailhead parking areas, bridges, repair trails, etc. Agent to expend will be a one-time authorization by the voters to allow the Forestry Committee to spend the money from the Forest Management Fund. Mr. Gagnon noted there is no tax impact because the money in the Forest Management Fund comes from timber harvests. He stated that if the voters approve Article 12, the Forestry Committee will no longer need articles like Article 13 every year. Moderator, Philip Currier, directed the Clerk to place Article 12, as written, on the official ballot to be voted on at the next session of this meeting on March 8, 2022.

Article 13

Shall the Town vote to raise and appropriate the sum of Fifty-Six Thousand, One-Hundred Dollars (\$56,100) for the purpose of forest management, stewardship (signage, trail building, maps, parking, etc.), security, public education and other costs associated with the maintenance and care of Town forest land? Said funds to come from the Forest Maintenance Fund, which is funded from revenues produced by timber harvesting in connection with forest management. No amount to be raised through taxation. This is a non-lapsing appropriation per RSA 32:7 and shall not lapse until 12/31/2027 or until project is completed. No money to be raised by taxation. This is a Special Warrant Article. (Recommended by the Selectmen) (Recommended by the Budget Committee). Moderator, Philip Currier, directed the Clerk to place Article 13, as written, on the official ballot to be voted on at the next session of this meeting on March 8, 2022.

A motion was made by Bill Scanzani and seconded to Restrict Reconsideration on Articles 12 and 13.

Mr. Currier asked Assistant Moderator, Jim Hogan, to take over in the reading of the remainder of the articles.

Mr. Hogan wished Mr. Currier nothing but the best as he retires from the duty that he has taken so diligently for the past 40 years. He also mentioned that Dottie was a very dedicated public servant who dealt with so much behind the scenes that people can never fully appreciate until they've been on their side of the table. He noted Mr. Currier and Ms. Marsden have given a lot of fine guidance to the elections and made the ship run smoothly over the years.

Article 14

Shall the Town vote to modify the current Elderly Exemption limits from property tax in the Town of Pelham pursuant to RSA 72:39-a based on assessed value for qualified taxpayers as follows:

For persons aged 65 to include 74 years of age: \$106,000

For persons 75 to including 79 years of age: \$ 152,000

For persons 80 year and above: \$ 196,000

To qualify the person(s) must meet the requirements of State Law as designated in RSA 72: 39-a and 72:39-b.

In addition, a qualified taxpayer must have an annual net income of not more than \$44,000 if single and not more than a combined net income of \$54,000 if married, and own assets (excluding the value of the person's residence) not more than \$250,000. (Recommended by the Selectmen) (Recommended by the Budget Committee).

Doug Fyfe, Wilshire Lane came forward. He said he is hoping one of the selectmen can speak to the motivation for the modification and what the current number is so the voters can understand if the numbers are going up or down.

Brian McCarthy, Town Administrator, explained the numbers were being adjusted after an evaluation was done this year which found the numbers voted on in 2019 have changed and are no longer adequate. Mr. McCarthy noted that with the assistance of the senior center director and Sue Snide, Assessor, the numbers were looked at and these were the numbers that the Board of Selectmen and Budget Committee felt were reasonable increases to help accommodate the town's elderly citizens. Mr. McCarthy noted the numbers were a little higher than last year. He noted the current numbers were: 65-74: \$78,000, 75-79: \$112,000, 80 plus: \$145,000, income, if single, \$35,000, income if married, \$45,000 and assets \$130,000. Assistant Moderator, Jim Hogan, directed the Clerk to place Article 14, as written, on the official ballot to be voted on at the next session of this meeting on March 8, 2022.

Article 15

Shall the Town vote to raise and appropriate the additional sum of Five Hundred Thousand Dollars (\$500,000) for the purpose of constructing the Old Bridge Street Flood Relief Bridge adjacent to the Old Bridge Street (Abbott) Bridge in response to construction escalation costs of which 80%, Four Hundred Thousand Dollars (\$400,000) will be reimbursed by the New Hampshire Department of Transportation (NH DOT) as a State Aid Bridge Project, and One Hundred Thousand Dollars (\$100,000) to



be expended from the Unassigned Fund Balance. The total cost for this project is Two Million, Two Hundred Ninety-Four Thousand Dollars (\$2,294,000). One Hundred Twenty-Two Thousand, Eight Hundred Five Dollars (\$122,805) has been expended from the 2015 appropriations for engineering study for the project. Currently the project is being funded from the 2019 appropriations for design, permitting, bidding and construction. This is a special, non-lapsing warrant article in accordance with RSA 32:7, VI and, this appropriation shall not lapse until fulfillment of the purpose or completion of the project and or at the end of the 2027 fiscal year, whichever occurs first. (Recommended by the Selectmen) (Recommended by the Budget Committee).

Bill Scanzani, Victoria Circle came forward and explained that in order get a project approved by the state so that the state pays 80%, you have to be in the state 10-year plan, and it takes a long time to get projects approved. He mentioned that Selectmen have been working for a long time on several projects in town in order to get the state to fund them and some of the projects have been in the works for a long time. Some projects are 5 to 6 years out before you can get them to start the project because of the cost escalation that has occurred in structural building materials. He explained the Abbott Bridge is an historically significant bridge and explained where the bypass bridge will be located. Mr. Scanzani said he highly recommends the town votes to do this project and gets the state to pay 80% of the cost as the town has spent enough of their own money already and this will be well spent.

Hal Lynde, Selectmen, pointed out the importance of the bypass is to protect Abbott Bridge as the foundations are being scoured because it cannot process the amount of water coming down. This bypass will eliminate that problem as the amount of water going through the bypass will be greater than that going under the bridge. Mr. Lynde also pointed out that in the last 10 or 12 years, the town has done a lot of infrastructure projects and we are now talking about the last infrastructure projects with these types of things. There are a couple of roundabouts down on Mammoth Road intersecting Sherburne and Marsh Road on the warrant to raise more money because it was delayed. After this, Mr. Lynde said the major projects will be complete. He thinks the major projects for the school is the Memorial School project. He said that town has come a long way without monstrously raising the taxes.

Bob Sherman, 19 Melody Lane came forward. He sits on the Budget Committee. He mentioned that down the road, the state plans to redo the Main Street Bridge and that will release more water and this project needs to be done first so the water will not back up given this old bridge.

Mr. Lynde added that they have been working in conjunction with the state and has gotten their support that they will not make the widths so great that it will overwhelm the bridges downstream. They will be matching the flow capability of the Willow Street Bridge and the Abbot Bridge and its bypass so the Main Street Bridge will match it and not overwhelm it.

Brian McCarthy, Town Administrator noted that when the Main Street Bridge is completed, it will be paid for and funded by the state. There will not be any burden on the town's citizens. Assistant Moderator, Jim Hogan, directed the Clerk to place Article 15, as written, on the official ballot to be voted on at the next session of this meeting on March 8, 2022.

A motion was made by Bill Scanzani and seconded to Restrict Reconsideration on Articles 14 and 15.

Article 16

Shall the Town vote to raise and appropriate the sum of One Hundred Ninety Thousand Dollars (\$190,000) for the purchasing and equipping of a forestry fire fighting vehicle. This vehicle will replace a 2005 forestry vehicle currently in the department. (Recommended by the Selectmen) (Recommended by the Budget Committee). Assistant Moderator, Jim Hogan, directed the Clerk to place Article 16, as written, on the official ballot to be voted on at the next session of this meeting on March 8, 2022.

Article 17

Shall the Town vote to increase the annual contribution to the ambulance replacement revolving fund from Sixty Thousand Dollars (\$60,000) to Seventy-Five Thousand Dollars (\$75,000) to be funded from the ambulance fees collected in each calendar year. This Fund was established in 2005 pursuant to RSA 31:95-h. These funds are held by the Treasurer and may only be expended with town vote approval for the replacement or major refurbishment of an ambulance. No money to be raised by taxation. (Recommended by the Selectmen) (Recommended by the Budget Committee). Assistant Moderator, Jim Hogan, directed the Clerk to place Article 17, as written, on the official ballot to be voted on at the next session of this meeting on March 8, 2022.



A motion was made by Bill Scanzani and seconded to Restrict Reconsideration on Articles 16 and 17.

Article 18

Shall the Town vote to discontinue as a public roadway that portion of Arlene Drive adjacent to 184 & 188 Arlene Drive that formerly was dedicated, constructed, and utilized as a cul-de-sac, but today is no longer needed for a public highway purpose now that this portion of Arlene Drive is a through street and the paved circle portion of the cul-de-sac no longer exists? If this portion of the former cul-de-sac has been deeded to the Town, the Selectmen shall be authorized to deed that portion of the cul-de-sac that is no longer needed for a public highway purpose to the abutting property owners. (Recommended by the Selectmen).

Brian McCarthy, Town Administrator explained after speaking with town counsel this morning, there is a language change that is going to be needed. He read the changes into the record. The amended article appears above. Selectman Viger made a motion to accept the amended article and it was seconded by Selectman Lynde. The motion carried. Assistant Moderator, Jim Hogan, directed the Clerk to place Article 18, as amended, on the official ballot to be voted on at the next session of this meeting on March 8, 2022.

Article 19

Shall the Town vote to reclassify Tower Hill Road, which is an unpaved Class VI Highway (a Class VI Highway is a public roadway that the Town has no obligation to maintain), to a Class A trail, beginning 2,400 feet from Gumpas Hill Road to the Hudson town line, in accordance with RSA 231-A. A Class A trail is a full public right-of-way subject to public trail use restrictions imposed by Board of Selectmen, including locked gates to limit impermissible motorized vehicular access by the public. It may not be used by the public for vehicular access to any new building or structure, or by any motorized vehicles other than snowmobiles. It may be used by owners of land abutting the trail to provide access for agriculture and forestry uses and to any building or structure existing on this highway prior to its designation as a Class A trail. The Town shall bear no responsibility for maintaining the trail for such uses by abutting landowners. (Recommended by the Selectmen).

Brian McCarthy, Town Administrator explained that with Articles 19 and 20, the town has had an unfortunate circumstance where large, motorized vehicles are accessing the conservation lands and causing thousands of dollars of damage. Mr. McCarthy believed the Forestry Committee and Conservation Committee expended over \$25,000 of their funds to repair these conservation trails. He explained that as people go up these roads, they peel off into conservation property walking trails and there is an issue with people walking on the trails and having a large vehicle coming at them. There are a number of safety and conservation issues and damage to town property that is being looked at. The goal is to have the ability to install locked gates, and this can't be done on a Class V or Class VI Road. If these roads are turned into trails, locked gates can be put in place and walkers, hikers, bikers, snowmobilers will be able to access and use the roads, but motor vehicle traffic will not have access. Mr. McCarthy noted that spoke for Articles 19 and 20.

Steve Carson, 25 Aspen Drive, Skyview Estates came forward highly in support of Articles 19 and 20 because they directly impact the Cutler-Spaulling Conservation area with many of the previously described issues. He noted there are many people from the Skyview Estates present that have witnessed firsthand a lot of off-road vehicle traffic on the conservation walking portion of the trails. This has dug up the trails to the point where many of the residents that would typically use the conservation area no longer use them because of very muddy situations, deep holes and difficult trailways to walk on. Mr. Carson believes what is contained in both these articles will significantly improve the ability to enhance the trail systems with some of the proper protects. He is highly in supports and thanks the board for taking this action as he believes it will increase the natural resource and feels without this protection, it will go unused.

Roger Montbleau, 44 Spaulding Hill Road came forward. He explained his home is at the end of the Spaulding Hill Road where it turns from a Class V to a Class V Road where a lot of the vehicles are entering late at night, 2:00, 3:00 in the morning, on the weekends. He said Jeep clubs are advertising the address on social media to make access to the conservation land. He explained they are drinking late at night and shooting at 2:00 and 3:00 in the morning and automatic rifle fire can sometimes be heard. Mr. Montbleu explained the weapons are a safety concern for him. More than that, people get stuck and have to be towed out of there. He explained this was a pristine wetland area with a lot of habitats for wildlife, a rich, biomass area. Mr. Montbleau noted there are very few New Hampshire plates entering the area. This area is being destroyed. They are now driving into the walking trails. It has been going on for years and years and has now gotten to a boiling point. There was a big fire caused by a group with campfires, drinking and shooting. Mr. Montbleu said it's high time this happened, and



it will preserve a great, natural resource for the residents of Pelham. It is widely used for walking trails, and this will really be turning it into the walking trails it should be. He is heavily in support of this.

John Picard, South Shore Drive came forward speaking out against these two warrant articles. He explained he grew up in this town and has been going back there most of his life. He feels there is another way to solve these issues without declassifying these roads. He said nobody wants the trucks getting off into the hiking trails and there should be barriers put back in from the Class VI Road access to the hiking trails. He noted the roads have been there forever and the town abandoned them over 100 years ago. People like himself enjoy going out there and it's an asset to the town. Mr. Picard likes the fact that the town is buying conservation area but feels they need to let "the rest of us" go out there as well. He said he has put a ton of time into these through the years picking up trash, taking down brush and moving trees. Mr. Picard feels these are an asset to the town and it would be a shame to let them go as they are open to everyone and would like to see them stay that way. Assistant Moderator, Jim Hogan, directed the Clerk to place Article 19, as written, on the official ballot to be voted on at the next session of this meeting on March 8, 2022.

A motion was made by Bill Scanzani and seconded to Restrict Reconsideration on Articles 18 and 19.

Article 20

Shall the Town vote to reclassify the unpaved Class VI section of Spaulding Hill Road, beginning 300 feet from the end of the Class V section of Spaulding Hill Road to Tower Hill Road (a Class VI Highway is a public roadway that the Town has no obligation to maintain), to a Class A Trail in accordance with RSA 231-A. A Class A trail is a full public right-of-way subject to the public trail use restrictions imposed by the Board of Selectmen, including locked gates to limit impermissible motorized vehicular access by the public. It may not be used by the public for vehicular access to any new building or structure, or by any motorized vehicles other than snowmobiles. It may be used by owners of land abutting the trail to provide access for agriculture and forestry uses and to any building or structure existing on this highway prior to its designation as a Class A trail. The Town shall bear no responsibility for maintaining the trail for such use by abutting landowners. (Recommended by the Selectmen). Assistant Moderator, Jim Hogan, directed the Clerk to place Article 20, as written, on the official ballot to be voted on at the next session of this meeting on March 8, 2022.

Petition Article 21

Shall the Town vote to authorize the Board of Selectmen to establish an advisory committee for the period of one year to study the feasibility of allowing OHRV on certain Town-owned parcels. This committee would consist of one Forestry Committee member, one Conservation Commission member, one Selectmen, and two members appointed by the Board of Selectmen, both shall be residents of the Town of Pelham, with the purpose of advising the Selectmen on appropriate OHRV usage within Town Property. (Recommended by the Board of Selectmen).

Robert Haverty, Chairman of the Board of Selectman, spoke to explain that different people use outdoor recreation differently. He expressed that his opinion, the article is too broad and sets the town up for some liability and sets a dangerous example. He gave an example that certain parcels that have been obtained by the Conservation Commission are deed restricted for OHRV vehicles, which restricts the use of motorized OHRV vehicles. Other parcels have wetlands that need to be protected and the use of OHRV would cause "significant and irreparable damage." Chairman Haverty said the town needs to protect the investment that it has made with the tax dollars. He recommended a modification to the article that allows the town to step back and evaluate the needs and wants of some versus those of the town and what is right for the environment.

Mr. Scanzani came forward stating that this is a petition warrant article and cannot be changed unless there are 25 voters that signed the petition in agreement. Attorney Ratigan explained that was incorrect and that, "petition warrant articles, other than zoning petition articles, may be amended by town meeting, unless the petition article is presenting language which is specified by state statute."

Chairman Haverty's proposed amendment was read, which is now the listed Petition Article 21.

Selectman Viger said that he appreciated Chairman Haverty's amendment to the Article but believed the Article should stand as the petitioner presented it and the taxpayers and voters should determine the outcome of the Article as it stands.

Rick Galuppo, 15 Aspen Drive, came forward. He expressed that he would like to alter the warrant article. Assistant Modera-



for Hogan explained that there was an amendment on the floor that needed to be discussed before Mr. Galuppo's amendment could be discussed.

Jim Bergeron, 27 Plower Road, came forward. He noted he is also vice chairman of the Planning Board. Mr. Bergeron said he had a question about the logistics of the amendment. He feels there is a tremendous amount of wisdom in the amendment. He expressed that he felt it is probably a good idea to consider places for the use of these vehicles in a limited capacity. Mr. Bergeron said he had a legal question regarding the logistics of the amendment and addressed it to the town's attorney through the moderator. Mr. Bergeron asked if the amendment was to carry, what would happen to the "not recommended" note by the three groups. He questioned if it would drop off and the voters would see it is just a good amendment. He noted that as a member of the Planning Board, with articles regarding zoning, recommendations are critical factors to the voters.

Attorney Ratigan explained that at the end of the deliberative session, if warrant articles that the boards have made recommendations on have been amended, the boards will have a meeting to make a determination on whether their recommendations should be changed based on the amendment.

Mr. Bergeron said he felt it was a logical answer and feels there is a great deal of wisdom in Chairman Haverty's amendment. He noted that he will be supporting the amendment personally.

Selectman Cote said it was important to recognize there is a current citizen's petition that is looking to access all town land for OHRV use and a large group of people that don't want this and a question of which way it will go. He said he felt the amendment is trying to take a small step back and determine specific parcels that can be used. Mr. Cote said people don't understand that there are logistical issues as there are a lot of areas that can be accessed with OHRVs but have no parking, there are deed issues and legalities. Mr. Cote said sometimes petitioners don't look at future issues that may arise. He feels the amendment is a great tool to get to what the OHRV-ers want to do. He noted Mr. Montbleau's statement that most of the vehicles coming in are from out of state and if the petition passes as presented, most of the vehicles coming will be from out of state as it will be hard to determine who is or is not a Pelham resident. Mr. Cote said creating a committee, as the amended article would do, would look at which trails could be used, parking issues, whether a club could be started, looking at repair of trails, etc. He feels the amendment would give the town a chance to figure out the best approach.

John Larochelle, Surrey Lane, came forward. He noted he was the one that brought the article up and it was not intended to make people angry. He said there were a lot of residents in favor of the article that he doesn't even know and a lot of residents that want to appropriately use the trails around town. Mr. Larochelle said he understood there are some trails that should not be used for various reasons but there are some trails that should be used. He mentioned that he does not approve of any Jeeps of four-wheel drive vehicles using any of these trails. He explained the OHRVs that are being used are small machines. Mr. Larochelle noted that he carries a chainsaw and loppers in the back of his machine to help clear things that may be blocking trails and he uses his winch to pull logs away. He said that have cleared a lot of trails around Harris' because they were given permission and those trails are now passable for OHRVs as well as snowmobiles. Mr. Larochelle expressed that he felt it would be great for the Forestry, Conservation, and the four-wheelers only of Pelham to come together and take care of the trails responsibly. He said a club could be formed with dues that would go towards building bridges, clearing trails. Mr. Larochelle said they could monitor one another as far as having stickers stating they are residents and have paid their dues.

Rick Galupo came forward again to state that he is opposed to Chairman Haverty's amendment. He said it is obvious that most people present are in favor of Articles 19 and 20 as they are written. Going with the amendment to Article 21 would be rehashing this year after year and having to vote on it again and again. Mr. Galupo feels that Articles 19 and 20 should be as written and he will wait to speak to his amendment suggestion for Article 21.

Charlie Slattery, 19 Aspen Road, came forward. He expressed that he feels the petitioner and Chairman Haverty are in agreement as the petitioner stated that they want to be able to use some of the trails that are appropriate, and Chairman Haverty wants to find a way to identify the appropriate trails. Mr. Slattery said that the petitioner's article is too wide open stating all forest land, whereas Chairman Haverty is saying it should be decided what is appropriate. He feels the amendment is reasonable.

Dave Hennessey, 71 Dutton, came forward. He said he applauds the idea of bringing people together, as was done with the Agricultural Commission, who have a certain interest in pushing an agenda. He said he is not in favor of having a group ap-



pointed by the Select Board and the Town to look towards making what is now illegal in the town legal. Mr. Hennessey said we have heard over and over when people complain about ATVs being under the power lines that it has always been done, even though it has never been legal to use ATVs on land other than owned by the operator. He said he has heard suggestions to put restrictions on the time of use and not to allow them to be used during the wet season. He is suggesting that people go out into the woods and see what is going on in Town now, as it has been a wet season for a few days. Mr. Hennessey mentioned a parcel in town linking the Old Lawrence Road, a Class VI Road, with West Shore Drive, a private road, which he said is beautiful section of a trail skirting what used to be a prime wetland. He said this area is now a swamp that has expanded the prime wetlands and is unusable, despite the efforts of the snowmobile club, as the ATVs have used it as an opportunity to “play in the mud.” Mr. Hennessey noted that he sold this land to the town a week ago and there is a deed restriction to not have any motorized vehicles, with the exception of snowmobiles. Mr. Hennessey suggested the bill be killed, either by accepting a motion to make it “do not,” or vote it down. He said that about 2% may be appropriate for this type of use, but 90% of the land currently being illegally used by ATVs is not appropriate, and he would not approve this.

Chairman Haverty said he would like to point out that he is not in advocating for the blanket use of OHRVs and as Mr. Hennessey mentioned, there might be two parcels that are appropriate for this. He explained that he is indicating that before the petition Article, as written, is gone with, which would grant blanket access to everything, he is asking to bring people together with knowledge and form an opinion as to which parcels may be appropriate. Chairman Haverty said he is not advocating, but trying to prevent, using property that goes through a prime wetland. He is looking for a group to come together to identify which parcels are appropriate.

Selectman Lynde said they have struggled with this for the last several months and there is no question that it needs to be dealt with and a solution needs to be found. Mr. Lynde said the right people need to be brought together to figure it out and the Selectman should be obligated to tackle this and get more groups involved in the solution. If it is illegal, Mr. Lynde said there needs to be a solution to make sure the ATVs don’t get on the lands and that needs to be addressed.

Ms. Bressette asked Attorney Ratigan if there is a deed restriction, like Mr. Hennessey mentioned on the land he just sold, whether the petition would override the deed restriction or if it would always be in place. Attorney Ratigan stated the deed restriction will always be in place.

Jim Tourtillotte, Majestic Avenue, came forward. He said that on the surface, the proposed change sounds logical, but Articles 19 and 20 contradict that and have already been agreed to vote on by the town. He questioned what would legally happen if the amendment passed and the Articles are contradicting one another. He asked if Articles 19 and 20 would be implemented for a year and then looked at for changes afterward.

Chairman Haverty explained that the purpose of his indicating an advisory committee for the period of one year is so that it doesn’t drag on for years and years. This is tasking the committee to come back with a solution in a reasonable amount of time. Chairman Haverty said he doesn’t think the amendment is impacted by Articles 19 and 20 at all because there are other pieces of town property that are nowhere near the roads that are looking at to be declassified. He is looking to the advisory committee to come back with the areas appropriate for use.

Mr. Tourtillotte added that he uses the trails Spaulding Hill trails regularly and they were destroyed over the past summer and have not been maintained by those with the vehicles. He said he wants to respect their right to utilize these vehicles and strongly supports Articles 19 and 20. He said he would hope that Article 21 would not impact Articles 19 and 20 if they are voted on by the Town’s residents.

Mark Hentschel, 29 Aspen Drive, came forward. He said he is trying to figure out the gap as he thinks Articles 19 and 20 are saying they want to restrict the use of those roads. He said this is currently done with the town beach with a gate and restricting access. He mentioned another citizen gave a logical way of looking at it by coming together and forming restrictions and allowances. Mr. Hentschel said he is trying to figure out whether the fear was with putting Articles 19 and 20 in place and gating off areas that there would not be access for ATVs. If this is the case, he feels that is part of the proposals around coming up with a plan with stickers, registration, usage, being a town resident and this is part of the amendment.

Chairman Haverty said that Mr. Hentschel was correct. His amendment is looking at establishing a committee to come up with a plan and not simply ask if OHRV use should be allowed on all Town land. Chairman Haverty feels by putting a committee



tighter, a better answer can be found. It was noted that Mr. Hentschel raised an issue with the town beach about having a gate and stickers. Chairman Haverty noted that things such as gates, passes and stickers sound great on the surface but there is other work that needs to be done.

Mr. Hentschel noted that was a good point. He said he was trying to figure out why people think that Article 21 will impact Articles 19 and 20. He feels the proposal, whether it's gates or permits, etc., is that a way to allow ATV use will be found if it is deemed appropriate on certain parcels and if not, it will be restricted, which Chairman Haverty agreed.

Ken Stanvick, 5 Birch Lane, came forward. He asked if it is illegal now and it is happening, what makes people think that by allowing it to happen in designated areas that it won't continue to happen in illegal areas. Mr. Stanvick said if it is illegal today, it should be enforced and apparently is not being enforced. He questioned why a compromise is being looked for. He questioned how it could be enforced in the future if allowed areas are designated when it can't be enforced today when it is totally illegal. He asked why the amendment.

Selectman Cote feels that everyone has broken a law and hasn't been caught, including driving over the speed limit! He said a group of law-abiding citizens looking for a way to enjoy something have come forward with a proposal because they pay taxes to town owned land and are looking to access the land legally. Mr. Cote said to catch someone doing it illegally, you'd have to watch it 24/7. Mr. Cote said this is looking for a legal way for the law-abiding citizen to be able to enjoy town owned land.

Mr. Stanvick said there are plenty of trails in the state where ATVs are legal to use, and the issue isn't no trails but an issue of convenience. He said he doesn't feel that Mr. Cote's logic of people have broken laws and it isn't a reason to change something but is a reason to look at enforcing it more. Mr. Stanvick said he doesn't want to come back in a year after a committee has studied it and not allow the people to vote on it. He said it should be the people of the town that should be voting on it.

John Larochelle, Surrey Lane, came forward to ask if it is an actual law on the town's books. It was said that it is a state law. He asked if the state of New Hampshire doesn't allow ATVs on any trails. Town Administrator McCarthy said on designated trails or without the property owner's permission. Mr. McCarthy explained the town is operating on state statutes. Mr. McCarthy asked Mr. Larochelle if he agreed with the amendment and would endorse it, which he said he did.

Mr. McCarthy asked Attorney Ratigan if Article 21 impacted Articles 19 and 20 in any way. Attorney Ratigan said if the voters adopted Articles 19, 20 and 21, as currently written, to the extent that Article 20 is written, suggesting that there should be certain access rights, "that cannot be applied to be inconsistent with what voters took with respect to Article 19 and 20, if those were adopted."

Mr. Viger explained that Mr. Ratigan is saying if Articles 19 and 20 were adopted, those roads would be accepted as voters approve. Article 21 would allow things to happen outside of what has been approved on Articles 19 and 20.

Mr. Larochelle explained that people want to be able to use their vehicles in town, instead of having to drive north. He mentioned doing it responsibly and taking care of the land.

Mr. Viger explained it was unknown what people want until they vote.

Debbie Ryan, 1314 Mammoth Road, came forward with a clarifying question. She asked if the amendment was adopted, whether the recommendations of the committee would be put out to a vote by the voters or decided by the committee and/or the Board of Selectman.

Chairman Haverty said his intention would be for the board, at that time, to decide to either grant permission or add it to the town warrant. The board would decide that.

Ms. Ryan asked to clarify if the board would decide to put it to a vote or accept what the committee decides.

Chairman Haverty described that if the committee comes to the board and says they think it's appropriate on certain parcels, the board, if unanimous, can decide to allow OHRV use on those certain parcels. If it's not unanimous, the board could decide to put it on the town warrant and see what the voters decide, or as Mr. Viger added, could agree not to put it on the warrant.



Mr. Cote questioned whether you would need two public hearings. Attorney Ratigan said he was not sure if there was a statute that expressly addresses that because the board had authority to manage and control the use of municipal property. Chairman Haverty said he believed it would be one public hearing.

Mr. Hennessey came forward again to say that a Class VI Road is a public right of way, as well as a Class A trail. He asked if it was correct that there was no way to restrict that to residents. Attorney Ratigan said that was correct and it was open to members of the public.

Selectman Viger made a motion to restrict discussion after the next speaker.

John Picard, South Shore Drive, came forward saying that what he was hearing was hypocritical of what he was asking for, continued use of Class VI roads. He said he has proposed a committee and discussion of future uses in the past. Mr. McCarthy asked since Mr. Picard has proposed it, if he was in favor of what they were trying to accomplish, and Mr. Picard agreed he was.

Assistant Moderator Hogan noted there was a motion to move the amendment on Article 21 as proposed by Mr. Haverty. He asked all in favor of the amendment as proposed by Mr. Haverty to indicate approval by raising their lime-colored cards and then those imposed to do the same. Mr. Hogan noted it appeared the amendment passed.

Mr. Galuppo came forward again to say he would like to eliminate the controversy and propose to change the original Article 21 to read, "Shall the Town vote to disallow Pelham residents and nonresidents to be able to access Town owned forest land by any motorized vehicles, other than snowmobiles." Mr. Hogan asked Mr. Galuppo to bring the language of the proposed amendment to him.

Selectmen Cote asked if you could change the original petition's intent and whether that's what it was doing. Attorney Ratigan explained you cannot change the subject matter, but you can change the intent.

Mr. Galuppo explained that he had not written down his proposed amendment. Mr. Hogan explained that they needed to have it written down.

Mr. Hogan took a moment to thank those involved in making the Deliberative Session possible. He thanked Jim Greenwood and the PTV staff, various town officials, the administrator, the Board of Selectmen, members of the Budget Committee present, the budget director, town counsel, supervisors of the checklist, the police maintaining the premises, those in the town clerk's office, and Dottie and Philip for their many years of service to the town and for making the process very organized.

Mr. Galuppo's proposed amendment was put on the screen and read again by Mr. Hogan. There was a second to the proposed amendment.

Steve Carson, 25 Aspen Drive came forward. He asked what now happened with the recommended or not recommended notes as it should now be the reverse. Mr. Hogan noted that Attorney Ratigan previously explained that the board would be allowed to change their recommendation based on the changed language. Attorney Ratigan further explained that boards usually schedule a meeting to change recommendations based on amendments. He added the Selectmen could do that by making a motion right before the close of the town meeting if they chose to.

Doug Fyfe, Wilshire Lane, came forward. He said his understanding is the amendment is currently the status quo. It is town land, and the state requires all riders to have, on their person, written permission from the landowner to use their machines on the land. He said his understanding is the only people that have permission to drive on the land is the police and he doesn't understand how they amendment would give anything that we don't have already and would take away the opportunity to investigate certain parcels for use by ATVs. Mr. Fyfe explained the state has recognized organizations that govern the creation of ATV clubs, maintaining ATV trails. He feels that the amendment by Chairman Haverty gives the town the chance to investigate the use of the tools and possibly applying them to some places in the town. Mr. Fyfe said he is supporting Chairman Haverty's amendment, as passed, and not the current amendment because he doesn't feel it does anything that is not currently in place.



There was no further discussion of the new amendment, and it was brought to a vote. The motion to amend fails and the Chairman Haverty's original amendment stands. Assistant Moderator, Jim Hogan, directed the Clerk to place Article 21, as originally amended, on the official ballot to be voted on at the next session of this meeting on March 8, 2022.

A motion was made by Bill Scanzani and seconded to Restrict Reconsideration on Article 21.

Chairman Haverty said that per Attorney Ratigan's recommendation, he would take a motion from the Board of Selectman to recommend Article 21. Mr. Cote made the recommendation and Mr. Lynde seconded. The motion carried in a 4-1 vote.

Assistat Moderator Hogan reminded everyone that the School District Meeting was tomorrow night at 7:00 p.m. He also noted the second session of the Town Meeting will be at the high school on March 8 between 7:00 a.m. and 8:00 p.m. The meeting was then adjourned at approximately 8:45 p.m.

Respectfully Submitted,

Jill Atkinson
Recording Secretary



New Hampshire
Department of
Revenue Administration

MS-61

Tax Collector's Report

For the period beginning and ending

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

Instructions

Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division
 Phone: (603) 230-5090
 Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality: County: Report Year:

PREPARER'S INFORMATION

First Name Last Name

Street No. Street Name Phone Number

Email (optional)



New Hampshire
Department of
Revenue Administration

MS-61

Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year:	2021	Year:	2020
Property Taxes	3110			\$1,114,324.84		
Resident Taxes	3180					
Land Use Change Taxes	3120				\$13,660.00	
Yield Taxes	3185			\$2,219.54		
Excavation Tax	3187					
Other Taxes	3189					
Property Tax Credit Balance						(\$4,294.14)
Other Tax or Charges Credit Balance						

Taxes Committed This Year	Account	Levy for Year of this Report	2021	Prior Levies	
Property Taxes	3110	\$46,654,592.92	\$242,305.01		
Resident Taxes	3180				
Land Use Change Taxes	3120	\$168,400.00	\$130,420.00		
Yield Taxes	3185	\$488.78			
Excavation Tax	3187				
Other Taxes	3189				

Overpayment Refunds	Account	Levy for Year of this Report	2021	Prior Levies	
				2020	
Property Taxes	3110	\$134,172.24			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$14,758.09	\$36,260.87		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$46,968,117.89	\$1,525,530.26	\$13,660.00	\$0.00



New Hampshire
 Department of
 Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	2021	Prior Levies 2020	
Property Taxes	\$45,619,595.30	\$978,580.25		
Resident Taxes				
Land Use Change Taxes	\$168,400.00	\$130,420.00	\$13,660.00	
Yield Taxes	\$488.78	\$2,219.54		
Interest (Include Lien Conversion)	\$14,758.09	\$32,857.37		
Penalties		\$3,403.50		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$230,405.75		
<div style="border: 1px solid black; height: 15px; width: 300px;"></div>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2021	Prior Levies 2020	
Property Taxes	\$7,781.92			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
<div style="border: 1px solid black; height: 15px; width: 300px;"></div>				
Current Levy Deeded	\$412.00	\$941.76		



New Hampshire
 Department of
 Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year	Prior Levies	
	of this Report	2021	2020
Property Taxes	\$1,176,717.89	\$146,702.09	
Resident Taxes			
Land Use Change Taxes			
Yield Taxes			
Excavation Tax			
Other Taxes			
Property Tax Credit Balance	(\$20,036.09)		
Other Tax or Charges Credit Balance			
Total Credits	\$46,968,117.89	\$1,525,530.26	\$13,660.00
			\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$1,303,383.89
Total Unredeemed Liens (Account #1110 - All Years)	\$243,489.50



New Hampshire
Department of
Revenue Administration

MS-61

Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2020	Year: 2019	Year: 2018
Unredeemed Liens Balance - Beginning of Year		\$151,117.92	\$90,554.00	\$22,404.96
Liens Executed During Fiscal Year	\$242,305.01			
Interest & Costs Collected (After Lien Execution)	\$4,459.32	\$17,120.39	\$20,815.84	
Total Debits	\$246,764.33	\$168,238.31	\$111,369.84	\$22,404.96

Summary of Credits

	Last Year's Levy	Prior Levies		
		2020	2019	2018
Redemptions	\$94,661.16	\$84,702.13	\$80,715.77	
Interest & Costs Collected (After Lien Execution) #3190	\$4,459.32	\$17,120.39	\$20,815.84	
Abatements of Unredeemed Liens				
Liens Deeded to Municipality	\$941.76	\$950.62	\$920.95	
Unredeemed Liens Balance - End of Year #1110	\$146,702.09	\$65,465.17	\$8,917.28	\$22,404.96
Total Credits	\$246,764.33	\$168,238.31	\$111,369.84	\$22,404.96

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$1,303,383.89
Total Unredeemed Liens (Account #1110 -All Years)	\$243,489.50



New Hampshire
Department of
Revenue Administration

MS-61

PELHAM (359)

1. CERTIFY THIS FORM

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

LINDA

Preparer's Last Name

NEWCOMB

Date

01/26/2023

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.


Preparer's Signature and Title



2022 STATEMENT OF TOWN CLERK ACCOUNTS

RECEIPTS

Motor Vehicle Permits	\$3,464,598.01
Dog Licenses	\$14,817.50
Municipal Agent Fees	\$61,842.00
Title Fees	\$7,214.00
Vital Statistics	\$10,122.00
Hunt/Fish Licenses	\$6,179.50
Ucc's	\$3,281.00
Boat Fees	\$17,058.75
Miscellaneous	\$3,682.36
TOTAL	\$3,588,795.12

REMITTED TO TREASURER

Motor Vehicle Permits Issued	21,516
Dog Licenses Issued	2,726

Respectfully Submitted,

Linda Y Newcomb
Town Clerk/Tax Collector



RESIDENT BIRTH REPORT

01/01/2022-12/31/2022

PELHAM

Child's Name	Date of Birth	Place of Birth	Father's/Partner's Name	Mother's Name
IANNOTTI, AZARIAH JAMES	01/04/22	PELHAM,NH	IANNOTTI, ERNEST PISQUALE	IANNOTTI, EMILY RAE
SHEEDY, ELIANA JAYE	01/20/22	NASHUA, NH	SHEEDY, TYLER CHRISTOPHER	ROTHDEUTSCH, BRIANA KATE
CHILDS, GEMMA LYNN	01/25/22	MANCHESTER, NH	CHILDS, ZACHARY MICHAEL	MANN, ALICIA RAE
MASON, BAILEY REIGN	01/25/22	PELHAM, NH	MASON SCOTT MICHAEL	MASON, ADELLE LOUISE
ALBRECHT, AUDREY KAY	02/05/22	MANCHESTER,NH	ALBRECHT, ERIK PAUL	ALBRECHT, CRYSTAL JOHANNE
JABCZANKA, NIKOLA HENRY	02/15/22	NASHUA, NH	JABCZANKA, THOMAS HENRY	WILLIAMS, CHEYE ANNE
VIEIRA-ANAYA, AMARI PETER	02/25/22	NASHUA, NH	ANAYA, PETER VALENTIN	VIEIRA, MARISSA ELISA
BOISSONNEAULT, REAL RICHARD	03/04/22	NASHUA, NH	BOISSONNEAULT, PATRICK RICHARD	BOISSONNEAULT, ANGELIQUE LEIGH
GIARA, GRIFFIN PAUL	03/13/22	NASHUA, NH	GIARA, JEFFREY ROBERT	GIARA, KELSEY DAWNE
BERTHIAUME, WESLEY ERIC	04/14/22	NASHUA, NH	BERTHIAUME, ERIC MICHAEL	BERTHIAUME, SAMANTHA ALLISON
BURNETT, MASON LUCAS	05/18/22	MANCHESTER,NH	BURNETT, JR, RONALD ALFRED	BURNETT, EMILY ANN
ENGLISH, GENEVIEVE JANE	05/29/22	NASHUA, NH	ENGLISH II, THOMAS ROBERT	ENGLISH, JESSICA BETH
PORELL, TRISTAN JOHN	06/03/22	NASHUA, NH	PORELL, CONNOR GEOFFREY	PORELL, MELINDA ALICE
BRASSARD, ANDIE LYN	06/08/22	PELHAM, NH	BRASSARD, DUSTIN STEPHEN	BRASSARD, WENDY MARIE
KAKKAD, KINSLEY MAE	06/22/22	NASHUA, NH	KAKKAD,MANIL MUKUND	KAKKAD, KANDIS MARY
DANG, BRIELLA RILEY	06/24/22	NASHUA, NH	DANG, TUAN ANH	CHUON, ELIZABETH
MATTHEWS, DELANEY LYNNE	07/11/22	NASHUA, NH	MATTHEWS, BRYAN SAMUEL	BROWN, HALEY ELIZABETH
DOWNING, MASON MICHAEL	07/29/22	MANCHESTER,NH	DOWNING, RYAN MICHAEL	DOWNING, HALEY LYNN
LOSPENNATO, GABRIELLA LORETTA	08/07/22	MILFORD, NH	LOSPENNATO, BRIAN JAMES	RICCIARDI, BETHANY GRACE
MULLEN, ALPHONS JOSEPH	08/10/22	NASHUA, NH	MULLEN JR, CHRISTOPHER JOSEPH	MULLEN, JESSICA HOPE
SPANOS, BENJAMIN GEORGE	08/16/22	NASHUA, NH	SPANOS JR, NICHOLAS ANDREW	SPANOS, RACHAEL MARIE
BOULOTIS, ANNA	08/31/22	NASHUA, NH	BOULOTIS STYLIANOS	BOULOTI, AIKATERINI
CARROLL, BENNETT MICHAEL	09/01/22	MANCHESTER,NH	CARROLL JR, DENNIS MCHAEAL	CARROLL, AMY ANNE
DOHERTY, CIAN JOHN	09/16/22	NASHUA, NH	DOHERTY, ROSS MICHAEL	DOHERTY, MERCEDES LEIGH
SMITH, JAMESON RYAN	09/18/22	MANCHESTER,NH	SMITH, JAROD R	HOLLAND, MICAELA LYN
WILL, PAYTON APRIL	09/25/22	NASHUA, NH	WILL, CAMERON RICHARD	LANDRY, MIRANDA DAWN
DUCLOS, JAMESON CREW	09/26/22	NASHUA, NH	DUCLOS JR, PAUL RAYMOND	JUST, BRITTANY LYNN
KONDEL, PAISLEY ROSE	09/29/22	NASHUA, NH	KONDEL, KRISTOPHER JAMES	KONDEL, JILL AMANDA
AUCLAIR, MAXWELL BURGESS	09/30/22	NASHUA, NH	AUCLAIR, GREGORY BURGESS	KOMUS, MARINA LAURA
KALAFUT, CLAIRE ESTHER	10/13/22	NASHUA, NH	KALAFUT, JOSEPH PETER	KALAFUT, CATHERINE NORA
MILOS, CLAIRE KATHLEEN	10/28/22	NASHUA, NH	MILOS, SEAN THOMAS	CORNELIUS, ALEXIS HOLLY
DUFOUR, LUCAS SAMUEL	11/11/22	LEBANON, NH	DUFOUR JR, ROBERT JOSEPH	HARRIS, MEGHAN ELIZABETH
PARMERLEE, NOAH ROCKET	11/14/22	NASHUA, NH	PARMERLEE, CHRISTOPHER WILLIAM	PARMERLEE, HANNAH CHAE
MCCARTHY, LAYLA RAE	12/09/22	NASHUA, NH	MCCARTHY, JAMES EDWARD	MCCARTHY, RENEE CATHERINE
GILLIS, ELI JAMES	12/11/22	NASHUA, NH	GILLIS, BRYAN ROBERT	GILLIS, CHELSEY ROTHERMEL



RESIDENT DEATH REPORT

01/01/2022-12/31/2022

--PELHAM--

Name of Deceased	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
VIGNEAULT, BERNADETTE RITA	1/3/22	NASHUA	FERLAND, ARTHUR	LAVIGNE BRODEUR, ANGELE
PARTRIDGE, MADELINE L	1/7/22	PELHAM	CORBIN, WARREN	ATKINSON, LYDIA
GILL, WILLIAM F	1/14/22	NASHUA	GILL, PATRICK	KELLY, GERTRUDE
RIEPEL, ERIKA D	1/22/22	PELHAM	FREYEISEN, GUSTAV	PETERS, CLARA
KOPACZ, MITCHELL E	1/24/22	PELHAM	KOPACZ, MITCHELL	LULA, GISELA
RICCI, JANET E	1/30/22	MERRIMACK	SAWYER, ARMAND	LANSEIGNE, LUCIENNE
LISTER, JANET MARIE	2/2/22	SALEM	HAYDEN, ARTHUR	CEROW, ROSE
MONTMINY, RICHARD ANDRE	2/12/22	PELHAM	MONTMINY, ARMAND	CARON, JEANETTE
MARSELLA, ROBERT THOMAS	2/14/22	PELHAM	MARSELLA, FRANK	VAILLANCOURT, CATHERINE
WEST, MEAGHAN E	2/22/22	PELHAM	WEST, ALBERT	GALVIN, JOANNE
CONNATSER, KENNETH L	3/2/22	PELHAM	CONNATSER, EARNEST	VANCE, RUBY
BEVERLIE JR, NILS O	3/14/22	NASHUA	BEVERLIE, NILS	HAYNES, CHARLOTTE
WOOD SR, WILLIAM A	4/3/22	PELHAM	WOOD, ALBERT	FORTI, AGATHA
LEONARD, RUSSELL PAUL	4/8/22	PELHAM	LEONARD, EARL	BAHSLER, ROSE
MCDANIEL, LYMAN L	4/10/22	PELHAM	MCDANIEL, CLAUDE	PRUITT, LUCILLE
SHIEBLER, EDWARD DANIEL	4/11/22	MERRIMACK	SHIEBLER, FRANK	UNKNOWN, ALICE
MCDONOUGH, LEONA T	4/14/22	PELHAM	OLSZEWSKI, EUGENE	SYBICKI, LUCY
HOBBS III, CHARLES W	4/22/22	PELHAM	HOBBS JR, CHARLES	KOEHLER, CHARLOTTE
GUILBEAULT, ELLEN A	4/23/22	CONCORD	MORIARTY, JOHN	REGIS, ANNA
BENNETT, HAROLD R	4/30/22	NASHUA	BENNETT, HAROLD	MORRISON, RUTH
BARKER, KATHLEEN	5/6/22	SALEM	MCCABE, EUGENE	CLEMONS, ALICE
DUARTE, MARY P	5/11/22	PELHAM	WILSON, EDWARD	KENNEDY, ELIZABETH
GROCHAN, SUSAN M	6/11/22	NASHUA	BURNS, ANDREW	ALLEN, FLORENCE
BARRIE, GERALDINE D	6/22/22	NASHUA	BARRIE, THOMAS	ROSS, IDA
BENOIT, PATRICIA ANN	6/29/22	PELHAM	MAILLE, JOSEPH	MCQUAD, KATHLEEN
RITCHEY, THERESA E	7/12/22	NASHUA	VINCENT, ARMAND	ISABELLE, CECILE
NOLIN, CLAIRE B	7/19/22	MERRIMACK	BERUBE, CHARLES	MARQUIS, CECILE
GOMES, PATRICIA A	7/30/22	PELHAM	DOZIBRIN, ANDREW	WARNUK, ANN
BOCCHINO JR, MICHAEL	8/4/22	PELHAM	BOCCHINO, MICHAEL	DELVECCHIO, CARMELA
GRIKSCHKEIT, KYLE SAGE	8/5/22	PELHAM	GRIKSCHKEIT, SVEN	DUFOUR, ELIZABETH
ELDREDGE, BRIANNA MARIE	8/6/22	BATH	ELDREDGE, STEVEN	OLIVERI, KIM
CHADWICK JR, RICHARD G	8/8/22	MANCHESTER	CHADWICK SR, RICHARD	NOYES, IVY
PASSALAUQA, JOYCE M	8/20/22	PELHAM	BUNKER, ALLEN	INDELLA, LENA
ROGERS, ROBERT ANDREW	8/31/22	PELHAM	ROGERS, GEORGE	L'HEUREUX, MARIANNE
NESKEY, KATHLEEN V	8/31/22	PELHAM	STACK, EDWARD	ROSS, ANNA
ROGERS, BLAISE A	9/3/22	BEDFORD	ROGERS, GILBERT	CHAPUT, DOROTHY
SIPSEY, JORDAN T	9/6/22	PELHAM	SIPSEY, STEPHEN	ARVANITIS, KRISTEN
PIERCE, JAMES W	9/9/22	PELHAM	PIERCE, RICHARD	MORIARTY, HELEN
BLAKE, ROBERT A	9/13/22	NASHUA	BLAKE, ARTHUR	PUGH, MARION
GRIFFITH, ALLISON	9/22/22	MANCHESTER	GRIFFITH, RICHARD	ALLISON, JEANNIE
O'RIORDEN, LORRAINE M	9/24/22	PELHAM	O'RIORDEN, RICHARD	NESTICO, NANCY
TOWNSEND, JOSHUA ADAM	9/28/22	DERRY	TOWNSEND, CARL	MURPHY, CORNELIA
GOSELIN, MATHEW JOHN	10/16/22	PELHAM	GOSELIN, RAOUL	FEUGILL, MARIE
ZAHN, KENNETH A	10/16/22	MERRIMACK	ZAHN, BERNARD	SULLIVAN, GENEVIEVE
HARDY, ROGER A	10/22/22	NASHUA	HARDY, ASHTON	MACLEOD, GRACE
GARLAND, GEORGE F	10/25/22	PELHAM	GARLAND, FRANKLIN	RICHARDSON, RHODA
GLADU, RAYMOND E	10/28/22	PELHAM	GLADU, RAYMOND	HEIL, ELIZABETH
BURCH, NANCY L	11/3/22	PELHAM	BROWN, ALBERT	WOIDILL, DORIS
EARLE SR, DAVID ALVAN	11/13/22	PELHAM	EARLE, ALVAN	PALMER, JOAN
LATOUR, JOAN C	11/15/22	PELHAM	MCADOO, JOHN	SMITH, PAULINE
CARRIER, DANIEL F	11/18/22	PELHAM	CARRIER, FRANK	BERGERON, MADELINE
CROSSLEY, WENDY C	11/27/22	SALEM	AYER, WILLIAM	DUDLEY, FREIDA
BURKE JR, JOHN T	11/29/22	HUDSON	BURKE SR, JOHN	NORTON, KATHLEEN
PALUMBO, MARGUERITE E	11/30/22	PELHAM	JOHNSON, FREDERICK	COREY, MARIE
GRONDINE, PAUL PHILLIPE	12/10/22	PELHAM	GRONDINE, PHILIP	GARNEAU, FLOSSIE
LUSSIER, GERALD J	12/18/22	PELHAM	LUSSIER, LEO	MARQUIS, CLAIRE



RESIDENT MARRIAGE REPORT

01/01/2022-12/31/2022

PELHAM

Name	Residence	Name	Residence	Place Of Marriage	Date
LEVINS, CINDY M	PELHAM, NH	PETER J MURPHY	PELHAM, NH	PELHAM	01/01/22
ARONS, MICHELLE R	PELHAM, NH	KNIGHT, KYLE C	PELHAM, NH	JACKSON	01/08/22
MCVEY, KRISTIN E	PELHAM, NH	YOUNG, WADE H	PELHAM, NH	PELHAM	02/14/22
O'TOOLE, THOMAS J	PELHAM, NH	DESROSIERS, DONNA M	PELHAM, NH	PELHAM	03/10/22
PELLETIER, JENNIFER M	PELHAM, NH	BILLINGS, DAVID P	METHUEN, MA	JACKSON	03/12/22
LESHANE, DOUGLAS P	PELHAM, NH	BANCEWICZ, HEATHER M	PELHAM, NH	HAMPSTEAD	03/12/22
ANTONELLI, KELLY L	PELHAM, NH	NEWTON, DAVID C	PELHAM, NH	SALEM	03/20/22
WEBSTER, KELVIN P	PELHAM, NH	SOLOMON, LAURA B	PELHAM, NH	PLYMOUTH	04/02/22
BAIRD, KRISTINA M	PELHAM, NH	GONZALEZ, ERIK A	PELHAM, NH	PELHAM	04/06/22
LYDICK, GLENNA L	PELHAM, NH	KUREK, GREGG S	EVERETT, WA	MANCHESTER	04/16/22
JONES, NATHAN D	PELHAM, NH	DIAZ, BRIANNA M	PELHAM, NH	HILLSBOROUGH	04/22/22
MCARTHUR, JOSEPH Q	PELHAM, NH	GOUVEIA, VICTORIA E	PELHAM, NH	PELHAM	05/04/22
LEPINE, THOMAS E	PELHAM, NH	CROTEAU, SANDRA M	NASHUA, NH	NASHUA	05/14/22
FAGAN, ELIZABETH J	PELHAM, NH	KRAMER, BENJAMIN E	PELHAM, NH	BEDFORD	05/14/22
LUNA, ASHLEY M	PELHAM, NH	DIAS, CHRISTOPHER S	PELHAM, NH	HAMPSTEAD	05/27/22
SCHNEIDER, NICOLE E	PELHAM, NH	DAL POZZO, MATTHEW G	PELHAM, NH	LINCOLN	06/04/22
MASSON, ALLIE A	PELHAM, NH	BOLIA, BRIAN M	PELHAM, NH	WINDHAM	06/17/22
PIOTROWSKI, KEVIN M	PELHAM, NH	KRITOS, JASMINE L	PELHAM, NH	PELHAM	06/18/22
HAYES, CATHERINE E	PELHAM, NH	RIGBY, RICHARD R	PELHAM, NH	PELHAM	06/24/22
LUCIA III, DOMENIC	PELHAM, NH	PAGLICCIA, SUSAN A	PELHAM, NH	PELHAM	06/25/22
BEAUCHESNE, WILLIAM P	PELHAM, NH	COLE, AISLYN M	WESTBOROUGH, MA	PELHAM	07/02/22
COOPER, KEVIN S	PELHAM, NH	LEMAY, DANIELLE L	PELHAM, NH	PELHAM	07/24/22
SZCZECURA, MATTHEW S	PELHAM, NH	CATALDO CAITLIN M	ROCHESTER NH	ROCHESTER	07/29/22
DUSTON, JENNIFER M	PELHAM, NH	MCINNIS, AARON D	PELHAM, NH	JEFFERSON	08/13/22
SILVA, CARRIE L	PELHAM, NH	CAPONE, ANTONIO C	NASHUA, NH	CONWAY	8/19/22
KIVLEY, WHITNEY A	PELHAM, NH	KOSIK, TYLER E	PELHAM, NH	WATERVILLE	8/26/22
WHITTIER JR, JAMES W	PELHAM, NH	MARTIN, RHONDA M	PELHAM, NH	PELHAM	8/27/22
MARTORANA, MADISON R	PELHAM, NH	MAILLET, MICHAEL A	PELHAM, NH	PELHAM	9/8/22
CALDER, ROSALIE C	PELHAM, NH	MAHONEY, BRANDON J	PELHAM, NH	HAMPSTEAD	9/25/22
DEMERS, EMILIE R	PELHAM, NH	BEDARD, TYLER J	PELHAM, NH	PELHAM	10/1/22
TOBIN, KATHRYN R	PELHAM, NH	CORDNER, CHAD J	PELHAM, NH	ALBANY	10/8/22
SOCHA, MICHAEL J	PELHAM, NH	MALONY, AMANDA E	MILFORD, NH	PITTSBURG	10/15/22
HARPER, HALEY A	PELHAM, NH	DIFFILY, JARED M	PELHAM, NH	BEDFORD	10/16/22
CARES, CHRISTOPHER M	PELHAM, NH	HALL, JAMIE L	DRACUT, MA	BEDFORD	10/16/22
CHUPKA, ZACHARY D	PELHAM, NH	HUMPHREYS, ARIELLE E	PELHAM, NH	PELHAM	10/28/22
COTE, NATASHA A	PELHAM, NH	BRIERE, TYLER J	PELHAM, NH	WINDHAM	10/28/22
URBAN, HEATHER L	PELHAM, NH	PROVENCHE, JESSICA L	PELHAM, NH	LONDONDERRY	11/7/22
YORKE, KEVIN W	PELHAM, NH	MACHADO MARTINS, GLAICE	NORWOOD, MA	HAMPTON FALLS	11/19/22
NEWHOOK, DAVID M	PELHAM, NH	HAYES, KRISTIN A	PELHAM, NH	PELHAM	11/26/22
CAROTTA FORNAZARI, MARIANA	PELHAM, NH	ROUSSEAU, ANTHONY P	PELHAM, NH	PELHAM	12/28/22



TOWN TREASURER 2022 Annual Report

The Treasurer has duties and responsibilities established by both statute and Town investment policy. Elements of this policy require the liquidity and safety of Town funds while maximizing the earnings on Town funds on deposit within the constraints of policy. Safety requires that Town funds are not at risk and liquidity means the Town has sufficient cash on hand to meet its obligations.

I share with you the following information that references part of the State RSA under which Town Treasurers operate. RSA 41:29 provides in part that: “The town treasurer shall have custody of all moneys belonging to the Town and shall pay out the same only upon orders of the Selectmen”. However, many of the day to day financial dealings of the Town are delegated and handled by the Finance Department and the Town Clerk/Tax Collectors office. Nonetheless, the Town Treasurer, a part-time appointed position, has specific tasks and responsibilities not handled by either the Finance Department nor the Town Clerk/Tax Collectors office. This is due to both statute and Town practice.

I thank Charlene Takesian for her nearly 40 years of service to the Town as Town Treasurer and wish her the best in her new role as Town Selectwoman. In addition, I would like to thank Tammy Penny in the Finance Office and Linda Newcomb and her team in the Town Clerk/Tax Collectors office for keeping the day to day running smoothly.

Following is a summary of the Towns cash balances as of December 31st, 2022.

Respectfully submitted,

William T. Hayes, Jr.
Treasurer
Town of Pelham, NH



Town of Pelham, NH
Cash Account Balances
As of Dec 31, 2022

General Fund Accounts:

G/F Checking Enterprise	\$	1,384,752.16
Ambulance Clearing Enterprise		2,726.33
Auto Reg		83,404.47
Petty Cash		1,240.00

Escrow Accounts:

Planning Department Escrow	\$	203,967.58
Road Bonds		785,565.86

General Fund Investments:

General Fund Investment	\$	22,800,584.41
General Fund Certificate of Deposit		219,016.41
Investment Washington Savings		853,766.42
Santander Bank Money Market		511,284.01
NHPDIP Investment Account		179,416.41

Other Funds:

Firearm License fees	\$	6,194.47
Village Green Tree Fund		5,415.37
Drug Forfeiture Fund		11,457.66
Senior Recreation Impact Fees		48,135.60
Sherburne/Mammoth Intersection Improvements		215,498.12

Total Cash on Hand:

	\$	<u>27,312,425.28</u>
--	----	----------------------

These Balances are Unaudited



TOWN OF PELHAM, NEW HAMPSHIRE

Financial Statements
For the Year Ended December 31, 2021

(With Independent Auditor's Report Thereon)



TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR’S REPORT	1
MANAGEMENT’S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position	11
Statement of Activities	13
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	14
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position	15
Statement of Revenues, Expenditures, and Changes in Fund Balances	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
Fiduciary Funds:	
Statement of Fiduciary Net Position	18
Statement of Changes in Fiduciary Net Position	19
Notes to Financial Statements	20
REQUIRED SUPPLEMENTARY INFORMATION:	
Budget and Actual:	
Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) – Budget and Actual – General Fund	51
Notes to the Required Supplementary Information for Budget	52



Pension:

Schedule of Proportionate Share of the Net Pension Liability	53
Schedule of Pension Contributions	54

OPEB:

Schedules of Proportionate Share and Contributions of the Net OPEB Liability	55
Schedules of Changes in the Total OPEB Liability	56

OTHER INFORMATION:

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	57
---	----



INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Pelham, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire (the Town), as of and for the year ended December 31, 2021, 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 accompanying financial statements 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, as of December 31, 2021, and the respective changes in financial position 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

800.282.2440 | melansoncpas.com



In preparing the financial statements, management is required 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 might raise substantial doubt shortly thereafter.

Auditor’s Responsibility 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 there is not a guarantee that an audit conducted in accordance with GAAS and *Government 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement 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 judgement, 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 Management's Discussion and Analysis, the budgetary comparison for the General Fund, and certain pension and OPEB schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2022 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Merrimack, New Hampshire
July 27, 2022



MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Pelham, New Hampshire (the Town), we offer readers this narrative overview and analysis of the Town's financial activities for the year ended December 31, 2021.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

The governmental activities include general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, and conservation.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources



available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Fiduciary Funds

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

Notes to Financial Statements

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

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

Financial Highlights

- As of the close of the current year, net position in governmental activities was \$22,552,652, a change of \$243,559, as further discussed in the MD&A.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$10,812,985, a change of \$(1,107,764) in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the General Fund was \$5,362,747, a change of \$(64,806) in comparison to the prior year.



Government-Wide Financial Analysis

The following is a summary of condensed government-wide financial data for the current and prior years:

		NET POSITION	
		Governmental <u>Activities</u>	
		<u>2021</u>	<u>2020</u>
Assets			
Current and other assets	\$	27,136,198	\$ 25,877,545
Capital assets		<u>31,033,645</u>	<u>29,559,952</u>
Total assets		58,169,843	55,437,497
Deferred outflows of resources		4,612,705	4,872,012
Liabilities			
Other liabilities		14,260,298	13,290,368
Long-term liabilities		<u>21,454,698</u>	<u>24,435,745</u>
Total liabilities		35,714,996	37,726,113
Deferred inflows of resources		3,840,754	274,303
Net Position			
Net investment in capital assets		28,511,887	27,812,552
Restricted		2,912,150	3,414,261
Unrestricted		<u>(8,871,385)</u>	<u>(8,917,720)</u>
Total net position	\$	<u><u>22,552,652</u></u>	\$ <u><u>22,309,093</u></u>

As noted earlier, net position may serve over time as a useful indicator of the Town’s financial position. At the close of the most recent year, total net position was \$22,552,652, a change of \$243,559 in comparison to the prior year.

The largest portion of net position \$28,511,887 reflects our investment in capital assets (e.g., land, construction in progress, buildings and improvements, vehicles, machinery, and equipment, and infrastructure), less any related debt used to acquire those assets that are still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$2,912,150, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position reflects a deficit of \$(8,871,385), primarily resulting from the Town’s unfunded net pension and OPEB liabilities.



CHANGES IN NET POSITION

	Governmental Activities	
	<u>2021</u>	<u>2020</u>
Revenues		
Program revenues:		
Charges for services	\$ 1,210,371	\$ 996,309
Operating grants and contributions	574,664	1,028,634
Capital grants and contributions	407,693	1,078,571
General revenues:		
Property taxes	12,234,452	11,109,441
Interest, penalties, and other taxes	403,617	310,670
Motor vehicle permit fees	3,630,941	3,518,544
Grants and contributions not restricted to specific programs	1,039,147	710,057
Investment income	232,303	342,329
Miscellaneous	79,934	92,978
Total revenues	<u>19,813,122</u>	<u>19,187,533</u>
Expenses		
General government	7,256,345	9,004,646
Public safety	7,178,056	6,335,962
Highways and streets	2,404,840	3,020,004
Sanitation	1,058,694	725,728
Health	109,970	141,071
Welfare	27,526	45,320
Culture and recreation	1,385,486	1,308,839
Conservation	82,471	87,315
Debt service	66,175	58,339
Total expenses	<u>19,569,563</u>	<u>20,727,224</u>
Change in net position	243,559	(1,539,691)
Net position - beginning of year	<u>22,309,093</u>	<u>23,848,784</u>
Net position - end of year	<u>\$ 22,552,652</u>	<u>\$ 22,309,093</u>

Governmental Activities

Governmental activities for the year resulted in a change in net position of \$243,559. Key elements of this change are as follows:

Change in net pension liability, net of related deferrals	\$ 257,197
Other	<u>(13,638)</u>
Total	<u>\$ 243,559</u>



Financial Analysis of the Town’s Funds

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

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

General Fund

The General Fund is the chief operating fund. At the end of the current year, unassigned fund balance of the General Fund was \$5,362,747, while total fund balance was \$7,387,145. As a measure of the General Fund’s liquidity, it may be useful to compare both unassigned fund balance and total fund balance to General Fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>12/31/21</u>	<u>12/31/20</u>	<u>Change</u>	<u>% of General Fund Expenditures</u>
Unassigned fund balance	\$ 5,362,747	\$ 5,427,553	\$ (64,806)	29.3%
Total fund balance	\$ 7,387,145	\$ 7,786,099	\$ (398,954)	40.3%

The total fund balance of the General Fund changed by \$(398,954) during the current year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 755,658
Expenditures less than budget	1,254,120
Use of fund balance as a funding source	(1,000,000)
Reclassification of conservation land unassigned fund balance	(500,000)
Change in capital reserves	(260,452)
Change in carryforwards	(486,000)
Other	<u>(162,280)</u>
Total	<u>\$ (398,954)</u>

Included in the total fund balance of the General Fund is the Town’s capital reserve account with the following balance:

	<u>12/31/21</u>	<u>12/31/20</u>	<u>Change</u>
Capital reserve funds (committed)	\$ 80,446	\$ 340,898	\$ (260,452)



General Fund Budgetary Highlights

There were no differences between the Town's original and final budget in 2021.

The largest revenue budgetary surplus was licenses, permits, and fees of \$427,776. This was primarily due to an increase of residents moving to the Town, as well as an increase in the costs of new vehicles that were purchased by residents, which caused an increase in the motor vehicle registration collections.

The excess of sanitation expenditures totaling \$212,448 was due to the Transfer Station purchasing a fuel pump, skid loader, trash trailer, and office trailer, which were not included in the department's original budget. Furthermore, the appropriation turnback of \$542,710 for general government was due to several Town employee position not being filled, causing a surplus. Lastly, the appropriation turnback of \$555,046 for highways and streets was due to a lack of paving projects being completed during 2021, which was caused by a lack of a department head.

Capital Assets and Debt Administration

Capital Assets

Total investment in capital assets for governmental activities at year end amounted to \$31,033,645 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, vehicles, machinery, and equipment, and infrastructure.

Major capital asset events during the current year included the following:

- \$2,376,852 for conservation land.
- \$1,914,009 for current year depreciation expense.

Long-Term Debt

At the end of the current year, total bonded debt and loans payable outstanding was \$2,090,000, all of which was backed by the full faith and credit of the Town. In addition, total capital lease obligations outstanding at the end of the current year were \$431,758.

Additional information on capital assets and long-term debt can be found in the Notes to Financial Statements.



Requests for Information

This financial report is designed to provide a general overview of the Town of Pelham’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Finance Director
Town of Pelham
6 Village Green
Pelham, New Hampshire 03076



TOWN OF PELHAM, NEW HAMPSHIRE

Statement of Net Position
December 31, 2021

	Governmental <u>Activities</u>
Assets	
Current:	
Cash and short-term investments	\$ 23,288,385
Investments	2,260,861
Receivables, net of allowance for uncollectibles:	
Taxes	1,253,201
Departmental	177,817
Intergovernmental	36
Other assets	<u>49,278</u>
Total Current Assets	27,029,578
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Taxes	106,620
Nondepreciable capital assets	11,707,884
Capital assets, net of accumulated depreciation	<u>19,325,761</u>
Total Noncurrent Assets	<u>31,140,265</u>
Total Assets	58,169,843
Deferred Outflows of Resources	
Related to pension	3,517,392
Related to OPEB	<u>1,095,313</u>
Total Deferred Outflows of Resources	4,612,705

(continued)

The accompanying notes are an integral part of these financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

Statement of Net Position
December 31, 2021

(continued)

	Governmental <u>Activities</u>
Liabilities	
Current:	
Accounts payable	452,196
Accrued liabilities	472,899
Tax refunds payable	174,836
Due to Custodial Funds	12,299,091
Unearned revenue	744,343
Held for performance guarantees	674,146
Other liabilities	116,933
Current portion of long-term liabilities:	
Bonds and loans payable	480,750
Capital leases	<u>104,962</u>
Total Current Liabilities	15,520,156
Noncurrent:	
Bonds and loans payable, net of current portion	1,609,250
Capital leases, net of current portion	326,796
Net pension liability	13,037,942
Net OPEB liability	5,145,044
Compensated absences	<u>749,954</u>
Total Noncurrent Liabilities	<u>20,868,986</u>
Total Liabilities	36,389,142
Deferred Inflows of Resources	
Related to pension	3,782,912
Related to OPEB	53,547
Other	<u>4,295</u>
Total Deferred Inflows of Resources	3,840,754
Net Position	
Net investment in capital assets	28,511,887
Restricted for:	
Other purposes	1,668,412
Endowment funds:	
Nonexpendable	1,089,389
Expendable	154,349
Unrestricted	<u>(8,871,385)</u>
Total Net Position	\$ <u>22,552,652</u>

The accompanying notes are an integral part of these financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

Statement of Activities
For the Year Ended December 31, 2021

	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities				
General government	\$ 7,256,345	\$ 129,876	\$ 5,196	\$ (7,069,346)
Public safety	7,178,056	662,892	295,220	(6,219,944)
Highways and streets	2,404,840	-	-	(2,066,391)
Sanitation	1,058,694	96,272	-	(962,422)
Health	109,970	-	-	(109,970)
Welfare	27,526	-	-	(12,968)
Culture and recreation	1,385,486	321,331	14,558	(787,148)
Conservation	82,471	-	259,690	(82,471)
Debt service	66,175	-	-	(66,175)
Total	\$ 19,569,563	\$ 1,210,371	\$ 574,664	(17,376,835)
General Revenues				
Property taxes				12,234,452
Interest, penalties, and other taxes				403,617
Motor vehicle permit fees				3,630,941
Grants and contributions not restricted to specific programs				1,039,147
Investment income				232,303
Miscellaneous				79,934
Total general revenues				17,620,394
Change in Net Position				243,559
Net Position				
Beginning of year				22,309,093
End of year				<u>\$ 22,552,652</u>

The accompanying notes are an integral part of these financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

Governmental Funds
Balance Sheet
December 31, 2021

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Assets			
Cash and short-term investments	\$ 22,802,531	\$ 485,854	\$ 23,288,385
Investments	289,588	1,971,273	2,260,861
Receivables:			
Taxes	1,384,036	10,245	1,394,281
Departmental	136,973	40,844	177,817
Intergovernmental	36	-	36
Due from other funds	183,720	1,879,248	2,062,968
Other assets	<u>49,278</u>	<u>-</u>	<u>49,278</u>
Total Assets	\$ <u>24,846,162</u>	\$ <u>4,387,464</u>	\$ <u>29,233,626</u>
Liabilities			
Accounts payable	\$ 450,728	\$ 1,468	\$ 452,196
Accrued liabilities	472,899	-	472,899
Tax refunds payable	174,836	-	174,836
Due to custodial funds	12,299,091	-	12,299,091
Due to other funds	1,857,400	205,568	2,062,968
Unearned revenue	-	744,343	744,343
Held for performance guarantees	674,146	-	674,146
Other liabilities	<u>116,933</u>	<u>-</u>	<u>116,933</u>
Total Liabilities	16,046,033	951,379	16,997,412
Deferred Inflows of Resources			
Unavailable revenues	1,412,984	10,245	1,423,229
Fund Balances			
Nonspendable	3,471	1,089,389	1,092,860
Restricted	-	1,832,863	1,832,863
Committed	1,521,844	668,057	2,189,901
Assigned	499,083	-	499,083
Unassigned	<u>5,362,747</u>	<u>(164,469)</u>	<u>5,198,278</u>
Total Fund Balances	<u>7,387,145</u>	<u>3,425,840</u>	<u>10,812,985</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ <u>24,846,162</u>	\$ <u>4,387,464</u>	\$ <u>29,233,626</u>

The accompanying notes are an integral part of these financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
in the Statement of Net Position
December 31, 2021

Total governmental fund balances	\$ 10,812,985
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	31,033,645
Deferred outflows of resources related to pension to be recognized in pension expense in future periods.	3,517,392
Deferred outflows of resources related to OPEB to be recognized in expense in future periods.	1,095,313
Revenues are reported on the accrual basis of accounting and are not deferred until collection.	1,384,474
Long-term liabilities are not due and payable in the current period, therefore, they are not reported in the governmental funds:	
Bonds and loans payable	(2,090,000)
Capital leases	(431,758)
Net pension liability	(13,037,942)
Total OPEB liability	(5,145,044)
Compensated absences	(749,954)
Deferred inflows of resources related to pension to be recognized in pension expense in future periods.	(3,782,912)
Deferred inflows of resources related to OPEB to be recognized in expense in future periods.	<u>(53,547)</u>
Net position of governmental activities	\$ <u><u>22,552,652</u></u>

The accompanying notes are an integral part of these financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2021

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues			
Property taxes	\$ 11,518,018	\$ -	\$ 11,518,018
Interest, penalties, and other taxes	206,224	180,686	386,910
Licenses, permits, and fees	3,819,251	36,545	3,855,796
Intergovernmental	1,365,219	349,695	1,714,914
Charges for services	782,659	505,993	1,288,652
Investment income	11,020	221,283	232,303
Miscellaneous	<u>69,615</u>	<u>14,201</u>	<u>83,816</u>
Total Revenues	17,772,006	1,308,403	19,080,409
Expenditures			
Current:			
General government	6,849,758	105,984	6,955,742
Public safety	6,596,304	294,797	6,891,101
Highways and streets	1,897,401	36,342	1,933,743
Sanitation	1,087,898	-	1,087,898
Health	109,970	-	109,970
Welfare	27,526	-	27,526
Culture and recreation	1,074,618	289,650	1,364,268
Conservation	15,450	2,442,773	2,458,223
Capital outlay	67,885	-	67,885
Debt service:			
Principal	540,642	-	540,642
Interest	<u>66,175</u>	<u>-</u>	<u>66,175</u>
Total Expenditures	<u>18,333,627</u>	<u>3,169,546</u>	<u>21,503,173</u>
Excess of revenues over expenditures	(561,621)	(1,861,143)	(2,422,764)
Other Financing Sources (Uses)			
Issuance of loans	-	1,315,000	1,315,000
Transfers in	362,667	200,000	562,667
Transfers out	<u>(200,000)</u>	<u>(362,667)</u>	<u>(562,667)</u>
Total Other Financing Sources (Uses)	<u>162,667</u>	<u>1,152,333</u>	<u>1,315,000</u>
Change in fund balance	(398,954)	(708,810)	(1,107,764)
Fund Balances, at Beginning of Year	<u>7,786,099</u>	<u>4,134,650</u>	<u>11,920,749</u>
Fund Balances, at End of Year	<u>\$ 7,387,145</u>	<u>\$ 3,425,840</u>	<u>\$ 10,812,985</u>

The accompanying notes are an integral part of these financial statements.



TOWN OF PELHAM, 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, 2021

Net changes in fund balances - total governmental funds \$ (1,107,764)

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	4,080,987
Loss on disposal of assets	(693,285)
Depreciation	(1,914,009)

The issuance of long-term debt (e.g., bonds, loans, and capital leases) provides current financial resources to governmental funds, while the repayment of the principal portion of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:

Issuance of loans	(1,315,000)
Repayments of general obligation bonds and loans	415,000
Repayments of capital leases	125,642

Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., property taxes) differ between the two statements. This amount represents the net change in unavailable revenue, net of change in allowance for doubtful accounts.

732,712

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 the governmental funds:

Change in net pension liability and related deferred outflows and inflows	257,197
Change in total OPEB liability and related deferred outflows and inflows	(364,446)
Change in compensated absences	26,525

Change in net position of governmental activities \$ 243,559

The accompanying notes are an integral part of these financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

Fiduciary Funds
Statement of Fiduciary Net Position
December 31, 2021

	<u>Custodial Funds</u>
Assets	
Cash and short-term investments	\$ 93,347
Investments:	
Equity mutual funds	427,364
Fixed income mutual funds	258,107
Market linked certificates of deposit	<u>98,045</u>
Total investments	783,516
Due from primary government	<u>12,299,091</u>
Total Assets	13,175,954
Liabilities	
Due to school district	<u>12,290,717</u>
Total Liabilities	12,290,717
Net Position	
Restricted for other governments	<u>885,237</u>
Total Net Position	<u>\$ 885,237</u>

The accompanying notes are an integral part of these financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

Fiduciary Funds
 Statement of Changes in Fiduciary Net Position
 For the Year Ended December 31, 2021

	Custodial Funds
Additions	
Contributions from school district	\$ 2,000
Investment income	60,649
Taxes collected for school district	27,290,717
Taxes collected for Hillsborough County	2,190,986
Fees collected for State of New Hampshire	1,123,522
Fees collected for school district	<u>63,802</u>
Total additions	30,731,676
Deductions	
Payments of taxes to school district	27,290,717
Payments of taxes to Hillsborough County	2,190,986
Payments of fees to State of New Hampshire	1,123,522
Payments of fees to school district	59,944
Payments on behalf of school district	1,900
Payments of investment management fees	<u>5,863</u>
Total deductions	<u>30,672,932</u>
Change in net position	58,744
Net Position Restricted to Other Governments	
Beginning of year, as reclassified	<u>826,493</u>
End of year	<u>\$ 885,237</u>

The accompanying notes are an integral part of these financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Pelham, New Hampshire (the Town) conform to Generally Accepted Accounting Principles (GAAP) as applicable to governmental units. The following is a summary of the significant policies:

Reporting Entity

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by GAAP, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In 2021, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned



and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and motor vehicle registration fees.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers property tax revenues to be available if they are collected within 60 days of the end of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures such as debt service, claims and judgments, compensated absences, OPEB, and pension are recorded only when payment is due.

The Town reports the following major governmental fund:

- The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The Town reports the following fiduciary fund:

- The *Custodial Funds* account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others and are not required to be reported elsewhere on the financial statements. Custodial funds include taxes and fees collected on behalf of other governments and capital reserve funds held in a trust by the Trustees of Trust Funds.



Cash and Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, savings accounts, and certificates of deposit. Generally, a cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments".

The Town invests in the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool managed by the State Banking Commission. The portfolio meets the requirements of GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, where investments are valued at amortized cost.

Investments are reported at fair value except certificates of deposit which are reported at cost.

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as "due from/to other funds" (i.e., the current portion of interfund loans).

Inventory

The Town maintains nominal gasoline and diesel fuel inventory that is reported with other current assets in the government-wide Statement of Net Position and governmental funds Balance Sheet. Inventory is valued at cost using the first-in/first-out (FIFO) method.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$25,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.



Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	10 - 40
Vehicles, machinery, equipment	5 - 20
Infrastructure	20 - 50

Compensated Absences

It is the Town's policy to permit employees to accumulate earned time, a single benefit that combines absences for vacation, personal days, sick leave, and military leave. All vested earned time is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of voluntary employee terminations or retirements.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance

Generally, fund balance represents the difference between current assets/deferred outflows and current liabilities/deferred inflows. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates the portion of fund balance that is available for appropriation in future periods. The General Fund is the only fund that reports a positive unassigned fund balance.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position

Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on use either through enabling legislation



adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

Use of Estimates

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

Budgetary Information

The Town’s budget is originally prepared by the Selectmen’s Office with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the Municipal Budget Law. After reviewing the budget, the Committee holds a public hearing for discussion.

The final version of the budget is then submitted for approval at the annual Town Meeting. The approved budget is subsequently reported to the State of New Hampshire on the statement of appropriation form in order to establish the current property tax rate.

The Board of Selectmen cannot increase the total of the approved budget (i.e., legal level of control); however, they have the power to reclassify its components when necessary.

Deficit Fund Equity

The following funds were in a deficit as of December 31, 2021:

Nonmajor Governmental Funds:	
Conservation	\$ 10,102
Grants	9,616
Old Bridge Street Bridge	<u>144,751</u>
Total	<u>\$ 164,469</u>

It is anticipated that the deficits in these funds will be eliminated through future departmental revenues, grants from the State of New Hampshire, and transfers from other funds.



3. Deposits and Investments

State statutes (RSA 41:29 for towns and 31.25 for trust funds) place certain limitation on the nature of deposits and investments available to the Town. Deposits may be made in the New Hampshire Deposit Investment Pool (NHPDIP), established pursuant to RSA 383:22, in New Hampshire banks, or banks outside the State of New Hampshire if such banks pledge and deliver to a third-party custodial bank with collateralized security.

State statute RSA 35:9 for Town capital reserve funds limits investments to federally or state-chartered banks or associations authorized by the State of New Hampshire; in bonds or notes to the State of New Hampshire; in stocks and bonds as are legal for investment by banks and associations chartered by the State of New Hampshire to engage in a banking business; in NHPDIP established pursuant to RSA 383:22; or in obligations with principal and interest fully guaranteed by the United States government.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. The Town does not have formal deposit policies related to the custodial credit risk of deposits.

As of December 31, 2021, \$260,875 of the Town’s bank balance of \$23,423,445 was exposed to custodial credit risk as uninsured and uncollateralized. Additionally, \$223,822 was invested in NHPDIP, which is not subject to this disclosure.

The Town also maintains various trust and fiduciary funds managed by the Trustees of Trust Funds (Trustees). As of December 31, 2021, none of the Trustees’ bank balances were exposed to custodial credit risk as uninsured and uncollateralized.

Investment Summary

The following is a summary of the Town’s investments as of December 31, 2021:

<u>Investment Type</u>	<u>Amount</u>
Certificates of deposit	\$ 217,707
Equity mutual funds	1,541,789
Fixed income mutual funds	931,166
Market-linked certificates of deposit	<u>353,715</u>
Total investments	\$ <u><u>3,044,377</u></u>

Credit Risk – Investment in Debt Securities

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations. The Town and Trustees do not have formal investment policies related to credit risk.



As of December 31, 2021, the Town and Trustees’ investments included certificates of deposit and equity mutual funds valued at \$1,759,496. These investments are not subject to credit risk rating. Investments in fixed income mutual funds and market linked certificates of deposit valued at \$1,284,881 were unrated as of December 31, 2021.

Custodial Credit Risk – Investments

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the Town will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town and Trustees do not have formal investment policies related to custodial credit risk.

As of December 31, 2021, all of the Town and Trustees’ total investments were subject to custodial credit risk exposure because the related investments were uninsured, unregistered, and held by the Town and Trustees’ brokerage firm, which is also the counterparty to these investments as follows:

<u>Investment Type</u>	<u>Amount</u>	<u>Held by Counterparty's Trust or Agent</u>
Certificates of deposit	\$ 217,707	\$ 217,707
Equity mutual funds	1,541,789	1,541,789
Fixed income mutual funds	931,166	931,166
Market-linked certificates of deposit	<u>353,715</u>	<u>353,715</u>
Total	<u>\$ 3,044,377</u>	<u>\$ 3,044,377</u>

Concentration of Credit Risk – Investments

Concentration of credit risk is the risk of loss attributable to the magnitude of the Town’s and Trustees’ investment in a single issuer. The Town and Trustees place no limit on the amount the Town and Trustees may invest in any one issuer. The Town and Trustees do not have formal investment policies related to concentration of credit risk exposure.

Individual investments exceeding 5% of the Town’s total investments were as following at December 31, 2021:

<u>Investment Issuer</u>	<u>Amount</u>	<u>% of Total Investments</u>
Town Investments:		
Business Non-Corp CD	\$ 217,707	100%
Trustees of Trust Funds Investments:		
Greenstate Cr Union CD	<u>150,409</u>	5%
Total	<u>\$ 368,116</u>	



Interest Rate Risk – Investment in Debt Securities

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town and Trustees do not have formal investment policies limiting investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the Town and Trustees’ investments to market interest rate fluctuations is as follows:

<u>Investment Type</u>	<u>Amount</u>	<u>Investment Maturities (in Years)</u>		
		<u>Less Than 1</u>	<u>1-5</u>	<u>Unavailable</u>
Market-linked certificates of deposit	\$ 353,715	\$ 175,468	\$ 178,247	-
Fixed income mutual funds	<u>931,166</u>	<u>-</u>	<u>-</u>	<u>931,166</u>
Total	<u>\$ 1,284,881</u>	<u>\$ 175,468</u>	<u>\$ 178,247</u>	<u>\$ 931,166</u>

Foreign Currency Risk - Investment

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Town and Trustees do not have formal investment policies related to foreign currency risk.

Fair Value

The Town and Trustees categorize their fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application* (GASB 72).

The hierarchy is based on the valuation inputs used to measure the fair value of the asset or liability and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

- Level 1 – inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.



- Level 2 – inputs other than quoted prices that are observable for an asset or liability either directly or indirectly, including inputs in markets that are not considered to be active. Because they must often be priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held securities are categorized as Level 2.
- Level 3 – unobservable inputs based on the best information available, using assumptions in determining the fair value of investments and derivative instruments.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation.

The Town and Trustees have the following fair value measurements as of December 31, 2021:

Investment Type	Amount	Fair Value Measurements Using:		
		Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Investments by fair value level:				
Equity mutual funds	\$ 1,541,789	\$ 1,541,789	\$ -	\$ -
Fixed income mutual funds	931,166	-	931,166	-
Market-linked certificates of deposit	<u>353,715</u>	<u>-</u>	<u>353,715</u>	<u>-</u>
Total	<u>\$ 2,826,670</u>	<u>\$ 1,541,789</u>	<u>\$ 1,284,881</u>	<u>\$ -</u>

4. Property Taxes Receivable

The Town bills property taxes semi-annually in May and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 8% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balances, recording costs, and accrued interest. The accounts that are liened by the Town will be reclassified from property taxes receivable to tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 14%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.



Property taxes receivable reported in the government-wide financial statements total \$1,359,821, which is reported net of an allowance for doubtful accounts.

Property taxes receivable at December 31, 2021 consist of the following:

	<u>Gross Amount</u>	<u>Allowance for Doubtful Accounts</u>	<u>Current Portion</u>	<u>Long- Term Portion</u>
Property taxes				
2021 levy	\$ 1,114,324	\$ (27,858)	\$ 1,086,466	\$ -
Unredeemed tax liens	264,077	(6,602)	150,855	106,620
Land use change taxes	13,660	-	13,660	-
Yield taxes	<u>2,220</u>	<u>-</u>	<u>2,220</u>	<u>-</u>
Total	<u>\$ 1,394,281</u>	<u>\$ (34,460)</u>	<u>\$ 1,253,201</u>	<u>\$ 106,620</u>

Taxes Collected for Others

The Town collects property taxes for the Pelham School District (the School District) and the County of Hillsborough (the County). Payments are normally made to the School District throughout the year and payment to the County is normally made in December. The ultimate responsibility for the collection of property taxes for both the School District and the County rests with the Town.

5. Interfund Receivables/Payables

Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the General Fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The composition of interfund balances as of December 31, 2021 is as follows:



<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 183,720	\$ 14,156,491
Nonmajor Governmental Funds:		
Special Revenue Funds:		
PD/FD Special Detail Fund	-	31,390
Park & Recreation Revolving Fund	129,448	-
Firearm License Fees	-	1,465
Drug Forfeiture Fund	-	7,425
Conservation Fund	-	9,902
Village Green Tree Fund	549	-
Cable Equipment Fund	2,521	-
Agriculture Commission Donation	1,547	-
Skate Park	46,747	-
Town Grants	21,142	-
Police Grant	-	4,521
CARES Act Grant	-	5,334
SAFER Firefighter Grant	198,275	-
Sherburne/Mammoth Impact Fees	61,645	-
Senior Center Impact Fees	4,973	-
ARPA Grant	744,344	-
Permanent Trust Funds	-	2,395
Capital Project Funds:		
Sherburne/Mammoth Project	668,057	-
Old Bridge Street Bridge	-	143,136
Subtotal	1,879,248	205,568
Fiduciary Funds:		
Custodial Funds:		
Taxes due to School District	12,299,091	-
Total	<u>\$ 14,362,059</u>	<u>\$ 14,362,059</u>



Transfers

The Town reports interfund transfers between various funds. Most transfers result from budgetary or statutory actions, whereby funds are moved to accomplish various expenditure purposes. The composition of interfund transfers as of December 31, 2021 is as follows:

<u>Governmental Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 362,667	\$ 200,000
Special Revenue Funds:		
Ambulance Revolving Fund	-	271,972
Expendable Trust Fund	200,000	-
Capital Project Funds:		
Willow Street Bridge	-	90,695
Subtotal nonmajor governmental funds	<u>200,000</u>	<u>362,667</u>
Total	\$ <u>562,667</u>	\$ <u>562,667</u>

The transfer to the Expendable Trust Fund was for the purpose of distributing accrued time to terminated employees. The \$271,972 transfer from the Ambulance Revolving Fund to the General Fund was for the purchase of an ambulance.

6. Capital Assets

Capital asset activity for the year ended December 31, 2021 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets, being depreciated:				
Buildings and improvements	\$ 12,103	\$ 1,058	\$ (122)	\$ 13,039
Vehicles, machinery, and equipment	7,893	1,152	(3,496)	5,549
Infrastructure	<u>65,673</u>	<u>-</u>	<u>-</u>	<u>65,673</u>
Total capital assets, being depreciated	85,669	2,210	(3,618)	84,261
Less accumulated depreciation for:				
Buildings and improvements	(4,053)	(346)	122	(4,277)
Vehicles, machinery, and equipment	(5,864)	(417)	2,802	(3,479)
Infrastructure	<u>(56,028)</u>	<u>(1,151)</u>	<u>-</u>	<u>(57,179)</u>
Total accumulated depreciation	<u>(65,945)</u>	<u>(1,914)</u>	<u>2,924</u>	<u>(64,935)</u>
Capital assets, being depreciated, net	19,724	296	(694)	19,326
Capital assets, not being depreciated:				
Land	8,995	2,377	-	11,372
Construction in progress	<u>841</u>	<u>126</u>	<u>(631)</u>	<u>336</u>
Total capital assets, not being depreciated	<u>9,836</u>	<u>2,503</u>	<u>(631)</u>	<u>11,708</u>
Governmental activities capital assets, net	\$ <u>29,560</u>	\$ <u>2,799</u>	\$ <u>(1,325)</u>	\$ <u>31,034</u>



Depreciation expense was charged to functions of the Town as follows (in thousands):

Governmental Activities	
General government	\$ 211
Public safety	363
Highways and streets*	1,260
Sanitation	16
Culture and recreation	63
Conservation	<u>1</u>
Total governmental activities	<u>\$ 1,914</u>

*Note: Highways and streets includes depreciation costs for infrastructure.

7. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net position by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pension and OPEB, in accordance with GASB Statements No. 68 and 75, are more fully discussed in the corresponding pension and OPEB notes.

8. Tax Refunds Payable

This balance consists of an estimate of refunds due to property taxpayers for future abatements. These cases are currently in litigation or are pending with the Board of Tax and Land Appeals.

9. Unearned Revenues

Unearned revenues represent the receipt of ARPA funds that will be recognized when spent.



10. Capital Lease Obligations

The Town is the lessee of certain equipment under capital leases expiring in various years through September 14, 2028. Future minimum lease payments under the capital leases consisted of the following as of December 31, 2021:

<u>Year</u>	<u>Amount</u>
2022	\$ 120,675
2023	120,675
2024	48,559
2025	48,558
2026	48,558
2027	48,558
2028	<u>48,558</u>
Total payments	484,141
Less amounts representing interest	<u>52,383</u>
Present value of minimum lease payments	<u><u>\$ 431,758</u></u>

Leased assets included in capital assets at December 31, 2021 are comprised of the following:

	<u>Governmental Activities</u>
Machinery, vehicles, and equipment	\$ 532,820
Less: accumulated depreciation	<u>179,300</u>
Leased assets, net	<u><u>\$ 353,520</u></u>



11. Long-Term Debt

General Obligation Bonds and Loans

The Town issues general obligation bonds and direct borrowings to provide funds for the acquisition and construction of major capital facilities and conservation land. General obligation bonds and direct borrowings outstanding are as follows:

<u>Governmental Activities</u>	Serial Maturities	Interest Rate(s) %	Amount Outstanding as of <u>12/31/21</u>
<u>General Obligation Bonds</u>			
Public offerings:			
Municipal complex	08/15/22	4.11%	\$ <u>280,000</u>
Total public offerings and general obligation bonds			280,000
<u>Loans - Direct Borrowings</u>			
Conservation land	10/20/23	2.99%	120,000
Conservation land	07/20/26	2.65%	375,000
Conservation land	04/30/32	2.65%	<u>1,315,000</u>
Total loans - direct borrowings			<u>1,810,000</u>
Total governmental activities			<u>\$ 2,090,000</u>

Future Debt Service

The annual payments to retire all general obligation bonds and loans payable (direct borrowings) outstanding as of December 31, 2021 are as follows:

<u>Year</u>	<u>Bonds - Public Offerings</u>			<u>Loans - Direct Borrowings</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 280,000	\$ -	\$ 280,000	\$ 200,750	\$ 44,725	\$ 245,475
2023	-	-	-	266,500	40,310	306,810
2024	-	-	-	206,500	33,490	239,990
2025	-	-	-	206,500	27,851	234,351
2026	-	-	-	206,500	22,302	228,802
2027	-	-	-	131,500	17,259	148,759
2028	-	-	-	131,500	13,765	145,265
2029	-	-	-	131,500	10,193	141,693
2030	-	-	-	131,500	6,660	138,160
2031	-	-	-	131,500	3,127	134,627
Thereafter	-	-	-	<u>65,750</u>	<u>242</u>	<u>65,992</u>
Total	<u>\$ 280,000</u>	<u>\$ -</u>	<u>\$ 280,000</u>	<u>\$ 1,810,000</u>	<u>\$ 219,924</u>	<u>\$ 2,029,924</u>



Changes in Long-Term Liabilities

During the year ended December 31, 2021, the following changes occurred in long-term liabilities (in thousands):

	Beginning			Ending	Less	Equals
	Balance	Additions	Reductions	Balance	Current	Long-Term
					Portion	Portion
Governmental Activities						
Bonds payable:						
Public offerings	\$ 560	\$ -	\$ (280)	\$ 280	\$ (280)	\$ -
Loans payable (direct borrowings)	<u>630</u>	<u>1,315</u>	<u>(135)</u>	<u>1,810</u>	<u>(201)</u>	<u>1,609</u>
Subtotal	1,190	1,315	(415)	2,090	(481)	1,609
Capital leases	558	-	(126)	432	(105)	327
Net pension liability	18,088	-	(5,050)	13,038	-	13,038
Net OPEB liability	3,823	1,322	-	5,145	-	5,145
Compensated absences	<u>776</u>	<u>83</u>	<u>(109)</u>	<u>750</u>	<u>-</u>	<u>750</u>
Total	<u>\$ 24,435</u>	<u>\$ 2,720</u>	<u>\$ (5,700)</u>	<u>\$ 21,455</u>	<u>\$ (586)</u>	<u>\$ 20,869</u>

Long-Term Debt Supporting Governmental Activities

Bonds and loans issued by the Town for various municipal projects are approved by Town Meeting and repaid with revenues recorded in the General Fund. All other long-term debt is repaid from the funds that the cost relates to, primarily the General Fund.

12. Deferred Inflows of Resources

Deferred inflows of resources represent the acquisition of net position by the Town that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension and OPEB will be recognized as expense in future years and are more fully described in the corresponding pension and OPEB notes. *Unavailable revenues* are reported in the governmental funds Balance Sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year.

13. Governmental Funds – Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.



The Town has implemented *GASB Statement No. 54 (GASB 54), Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be consistently applied and by clarifying existing governmental fund type definitions.

The following types of fund balances are reported at December 31, 2021:

Nonspendable

Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes general fund reserves for fuel inventory and nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted

Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes various special revenue and expendable trust funds and the income portion of permanent trust funds.

Committed

Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes general fund non-lapsing special article appropriations approved at Town Meeting and capital reserve funds set aside by Town Meeting vote for future capital acquisitions and improvements (now reported as part of the general fund per GASB 54).

Assigned

Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.

Unassigned

Represents amounts that are available to be spent in future periods and deficit funds.



Following is a breakdown of the Town's fund balances at December 31, 2021:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Inventory	\$ 3,471	\$ -	\$ 3,471
Nonexpendable permanent funds	<u>-</u>	<u>1,089,389</u>	<u>1,089,389</u>
Total Nonspendable	3,471	1,089,389	1,092,860
Restricted			
Special revenue funds			
Parks and recreation	-	115,627	115,627
Impact fees	-	275,957	275,957
Skate park	-	46,747	46,747
Grants	-	236,486	236,486
Other	-	43,703	43,703
Expendable trust funds	-	959,994	959,994
Expendable permanent funds	<u>-</u>	<u>154,349</u>	<u>154,349</u>
Total Restricted	-	1,832,863	1,832,863
Committed			
Article carryforwards	1,441,398	-	1,441,398
Capital project funds	-	668,057	668,057
Capital reserve funds	<u>80,446</u>	<u>-</u>	<u>80,446</u>
Total Committed	1,521,844	668,057	2,189,901
Assigned			
Encumbrances			
General government	115,534	-	115,534
Public safety	263,065	-	263,065
Sanitation	46,600	-	46,600
Culture and recreation	<u>73,884</u>	<u>-</u>	<u>73,884</u>
Total Assigned	499,083	-	499,083
Unassigned			
General Fund	5,362,747	-	5,362,747
Special revenue funds deficits	-	(19,718)	(19,718)
Capital project funds deficits	<u>-</u>	<u>(144,751)</u>	<u>(144,751)</u>
Total Unassigned	<u>5,362,747</u>	<u>(164,469)</u>	<u>5,198,278</u>
Total Fund Balance	<u>\$ 7,387,145</u>	<u>\$ 3,425,840</u>	<u>\$ 10,812,985</u>



14. Retirement System

The Town follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRS).

Plan Description

Full-time employees participate in the New Hampshire Retirement System (NHRS), a cost-sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan provides service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

Benefits Provided

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

Group II benefits are provided based on age, years of creditable service, and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members



not vested by January 1, 2012, the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service, as follows:

<u>Years of creditable service as of January 1, 2012</u>	<u>Minimum Service</u>	<u>Minimum Age</u>	<u>Benefit Multiplier</u>
At least 3 but less than 10 years	21	46	2.4%
At least 6 but less than 8 years	22	47	2.3%
At least 4 but less than 6 years	23	48	2.2%
Less than 4 years	24	49	2.1%

Contributions

Plan members are required to contribute a percentage of their Earnable Compensation to the pension plan, which the contribution rates are 7% for employees, 11.55% for police and 11.80% for fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 10.88% to 26.43% of covered compensation. The Town’s contribution to NHRS for the year ended December 31, 2021 was \$1,512,623, which was equal to its annual required contribution.

Summary of Significant Accounting Policies

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

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

At December 31, 2021, the Town reported a liability of \$13,037,942 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The Town’s proportion of the net pension liability was based on a projection of the Town’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At the most recent measurement date of June 30, 2021, the Town’s proportion was 0.29418275%, which was an increase of 0.01138172% from its previous year proportion.



For the year ended December 31, 2021, the Town recognized pension expense of \$1,255,503. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 365,081	\$ 136,498
Differences between projected and actual earnings on pension plan investments	-	3,646,414
Changes in assumptions	1,361,739	-
Changes in proportion	912,437	-
Contributions subsequent to the measurement date	<u>878,135</u>	<u>-</u>
Total	<u>\$ 3,517,392</u>	<u>\$ 3,782,912</u>

The amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in 2022. Other amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

<u>Year Ended December 31:</u>	
2022	\$ 28,635
2023	47,805
2024	(140,777)
2025	<u>(1,079,318)</u>
Total	<u>\$ (1,143,655)</u>

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.00% per year
Wage inflation	2.75% per year
Salary increases	5.60% average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.



The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period of July 1, 2016 – June 30, 2019.

Target Allocation

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

Actuarial assumptions reflect benefit changes resulting from CH 340 laws of 2019 (HB616), which grants a one-time 1.5% COLA on the first \$50,000 of an annual pension benefit to members who retired on or before July 1, 2014, or any beneficiary of such member. The COLA will take effect on the retired member's first anniversary date of retirement occurring after July 1, 2020.

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Large cap equities	22.50 %	6.46%
Small/mid cap equities	<u>7.50</u>	1.14%
Total domestic equities	30.00	
Int'l equities (unhedged)	14.00	5.53%
Emerging int'l equities	<u>6.00</u>	2.37%
Total international equities	20.00	
Core US fixed income	<u>25.00</u>	3.60%
Total fixed income	25.00	
Private equity	10.00	8.85%
Private debt	<u>5.00</u>	7.25%
Total alternative investments	15.00	
Real estate	<u>10.00</u>	6.60%
Total	<u>100.00 %</u>	



Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan’s actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
\$18,645,749	\$13,037,942	\$ 8,360,116

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued NHRS financial report.

15. Other Post-Employment Benefits (GASB 75)

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. This statement identifies the methods and assumptions that are required to be used to project benefit payments, discounted projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.



Town OPEB Plan

All the following OPEB disclosures for the Town OPEB Plan are based on a measurement date of June 30, 2021.

General Information About the OPEB Plan

Plan Description

The Town indirectly provides post-employment healthcare for retired employees through an implicit rate covered by current employees. Retirees of the Town who participate in this single-employer plan pay 100% of the healthcare premiums to participate in the Town’s healthcare program. Since they are included in the same pool as active employees, the insurance rates are implicitly higher for current employees due to the age consideration. This increased rate is an implicit subsidy the Town pays for the retirees.

The Town’s OPEB plan is not administered through a trust that meets the criteria in paragraph 4 of GASB 75.

Benefits Provided

The Town provides medical and prescription drug insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

Plan Membership

At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries	
currently receiving benefit payments	18
Active employees	<u>95</u>
Total	<u><u>113</u></u>

Funding Policy

The Town’s funding policy includes financing the implicit subsidy on a pay-as-you-go basis, as required by statute.

Actuarial Assumptions and Other Inputs

The total OPEB liability was determined by an actuarial valuation as of January 1, 2021, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.00% annually
	2.25%, net of OPEB plan investment expense, including inflation.
Discount rate	4.50% for 2021
Healthcare cost trend rates	100% of medical and dental insurance premiums
Retirees' share of benefit-related costs	



Mortality rates were based on:

- Pre-Retirement Mortality: RP-2014 Mortality Table for Blue Collar employees projected generationally with scale MP-2016 for males and females, set forward 1 year for females.
- Post-Retirement Mortality: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year for females.
- Disabled Mortality: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year.

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

Discount Rate

The discount rate used to measure the total OPEB liability was 2.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

Total OPEB Liability

The Town’s total OPEB liability of \$3,829,869 was measured as of December 31, 2021, and was determined by an actuarial valuation as of January 1, 2021.

Changes in the Total OPEB Liability

The following summarizes the changes to the total OPEB liability for the past year:

	Total OPEB Liability
Balance, beginning of year	\$ 2,436,839
Changes for the year:	
Service cost	228,925
Interest	70,366
Differences between expected and actual experience	(42,985)
Changes in assumptions or other inputs	1,177,819
Benefit payments	<u>(41,095)</u>
Net Changes	<u>1,393,030</u>
Balance, end of year	<u>\$ 3,829,869</u>



Changes of assumptions and other inputs reflect a change in the discount rate from 2.66% in 2020 to 2.25% in 2021, as well as a change in the mortality tables.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

1% Decrease <u>(1.25%)</u>	Current Discount Rate <u>(2.25%)</u>	1% Increase <u>(3.25%)</u>
\$ 4,900,546	\$ 3,829,869	\$ 3,054,765

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

1% Decrease <u>(3.50%)</u>	Current Healthcare Cost Trend Rates <u>(4.50%)</u>	1% Increase <u>(5.50%)</u>
\$ 2,939,889	\$ 3,829,869	\$ 5,108,982

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

For the year ended December 31, 2021, the Town recognized an OPEB expense of \$461,410. At December 31, 2021, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	-	36,844
Change in assumptions	<u>1,009,559</u>	-
Total	<u>\$ 1,009,559</u>	<u>\$ 36,844</u>



Other amounts reported as deferred outflows and (inflows) of resources related to OPEB will be recognized as an increase (decrease) in OPEB expense as follows:

<u>Year Ended December 31:</u>	
2022	\$ 162,119
2023	162,119
2024	162,119
2025	162,119
2026	162,119
Thereafter	<u>162,120</u>
Total	\$ <u>972,715</u>

New Hampshire Retirement System Medical Subsidy Plan Description

General Information About the OPEB Plan

Plan Description

In addition to the OPEB plan discussed above, the Town participates in the New Hampshire Retirement System (NHRS) Medical Subsidy. The NHRS administers a cost-sharing, multiple-employer, other post-employment benefit plan (OPEB Plan) for retiree health insurance subsidies. Benefit amounts and eligibility requirements are set by state law, and members are designated by type. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees and Group I State Employees. Collectively, they are referred to as the OPEB Plan.

NHRS issues publicly available financial reports that can be obtained by writing to them at 54 Regional Drive, Concord, New Hampshire 03301-8507 or from their website at <http://www.nhrs.org>.

Benefits Provided

The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical subsidy is a payment made by NHRS to the former employer or their insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certifiably dependent children with a disability who are living in the household and being cared for by the retiree. Under specific conditions, the qualified beneficiaries of members who die while in service may also be eligible for the medical subsidy. The eligibility requirements for receiving OPEB Plan benefits differ for Group I and Group II members. The OPEB plan is closed to new entrants. The monthly Medical Subsidy rates are:

- 1 Person - \$375.56
- 2 Person - \$751.12
- 1 Person Medicare Supplement - \$236.84
- 2 person Medicare Supplement - \$473.68



Contributions

Pursuant to RSA 100-A:16, III, and the biennial actuarial valuation, funding for the Medical Subsidy payment is via the employer contributions rates set forth by NHRS. Employer contributions required to cover that amount of cost not met by the members’ contributions are determined by a biennial actuarial valuation by the NHRS actuary using the entry age normal funding method and are expressed as a percentage of gross payroll. The Town contributed 0.29% of gross payroll for Group I employees and 3.66% and 3.66% of gross payroll for Group II fire and police department members, respectively. Employees are not required to contribute. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the Medical Subsidy plan.

Actuarial Assumptions and Other Inputs

Actuarial assumptions are the same in the Retirement System footnote.

Net OPEB Liability, Expense, and Deferred Outflows and Inflows

The Town’s proportionate share of the net NHRS Medical Subsidy (net OPEB liability) as of the measurement date of June 30, 2021 was \$1,315,175, representing 0.328418720%.

For the year ended December 31, 2021, the Town recognized an OPEB expense related to the NHRS Medical Subsidy of \$102,799. At December 31, 2021, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Contributions subsequent to the measurement date	\$ 85,329	\$ -
Difference between expected and actual experience	-	274
Changes in proportion	425	-
Net difference between projected and actual OPEB investment earnings	<u>-</u>	<u>16,429</u>
Total	<u>\$ 85,754</u>	<u>\$ 16,703</u>

The amount reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the year ending December 31, 2022.



Other amounts reported as deferred outflows and (inflows) of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended December 31:</u>	
2022	\$ (3,607)
2023	(3,452)
2024	(3,869)
2025	<u>(5,350)</u>
Total	\$ <u>(16,278)</u>

Sensitivity of the Net NHRS Medical Subsidy OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability, as well as what the total OPEB liability would be if it was calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
\$ 1,429,699	\$ 1,315,175	\$ 1,215,532

Healthcare Cost Trend Rate

Healthcare cost trend rates are not applicable given that the benefits are fixed stipends.

Consolidation of Total/Net OPEB Liabilities and Related Deferred Outflows and Inflows

The following consolidates the Town’s total OPEB liability and related deferred outflows/inflows, and the Town’s proportionate share of the NHRS Medical Subsidy net OPEB liability and related deferred outflows/inflows at December 31, 2021:

	Total OPEB Liability	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources	Total OPEB Expense
Town OPEB Plan	\$ 3,829,869	\$ 1,009,559	\$ 36,844	\$ 461,410
Proportionate share of NHRS Medical Subsidy Plan	<u>1,315,175</u>	<u>85,754</u>	<u>16,703</u>	<u>102,799</u>
Total	\$ <u>5,145,044</u>	\$ <u>1,095,313</u>	\$ <u>53,547</u>	\$ <u>564,209</u>



16. Beginning Fund Balance Reclassification

The beginning (January 1, 2021) fund balance of the Town has been reclassified as follows:

	Fiduciary <u>Funds</u>
As previously reported	\$ 1,050,047
Reclassification of performance bonds	<u>(223,554)</u>
As reclassified	<u>\$ 826,493</u>

17. Subsequent Events

Management has evaluated subsequent events through July 27, 2022, which is the date the financial statements were available to be issued.

18. Commitments and Contingencies

COVID-19

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. There is considerable uncertainty around the duration and scope of the economic disruption. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on individuals served by the Town, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations remains uncertain.

Outstanding Legal Issues

On an ongoing basis, there are typically pending legal issues in which the Town is involved. The Town’s management is of the opinion that the potential future settlement of these issues would not materially affect its financial statements taken as a whole.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.



Encumbrances

At year-end, the Town's General Fund had \$499,083 in encumbrances that will be honored in the next year.

19. New Pronouncements

The Governmental Accounting Standards Board (GASB) has issued GASB Statement No. 87, *Leases*, effective for the Town beginning with its year ending December 31, 2022. This statement establishes new reporting and disclosure requirements, including the recording of various operating leases in the financial statements. Management has not evaluated the effect this standard will have on the financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

Required Supplementary Information
General Fund

Statement of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual
For the Year Ended December 31, 2021
(Unaudited)

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	
Revenues				
Property taxes	\$ 12,141,045	\$ 12,141,045	\$ 12,168,114	\$ 27,069
Interest, penalties, and other taxes	140,162	140,162	211,858	71,696
Licenses, permits, and fees	3,391,475	3,391,475	3,819,251	427,776
Intergovernmental	1,359,713	1,359,713	1,365,219	5,506
Charges for services	600,025	600,025	782,659	182,634
Investment income	20,000	20,000	10,859	(9,141)
Miscellaneous	25,000	25,000	75,118	50,118
Total Revenues	17,677,420	17,677,420	18,433,078	755,658
Expenditures				
General government	7,488,728	7,488,728	6,946,018	542,710
Public safety	6,938,759	6,938,759	6,658,466	280,293
Highways and streets	3,128,038	3,128,038	2,572,992	555,046
Sanitation	922,050	922,050	1,134,498	(212,448)
Health	119,616	119,616	109,970	9,646
Welfare	73,820	73,820	27,526	46,294
Culture and recreation	1,166,691	1,166,691	1,148,502	18,189
Conservation	23,223	23,223	23,117	106
Debt service	611,624	611,624	606,817	4,807
Capital outlay	295,065	295,065	285,588	9,477
Total Expenditures	20,767,614	20,767,614	19,513,494	1,254,120
Excess (Deficiency) of revenues over expenditures	(3,090,194)	(3,090,194)	(1,080,416)	2,009,778
Other Financing Sources (Uses)				
Transfers in	295,000	295,000	362,667	67,667
Transfers out	(200,000)	(200,000)	(200,000)	-
Use of prior year fund balance (carryforwards)	1,995,194	1,995,194	1,995,194	-
Use of fund balance	1,000,000	1,000,000	1,000,000	-
Total Other Financing Sources (Uses)	3,090,194	3,090,194	3,157,861	67,667
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 2,077,445	\$ 2,077,445

See Independent Auditor’s Report and notes to the Required Supplementary Information.



**Notes to the Required Supplementary Information
for General Fund Budget**

Budgetary Basis

The General Fund final appropriation appearing on the previous page represents the final amended budget after all reserve fund transfers and supplemental appropriations.

Budget/GAAP Reconciliation

The budgetary data for the General Fund is based upon accounting principles that differ from Generally Accepted Accounting Principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the General Fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues, expenditures, and other financing sources (uses), to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>
GAAP Basis	\$ 17,772,006	\$ 18,333,627	\$ 162,667
Recognize use of fund balance as funding source	-	-	1,000,000
Reverse beginning of year appropriation carryforwards from expenditures	-	-	1,995,194
Add end-of-year appropriation carryforwards and related funding sources	-	1,940,481	-
Reverse reclassification of unassigned fund balance for conservation land	-	(500,000)	-
Reverse the effects of non-budgeted audit adjustments	661,234	-	-
Remove effect of combining capital reserve funds with General Fund	<u>(162)</u>	<u>(260,614)</u>	<u>-</u>
Budgetary Basis	<u>\$ 18,433,078</u>	<u>\$ 19,513,494</u>	<u>\$ 3,157,861</u>

See Independent Auditor’s Report and notes to the Required Supplementary Information.



TOWN OF PELHAM, NEW HAMPSHIRE

Required Supplementary Information
 Schedule of Proportionate Share of the Net Pension Liability
 (Unaudited)

New Hampshire Retirement System

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
December 31, 2021	June 30, 2021	0.29418275%	\$13,037,942	\$6,906,684	188.77%	72.20%
December 31, 2020	June 30, 2020	0.28280103%	\$18,088,381	\$6,423,773	281.58%	58.70%
December 31, 2019	June 30, 2019	0.27719737%	\$13,337,780	\$2,988,948	446.24%	65.60%
December 31, 2018	June 30, 2018	0.26222662%	\$12,626,743	\$5,538,293	227.99%	64.73%
December 31, 2017	June 30, 2017	0.25948281%	\$12,761,346	\$5,170,452	246.81%	62.66%
December 31, 2016	June 30, 2016	0.26521070%	\$14,102,832	\$5,127,897	275.02%	58.30%
December 31, 2015	June 30, 2015	0.26814720%	\$10,622,724	\$4,942,702	214.92%	65.47%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the Town’s financial statements for summary significant actuarial methods and assumptions.

See Independent Auditor’s Report.



TOWN OF PELHAM, NEW HAMPSHIRE

Required Supplementary Information
 Schedule of Pension Contributions
 (Unaudited)

New Hampshire Retirement System

Calendar Year	Measurement Date	Contributions in Relation to the			Covered Payroll	Contributions as a Percentage of Covered Payroll
		Contractually Determined Contribution	Contractually Determined Contribution	Contribution Deficiency (Excess)		
December 31, 2021	June 30, 2021	\$ 1,512,623	\$ 1,512,623	\$ -	\$ 7,070,343	21.39%
December 31, 2020	June 30, 2020	\$ 1,333,395	\$ 1,333,395	\$ -	\$ 6,809,748	19.58%
December 31, 2019	June 30, 2019	\$ 1,263,790	\$ 1,263,790	\$ -	\$ 6,327,772	19.97%
December 31, 2018	June 30, 2018	\$ 1,139,734	\$ 1,139,734	\$ -	\$ 5,684,638	20.05%
December 31, 2017	June 30, 2017	\$ 886,679	\$ 886,679	\$ -	\$ 3,875,845	22.88%
December 31, 2016	June 30, 2016	\$ 932,876	\$ 932,876	\$ -	\$ 5,077,738	18.37%
December 31, 2015	June 30, 2015	\$ 940,641	\$ 940,641	\$ -	\$ 5,145,848	18.28%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the Town’s financial statements for summary significant actuarial methods and assumptions.

See Independent Auditor’s Report.



TOWN OF PELHAM, NEW HAMPSHIRE

Required Supplementary Information
 Scheduled of Proportionate Share and Contributions of the Net OPEB Liability
 (Unaudited)

Schedule of Proportionate Share

New Hampshire Retirement System Medical Subsidy

Fiscal Year	Measurement Date	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Covered Payroll	Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Net OPEB Liability
December 31, 2021	June 30, 2021	0.328418720%	\$1,315,175	\$6,906,684	19.04%	11.06%
December 31, 2020	June 30, 2020	0.316796330%	\$1,386,646	\$6,423,773	21.59%	7.74%
December 31, 2019	June 30, 2019	0.334968370%	\$1,468,539	\$5,988,948	24.52%	7.75%
December 31, 2018	June 30, 2018	0.315567730%	\$1,444,813	\$5,538,293	26.09%	7.53%

Schedule of Contributions

New Hampshire Retirement System Medical Subsidy

Fiscal Year	Valuation Date	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
December 31, 2021	June 30, 2021	\$158,668	\$158,668	\$ -	\$7,070,343	2.24%
December 31, 2020	June 30, 2020	\$156,217	\$156,217	\$ -	\$6,809,748	2.29%
December 31, 2019	June 30, 2019	\$144,811	\$144,811	\$ -	\$6,327,772	2.29%
December 31, 2018	June 30, 2018	\$143,994	\$143,994	\$ -	\$5,684,638	2.53%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditor’s Report.



TOWN OF PELHAM, NEW HAMPSHIRE

Required Supplementary Information
Other Post-Employment Benefits (OPEB)
Schedules of Changes in the Total OPEB Liability
(Unaudited)

Pelham OPEB Plan *

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service cost	\$ 228,925	\$ 56,602	\$ 53,907	\$ 84,248
Interest	70,366	58,926	56,120	61,257
Differences between expected and actual experience	(42,985)	-	-	-
Changes of assumptions	1,177,819	637,167	135,759	(382,625)
Benefit payments, including refunds of member contributions	<u>(41,095)</u>	<u>(108,826)</u>	<u>(103,644)</u>	<u>(121,966)</u>
Net change in total OPEB liability	1,393,030	643,869	142,142	(359,086)
Total OPEB liability - beginning	<u>2,436,839</u>	<u>1,792,970</u>	<u>1,650,828</u>	<u>2,009,914</u>
Total OPEB liability - ending	<u>\$ 3,829,869</u>	<u>\$ 2,436,839</u>	<u>\$ 1,792,970</u>	<u>\$ 1,650,828</u>
Does not include New Hampshire Retirement System Medical Subsidy.				
Covered employee payroll	\$ 6,035,095	Not Available	Not Available	Not Available
Total OPEB liability as a percentage of covered employee payroll	63.46%	Not Available	Not Available	Not Available

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

*Does not include New Hampshire System Medical Subsidy.

See notes to the Town’s financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditor’s Report.



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITOR’S REPORT

To the Board of Selectmen
Town of Pelham, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire (the Town), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Town’s basic financial statements, and have issued our report thereon dated July 27, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town’s internal control over financial reporting (internal control) as a basis for designing 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 Town’s financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

800.282.2440 | melansoncpas.com



combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Merrimack, New Hampshire
July 27, 2022



Report of Revenue for the Town Report Town of Pelham For 12/31/2022

Run: 2/06/2023 at 2:17 PM

All

Tax Collector Revenue

Property Tax	\$ 46,653,429.00
Yield Taxes	488.78
Payment in Lieu of Taxes	45,853.00
Interest on Taxes	7,195.37
Property Tax Interest	29,060.42
Tax Coll Ret Check Fee	550.00
Tax Lien Interest	53,020.07
Yield Tax Interest	236.30
Total Tax Collector Revenue	\$ 46,789,832.94

Town Clerk Revenue

UCC Filing & Certificates	\$ 3,281.00
Motor Vehicles Decal Fees	61,842.00
Town MV Title Fees	7,214.00
Town MV Registration Fees	3,463,235.33
Town Dog License Fees	10,835.50
Dog Fines & Penalties	988.00
Civil Forfeiture Fee - Dogs	2,994.00
Boat Taxes	17,058.75
Hunting/Fishing License	179.00
Vital Statistics	8,605.00
Marriage Ceremony	1,500.00
Town Clerk - Notary Public Fee	1,710.00
Miscellaneous	1,682.02
Total Town Clerk Revenue	\$ 3,581,124.60

Planning Department Permits

Planning	\$ 399.00
Building Permits	76,795.40
Sign Fees	360.00
Pellt Stove Fees	775.00
Electrical Permits	20,825.00
Well Water Permit	900.00
Plumbing Permits	13,525.00
Septic System Permits	5,775.00
Junk License Renewal Fees	75.00
Occupancy Permits	7,500.00
Reinspection Fees	8,625.00
Fines	75.00
Total Planning Department Permits	\$ 135,629.40

Planning Board Fees

PB-Application Fees	\$ 17,430.00
PB-Advertising Fees	1,900.00
Total Planning Board Fees	\$ 19,330.00

Assessing Fees

Total Assessing Fees	\$ 0.00
-----------------------------	----------------

Police Department Revenue

PD Court Fines	\$ 600.00
PD Alarm Permits	60.00
PD Misc (inmate phone,etc)	211.00
PD Special Details	36,273.25
PD Witness Fees	30.00
PD Insurance Fees	162.00
PD Parking Violations	20.00
PD Sex Offender Reg PD Portion	90.00
PD Police (Reimb) Grants	4,965.19
Total Police Department Revenue	\$ 42,411.44



**Report of Revenue for the Town Report
Town of Pelham
For 12/31/2022**

Run: 2/06/2023 at 2:17 PM

All

<u>Fire Department Revenue</u>	
Ambulance Fees Revenue	\$ 406,588.86
FD Miscellaneous	11,945.33
FD Ambulance Billing Fees	(4,130.28)
Total Fire Department Revenue	\$ 414,403.91
<u>Cable Department Revenue</u>	
Cable Income	\$ 258,149.41
Total Cable Revenue	\$ 258,149.41
<u>Cemetery Department Revenue</u>	
Cemetery - Open & Close	\$ 27,950.00
Cemetery - Cremation	16,850.00
Cemetery - Lots	11,800.00
Cemetery - Foot Marker	2,400.00
Total Cemetery Revenue	\$ 59,000.00
<u>Welfare Reimbursements</u>	
Welfare Reimbursements	\$ 7,633.40
Total Welfare Reimbursements	\$ 7,633.40
<u>Transfer Station Revenue</u>	
Transfer - Recycle Lt Iron	\$ 21,408.77
Transfer - Recycling/Aluminum	1,826.00
Transfer - CFCC/HCFC Disposal	9,689.00
Transfer - TV & Monitors	10,720.00
Transfer - Batteries	1,677.00
Transfer - Clothing	1,950.00
Transfer - Furniture	17,834.57
Transfer - Mattresses	9,915.00
Transfer - Propane	370.00
Transfer - Tires	1,373.00
Total Transfer Station Revenue	\$ 76,763.34
<u>Other Revenue</u>	
Sale of Property	\$ 4,202.70
Interest Earned - Excess Funds	48,743.05
Miscellaneous Revenue	3,452.48
Hawkers & Peddlers	350.00
NH Shared Rev/Meal	1,256,523.14
NH Highway Block Grant	337,402.30
Conservation Sign Revenue	1,172.00
NH/Fed Forest Land Reimb	30.16
Other (including Railroad Tax)	98,832.86
Total Other Revenue	\$ 1,750,708.69
Total Revenues	\$ 53,134,987.13



Town of Pelham

Town of Pelham Expenses

Selectmen	
Selectmen - Salaries	\$ 520,214.55
Selectmen - Supplies	5,736.42
Selectmen - Telephone	1,871.35
Selectmen - Repairs	1,217.41
Selectmen - Rentals	525.00
Selectmen - New Equipment	219.99
Selectmen - Expenses	68,502.24
Total Selectmen	\$ 598,286.96
IT Department	
IT Department - Supplies	\$ 6,445.88
IT Department - Telephone/Internet	25,412.41
IT Department - New Equipment	100,856.18
IT Department - Software/Maintenance	158,131.45
Total IT Department	\$ 290,845.92
Town Clerk/Tax Collector	
Town Clerk - Salaries	\$ 242,447.00
Town Clerk - Supplies	21,570.05
Town Clerk - Rentals	524.96
Town Clerk - Expenses	4,525.18
Total Town Clerk/Tax Collector	\$ 269,067.19
Elections	
Elections - Salaries	\$ 16,075.49
Elections - Supplies	7,442.90
Elections - Expenses	1,213.38
Total Elections	\$ 24,731.77
Assessor	
Assessor - Salaries	\$ 48,985.32
Assessor - Supplies	4,295.13
Assessor - Rentals	524.96
Assessor - New Equipment	3,600.00
Assessor - Expenses	82,468.19
Assessor - Specials	66,823.12
Total Assessor	\$ 206,696.72
Treasurer	
Treasurer - Salaries	\$ 5,527.00
Treasurer - Supplies	672.15
Treasurer - Expense	650.53
Total Treasurer	\$ 6,849.68
Legal Expenses	
Legal - Expenses	\$ 118,922.32
Total Legal Expenses	\$ 118,922.32
NH Retirement	
Retirement - Expense	\$ 2,337,117.39
Total NH Retirement	\$ 2,337,117.39
Planning And Zoning	
Planning - Salaries	\$ 416,782.59
Planning - Supplies	8,455.94
Planning - Telephone	5,006.29



Town of Pelham

Town of Pelham Expenses

Planning - Gas & Oil	611.51
Planning - Repairs	1,192.95
Planning - Rentals	524.96
Planning - Expenses	34,723.21
Planning - Specials	46,245.15
Planning - Special Project MS4	27,359.63
Total Planning And Zoning	\$ 540,902.23
Town Buildings	
Town Buildings - Salaries	\$ 11,820.00
Town Buildings - Supplies	10,703.82
Town Buildings - Electric	157,215.24
Town Buildings - Phones/Cable	12,890.19
Town Buildings - Water/Pennichuck	22,362.19
Town Buildings - Heat/Pro/Oil	84,587.60
Town Buildings - Repairs	63,795.72
Town Buildings - New Equip/Tech Plan	4,555.37
Town Buildings - Exp/Maintenance	40,441.40
Town Buildings - HVAC/Plumbing Maint.	45,921.84
Town Buildings - Elec./Fire Maintenance	19,847.18
Town Buildings - Cleaning Maintenance	88,460.00
Town Buildings - Landscaping Maintenance	125,149.96
Town Buildings - Special Projects	7,685.00
Total Town Buildings	\$ 695,435.51
Cemetery	
Cemetery - Salaries	\$ 119,618.45
Cemetery - Supplies	15,165.90
Cemetery - Telephone	2,501.65
Cemetery - Gas & Oil	4,210.70
Cemetery - Repairs	2,736.15
Cemetery - New Equip	209.50
Cemetery - Expenses	10,256.23
Cemetery - Specials	12,828.11
Total Cemetery	\$ 167,526.69
Insurance	
Insurance - Expense	\$ 2,814,342.34
Total Insurance	\$ 2,814,342.34
Police	
Police-Salaries	\$ 3,073,012.96
Police-Supplies	72,832.84
Police-Telephone	17,886.42
Police-Gasoline	55,672.91
Police-Repairs	106,167.30
Police-Rentals	3,692.21
Police-New Equipment	10,182.80
Police-Expenses	136,547.27
Total Police	\$ 3,475,994.71
Fire	
Fire - Salaries	\$ 2,031,338.39
Fire - Supplies	82,066.40
Fire - Telephone	21,898.73
Fire - Gas & Oil	27,356.04
Fire - Repairs	60,850.82
Fire - Rentals	161,465.33
Fire - New Equipment	76,526.53
Fire - Expenses	47,278.33



Town of Pelham

Town of Pelham Expenses

Fire - Specials	12,479.45
Total Fire	\$ 2,521,260.02
Highway	
Highway - Salaries	\$ 513,108.88
Highway - Supplies	292,460.26
Highway - Telephone	6,343.80
Highway - Gas & Oil	46,508.18
Highway - Repairs	39,061.57
Highway - Rentals	298,665.34
Highway - Expenses	79,190.40
Highway - Specials	358,303.00
Total Highway	\$ 1,633,641.43
Transfer Station	
Transfer - Salaries	\$ 339,979.54
Transfer - Supplies	5,040.08
Transfer - Telephone	3,341.90
Transfer - Gas & Oil	5,337.04
Transfer - Repairs	86,848.92
Transfer - Rentals	330.00
Transfer - New Equip	7,660.53
Transfer - Expenses	486,253.14
Total Transfer Station	\$ 934,791.15
Health Officer	
Health Officer - Expenses	\$ 26,502.00
Health Officer - Specials	35,000.00
Total Health Officer	\$ 61,502.00
Health Services	
Health Services - Expenses	\$ 40,500.00
Total Health Services	\$ 40,500.00
Human Services	
Human Services - Salaries	\$ 8,900.00
Human Services - Expenses	13,855.22
Total Human Services	\$ 22,755.22
Parks And Recreation	
Recreation - Salaries	\$ 230,812.90
Recreation - Supplies	4,480.63
Recreation - Telephone	2,659.64
Recreation - Gas & Oil	1,202.08
Recreation - Repairs	4,097.26
Recreation - Rentals	9,596.99
Recreation - Expenses	22,460.87
Total Parks And Recreation	\$ 275,310.37
Cable	
Cable - Salaries	\$ 125,466.40
Cable - Supplies	3,939.39
Cable - Telephone	2,579.07
Cable - Repairs	9,577.39
Cable - New Equipment	8,781.95
Cable - Expenses	3,661.71
Total Cable	\$ 154,005.91



Town of Pelham

Run: 2/03/2023 at 1:38 PM

Page: 4

Town of Pelham Expenses

Senior Citizens

Senior Citizens - Salaries	\$ 148,695.38
Senior Citizens - Supplies	383.91
Senior Citizens - Telephone	4,087.38
Senior Citizens - Gas & Oil	4,485.34
Senior Citizens - Repairs	3,424.03
Senior Citizens - Rentals	2,649.86
Senior Citizens - Expenses	6,900.61

Total Senior Citizens \$ 170,626.51

Library

Library - Salaries	\$ 419,853.12
Library - Program Supplies	778.55
Library - Misc. Office Supplies	628.12
Library - Printer/Copier Paper & Toner	1,127.04
Library - Postage	478.34
Library - Book Processing Supplies	1,450.00
Library - Telephone	650.48
Library - Grandfather Clock Maintenance	50.00
Library - Automated Library System Updates	3,339.00
Library - Adult Programs	1,950.00
Library - Children's Program	1,507.27
Library - Summer Reading Program	746.68
Library - Young Adult Program	1,303.40
Library - NH Library Association	335.00
Library - New England Library Assoc	260.00
Library - Merri-Hill Rock Library Co-op	35.00
Library - Staff Training & Dev	1,397.39
Library - Mileage	231.00
Library - Printed Materials	6,696.84
Library - Adult Books	20,404.72
Library - Adult Large Print Books	23,206.79
Library - Children's Books	7,692.36
Library - Young Adult Books	3,306.11
Library - Magazine Subscriptions	1,140.36
Library -Newspapers	3,274.00

Total Library \$ 501,841.57

Town Celebrations

Town Celebrations - Exp	\$ 22,255.52
-------------------------	--------------

Total Town Celebrations \$ 22,255.52

Conservation Commission

Conservation Comm - Salaries	\$ 561.60
Cons Comm - Expenses	2,457.20

Total Conservation Commission \$ 3,018.80

Principal - L/T Bonds & Notes

Debt Service Principal	\$ 706,447.40
------------------------	---------------

Total Principal - L/T Bonds & Notes \$ 706,447.40

Interest - L/T Bonds & Notes

Debt Service - Interest	\$ 62,314.60
-------------------------	--------------

Total Interest - L/T Bonds & Notes \$ 62,314.60



Town of Pelham
Department Expenditures Comparative Budget to Actual
 12/31/2022

	Budget	Expended
<u>Expenses</u>		
Selectmen	\$ 630,532.00	\$ 598,286.96
IT Department	297,796.00	290,845.92
Budget Committee	2.00	0.00
Trust Funds	335.00	0.00
Town Clerk	306,089.00	269,067.19
Elections	31,187.00	24,731.77
Assessor	225,413.00	206,696.72
Treasurer	15,249.00	6,849.68
Legal	96,000.00	118,922.32
Retirement - Expense	2,440,542.00	2,337,117.39
Planning	641,402.00	540,902.23
Town Buildings	1,036,624.00	695,435.51
Cemetery	174,283.00	167,526.69
Insurance	2,890,653.00	2,814,342.34
Police	3,642,399.00	3,475,994.71
Fire	2,883,761.00	2,521,260.02
Emergency Management	9,041.00	0.00
Highway	1,863,582.00	1,633,641.43
Transfer	980,973.00	934,791.15
Health Officer	87,956.00	61,502.00
Health Services	73,700.00	40,500.00
Human Services	73,820.00	22,755.22
Recreation	276,330.00	275,310.37
Cable	153,731.00	154,005.91
Senior. Citizens	174,386.00	170,626.51
Library	584,373.00	501,841.57
Town Celebrations	9,260.00	22,255.52
Conservation Comm	5,989.00	3,018.80
Debt Service Principal	705,845.00	706,447.40
Debt Service - Interest	78,740.00	62,314.60
Total Expenses	\$ 20,389,993.00	\$ 18,656,989.93

This Report has not been Audited



New Hampshire
Department of
Revenue Administration

2022
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	05	\$754,553	\$701,844	\$896,873	\$0	\$928,665	\$0
4140-4149	Election, Registration, and Vital Statistics	05	\$278,461	\$290,724	\$336,596	\$0	\$337,276	\$0
4150-4151	Financial Administration	05	\$173,626	\$243,971	\$240,814	\$0	\$240,662	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	05	\$125,615	\$96,000	\$106,000	\$0	\$96,000	\$0
4155-4159	Personnel Administration	05	\$2,035,397	\$2,093,332	\$2,438,082	\$0	\$2,440,542	\$0
4191-4193	Planning and Zoning	05	\$476,324	\$535,644	\$640,282	\$0	\$641,402	\$0
4194	General Government Buildings	05	\$601,855	\$625,337	\$994,121	\$0	\$1,036,624	\$0
4195	Cemeteries	05	\$161,056	\$161,966	\$172,983	\$0	\$174,283	\$0
4196	Insurance	05	\$2,109,019	\$2,637,815	\$2,683,974	\$0	\$2,890,653	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$6,715,906	\$7,386,633	\$8,509,725	\$0	\$8,786,107	\$0
Public Safety								
4210-4214	Police	05	\$3,234,412	\$3,433,536	\$3,616,398	\$0	\$3,642,399	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	05	\$2,402,929	\$2,646,310	\$2,875,452	\$0	\$2,883,763	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	05	\$300	\$8,913	\$9,041	\$0	\$9,041	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$5,637,641	\$6,088,759	\$6,500,891	\$0	\$6,535,203	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0





Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)
Highways and Streets								
4311	Administration	05	\$1,221,308	\$1,814,694	\$1,844,946	\$0	\$1,863,582	\$0
4312	Highways and Streets		\$0	\$320,531	\$0	\$0	\$0	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$1,221,308	\$2,135,225	\$1,844,946	\$0	\$1,863,582	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	05	\$1,071,296	\$922,050	\$979,437	\$0	\$980,973	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$1,071,296	\$922,050	\$979,437	\$0	\$980,973	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
Health								
4411	Administration	05	\$42,270	\$45,916	\$87,956	\$87,956	\$87,956	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	05	\$67,700	\$73,700	\$73,700	\$73,700	\$73,700	\$0
	Health Subtotal		\$109,970	\$119,616	\$161,656	\$161,656	\$161,656	\$0
Welfare								
4441-4442	Administration and Direct Assistance	05	\$27,526	\$73,820	\$73,820	\$73,820	\$73,820	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$27,526	\$73,820	\$73,820	\$73,820	\$73,820	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	05	\$252,829	\$265,676	\$275,840	\$275,840	\$276,330	\$0
4550-4559	Library	05	\$470,443	\$547,000	\$564,051	\$564,051	\$584,373	\$0
4583	Patriotic Purposes	05	\$17,560	\$9,260	\$9,260	\$9,260	\$9,260	\$0
4589	Other Culture and Recreation	05	\$303,042	\$311,768	\$325,681	\$325,681	\$328,117	\$0
	Culture and Recreation Subtotal		\$1,043,874	\$1,133,704	\$1,174,832	\$1,174,832	\$1,198,080	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	05	\$5,884	\$5,989	\$5,989	\$5,989	\$5,989	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$5,884	\$5,989	\$5,989	\$5,989	\$5,989	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4312	Highways and Streets	06	\$320,372	\$0	\$320,372	\$0
		<i>Purpose: Highway Block Grant</i>				
4313	Bridges	15	\$500,000	\$0	\$500,000	\$0
		<i>Purpose: Construction of Old Bridge Street Flood Relief Bri</i>				
4619	Other Conservation	13	\$56,100	\$0	\$56,100	\$0
		<i>Purpose: Forest Maintenance Fund</i>				
4721	Long Term Bonds and Notes - Interest	04	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Conservation Bond</i>				
4901	Land	04	\$2,500,000	\$0	\$2,500,000	\$0
		<i>Purpose: Conservation Bond</i>				
4916	To Expendable Trusts/Fiduciary Funds	07	\$200,000	\$0	\$200,000	\$0
		<i>Purpose: Compensated Absence Fund</i>				
Total Proposed Special Articles			\$3,601,472	\$0	\$3,601,472	\$0





Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)
4902	Machinery, Vehicles, and Equipment	16	\$190,000	\$0	\$190,000	\$0
			<i>Purpose: Forestry Fire Fighting Vehicle</i>			
Total Proposed Individual Articles			\$190,000	\$0	\$190,000	\$0



New Hampshire
Department of
Revenue Administration

2022
MS-737



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectmen's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
Taxes					
3120	Land Use Change Tax - General Fund		\$63,644	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	05	\$4,156	\$4,000	\$4,000
3186	Payment in Lieu of Taxes	05	\$61,194	\$39,162	\$39,162
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	05	\$83,242	\$66,500	\$66,500
9991	Inventory Penalties		\$0	\$0	\$0
	Taxes Subtotal		\$212,236	\$109,662	\$109,662
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	05	\$3,135	\$3,000	\$3,000
3220	Motor Vehicle Permit Fees	05	\$3,630,940	\$3,252,000	\$3,252,000
3230	Building Permits	05	\$134,208	\$89,500	\$89,500
3290	Other Licenses, Permits, and Fees	05	\$51,673	\$46,975	\$46,975
3311-3319	From Federal Government		\$0	\$0	\$0
	Licenses, Permits, and Fees Subtotal		\$3,819,956	\$3,391,475	\$3,391,475
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	05	\$1,039,147	\$710,000	\$710,000
3353	Highway Block Grant	06	\$320,450	\$320,372	\$320,372
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	05	\$35	\$35	\$35
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	15	\$0	\$400,000	\$400,000
3379	From Other Governments		\$0	\$0	\$0
	State Sources Subtotal		\$1,359,632	\$1,430,407	\$1,430,407



**New Hampshire
Department of
Revenue Administration**

**2022
MS-737**



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectmen's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
Charges for Services					
3401-3406	Income from Departments	05	\$567,546	\$600,025	\$600,025
3409	Other Charges		\$0	\$0	\$0
	Charges for Services Subtotal		\$567,546	\$600,025	\$600,025
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	05	\$9,368	\$11,000	\$11,000
3503-3509	Other	05	\$168,086	\$25,000	\$25,000
	Miscellaneous Revenues Subtotal		\$177,454	\$36,000	\$36,000
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds	13	\$0	\$56,100	\$56,100
	Interfund Operating Transfers In Subtotal		\$0	\$56,100	\$56,100
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	04	\$0	\$2,500,000	\$2,500,000
9998	Amount Voted from Fund Balance	15	\$0	\$100,000	\$100,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$2,600,000	\$2,600,000
	Total Estimated Revenues and Credits		\$6,136,824	\$8,223,669	\$8,223,669



Budget Summary

Item	Selectmen's Period ending 12/31/2022 (Recommended)	Budget Committee's Period ending 12/31/2022 (Recommended)
Operating Budget Appropriations	\$19,938,158	\$20,389,995
Special Warrant Articles	\$3,601,472	\$3,601,472
Individual Warrant Articles	\$190,000	\$190,000
Total Appropriations	\$23,729,630	\$24,181,467
Less Amount of Estimated Revenues & Credits	\$8,223,669	\$8,223,669
Estimated Amount of Taxes to be Raised	\$15,505,961	\$15,957,798



Supplemental Schedule

1. Total Recommended by Budget Committee	\$24,181,467
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$705,845
3. Interest: Long-Term Bonds & Notes	\$78,740
4. Capital outlays funded from Long-Term Bonds & Notes	\$2,500,000
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$3,284,585
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$20,896,882
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$2,089,688
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$26,271,155



New Hampshire
Department of
Revenue Administration

**2022
MS-1**

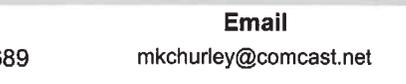
Pelham Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

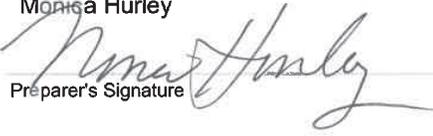
Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

Assessor
Monica Hurley (Corcoran Consulting Associates)

Municipal Officials		
Name	Position	Signature
Heather Corbett	Chair	
Jaie Bergeron	Vice Chair	
Kevin Cote	Board Member	
Charlene Takesian	Board Member	
Jason Croteau	Board Member	

Preparer		
Name	Phone	Email
Monica Hurley	603-533-6689	mkchurley@comcast.net

Preparer's Signature 



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	3,377.18	\$400,003	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	8,452.94	\$803,577,742	
1G	Commercial/Industrial Land	767.70	\$42,309,980	
1H	Total of Taxable Land	12,597.82	\$846,287,725	
1I	Tax Exempt and Non-Taxable Land	3,375.65	\$36,327,692	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$1,689,294,528	
2B	Manufactured Housing RSA 674:31	0	\$303,800	
2C	Commercial/Industrial	0	\$95,810,150	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$1,785,408,478	
2G	Tax Exempt and Non-Taxable Buildings	0	\$58,927,100	
Utilities & Timber			Valuation	
3A	Utilities		\$74,638,136	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$2,706,334,339	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	1	\$24,100	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$2,706,310,239	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	8	\$120,000
13	Elderly Exemption RSA 72:39-a,b	\$0	48	\$8,037,333
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	16	\$34,900
17	Solar Energy Systems Exemption RSA 72:62	\$0	15	\$91,100
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$8,283,333
21A	Net Valuation			\$2,698,026,906
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$2,698,026,906
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$2,698,026,906
22	Less Utilities			\$74,638,136
23A	Net Valuation without Utilities			\$2,623,388,770
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$2,623,388,770



New Hampshire
 Department of
 Revenue Administration

**2022
MS-1**

Utility Value Appraiser

MONICA HURLEY, CORCORAN CONSULTING

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP	\$26,782,547	\$0	\$0	\$0	\$26,782,547
NEW ENGLAND HYDRO TRANSMISSION CORP	\$0	\$930,700	\$0	\$0	\$930,700
NEW ENGLAND POWER COMPANY	\$0	\$7,932,000	\$0	\$0	\$7,932,000
PSNH DBA EVERSOURCE ENERGY	\$266,762	\$46,300	\$0	\$933,307	\$1,246,369
	\$27,049,309	\$8,909,000	\$0	\$933,307	\$36,891,616

Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$6,042,597	\$0	\$0	\$0	\$6,042,597
TENNESSEE GAS PIPELINE COMPANY	\$0	\$26,142,300	\$0	\$0	\$26,142,300
	\$6,042,597	\$26,142,300	\$0	\$0	\$32,184,897

Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PENNICHUCK EAST UTILITY INC	\$5,226,023	\$335,600	\$0	\$0	\$5,561,623
	\$5,226,023	\$335,600	\$0	\$0	\$5,561,623



**2022
MS-1**

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	396	\$197,333
Surviving Spouse RSA 72:29-a			
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	30	\$60,000
All Veterans Tax Credit RSA 72:28-b	\$500	52	\$26,000
Combat Service Tax Credit RSA 72:28-c			
		478	\$283,333

Deaf & Disabled Exemption Report

Deaf Income Limits		Deaf Asset Limits	
Single		Single	
Married		Married	
Disabled Income Limits		Disabled Asset Limits	
Single		Single	
Married		Married	

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year	
Age	Number
65-74	3
75-79	8
80+	9

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
Age	Number	Amount	Maximum	Total
65-74	7	\$106,000	\$742,000	\$671,333
75-79	13	\$152,000	\$1,976,000	\$1,976,000
80+	28	\$196,000	\$5,488,000	\$5,390,000
	48		\$8,206,000	\$8,037,333

Income Limits	
Single	\$44,000
Married	\$54,000

Asset Limits	
Single	\$250,000
Married	\$250,000

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)	Granted/Adopted? No	Properties:
Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)	Granted/Adopted? No	Properties:
Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)	Granted/Adopted? No	Structures:
Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)	Granted/Adopted? No	Properties:
Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)	Granted/Adopted? No	Properties:
Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)	Granted/Adopted? No	Properties:
	Percent of assessed value attributable to new construction to be exempted:	
	Total Exemption Granted:	
Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)	Granted/Adopted? Yes	Properties: 1
	Assessed value prior to effective date of RSA 75:1-a:	1,468,800
	Current Assessed Value:	\$1,459,100



New Hampshire
 Department of
 Revenue Administration

2022
MS-1

Current Use RSA 79-A	Total Acres	Valuation
Farm Land	537.43	\$205,946
Forest Land	1,768.60	\$162,961
Forest Land with Documented Stewardship	170.83	\$10,057
Unproductive Land	182.03	\$4,271
Wet Land	718.29	\$16,768
	3,377.18	\$400,003

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	68.79
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	21.07
Total Number of Owners in Current Use	Owners:	157
Total Number of Parcels in Current Use	Parcels:	213

Land Use Change Tax

Gross Monies Received for Calendar Year			\$245,430
Conservation Allocation	Percentage: 100.00 %	Dollar Amount:	\$245,430
Monies to Conservation Fund			\$245,430
Monies to General Fund			\$0

Conservation Restriction Assessment Report RSA 79-B

	Acres	Valuation
Farm Land	0.00	
Forest Land	0.00	
Forest Land with Documented Stewardship	0.00	
Unproductive Land	0.00	
Wet Land	0.00	
	0.00	

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	0
Parcels in Conservation Restriction	Parcels:	0



New Hampshire
Department of
Revenue Administration

2022
MS-1

Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
0	0.00	0	\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F

Number Granted	Structures	Acres	Land Valuation	Structure Valuation
----------------	------------	-------	----------------	---------------------

Discretionary Preservation Easements RSA 79-D

Owners	Structures	Acres	Land Valuation	Structure Valuation
0	0	0.00	\$0	\$0

Map	Lot	Block	%	Description
<i>This municipality has no Discretionary Preservation Easements.</i>				

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
<i>This municipality has no TIF districts.</i>					

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$35.00	63.00
White Mountain National Forest only, account 3186	\$0.00	0.00

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
MAHLEP-ELDERLY HOUSING	\$30,065
SNHMC (SOUTHERN NH MEDICAL CENTER) NEW 2021 calendar year	\$10,558
	\$40,623

Notes

Elderly Exemptions changed with 2022 Town Vote as well as income and asset limits. Town also voted in 2022 to allocate all LUCT monies to conservation fund. New PILOT for Southern NH Medical Center in 2021 calendar year.



New Hampshire
 Department of
 Revenue
 Administration

2022
\$17.42

Tax Rate Breakdown Pelham

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$14,705,922	\$2,698,026,906	\$5.44
County	\$2,281,950	\$2,698,026,906	\$0.85
Local Education	\$27,242,227	\$2,698,026,906	\$10.10
State Education	\$2,692,652	\$2,623,388,770	\$1.03
Total	\$46,922,751		\$17.42

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$46,922,751
War Service Credits	(\$283,333)
Village District Tax Effort	
Total Property Tax Commitment	\$46,639,418

Sam Greene

Sam Greene
 Director of Municipal and Property Division
 New Hampshire Department of Revenue Administration

11/7/2022



Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$24,181,467	
Net Revenues (Not Including Fund Balance)		(\$9,175,469)
Fund Balance Voted Surplus		(\$100,000)
Fund Balance to Reduce Taxes		(\$500,000)
War Service Credits	\$283,333	
Special Adjustment	\$0	
Actual Overlay Used	\$16,591	
Net Required Local Tax Effort	\$14,705,922	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$2,281,950	
Net Required County Tax Effort	\$2,281,950	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$34,107,614	
Net Cooperative School Appropriations		
Net Education Grant		(\$4,172,735)
Locally Retained State Education Tax		(\$2,692,652)
Net Required Local Education Tax Effort	\$27,242,227	
State Education Tax	\$2,692,652	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$2,692,652	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$2,698,026,906	\$2,634,674,907
Total Assessment Valuation without Utilities	\$2,623,388,770	\$2,576,363,398
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$2,698,026,906	\$2,634,674,907

Village (MS-1V)

Description	Current Year
-------------	--------------



Pelham

Tax Commitment Verification

2022 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$46,639,418
1/2% Amount	\$233,197
Acceptable High	\$46,872,615
Acceptable Low	\$46,406,221

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

Commitment Amount	46,646,503.00
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	46,646,503.00

Under penalties of perjury, I verify the amount above was the 2022 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature: *Sandy Newcomb* **Date:** *11-16-2022*

Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

Pelham	Total Tax Rate	Semi-Annual Tax Rate
Total 2022 Tax Rate	\$17.42	\$8.71

Associated Villages
No associated Villages to report



Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$2,500,000
General Fund Operating Expenses	\$53,898,296
Final Overlay	\$16,591

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality’s unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality’s stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that “...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.” [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.
 [2] Government Finance Officers Association (GFOA), (2015), *Best Practice: Fund Balance Guidelines for the General Fund..*
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance.*

2022 Fund Balance Retention Guidelines: Pelham	
Description	Amount
Current Amount Retained (11.46%)	\$6,175,732
17% Retained <i>(Maximum Recommended)</i>	\$9,162,710
10% Retained	\$5,389,830
8% Retained	\$4,311,864
5% Retained <i>(Minimum Recommended)</i>	\$2,694,915



**Town of Pelham
Report of Wages Paid
For the Calendar Year 2022**

Employee Name			Regular Wages*	Overtime	Details/Specials	Gross Wages
			(includes all payments)			
Anderson	Glen	R	9,945.00			9,945.00
Arpin	Danielle	C	49,482.26			49,482.26
Atkinson	Jill	M	1,443.75			1,443.75
Aubrey	Callen	J	1,170.00			1,170.00
Avery	David		2,025.71			2,025.71
Ayotte	Jameson	R	55,184.73	21,817.41		77,002.14
Babb	Troy	M	63,671.43	24,294.67		87,966.10
Bahrakis	Sebastian		2,828.13			2,828.13
Baisley	Elise	K	4,014.50	348.76		4,363.26
Banfield	Jeffrey	S	49,187.40	7,402.48		56,589.88
Barbato	Brian	E	121,957.41	30,692.40	13,911.00	166,560.81
Barrett	Ralph	R	57,488.66	3,031.86		60,520.52
Bateman	Heather		2,683.50			2,683.50
Bean	Amber	G	3,236.65			3,236.65
Beatrice	Angela		248.40			248.40
Beaudoin	Andre		1,034.75			1,034.75
Beauregard	Jennifer		106,415.18	1,212.26		107,627.44
Becotte	Jackson		2,585.63			2,585.63
Becotte	Jasmine		392.50			392.50
Bedard	Jeremy	J	36,690.71			36,690.71
Belcher	Stephen	J	57,173.56	2,844.49		60,018.05
Bergeron	Jaie	J	1,200.00			1,200.00
Binette	Melissa	J	54,040.00	478.14		54,518.14
Boch	Emma		675.00			675.00
Bordeleau	Krista	D	51,855.94			51,855.94
Boucher	Jennifer	L	43,937.70	13,282.48	1,375.00	58,595.18
Boucher	Susan	D	36,514.96	13.01		36,527.97
Bowlan	Justin		744.00			744.00
Bowlan	Kyle		3,480.76			3,480.76
Bowlan	Nathan	W	2,478.13			2,478.13
Breault	Addison		156.00			156.00
Breault	Alexis		156.00			156.00
Breault	Katlyn		2,556.25			2,556.25
Brodeur	Michael		2,899.13			2,899.13
Brown	Gilberto	W	69,401.85	17,039.84	821.00	87,262.69
Buchner	Daniel		3,237.50			3,237.50
Buckley	Shawn		67,197.02	25,733.70		92,930.72
Butler	Lindsey	G	2,231.25			2,231.25
Cabral	Jake		120.00			120.00
Cabral	Janine		18,313.65			18,313.65
Cabral	Matthew		1,386.00			1,386.00
Campbell	Brian	R	57,202.48	16,623.81		73,826.29
Caprigno	Allison	D	58,620.24	6,760.60	441.00	65,821.84
Carr	Kathleen	A	70,021.52	73.40		70,094.92
Carroll	Alexander		3,020.63			3,020.63
Carroll	Brendan	T	88,180.99			88,180.99
Castagnette	Yasmin	F	3,754.88	69.75		3,824.63
Castles	Jennifer	L	18,482.77			18,482.77
Chase	Glen	E	1,200.00			1,200.00
Choate	David	J	65,117.28	26,363.34		91,480.62
Christian	Douglas		45,555.46	2,994.48		48,549.94
Ciulla	Jake		2,696.88	93.76		2,790.64
Clougherty	Makayla		1,575.00			1,575.00
Connolly	Jamie	E	57,879.82	27,448.91		85,328.73
Conrad	Carol		6,476.76			6,476.76
Coombs	Laura		29,132.74	651.78		29,784.52
Coppinger	Noah		2,682.00			2,682.00
Corbett	Heather	A	1,500.00			1,500.00
Correa	Ruben		29,017.95	1,785.54		30,803.49
Cote	Kevin	P	1,200.00			1,200.00

This Report has not been audited



**Town of Pelham
Report of Wages Paid
For the Calendar Year 2022**

Employee Name			Regular Wages* (includes all payments)	Overtime	Details/Specials	Gross Wages
Croteau	J		1,200.00			1,200.00
Crowley	Matthew	W	3,929.26	162.77		4,092.03
Cunio	Kimberly	J	1,200.00			1,200.00
Cunningham	Sean	D	52,086.80	2,762.95		54,849.75
Currier	Philip		800.00			800.00
Davis	Anastasia	M	8,217.87			8,217.87
Davis	Joan	B	5,520.00			5,520.00
Demers	Brian	R	104,560.55	17,400.11		121,960.66
DeRoche	David	G	81,772.24	17,781.27	250.00	99,803.51
Doherty	Linda	T	23,872.36			23,872.36
Donovan	Ryan	J	81,827.16	28,881.31	546.00	111,254.47
Drouin	Cole	A	13,722.25			13,722.25
Drouin	Gavin		360.00			360.00
Drouin	Jack		180.00			180.00
Dube	Andrea	E	1,000.00			1,000.00
Dubowik	Brian	P	4,928.04	1,988.46		6,916.50
Dutton	Zachary		480.00			480.00
Dyer	Colin		2,164.50			2,164.50
Eagen	Samantha	M	4,653.75	726.75		5,380.50
Eagen	Stacy	R	3,100.00	346.89		3,446.89
Eaves	Brenda	A	800.00			800.00
Emanuelson	Gregory		20,901.09	9,037.41		29,938.50
Emanuelson	Matthew		69,874.71	30,643.86		100,518.57
Estell	Dorothy	Lois	5,490.00			5,490.00
Estrella-Reyes	Vicente	A	1,805.04			1,805.04
Fairweather	Jared		27,848.88	1,889.87		29,738.75
Fancher	Mark	R	5,095.17			5,095.17
Fanning	Ethan		2,520.00			2,520.00
Farris	Lindsey	A	812.50			812.50
Ferreira	Kody	S	14,934.30	4,729.23		19,663.53
Fisher	Paul	D	64,760.48	33,315.39		98,075.87
Fournier	Alison		3,746.00			3,746.00
Frasca	Edward		11,670.00			11,670.00
Grant	Paul		19,063.96	152.16	550.00	19,766.12
Gray	James		4,237.50			4,237.50
Greene	Jennifer	L	84,590.46			84,590.46
Greenwood	James	B	62,436.24			62,436.24
Grenda	Marilyn	F	6,624.86			6,624.86
Grinley	Jeffrey	B	25,410.36			25,410.36
Grinley	Patrick	J	11,253.00			11,253.00
Guerra Estrada	Pedro		4,110.00			4,110.00
Halko	Isaac		4,785.00			4,785.00
Halliday	Cody	D	59,127.03	9,140.30		68,267.33
Hamel	Leigh Ann	Dakota	11,000.00			11,000.00
Hamilton	Adam	C	28,335.73	8,435.88		36,771.61
Hamilton	Shaun	P	2,054.82			2,054.82
Hammond	Jeri	L	6,175.00			6,175.00
Haraldsen	Aidan		2,562.50			2,562.50
Harris	Timothy	J	45,441.41	5,851.43		51,292.84
Harvey	Steven		330.00			330.00
Hayes, Jr	William	T	4,342.00			4,342.00
Hegan	Brady		228.00			228.00
Hein	Gregory	M	43,956.31	16,502.94		60,459.25
Hodge	John	W	72,347.36	1,232.83		73,580.19
Hoffman	Craig		67,357.84	9,781.39		77,139.23
Hoffman	Dena	M	52,451.92			52,451.92
Hoffman	James	B	96,194.34	10,627.99		106,822.33
Hogan	Laurie	A	800.00			800.00
Hogan	Monique		2,515.63			2,515.63
Holdsworth	Dawn	M	9,262.50			9,262.50
Horan	Kevin		1,968.00			1,968.00

This Report has not been audited



**Town of Pelham
Report of Wages Paid
For the Calendar Year 2022**

Employee Name			Regular Wages*	Overtime	Details/Specials	Gross Wages
			(includes all payments)			
Horne	Robert	D	86,366.80	28,839.44		115,206.24
Howard	James	G	6,496.28			6,496.28
Hudson	Amanda	L	60,591.07	21,619.27		82,210.34
Huertas	Jaime		76,576.66	31,050.71	18,242.50	125,869.87
Hupper	Jacob		84.00			84.00
Hurd	Diane	L	91,823.41	359.64		92,183.05
Ibarra	Sebastian		2,587.50			2,587.50
Ignatowicz	John	W	91,438.63	21,004.16		112,442.79
Isabelle	Jordyn		20,665.38			20,665.38
Johnson	Brian	R	86,098.42			86,098.42
Johnson	James	M	1,200.00			1,200.00
Johnson	Kellyn	R	552.00			552.00
Johnstone	David	R	63,923.44	24,539.67		88,463.11
Joncas	Sophia		97.50			97.50
Jozokos	Maureen		4,849.05			4,849.05
Juszczak	Corey	J	56,188.41	24,215.76		80,404.17
Karalekas	Kerry		58,285.38	857.34		59,142.72
Kasiske	Michael	J	83,471.50	11,772.69	300.00	95,544.19
Keenlisside	Matthew	P	93,857.68	32,495.65	988.00	127,341.33
Kelly	Brian	M	87,218.50	15,141.55	248.00	102,608.05
Kenney	Brandon		2,631.25			2,631.25
Kousa	Gino		1,089.00			1,089.00
Kuilan	Ethan		247.50			247.50
LaCroix Jr.	Michael		46,153.97	5,871.54		52,025.51
Landry	Sara	E	65,368.68			65,368.68
Landry	Susan	A	52,558.08	1,064.34		53,622.42
LeBlanc	Jillian	R	806.25			806.25
LeBlanc	Joelle	J	812.50			812.50
Leischner	Paul	G	21,864.29			21,864.29
LeMasurier	Noelle	M	58,680.81	16,479.84		75,160.65
Levesque	Dylan		17,011.33			17,011.33
Lingley	Celia	M	67,422.92	4,108.90		71,531.82
Locke	James	M	81,422.50	9,772.56		91,195.06
Lodge	William	C	12,478.75			12,478.75
Long	Robert	W	79,482.49	2,240.95		81,723.44
Lozowski	John	P	34,460.00			34,460.00
Lykansion	Danny		52,025.27			52,025.27
Lynde	Brady		294.00			294.00
Lynde	Ryan		186.00			186.00
Mackay	Karen	S	561.60			561.60
Maille	Dylan		2,881.25	79.69		2,960.94
Malloy	Regina	M	51,096.88	1,166.01		52,262.89
Mannion	Dennis	J	2,795.48		17,143.00	19,938.48
Markey	Mairead		2,493.75			2,493.75
Marsden	Dorothy	A	117,604.76			117,604.76
Marston	Julie	A	52,849.64			52,849.64
Martin	Kevin	J	2,344.18	93.74	6,651.00	9,088.92
Martinez	Cesar		2,603.13			2,603.13
Mastropiero	Rebecca	L	3,464.00	132.00		3,596.00
Matarazzo	Bradley	J	2,581.26			2,581.26
Maxwell	Ryan		442.50			442.50
Maxwell	Zoe		984.00			984.00
McAdam	Shawn	P	1,944.00			1,944.00
McCarthy	Brian	C	46,194.00			46,194.00
McCarthy	Taylor	S	19,329.92	1,678.25		21,008.17
McGlynn	Karen		23,685.00			23,685.00
McNiff	Andrew	J	21,380.60			21,380.60
Merry	Reese		5,426.16	142.27		5,568.43
Michaud	Megan	R	4,343.74			4,343.74
Midgley	James	F	116,797.90			116,797.90
Midgley	James T		62,823.22	23,859.77		86,682.99

This Report has not been audited



Town of Pelham, NH 2022 Annual Town Report – Financial

Town of Pelham
Report of Wages Paid
For the Calendar Year 2022

Employee Name	Regular Wages* (includes all payments)	Overtime	Details/Specials	Gross Wages
Midgley	Jeannette			16,119.00
Milinzazzo	Ashley D			16,043.75
Montano	Bismark	21,946.06		106,996.63
Moore	Daniel			634.00
Morin	Courtney			4,308.26
Muise	Nicholas			360.00
Mulcahey	Katherine			247.50
Mullen	Kacey			1,241.00
Murphy	Nicholas P	24,466.40		82,982.74
Naffah	Phillip	1,059.77		6,528.32
Newcomb	Linda	4,510.90		82,954.75
Nottebart	Joshua R			192.00
Noyes	Benjamin P	33,973.20		106,139.75
O'Donnell	Thomas J	17,893.27		115,999.45
O'Connell Galeotalanza	Shannon K	17,872.09		83,562.50
O'Connor	Brady			940.50
O'Connor	David			5,362.50
O'Connor	Timothy K			4,114.00
O'Keefe	Timothy M			4,154.94
Ordway	Lauren			215.28
Otero	Julia			2,929.50
Owens	Lisa A			55,690.56
Pacheco Jr	Christopher			378.75
Padykula	Deborah			71,367.22
Page	Ronald L	30,797.89	200.00	123,461.57
Parece	Patricia A			1,790.00
Pelletier	Nicholas T			2,928.26
Penny	Tammy			37,615.45
Perriello	Anne T	854.70	2,065.00	112,733.86
Peters	Phillip			1,958.05
Pollard	Cassidy	167.03		40,502.95
Provencal	Abigail	127.50		4,938.25
Provencal	Ty			3,219.00
Reeves	Cole B			390.00
Regan	Kimberly A			800.00
Richards	Levi E	9,916.85		38,440.88
Riddinger	Mark N	22,634.07	199.00	99,799.11
Rizzo	Brenda M	5,160.01		64,016.73
Roark	Colin			948.00
Roark	Joseph A			171,320.79
Roche	Justin J	848.63		7,374.14
Roche	Makenzie			2,841.25
Rooney	Daniel C	32,695.63		112,145.32
Rosher	Abigail			7,406.92
Russo	Steven M	19,676.02	3,483.00	93,602.71
Salois	Kelly L	3,618.22		60,683.25
Salois	Kirsten .			784.00
Sarratori	Ryan	52.40		5,616.18
Sauer	Robert J			8,696.75
Schedeler	Elizabeth A			558.75
Silva	Scott M	6,556.71		47,292.84
Simes	Michael W	39,269.29	4,769.50	117,876.33
Slater	David J			23,470.00
Slattery	Elizabeth D			4,028.04
Slattery	Lynne A			10,481.54
Smith	Eric	878.60		3,665.24
Snide	Ann S			48,948.92
Snyder	Nikolas	403.14		3,459.39
Somorostro	Omobono Wolffer			3,639.90
Soucy	Roland J			82,719.89
Soucy	Russell N			3,105.00

This Report has not been audited



**Town of Pelham
Report of Wages Paid
For the Calendar Year 2022**

Employee Name	Regular Wages* (includes all payments)	Overtime	Details/Specials	Gross Wages
Sprague Bradley	819.00			819.00
St. Pierre Sean	675.00			675.00
Stickney Jacob S	27.50			27.50
Sullivan Ian P	4,890.00	180.00		5,070.00
Takesian Charlene F	2,385.00			2,385.00
Tavoularis Juliet C	3,264.50			3,264.50
Thistle Adam J	93,799.12	47,257.55	496.00	141,552.67
Thompson Carolyn A	15,835.87			15,835.87
Todino Joshua	600.00			600.00
Todino Matthew	2,747.25			2,747.25
Toom Stephen R	108,125.00	2,434.88	24,950.50	135,510.38
Vecchi Betsy A.V.	56,863.34			56,863.34
Vieira Bruce J	84,580.85	18,496.59		103,077.44
Vincent Emily	3,615.00			3,615.00
Votour Gina	12,470.80			12,470.80
Weaver Patrick M	82,954.93	41,207.31		124,162.24
Webster Kimberly R	1,128.00			1,128.00
Weishaar Heidi I	3,121.98			3,121.98
Whittier Rhonda M	43,960.00	2,094.60		46,054.60
Wholey Joseph T	3,001.50			3,001.50
Williams Gary E.	37,230.60	148.83		37,379.43
Wilson Darby	3,720.00			3,720.00
Witkowski Christopher	9,142.50			9,142.50
Wong-Sierra Chrysta M	6,450.00			6,450.00
Wood Lisa A	15,015.25			15,015.25
Yambo Mason	2,731.25			2,731.25
Yates-Souza Myia M	81,108.51	9,211.16		90,319.67
Young Lauren S	580.00			580.00
Zelonis Timothy	33,118.00			33,118.00
	7,532,135.32	1,137,443.10	97,629.50	8,767,207.92

*Regular wages can include the following:

- Earned Time
- Holiday
- Sick
- Uniform Allowance
- FLSA
- Insurance Waiver
- Longevity
- Vacation
- Education
- Physical Fitness Incentive

This Report has not been audited



Town of Pelham, NH
Encumbered Funds for 2022

Department	Description	Amount
Fire	Forestry Truck (2022 Warrant Article Carryforward)	\$ 122,480.00
Fire	Motorola Portable Radio Batteries & Microphone	\$ 5,432.66
Fire	Upfitting Parts for Inspectors Vehicle	\$ 26,538.47
Fire	Fire Department Tablets	\$ 28,850.00
Library	2020 Noise Abatement Encumbrance (Carryforward)	\$ 15,114.32
Library	2021 Noise Abatement Encumbrance (Carryforward)	\$ 56,148.00
Library	2022 Noise Abatement	\$ 72,668.00
Town Buildings	Planning Department Renovations	\$ 300,000.00
Planning	MS4 Stormwater Structure Professional Svcs	\$ 18,500.00
Planning	Master Plan	\$ 38,104.75
Highway	Transfer Station Trailer	\$ 111,875.00
Total Encumbered Funds		\$ 795,711.20



**TRUSTEE OF THE TRUST FUNDS
2022 Annual Report**

In February 2022 all necessary reports were electronically filed with the NH Department of Justice, Charitable Trust Division and have been subsequently approved. Our Investment Policy was also updated and submitted to the Attorney General’s Office in compliance with State requirements. These documents continue to be available for review on the Town website.

In accordance with Town policy, the yearly audit of all our holdings was performed with no indicated adverse findings. Likewise, in July a separate yearly audit of all school accounts was performed with no adverse findings indicated. In both instances all required audit data was transmitted electronically, which significantly reduced administrative time and costs of duplication. Our thanks To Enterprise Wealth Management for providing and coordinating the transfers of files.

The Trustees have been advised that effective July 2023 the MS-9 and 10 filing requirements will be changed. The MS-9 will be modified to simplify review by the NH Department of Justice, Charitable Trust Division, through modification of the format. The MS-10 reporting will be reduced to filing of a year-end portfolio report. The Trustees are working with Enterprise Wealth Management to modify their reporting to the town to be consistent with the new DOJ imposed changes.

As of November 30, 2022, a total of \$2,670,095 is currently held by the Trustees in various Trust and Capital Reserve Funds. Of this total, \$2,287,899 is deposited in an Investment Portfolio which consists of funds contained in Expendable Trust Funds, some with restricted principal and others completely expendable. Year to Date performance of this investment portfolio is down approx. 18% in a market that has seen all assets classes sell off this year as a result of rising inflation, recession fears, Federal Reserve action and global fears over Ukraine and Russia. It is the first time in more than 40 years that both equity markets and fixed income markets are down together. Global equity markets are down more than 15% YTD while fixed income markets are not far behind being down 14%. We have had a bias towards growth stocks who have underperformed the overall equity market as rates have risen. We do see the Fed slowing down in 2023 and company earnings and the economic outlook look promising. The portfolio is positioned to benefit as that happens – we’ve already seen some impact of it in the 4th quarter 2022. Even with the losses sustained through 11 months in 2023 the annualized performance since inception for the portfolio is still about 4% during an environment where cash was earning 0.1%.

The balance of \$382,196 is deposited in Certificates of Deposits, Treasury Securities and Money Market Accounts and consists of Capital Reserve Funds which, by state regulations, must be invested separately. Year to Date performance of this portfolio’s holdings is at negative 1% due to price changes in the bonds and cd’s related to the rapid increase in interest rates. We are holding to maturity so we will not incur any losses and will receive the full value at maturity. A rising interest rate environment can be detrimental to even the safest investments if you are forced to liquidate before maturity. We are not in that position with this portfolio.

A formal detailed, unaudited report of all existing funds is summarized on a November version of State Forms MS-9 and MS-10 elsewhere in this Town Report. A breakdown of those funds, by category, is summarized as follows:

Breakdown of Trust Funds:

Restricted Principal Trust Funds	\$ 1,115,551
Expendable Trust Funds	<u>\$ 1,172,348</u>
Total	\$ 2,287,899

Breakdown of Capital Reserve Funds:

Capital Reserve Accounts	\$ 360,139
Non-Capital Reserve Funds (by state regulations classified as Capital Reserve)	<u>\$ 22,057</u>
Total	\$ 382,196

The Trustees of the Trust Funds would like to express our gratitude to the Selectmen’s Office for its continued administrative support in serving our needs during this past year.

The Trustees cordially invite all citizens to contact any one of the Trustees for any questions you may have.

Sincerely,

Ed Gleason	Chairman	2024
Demetra Bergeron	Secretary	2025
Cindy Ronning	Trustee	2023



Town of Pelham, NH 2022 Annual Town Report – Financial

Report of the Trust Funds of the Town of Pelham N.H. for year ending December 31, 2022 (as of 11/30/2022)
MS-9

Table with columns: Date of Creation, Name of Trust Fund, Purpose of Trust Fund, How Invested, Balance Beginning Year, New Funds Created*, Cash Gains or (Losses), Withdrawals*, Year End Balance, Balance Beginning Year, Income Earned, Income Expended, Fees, Year End Balance, Grand Total of Principal & Income, End of Year Fair Market Value. Rows include CAPITAL RESERVE FUNDS, RESTRICTED PRINCIPAL TRUST FUNDS, EXPENDABLE TRUST FUNDS, LIBRARY TRUSTS, and ROAD/TOWN FUNDS.



Report of the Trust Funds of the Town of Pelham N.H. for year ending December 31, 2022 (as of 11/30/2022)
MS-10

NUMBER OF SHARES	DESCRIPTION OF INVESTMENT NAME OF BANKS, STOCKS, BONDS	***PRINCIPAL*** ADDITIONS						***INCOME***						GRAND TOTAL YEAR END PRINCIPAL & INCOME	BEGINNING OF YEAR FAIR MARKET VALUE	UNREALIZED GAIN/LOSS	END OF YEAR FAIR MARKET VALUE
		COST AS OF BEGINNING YEAR	PURCHASES	CASH CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	COST AS OF YEAR END	BALANCE BEGINNING YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR	YEAR END BALANCE	GRAND TOTAL YEAR END PRINCIPAL & INCOME	GRAND TOTAL YEAR END PRINCIPAL & INCOME				
	Cash and Cash Equivalents	10,164.61					10,164.61	(189,395.51)	2,146.68	(167,946.96)	(355,195.79)	(345,031.18)	3,087,888.09	(90,032.94)	52,954.87		
0.000	Federated Kaufman Small Cap Fund	69,733.97	22,000.00	5,239.62	60,537.12	(26,462.88)	9,973.59	0.00	0.00	0.00	9,973.59	9,973.59	(18,938.50)	0.00			
1,682.957	Fidelity Small-Cap Index Fund	0.00	38,472.40				38,472.40	0.00	0.00	0.00	38,472.40	38,472.40	1,060.26	39,532.66			
2,981.312	Fidelity 500 Index Fund - Instt.	368,639.27					368,639.27	0.00	4,829.73	(4,829.73)	0.00	368,639.27	(69,703.07)	423,167.43			
0.000	Goldman Sachs Int Eq Insights	0.00					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1,871.052	JP Morgan Emerging Markets Equity	61,750.86	13,000.00				74,750.86	0.00	0.00	0.00	0.00	74,750.86	(13,129.66)	54,335.35			
3,328.219	Parnassus Mid Cap Fund	115,053.75					115,053.75	0.00	0.00	0.00	0.00	115,053.75	(32,084.03)	118,983.83			
4,451.559	Schwab International Index Fund	60,000.00	45,000.00				105,000.00	0.00	0.00	0.00	0.00	105,000.00	(10,134.58)	91,969.21			
6,108.068	T Rowe Price Instt. Large Cap Growth	295,335.30			45,000.00	14,838.59	265,173.89	0.00	0.00	0.00	0.00	265,173.89	(145,695.62)	315,757.12			
0.000	Vanguard Growth Index Fd Admiral Share	(270.88)					(270.88)	0.00	0.00	0.00	0.00	(270.88)	0.00	0.00			
5,705.810	Wcm Focused Intl Growth	142,831.23	13,074.10				142,831.23	0.00	1,263.87	(1,263.87)	0.00	142,831.23	(39,769.49)	118,167.33			
6,850.000	Vanguard RET Index ETF	44,270.48					57,344.58	0.00	1,487.60	(1,487.60)	0.00	57,344.58	(17,124.85)	60,334.80			
1,605.000	Flexstream Global Upstream Natural Resources	0.00	73,010.03				73,010.03	0.00	0.00	0.00	0.00	73,010.03	(335.63)	72,674.40			
0.000	Blackrock High Yield Bd Port Cl Instl	142,331.93			134,371.97	(6,911.70)	1,048.26	0.00	2,654.90	(2,654.90)	0.00	1,048.26	(9,939.84)	0.00			
0.000	Blackrock Total Return Bond Fund	2,640.51					2,640.51	0.00	0.00	0.00	0.00	2,640.51	0.00	0.00			
39,065.138	Fidelity Investment Grade Bond	232,093.43	93,000.00				325,093.43	0.00	5,954.42	(5,954.42)	0.00	325,093.43	(41,268.54)	278,925.09			
15,454.844	Vanguard Core Bond Fund	161,888.63	157,000.00				318,888.63	0.00	6,206.89	(6,206.89)	0.00	318,888.63	(36,957.84)	278,805.39			
2,624.000	iShares Trust Barclays Fund	277,810.79					277,810.79	0.00	4,898.07	(4,898.07)	0.00	277,810.79	(41,432.96)	257,912.96			
50,000.000		0.00	49,535.00				49,535.00	0.00	0.00	0.00	0.00	49,535.00	113.00	49,648.00			
50,000.000		0.00	48,375.00				48,375.00	0.00	0.00	0.00	0.00	48,375.00	87.00	48,462.00			
50,000.000		0.00	47,780.00				47,780.00	0.00	0.00	0.00	0.00	47,780.00	123.00	47,903.00			
50,000.000		0.00	48,930.00				48,930.00	0.00	0.00	0.00	0.00	48,930.00	121.00	49,051.00			
0.000	Vanguard Index Fd Inc Intermediate Term	94,943.33		24.57	92,020.31	(688.10)	2,259.49	0.00	475.36	(475.36)	0.00	2,259.49	(9,531.27)	0.00			
	Total All Funds	2,079,217.21	649,176.53	5,264.19	331,929.40	(19,224.09)	2,382,504.44	(189,395.51)	29,917.52	(195,717.80)	(355,195.79)	2,027,308.65	(574,574.56)	2,358,614.44			



Assessor's Office

Department Head:
Susan Snide, Assessing
Assistant

Contract Assessor:
Corcoran Associates

6 Village Green
Pelham, NH 03076

Phone:(603) 635-3317
Fax: (603) 635-3096

Email:
ssnide@pelhamweb.com

Website:
www.pelhamweb.com/assessor

Office Hours:
Monday – Friday
8:00AM to 4:00PM

ASSESSING DEPARTMENT 2022 Annual Report

The Assessing Office manages the fair and accurate listing and assessment, following state statutes and regulations, of all real property in Pelham. To that end we continue with the 4-year cycled inspection program started in 2006, where one fourth of the Town is measured & listed each year. In the fifth year, which is our Certification year, we review all credits & exemptions.

We conduct inspections of all building permits for an April 1 deadline and all sales throughout the year. We administer and make recommendations to the Board of Assessors (Board of Selectmen) for all abatements, tax credit & exemptions.

For the 2022 tax year Pelham had 5794 properties of which 5580 are taxable. In 2022 assessed values remained the same as for 2021, with exceptions for new construction or additions. When the 2022 revaluation was completed our equalization, rate was 101.4%. Since then, the residential market has remained aggressive and assessed values continued to drop to below 88.4% of the fair market by the lien date of April 1, 2022.

Once assessments are outside of 10% of the fair market, we must adjust them to be closer to fair market values. That is not as simple as pressing a button and adjusting all values. There is detailed data collection and statistical analysis involved.

213 Total Qualified sales from October 1, 2022, through September 30, 2022.

Property Type	# of Sales	Median Size	Median Sale Price	Median 2022 Ratio
Single Family	156	2,181	\$606,000	89.3%
Condominium	25	1,679	\$504,400	90.7%

The following is the official 2022 summary of taxable inventory for Pelham as reported on our MS1:

Residential Land.....	\$ 803,577,742
Commercial/Industrial Land.....	\$ 42,309,980
Current Use Land	\$ 400,003
Total of Taxable Land	\$ 846,287,725
Residential Buildings	\$ 1,689,598,328
Commercial/Industrial Buildings	\$ 95,810,150
Total of Taxable Buildings	\$ 1,785,408,478
Public Utilities	\$ 74,638,136
Total Public Utilities	\$ 74,638,136
Total Valuation before exemptions.....	\$ 2,706,310,239
Total Optional Exemptions	\$ 8,283,333
Modified Assessed Valuation	\$ 2,698,026,906

The modified assessed valuation is used in calculating our tax rate; and the modified assessed valuation minus utilities will be used to calculate our portion of the state education tax in 2024.



When the overall town assessment increases the tax rate typically decreases. However, for 2022 it increased to \$17.42 from \$15.96 in 2021. Our assessed values remained the same and increases in valuation didn't off set the increase in expenditures for 2022. The current rate is broken down into local school at **\$10.10**, County at **\$0.85**, Municipal at **\$5.44** and State Education rate at **\$1.03**.

Tax rates and equalization values per year since 2000.

Year	Ratio	Town	County	School	State	Total	Full Value Tax Rate
2000	72.00%	3.96	2.14	9.01	6.89	22.0	15.84
2001	60.00%	3.68	2.25	10.06	7.51	23.5	14.1
2002	57.60%	3.98	2.30	12.14	7.43	25.9	14.89
2003	53.30%	5.32	2.09	13.06	7.48	28.0	14.9
2004	49.30%	6.65	2.01	15.96	5.23	29.9	14.72
2005	43.30%	7.16	2.15	16.96	4.98	31.3	13.53
2006*	100.00%	3.24	0.93	7.74	2.08	14.0	13.99
2007	99.10%	3.89	0.96	8.85	2.11	15.8	16.52
2008**	97.00%	4.46	1.04	9.46	2.36	17.4	16.84
2009**	97.60%	5.44	1.17	10.46	2.50	19.6	19.02
2010	99.40%	6.06	1.12	9.87	2.48	19.5	19.42
2011	97.60%	6.38	1.16	11.37	2.50	21.4	20.90
2012	102.00%	7.49	1.16	13.26	2.49	24.4	24.64
2013	98.00%	6.48	1.21	12.71	2.47	22.9	22.41
2014	96.30%	6.91	1.24	12.29	2.43	22.9	22.02
2015	91.00%	6.90	1.29	12.65	2.42	23.3	22.40
2016*	98.60%	6.02	1.23	11.62	2.08	21.0	20.68
2017	95.00%	5.89	1.21	12.17	2.18	21.5	20.38
2018	87.80%	6.58	1.17	11.62	2.09	21.5	18.84
2019**	96.90%	5.37	1.09	11.05	1.89	19.4	18.68
2020	89.10%	5.78	1.03	11.45	1.94	20.2	17.99
2022*	100.40%	4.74	0.83	8.98	1.41	15.96	16.02
2022	88.2%	5.44	0.85	10.10	1.03	17.42	19.75

*Revaluation Year ** Statistical Update

The 2022 equalization ratio is 88.2%

Included with this report are charts outlining taxes to be raised and tax rates since 2004.

Property owners are eligible to seek abatement after the final tax bill has been issued. It is the responsibility of the property owner to prove their assessment is disproportionate to comparable properties or that the value varies greater than 10% from the current year fair market value or there is some material data error which affects the assessed value.

The office is open Monday through Friday 8 am to 4pm. Persons wishing to apply for an elderly exemption, veteran's credit, wood burning exemption, solar heat exemption and/or abatement can review information and applications on line at www.nh.gov/revenue or www.pelhamweb.com, 'Assessing Department' or stop by the office to pick up applications and information. Applications are due no later than **15 April for exemptions and credits** and **March 1st for Abatements**.

Respectfully,
Susan Snide



Pelham Community Television

Department Head:
James Greenwood, Cable
Coordinator

6 Village Green
Pelham, NH 03076

Phone: (603) 635-8645

Email:
ptv@pelhamweb.com

Website:
www.pelhamweb.com/ptv

Online PTV Video Archive:
<http://ptv.viebit.com>

Office Hours:
Monday – Friday
12:00PM to 4:00PM

PELHAM COMMUNITY TELEVISION 2022 Annual Report

PTV and its production team continue to provide Cable Coverage of all Town, and School District governmental meetings (except for sub-committees), Town Meeting Voting results, School Graduations, Academic Award Ceremonies, School Concerts, Memorial Day, Fourth of July, Old Home Day, Horrible' s Parades, Festival of Trees, Yuletide, and much more. We also accept, schedule, and playback several productions and shows that are produced outside of PTV but Sponsored or submitted by Pelham residents. We also continue to provide equipment, materials, and expertise for the technical part of several theatre productions each year including lighting, microphones, speakers, video projection, and special effects.

In 2022 PTV continued to upgrade equipment, including new camera's as well as a complete HD rebuild of the Pelham Elementary School Broadcasting equipment used for school board meetings. Recently during the week of Southern NH festival of trees at Sherburne Hall, we completed an overhaul of the video mixing equipment, which was also converted to HD. We are now able to record, stream on YouTube in HD but we are only capable of broadcasting in Standard Definition on Public Access Cable TV currently. We also work in conjunction with IT Director, Brian Demers, who provides Facebook coverage of Government meetings on the Town's Facebook Page.

As always, PTV equipment, e.g., digital camcorders, tripods, microphones, and live equipment are available for all Pelham residents to use for live shows and/or the taping of and playing back of any other shows scheduled on PTV. If you are interested in learning more about producing your own show, please contact Jim Greenwood or Linda Doherty at (603)635-8645.

PTV also provides a community TV Bulletin Board for The Town, Schools, and Pelham residents to post non-commercial announcements of up-coming events, contact Linda Doherty at ptv@pelhamweb.com for information on file formats and sizes accepted.

The 2022 Town of Pelham Cable Department operating Budget was \$153,731.00. The funding for PTV and PEG access is funded entirely by receiving approx. 60% revenues from franchise fees the town receives as outlined in the Franchise Agreement between the Town of Pelham, NH and Comcast, the town is currently negotiating a new agreement with Comcast which should be completed in early 2023.

Respectfully Submitted,

James B. Greenwood
Cable Coordinator

Production Team

Cable Coordinator - James Greenwood 24 years
Production Assistant - Linda Doherty 34 years

Camera Technicians

Cole Drouin 4th year
Robert Sauer 4th year
Juliet Tavoularis 2nd year
Kacey Mullen 1st year
Jacob Kasarjian 1s' year
Colin Dyer 1st year
DJ O'Connor 1st year
Tim O'Connor 1st year



Cemetery Department

Lisa Wood, Trustee Chair and Office Administrator

Sean Cunningham, Cemetery Caretaker/Foreman

68 Old Bridge Street
Pelham, NH 03076

Phone: (603) 635-6974

Fax: (603) 751-8178

Email:

lwood@pelhamweb.com

scunningham@pelhamweb.com

Website:

www.pelhamweb.com/
cemetery-department

Office Hours:

Monday – Friday
7:00AM to 3:00PM

**CEMETERY TRUSTEES
2022 Annual Report**

The Pelham Cemetery Board of Trustees take great pride in the towns 6 Cemeteries. These Cemeteries are always well maintained and neatly groomed, and the credit for this goes to Sexton Dave Slater, Cemetery Caretaker Foreman, and our Groundskeepers. In our department we have one full time Cemetery Caretaker Foreman Sean Cunningham, and we have three part-time groundskeepers Glen Anderson, Chris Witkowski and Jim Gray. These men work, day in and day out to beautify the Cemeteries and we would like to commend them and THANK them!

Residents are more frequently requesting cremation burials in opposed to full interments. The burials of cremains require a smaller parcel, enabling families to not need a larger lot. In this regard, the Board of Trustees began working on the development of a new Columbarium Garden to be located in Gibson Cemetery. This Columbarium will help preserve land and burial spaces, as our Cemetery has been filling up quickly over the years. When completed this sanctuary will make a beautiful addition to the Cemetery.

This year in Gibson Cemetery we repaired damaged areas to the Marsh Road fencing, added new lighting in Veteran’s Circle, performed miscellaneous equipment repairs along with roof repairs to the Hearse House to preserve this Historical Building. This building in Center Cemetery was built in 1869.

We would like to kindly ask residents to please respect the posted 5 MPH speed limit signs when driving though Gibson Cemetery. As a reminder, please take note that Gibson Cemetery is not to be used as a cut through road to access Marsh Road or Old Bridge Street.

IMPORTANT REMINDERS:

- All graves are to comply in accordance with the Cemetery Bi-Laws at all times.
- Gibson Cemetery Spring clean-up is April 15, 2022.
- Water will be turned on in Gibson Cemetery on May 1st & will remain on until October 31st.
- Pelham Cemetery Department is not responsible for any lost or stolen items.

Yearly Operating Statistics:

General Fund Sales:

Lots Sold: 51 @40%	\$11,800.00
Full Burials / Openings: 44	\$27,950.00
Cremation Burials: 43	\$16,850.00
Lot Markers / Foot Stones: 16	\$2,200.00

Cemetery Maintenance Trust Fund:

Lots Sold: @ 60%	\$18,180.00
------------------	-------------

Respectfully Submitted by the Cemetery Board of Trustees,

- Lisa Wood, Chairman
- Tim Zelonis, Vice Chairman
- Donna M. Smith, Secretary
- Dave Provencal, Trustee
- Richard Jensen, Trustee
- Lance Ouellette Board Alternate





FIRE DEPARTMENT 2022 Annual Report

Pelham Fire Department

Department Head:
James Midgley, Chief

36 Village Green
Pelham, NH 03076

Non-Emergency Phone
Number:
(603) 635-2703

Website:
[www.pelhamweb.com/
fire-department](http://www.pelhamweb.com/fire-department)

Office Hours:
Monday – Friday
8:00AM to 4:00PM

To the Honorable Board of Selectmen and the Citizens of the Town of Pelham:

As we close out 2022, we have shown that we can endure much as a town and state. With emerging from the Covid era our lives began to return to normal. But the new normal with Covid being a part of our life is starting to sink in with all of us. Our department is still dealing with Covid illnesses as we do with the common cold, flu and so many other illnesses.

As the world deals with the effects of Covid, and its effects on supply lines around the world, our department has not been immune. We are seeing short supply on medical supplies like IV fluid, medical equipment, and medications. Our fire supplies and equipment have also seen 20-40% cost increases and we are seeing delivery times from months to as much as almost 1 year. It is our hope that over the next year supply chains will begin to normalize.

At the March 2022 Town meeting the voters approved the purchase of a replacement Forestry vehicle. Due to the mass shortage of vehicle chassis, and raw material, the vehicle will not be received until winter 2023. This has been a common problem across all fire apparatus manufacturers in the country. Thankfully our town followed the departments apparatus replacement plan and in 2022 we received our new fire engine with only a short delay. This allowed the town to miss the massive price increases and significant build delays. Our next fire engine replacement will not be until 2026-2027 when, hopefully, prices moderate with increased supply chains.

This year the Fire Department presented a very lean budget to the Board of Selectmen and the Budget Committee with an overall increase from 2022 to 2023 of 1.2%. The department is continually absorbing increased costs for supplies, repairs and medical equipment ranging from 20-40%. In addition, the department will not be presenting any warrant articles for consideration at town meeting. We ask that you please support the towns presented budget at town meeting.

In the coming years you will see the department begin the discussions of an on-site external building with several bays. When the fire station was built there was only 15% growth space built into the garage. The available space was taken with the addition of our third ambulance in 2016. This new outbuilding would house smaller and seasonally equipment. This would free up space in the main garage for work and training. It would also decrease the density of equipment in the main garage and decrease the possibility of accidents. This garage would sit at the rear of the fire station and blend in with the fire station architecture to meet the land use requirements.

Over the last 3 years the department has seen a growth in calls for service of 9% or approximately 150 calls. If you have driven around the town lately, you have noticed the new developments that are currently underway and we at the fire department see the proposed developments that have not yet started. Our department is currently well equipped and staffed for today's responses and call volume, but continued growth of the town will require a growth of the fire department. In 2022 we responded to two calls at the same time 29.5% of the time and 3 calls at the same time 6% of the time. This year we received mutual aid from other town over 60 times and this is a consistent number even with the addition of a third ambulance and additional staff 4 years ago.

As I stated last year one of our largest threats to the future of the fire service is a significant lack of qualified candidates. Increased rates of cancer, PTSD, injury and low pay, a degraded retirement system, to name the top items, are pushing people away from the fire service. The state recently created a fire service recruitment and retention officer at the fire academy to address this issue. We are finding that addressing this issue will take years of work and will necessitate rethinking our entire concept on recruitment. Currently larger better paying departments are recruiting employees from other departments with lower pay and benefits. This continues to be a problem for us as we have lost employees to Manchester and Salem fire as well as to the Massachusetts fire service.

As we close out 2022, I wish to thank the citizens of Pelham for the continued support you have shown the fire department over my time as your fire chief.

Respectfully,

James Midgley, Fire Chief



PELHAM FIRE DEPARTMENT 2022 ROSTER

James F. Midgley, Chief
John Ignatowicz, Acting Deputy Chief

John Hodge, FF/Inspector
Lisa Owens, Office Manager
Jordyn Isabelle, Office Assistant

Robert Horne, Lt.
Paul Fisher, Acting Lt.
Patrick M. Weaver, Sr., Lt.
Daniel Rooney, Lt.
Mark Fancher, Lt.

FIREFIGHTERS

Jameson Ayotte
Brian Campbell
Adam Hamilton
Amanda Hudson
James T. Midgley
Levi Richards

Troy Babb
David Choate
Shaun Hamilton
David Johnstone
Nicholas Murphy
Ryan Sarratori

Shawn Buckley
Matthew Emanuelson
Gregory Hein
Reese Merry
Benjamin Noyes

Retired from Fire Department in 2022:

Paul G. Leischner
David Avery
Jeffrey Grinley
Patrick Grinley

Resigned from Fire Department in 2022:

Brian Dubowik
Gregory Emanuelson
Nicholas Pelletier



Incident Type Report (Summary)

Londonderry Fire Department

Date Range: From 1/1/2022 to 12/31/2022

Agency: Pelham Fire Department

Company: All Companies

Incident Type	Count	Pct of Incidents	Total Est Loss	Total Est Loss
1 Fire				
100 Fire, other	3	0.18%	\$0	0.00%
111 Building fire	9	0.55%	\$0	0.00%
113 Cooking fire, confined to container	5	0.30%	\$0	0.00%
114 Chimney or flue fire, confined to chimney or flue	3	0.18%	\$0	0.00%
116 Fuel burner/boiler malfunction, fire confined	1	0.06%	\$0	0.00%
130 Mobile property (vehicle) fire, other	1	0.06%	\$0	0.00%
131 Passenger vehicle fire	2	0.12%	\$0	0.00%
132 Road freight or transport vehicle fire	1	0.06%	\$0	0.00%
141 Forest, woods or wildland fire	4	0.24%	\$0	0.00%
142 Brush or brush-and-grass mixture fire	11	0.67%	\$0	0.00%
150 Outside rubbish fire, other	1	0.06%	\$0	0.00%
151 Outside rubbish, trash or waste fire	1	0.06%	\$0	0.00%
154 Dumpster or other outside trash receptacle fire	1	0.06%	\$0	0.00%
170 Cultivated vegetation, crop fire, other	1	0.06%	\$0	0.00%
Totals	44	2.67%	\$0	0.00%
2 Overpressure Rupture, Explosion, Overheat(no fire)				
242 Blasting agent explosion (no fire)	14	0.85%	\$0	0.00%
Totals	14	0.85%	\$0	0.00%
3 Rescue & Emergency Medical Service Incident				
300 Rescue, EMS incident, other	16	0.97%	\$0	0.00%
320 Emergency medical service incident, other	4	0.24%	\$0	0.00%
321 EMS call, excluding vehicle accident with injury	1,045	63.49%	\$0	0.00%
322 Motor vehicle accident with injuries	46	2.79%	\$0	0.00%
323 Motor vehicle/pedestrian accident (MV Ped)	1	0.06%	\$0	0.00%
324 Motor vehicle accident with no injuries.	36	2.19%	\$0	0.00%
350 Extrication, rescue, other	1	0.06%	\$0	0.00%
353 Removal of victim(s) from stalled elevator	1	0.06%	\$0	0.00%
Totals	1,150	69.87%	\$0	0.00%
4 Hazardous Condition (No Fire)				
410 Combustible/flammable gas/liquid condition, other	1	0.06%	\$0	0.00%
412 Gas leak (natural gas or LPG)	9	0.55%	\$0	0.00%
413 Oil or other combustible liquid spill	3	0.18%	\$0	0.00%
421 Chemical hazard (no spill or leak)	1	0.06%	\$0	0.00%
424 Carbon monoxide incident	12	0.73%	\$0	0.00%
440 Electrical wiring/equipment problem, other	7	0.43%	\$0	0.00%
442 Overheated motor	1	0.06%	\$0	0.00%
444 Power line down	8	0.49%	\$0	0.00%
445 Arcing, shorted electrical equipment	6	0.36%	\$0	0.00%
480 Attempted burning, illegal action, other	1	0.06%	\$0	0.00%
Totals	49	2.98%	\$0	0.00%
5 Service Call				
500 Service Call, other	58	3.52%	\$0	0.00%
511 Lock-out	7	0.43%	\$0	0.00%
520 Water problem, other	3	0.18%	\$0	0.00%
521 Water evacuation	2	0.12%	\$0	0.00%
522 Water or steam leak	4	0.24%	\$0	0.00%
531 Smoke or odor removal	4	0.24%	\$0	0.00%
542 Animal rescue	1	0.06%	\$0	0.00%

Date: 1/9/2023

Page: 1



Incident Type Report (Summary)

Londonderry Fire Department

Date Range: From 1/1/2022 to 12/31/2022

Agency: Pelham Fire Department

Company: All Companies

Incident Type	Count	Pct of Incidents	Total Est Loss	Total Est Loss
550 Public service assistance, other	7	0.43%	\$0	0.00%
551 Assist police or other governmental agency	5	0.30%	\$0	0.00%
553 Public service	2	0.12%	\$0	0.00%
554 Assist invalid	9	0.55%	\$0	0.00%
561 Unauthorized burning	28	1.70%	\$0	0.00%
571 Cover assignment, standby, moveup	27	1.64%	\$0	0.00%
Totals	157	9.54%	\$0	0.00%
6 Good Intent Call				
600 Good intent call, other	12	0.73%	\$0	0.00%
611 Dispatched & canceled en route	36	2.19%	\$0	0.00%
622 No incident found on arrival at dispatch address	2	0.12%	\$0	0.00%
631 Authorized controlled burning	13	0.79%	\$0	0.00%
641 Vicinity alarm (incident in other location)	1	0.06%	\$0	0.00%
650 Steam, other gas mistaken for smoke, other	1	0.06%	\$0	0.00%
651 Smoke scare, odor of smoke	8	0.49%	\$0	0.00%
671 HazMat release investigation w/no HazMat	1	0.06%	\$0	0.00%
Totals	74	4.50%	\$0	0.00%
7 False Alarm & False Call				
700 False alarm or false call, other	3	0.18%	\$0	0.00%
730 System malfunction, other	4	0.24%	\$0	0.00%
731 Sprinkler activation due to malfunction	1	0.06%	\$0	0.00%
733 Smoke detector activation due to malfunction	22	1.34%	\$0	0.00%
734 Heat detector activation due to malfunction	1	0.06%	\$0	0.00%
735 Alarm system sounded due to malfunction	2	0.12%	\$0	0.00%
736 CO detector activation due to malfunction	3	0.18%	\$0	0.00%
740 Unintentional transmission of alarm, other	11	0.67%	\$0	0.00%
741 Sprinkler activation, no fire - unintentional	1	0.06%	\$0	0.00%
742 Extinguishing system activation	1	0.06%	\$0	0.00%
743 Smoke detector activation, no fire - unintentional	8	0.49%	\$0	0.00%
744 Detector activation, no fire - unintentional	6	0.36%	\$0	0.00%
745 Alarm system activation, no fire - unintentional	85	5.16%	\$0	0.00%
746 Carbon monoxide detector activation, no CO	6	0.36%	\$0	0.00%
Totals	154	9.36%	\$0	0.00%
8 Severe Weather & Natural Disaster				
813 Wind storm, tornado/hurricane assessment	4	0.24%	\$0	0.00%
Totals	4	0.24%	\$0	0.00%
9 Special Incident Type				
Totals	0	0.00%	\$0	0.00%
Totals	1,646		\$0	



Report of Forest Fire Warden and State Forest Ranger

This year was another year where we observed wet weather in early spring followed by rapid drying and drought conditions which extended through the summer for much of the state. Drying conditions in early May led to large fire growth on numerous fires which required multiple days to extinguish and firefighter response from local, state, and federal agencies. Wildfire activity continued through the summer months where dry conditions led to more multi-day fires. Fires burned deep into the ground, requiring firefighters to establish water supplies and to spend days digging out all the hot spots.

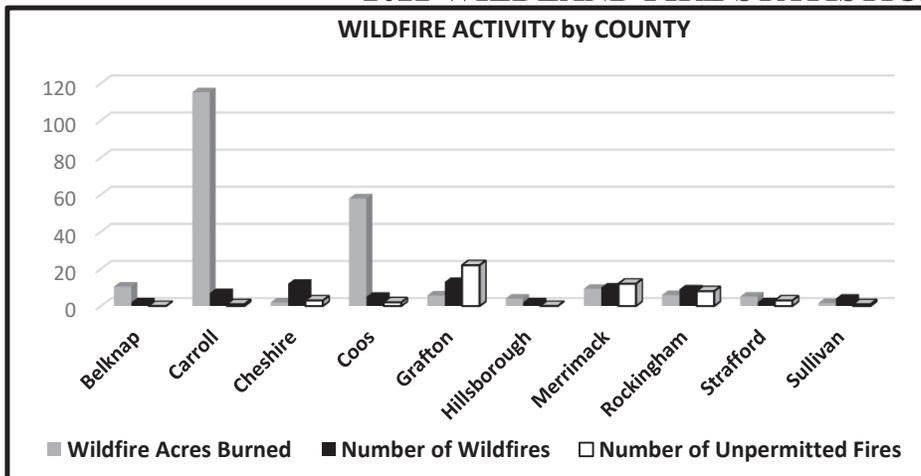
This fall we had multiple fires started by the careless disposal of woodstove ashes. Before dumping your woodstove ashes, you should place them in a covered metal container until they are out cold. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state’s Forest Rangers by being fire wise and fire safe!

The long-lasting drought effects in Rockingham County are showing some minor signs of improvement but a good portion of Rockingham County remains in moderate drought and much of the state is still in the abnormally dry category. While the drought conditions have improved, we expect some areas of the state may still be experiencing abnormally dry or drought conditions this spring. For this reason, we ask everyone to remember Smokey’s message about personal responsibility and follow his ABC’s: **Always Be Careful** with fire. If you start a fire, put it out when you are done. **“Remember, Only You Can Prevent Wildfires!”**

As we prepare for the 2023 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire’s forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdf/. For up-to-date information, follow us on Twitter and Instagram: **@NHForestRangers**



2022 WILDLAND FIRE STATISTICS



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2022	66	217	52
2021	66	86	96
2020	113	89	165
2019	15	23.5	92
2018	53	46	91

*Unpermitted fires which escape control are considered Wildfires.

(All fires reported as of December 01, 2022)

CAUSES of FIRES REPORTED

Railroad operations & maintenance	Firearm & explosives use	Undetermined	Recreation & ceremony	Debris & open burning	Natural	Other causes	Power generation, transmission, distribution	Smoking	Arson	Misuse of fire by a minor	Equipment & vehicle use
1	3	21	4	60	7	5	7	1	2	1	3



2022 Annual Report of the Southeastern New Hampshire Hazardous Materials Mutual Aid District

Bruce Breton
Selectman, Windham
Chairman, Board of Directors



Chief Thomas McPherson, Jr.
Windham Fire Department
Chairman, Operations Committee

About the District:

The Southeastern New Hampshire Hazardous Materials Mutual Aid District's membership is comprised of 15 communities, covering approximately 360 square miles with a population of over 193,000 people. The District was formed in 1993 to develop a regional approach for dealing with the increasing amounts of hazardous materials being used and transported within these communities. In 2022, we were fortunate to have Atkinson rejoin the District.

The District draws its funding from an annual assessment from each community as well as from grants and donations. The FY 2023 operating budget for the District was \$148,273.00. Additionally, in 2022 the District applied for and received federal grants for equipment, training, and operational expenses totaling \$128,250.00. These grant awards included funding for equipment maintenance plans, replacement chemical protective garments, new SCBA air cylinders, environmentally friendly suppression foam, an all-terrain vehicle for remote incident responses, radio reprogramming, HazMat management software as well as numerous training programs for team members. The Fire Chiefs from each member community make-up the Operations Committee of the District. The Operations Committee is overseen by a Board of Directors consisting of elected representatives from each community. It is the Board of Directors who approves the budget and any changes to the bylaws of the District. The Executive Board of the Operations Committee, which consists of the Chairman, Vice-Chairman, Treasurer, Technical Team Liaison, and one Member at Large, manages the operations of the District within the approved budget.

In 2022, we have been operating with a new, part-time District Administrator who manages the administrative functions of the District, including but not limited to, grants management, financial management, and emergency planning.

District Facility

The District maintains a facility in Windham that provides space to house several of its response vehicles and trailers, as well as provide office and meeting space for the District Administrator. In addition, the District is able to utilize the facility for monthly training for the Emergency Response Team.

The Emergency Response Team:

The District operates a Technical Emergency Response Team. This Response Team is overseen by one of the member community's Chief fire officers who serves in the Technical Team Liaison position. The Team maintains a three-level readiness response posture to permit it to immediately deploy an appropriate response to a District community's request for help involving an unplanned release of potentially dangerous chemicals within their jurisdiction. While the Team primarily prepares for response to unplanned accidental chemical releases it is also equipped and trained to deal with a variety of Weapons of Mass Destruction (WMD) scenarios. The team maintains a host of specialized response equipment to deal with chemical and environmental emergencies.

The Emergency Response Team is made up of 24 members drawn from the ranks of the fire departments within the District. The Team consists of 5 Technician Team Leaders, 16 Hazardous Materials Technicians, and 3 Communication Specialists. In addition to these personnel, the team also includes an industrial chemist from a local industry.



District Resources

The District's response resources include HazMat 1 which is the primary response vehicle and carries chemical detection and identification instruments, containment supplies, plugging, patching and intervention supplies, communication equipment, computer based and other chemical reference guides as well as chemical protective equipment. The Team's other vehicles consist of a Mobile Command Support Unit, Rehab Truck, two Spill Trailers, a Technician Trailer, an Operations/Spill Trailer, a Firefighting Foam Trailer, an Air Supply/Lighting Trailer and an SUV vehicle.

The Command Support Unit, HazMat 1 along with the Technician Trailer and SUV are housed in our Windham facility, while spill trailers are located in Derry and Sandown allowing for rapid deployment throughout the District. The Foam Trailer is housed by Salem Fire, the Operations Trailer is housed by Hooksett Fire and the Air Supply trailer is housed at Chester Fire. Activation of the team is made at the request of the local Incident Commander through the Derry Fire Department Dispatch Center.

The Rehab truck which serves as a firefighter rehabilitation unit is also housed at our Windham facility. This unit is available to our member departments and is equipped with refrigerated cases of water and sports drinks and can serve hot beverages. The truck is also equipped with a heated inflatable shelter to provide first responders with a place to get out of the weather. In order to remove carcinogens from firefighters as soon as possible, this truck is also equipped with garden hoses and soap and brushes to assist with the decontamination of firefighters at the scene. Staffing of this vehicle is done by a team of dedicated volunteers recruited from some of the District's fire departments along with the Derry Community Emergency Response Team (CERT).

Response Team Training

The Emergency Response Team members have completed 620 hours of training this calendar year. This training consisted of in-person training programs covering Hazardous Materials Transportation, Computer-Aided Management of Emergency Operations, Palmtop Emergency Action for Chemicals (PEAC), Hazardous Materials Simulation Equipment, Chemical Protective Clothing, Decontamination, and leak control techniques, as well full-scale response drills including the Manchester Airport 2022 Triennial Readiness Drill. Team leaders attended the International Association of Fire Chiefs HazMat conference, the first in several years since the pandemic's start. In addition, through grant funding, the District was able to host approximately 60 Company and Chief Officers from its member communities in a "First Responder Offensive" HazMat training class covering technical size-up and scene safety information for first arriving responders. In addition, the annual New Hampshire HazMat Conference was resumed in 2022 providing 20 Team members with nationally recognized speakers and subject matter experts discussing topics such as EV battery incidents and mitigation among others.

Emergency Responses

In 2022 to date, the Hazardous Materials Team responded to 20 incidents. These included a significant spill of waste oil from a business which was impinging on wetlands, a fuel oil tanker roll-over on Interstate 93 and spill trailer responses for hydrocarbon fuel spills from motor vehicle crashes and home oil tank leaks. Other responses included propane emergencies, identifying unknown substances, as well as requests for technical assistance for member departments where a Response Team Leader provided consultation to the fire department on the handling of an incident.

The REHAB team responded to thirteen incidents including fire scenes and large-scale training events.

For further information about the Southeastern New Hampshire Hazardous Materials District please visit our website at www.senhazmat.org.



Health Officer

Department Head:
Karen McGlynn, Health Officer

Paul Zarnowski, Deputy
Health Officer

6 Village Green
Pelham, NH 03076

Phone: (603) 635-8233

Fax: (603) 635 8274

Email:

[www.pelhamweb.com/
board-of-health](http://www.pelhamweb.com/board-of-health)

Important Information:

Contact Deputy Health Officer Paul Zarnowski at (603) 635-7811 directly for questions or information on the following:

- Health ordinances
- Witnessing of soil testing
- Sewage disposal system design, installation and applications
- Daycare and Foster home inspections (by appointment only)

HEALTH DEPARTMENT 2022 Annual Report

Since the Covid outbreak began in 2020, the job of the Public Health Officer has taken a different roll. It's no longer a job for only sanitation and environmental inspections. With continuous new and emerging biological outbreaks, the state recognizes the need for a Health Officer to also have education & experience in disease tracking and monitoring, to ensure communities are protected. This would include additional training in epidemiology for those who don't come from a Public Health background. Due to the demand for more education and training, in 2022, the State of NH created a Health Officer training and certification program for all Public Health officers. Which became an official program in 2022. The Town of Pelham is fortunate to have a Pelham Public Health Officer who comes fully credentialed with a master's degree in Environmental/Public Health Science and more than 20 years' experience in disease outbreak.

The Health Officer and Deputy Health Officer continue to perform inspections of public and private facilities, communicated directly with the State Department of Health and Human Services & The Department of Environmental Services.

Complaints were investigated relative to unsanitary sites such as septic system failure issues, living conditions, etc. They responded to additional issues as well, which include food service, surface water quality, well issues, and watershed areas.

They conducted inspections and generated reports for various licensing requirements of child daycares, and foster homes.

They worked closely with our vector control contractor and the state to monitor the risk of vector borne illness in the area.

The Health Officer worked closely with NHDES to monitor cyanobacteria outbreak in our lakes and ponds. As well as private well contamination etc.

In 2022 NH saw its first outbreaks of Monkey Pox. The Health Officer monitors and continues to receive updates on outbreaks & vaccination protocol of Monkey Pox in NH from the NHDPH and the CDC.

The Health Officer continues to be instrumental in working with the State department of Health, the School District, the Pelham Senior Center, and businesses to trace and monitor cases of Covid-19 within our community. With Covid vaccines now available, the Health Officer works diligently to ensure Covid safety measures are practiced in the event an outbreak occurs.

The Health Officer stays current with the latest quarantine updates and protocols from the CDC.

The health officer works in conjunction with a team within the school district that includes the Superintendent, School Nurses, and Administration to ensure all potential, and positive cases are handled to reduce exposure within our schools.

Respectfully submitted,

Karen McGlynn



Highway Department

Department Head:
James Hoffman, Highway
Director

Craig Hoffman, Foreman

Rhonda Whittier,
Administrative Assistant

33 Newcomb Field Parkway
Pelham, NH 03076

Phone: (603) 635-8526
Fax: (603) 635-8274

Email:
jhoffman@pelhamweb.com
rwhittier@pelhamweb.com

Website:
www.pelhamweb.com/highway-
department

Office Hours:
Monday – Friday
7:00AM to 3:00PM

Important Information:

For any problems, questions,
or concerns regarding our
State Highways, please contact
the State Highway Department,
District 5 at (603) 666-3336.

HIGHWAY DEPARTMENT Annual Report 2022

To the Board of Selectmen and the Residents of Pelham:

I'm pleased to announce that I've accepted a new position as your Highway Director. Along with my initial staff, we have hired three new Equipment Operator 1's, Scott Silva of Pelham, NH, Ruben Correa of Methuen, MA and Phillip Naffah of Derry, NH. We also hired Jared Fairweather of Lowell, MA as a Laborer. All are great additions, and we would like to welcome them to our team.

We would like to thank Jeremy Bedard for his years of service to the Highway Department. He will be greatly missed, and we wish him well in the next chapter of his life.

The Highway Department plows, sands and salts approximately 110 miles of Town owned roads. In addition, we are also responsible for plowing, sanding, and salting the Town parks, all the Town building parking lots, and the general maintenance of all Town roads. The Highway Department does sand and salt the Fire Department and the Transfer Station/Recycling Center's lots.

Roads paved in 2022:

Newcomb Field Parkway, Spaulding Hill Road, Ponderosa Drive, Spruce Street, part of Tenney Road, part of Dutton Road and Island Pond Road.

New roads accepted for year 2022:

Kosik Terrace, Stagecoach Circle, Ladyslipper Avenue, Evergreen Avenue, Piper Lane, Drummer Road, Waterford Way, Innisbrook Drive, Long Pond Drive, Majestic Avenue. We also had a road name change from Robinsons Road to Robinson Lane.

The New Hampshire Department of Transportation (NHDOT) is responsible for the maintenance, plowing and sanding, salting of the following roads in the Town of Pelham, NH:

Sherburne Road	Route 38	Windham Road
Mammoth Road	Keyes Hill Road	Old Gage Hill Road
Main Street (From Windham Road to Bridge Street)		

If there are any concerns about these State-maintained roads, please call the NHDOT district 5 at (603)-666-3336 or (603)-271-6862.

In closing, I would like to thank all my staff for their outstanding and devoted work during the exceptionally long hours during the winter months this year. The demand of maintaining safe roads for the public is a tall order, but they all do a fantastic job!

Respectfully submitted,

James Hoffman,
Highway Director



Parks & Recreation

Department Head:
Brian Johnson, CPRP

Kathy Carr,
Program Director

6 Village Green
Pelham, NH 03076

Phone: (603) 635-2721

Fax: (603) 508-3094

Website:
www.pelhamweb.com/pelham-parks-and-recreation

Office Hours:
Monday – Friday
8:00AM to 4:00PM

Important Information:

To sign up for programs or apply for any of our part-time seasonal positions, please see the link to our webpage above.

PARKS AND RECREATION 2022 Annual Report

- This Year's Highlights
- 2022 Returning and New Programs, such as Kids Cooking, Guitar, Art, Yoga
- Facility Improvements, including new wells at Raymond Park and Muldoon Park
- Volunteers clean up at Muldoon Park
- T-ball fields were added and a walking path also at Muldoon Park
- Trees and new plantings completed at Veterans Memorial Park
- Basketball courts repainted at Lyons Park
- Fencing was corrected at the girls' softball field in Muldoon Park

This past year saw a turnaround from the previous few years with Covid hardships affecting many of the programs. We added some new programs such as Adult Canvas Painting and Kids Cooking, as well as bringing back the popular field trips for our summer camps. Pottery painting was a big success in collaborating with Time to Clay for children and senior activities. Children's theatre returned with productions in Sherburne Hall. Kids Cooking class and Intro to Karate lessons were both well attended regularly throughout the school year. Parks and Recreation continued to improve our department in 2022 with the goal of upgrading facilities and programming for the town. Director, Brian Johnson, Program Director, Kathy Carr, and Office Assistants, Lynne Slattery, and Janine Cabral, collectively and individually work at these goals to allow residents to "Play in Pelham". We often collaborate with other departments in the town who aid us with the completion of many tasks and goals.

Our website is updated regularly along with our Facebook page and Twitter. We produce timely press releases with the area newspapers, Pelham Cable TV, the Town reader board, building bulletin boards and postings at the Pelham library. We also connect with the school for the monthly PTA newsletters sent home to parents. Our aim is to keep families updated with what is being offered and what our programs include for adults, teens, children, and toddlers. We welcome emails and phone calls with all inquiries.

2022 Park Improvements

Veterans Memorial Park – We were able plant some new trees along the roadside leading into the park at 109 Veterans Memorial Parkway to add some symmetry and in time additional shading. Our maintenance staff worked diligently to accomplish the task. This area of the park is visited each Memorial Day by our local veterans as part of the day's celebration and acknowledgment of all those who fought for our country.



Pelham's Little Free Library was erected along the front paved walking path in George Muldoon Park by volunteers Tim and Niki Trettel of Pelham who attended a Board of Selectmen meeting with the recreation director to gain approval for this wonderful addition to the park and to our town. Sports Program.





World Cup Soccer 2022 – Coaches Matt Giragosian and David Ogden led their Argentina soccer team of 7-9 yr old boys and girls to the first-place championship this fall at the George Muldoon Park, 27 Muldoon Parkway. Congratulations to a great season for all our participating players in this young popular program.

There are five parks in Pelham that residents may visit to create fun and many memories for their families. There is Dennis Lyons Memorial Park behind the Pelham Town Hall and Pelham Police station that includes the very popular BMX bike and skatepark. At Lyons Park residents will find the well-used basketball courts, toddler playground, and a playing field. Golden Brook Park, 321 Newcomb Field Parkway, is where families will find girls' softball, men's softball and coed softball teams enjoying their leagues in spring and fall. Elmer G. Raymond Memorial Park at 35 Keyes Hill Road, is home to the boy scout and girl scout lodge as well as a practice field, many trails, and soccer playing field. George Muldoon Memorial Park, 27 Muldoon Parkway, is likely well known for its' multiple playing fields, walking trail, field house and children's' playground. Lastly, we have Pelham Veterans Memorial Park, 109 Veterans Memorial Parkway, at the south end of Mammoth Road where the Town Beach is located. The park has a lifeguard building at the waterfront on Long Pond with outdoor shower, public restrooms, a camp lodge building, multiple use playing field, basketball court, rope course, playground, pavilion, and trails. You're invited to Play in Pelham!

Our website, www.pelhamweb.com/recreation, continues to be the best source for information on all our programs, as well as photos and videos. As noted, we do our best to keep it up-to-date and informative. We have online software (Rec Desk) that any participant may use to register for our programs. We are pleased to have anyone stop by the office with inquiries or discussions and to accept calls or emails. Our office hours are Monday-Friday, 8 am to 4 pm, in the Pelham Municipal Building. Much appreciation and gratitude to all our many volunteers and our paid staff who made 2022 a wonderful successful year for Pelham Parks and Recreation. Many of our programs are dependent on these efforts and goodwill of volunteers, and they are always immensely appreciated. Our plans are to continue to look forward to adding more diversified programming and upgrading facilities in the coming year. We look forward to another terrific year in 2023. Our best wishes to all our recreation families!

Brian, Kathy, Lynne, Janine
Pelham Parks and Recreation



Planning Department

Department Head:
Jennifer Beauregard, Planning
Director/Zoning Administrator

Planning Assistant:
Kerry Karalekas

Phone: (603) 635-7811
Fax: (603) 635-6594

Website:
[www.pelhamweb.com/
planning-department](http://www.pelhamweb.com/planning-department)

Office Hours:
Monday – Friday
8:00AM to 4:00PM

Important Links:

NRPC - www.nashuarpc.org

PLANNING DEPARTMENT 2022 Annual Report

The Planning Department's primary function is to aid and provide direction to property owners, residents, elected or appointed officials, developers, etc. regarding the development and use of land. We assist in the creation and amendments of Zoning and Land Use Regulations which are then enforced through this department. We receive a variety of questions through calls and visits regarding existing zoning regulations, potential new development, and code requirements. We also answer questions about the types of buildings that can be added to a lot, how to subdivide and sell land, and many other issues.

There have been some changes in the Planning Department since last year's report. In February, I was offered and accepted the position of Planning Director after serving in a temporary role beginning in June 2021. There was some reorganization of staff positions and Kerry Karalekas was promoted to the Planning Assistant and Cassidy Pollard had her one-year anniversary in November as our Planning Clerk. They, along with Jeannette Midgely our Administrative Assistant and Jordyn Isabelle who fills in on occasion continue to keep things running smoothly. I am grateful for their competent, courteous, and professional assistance they provide both to me and the public.

Roland Soucy accepted the expanded position of full-time Building / Plumbing Inspector and as of January 2023, Tim Zelonis will be working a set 20-hour a week schedule continuing as our Electrical Inspector. We are hoping these new hours will make things easier for the public to come into the office to meet with either of these inspectors. We will be posting their available hours on our website. Their expertise in their fields continue to assure that public safety and welfare is protected.

John Lozowski, our Code Compliance Official is responsible to oversee compliance with the town's Zoning Ordinance and he continues to work well with the public professionally and courteously. He also assists with ensuring new developments and site plans comply with our Land Use Regulations and conditions imposed by the Boards and Commissions.

Dena Hoffman is now in her third year here as our Environmental Regulations Compliance Specialist. Although it has been her prime responsibility to keep the Town in good standing with the EPA for storm water planning, management, permitting, and reporting of the MS4 Federal mandate, we have been expanding her role to include environmental aspects outside of this scope as well. We are hoping to team up with other Boards, Commissions, and associations to try to identify and mitigate any contaminants or pollutants that may be affecting our watersheds as well as private wells. Following this report, please see Dena's recap of her accomplishments in 2022.

This year, we added 30 new single-family homes, 1 duplex, and 18 new elderly units. These numbers are down slightly from last year. We are seeing an increase in the number of roof top solar arrays being added as well as detached Accessory Dwelling Units (ADUs). This past March, the voters approved a zoning amendment to make the process of adding attached accessory dwelling units more streamlined for property owners allowing them to seek approval through the Planning Department and no longer needing Zoning Board approval. If you are interested in constructing an ADU, please visit our office and we can assist you in exploring your options.

Working with Resilience Planning & Design, LLC. the Master Plan Subcommittee has completed the first phase in the development of the new Master Plan. We will be holding a Community Forum sometime in early 2023. There will be multiple ways to participate, and I strongly encourage you to be involved. As our slogan states, this is "Our Pelham / Our Plan". What is your vision for the Town of Pelham?

I would like to thank the Planning Board, Zoning Board, Town Administrator Joe Roark, the Board of Selectmen, and the Budget Committee for their continued support. I wish everyone a safe, healthy, and happy 2023!

Respectfully submitted,

Jenn Beauregard
Planning Director



BUILDING DEPARTMENT REPORT

STATISTICS OF 2022 BUILDING PERMITS & REVENUE	
Commercial (New Building)	3
Commercial (Replacement)	1
Commercial (Addition, Alteration, Renovation, Relocation)	16
Municipal (New Building)	1
Municipal (Addition, Alteration, Renovation)	5
Single-Family Dwellings	30
Single-Family Replacements	4
Convert Single-Family to Duplex	5
Duplex	2
Mult-Family (Three or More Families)	3
Elderly Housing Units	18
Accessory Dwelling Units (Attached or Within)	5
Accessory Dwelling Units (Detached within Existing Structure)	0
Accessory Dwelling Units (Detached within New Structure)	0
Foundations	48
Porch/Deck	41
Additions	12
Garages / Bams	19
Septic (New Septic Systems, Repairs, Test Pit Inspections, Plan Reviews)	98
Signs	14
Pools	31
Sheds	47
Solar Arrays	45
Wells	19
Gas Inserts, Wood & Pellet Stoves	31
Certificates of Occupancy (Commercial)	2
Temporary Tent (Outdoor Seating)	1
Miscellaneous; includes repairs, permit renewals, chimneys, porticos fireplaces, carports, gazebos, razing of buildings and demolitions	97
Total Building Permits Issued	491
Total Electrical Permits Issued	427
Total Plumbing and Gas Permits Issued	305
Total Inspections conducted by the Building/Plumbing Inspector	1,396
Total Inspections conducted by the Electrical Inspector	671
Building Permit Fees Collected	\$91,797.75
Fines Collected	\$75.00
Electrical Permit Fees Collected	\$19,250.00
Plumbing/Propane Fees Collected	\$12,600.00
Septic Fees Collected	\$26,275.00
Reinspection & Commercial Inspection Fees Collected	\$8,625.00
Conservation Signs	\$1,172.00
Copy Fees Collected	\$387.00
Board of Adjustment Application Fees Collected	\$2,100.00
Board of Adjustment Advertising Fees Collected	\$1,500.00
Planning Board Application Fees Collected	\$16,305.00
TOTAL REVENUES COLLECTED	\$180,086.75
Sherburne/Mammoth Road Intersection Improvement Fund	\$0.00
High School Impact Fees Collected	\$70,234.72
Total Impact/Exaction Fees Collected (Note: Impact Fees are not counted as revenue)	\$70,234.72

STATISTICS OF 2022 CODE COMPLIANCE CASES		
Case Type	Total Investigated	Open*
Wetland Conservation Districe Violations / Inquiries	38	5
Right of Way Violation	24	0
Illegal Accessory Dwelling Units	8	1
Site Plan Violations	26	2
Building without Permits	20	2
Health Complaints	12	0
Sign Violations	26	2
All Other Cases	76	3
TOTAL CASES INVESTIGATED	230	15

*Cases that remain open are actively working with the Code Official to come into compliance.



PLANNING DEPARTMENT

Environmental Regulation Compliance Specialist

2022 Annual Report

My role as the Environmental Regulation Compliance Specialist is to fulfill the Environmental Protection Agency's (EPA) obligations and ensure Pelham's compliance with the Municipal Separate Storm Sewer System (MS4) Permit. The main goal of the MS4 permit is to reduce pollution in our waterbodies. A large contributor of pollution is stormwater runoff which can be rain or melting snow flowing over various surfaces and collecting pollutants as it goes. The Permit is federally mandated, unfunded, and Pelham must follow the guidelines set by the EPA. Some of the requirements for the MS4 permit include educating the public on stormwater topics, involving residents in public events relating to water pollution, identifying places in town that are at increased risk of pollution, working with developments to reduce runoff, and more. I became a Certified Stormwater Inspector through the National Pollutant Discharge Elimination System Stormwater Center this year and I've been assisting the NH Department of Environmental Services (NHDES) with creating and editing stormwater education materials. Throughout this past year we have been working on increasing the scope of my work as well. I've been learning more about drinking water/wells, wetlands regulations, and recently became involved in the Hazard Mitigation Plan Committee.

Some of the notable accomplishments for Pelham in 2022 include:

- Began water quality sampling around Long Pond and Beaver Brook
- Completed 1,485 catch basin inspections with the Highway Department
- Successfully submitted the MS4 Year 4 Annual Report to the EPA and to NHDES on time
- Hosted two volunteer park cleanup days at Veterans Memorial Park and Muldoon Park with Parks & Recreation
- Hosted a storm drain mural contest with Parks & Recreation, with one mural painted at Pelham High School and another on Common Street
- Released educational materials every month and have been putting environmental education flyers in the Pelham Evergreen newspaper as well
- Handled five illicit discharge cases and have been using those experiences to help create a protocol for responding to illicit discharge reports with NHDES
- Collaborated with the Town of Merrimack and the University of New Hampshire Cooperative Extension to host a workshop on fertilizers and environmentally friendly lawn care

Looking to the future, one of the requirements set by the EPA is to install a pollution-removing structure near Long Pond. We are teaming up with Parks & Recreation to put structures in at Veterans Memorial Park with the goal of finishing by June 2024. Keep an eye out on social media, flyers in Town Hall, or in the Pelham Evergreen for other future projects/events that you can participate in.

Lastly, I'd like to thank all the departments in Pelham that worked with me throughout 2022. Everyone is so helpful and offers great guidance! I also truly appreciate my coworkers in Planning and the positive environment that I get to work in. I'm lucky to work with a terrific group of people and to hold a rewarding position for the Town! 2023 looks bright for environmental endeavors and further progress for Pelham.

Respectfully submitted,

Dena Hoffman
Environmental Regulation Compliance Specialist



Nashua Regional Planning Commission 2022 Annual Report – Regional Initiatives

The Nashua Regional Planning Commission (NRPC), the oldest of the state’s nine regional planning commissions, serves 13 communities in southern New Hampshire: Amherst, Brookline, Hollis, Hudson, Litchfield, Lyndeborough, Mason, Merrimack, Milford, Mont Vernon, Nashua, Pelham, and Wilton. NRPC provides its member communities with comprehensive planning services addressing environmental, land use, transportation, and regional planning issues as well as offering mapping and data services that utilize the latest technologies.

Highlights of 2022 regional initiatives of benefit to all NRPC communities include:

Brownfields Assessment Program: NRPC’s Brownfields Assessment program provides funding to conduct environmental assessments on sites with known or suspected contamination to safeguard public health and encourage the redevelopment of sites into economically viable uses. In May 2022, NRPC was selected by the EPA to receive a \$500,000 Brownfields Assessment Grant to continue supporting the clean-up, reuse and redevelopment of contaminated properties.

COVID-19 Regional Economic Development Recovery Plan: With support from the Economic Development Administration (EDA), NRPC developed a comprehensive economic development recovery plan for the greater Nashua region which addressed the impacts of COVID-19 on the region’s economy. The project grew to include a branding initiative – SPARK - and development of a new dedicated website to serve as a resource hub for businesses and entrepreneurs. Visit the website at spark.nashuarpc.org

Household Hazardous Waste (HHW) Collection: On behalf of the Nashua Regional Solid Waste Management District (NRSWMD), NRPC held six HHW Collection events in 2022: 5 in Nashua and 1 in Milford. The events are held for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. In 2022, the District collected 135,736 pounds of waste from over 1,400 households.

Nashua Complete Streets Advisory Committee: NRPC collaborates with communities throughout the region who are working to develop local bicycle and pedestrian infrastructure, complete streets, and multi-use trail projects. Activities in 2022 included completing a story map exploring how the concept of Complete Streets applies to the communities in the NRPC region ([Complete Streets Story Map](#)) and the regional bike/ped counting initiative.

Nashua MPO Transportation Project Planning Process: As the transportation policy-making organization for the region, the MPO administers the federal transportation process to acquire and spend Federal money on transportation improvements in the NRPC region. In 2022, the MPO approved one amendment to the FY 2021-2024 Transportation Improvement Program. NRPC administered the project solicitation process for the FY2025-2034 Ten Year Plan and sent a list of ranked projects to NHDOT for potential inclusion in the plan. The completed Congestion Management Process was adopted in March 2022.

Greater Nashua Regional Coordination Council for Community Transportation (RCC7):

The Nashua RCC works to leverage the efforts and resources of many organizations and individuals to work collaboratively on coordinated strategies to improve transportation services for all residents in need of assistance. Some of the Committee’s activities in 2022 included continued collaboration with the Statewide Coordination Council (SCC), the hiring of a Regional Mobility Manager, continued support of the Souhegan Valley Rides demand response bus service, and informal coordination between council members and area human service providers.

NH GeoData Portal: In 2022, NRPC completed an initiative of UNH/Granit and the nine NH regional planning commissions to establish a new regional GIS Hub which seamlessly integrates with a new and modern statewide GIS portal housed at UNH. Visit the Hub at gis.nharpc.org

NH Lower Merrimack Valley Stormwater Coalition: NRPC continues to serve as the fiscal agent of the Coalition’s municipal pooled funds, as well as the physical and virtual meeting host for the Coalition’s monthly meetings.

Regional Housing Needs Assessment: Under a grant from the Coronavirus State and Local Fiscal Recovery Fund, NRPC continued an assessment of the regional need for housing for persons and families at all levels of income. In 2022, NRPC conducted surveys and focus groups to learn more about residents’ needs and collaborated with the eight other regional planning commissions to characterize existing conditions, assess Fair Housing and Equity, and develop strategies and future recommendations. The assessment will be based on a consistent data and analysis methodology developed in partnership with all NH regional planning commissions.

FY23 NRPC Revenue Sources	
Special Services & Misc. Revenue	1%
Local Contracts	7%
State of NH Grants	7%
Local Dues	8%
Federal Grants	10%
HHW Program Support	10%
Federal Transportation Funds	57%
	100%



**Nashua Regional Planning Commission
2022 Annual Report – Regional Initiatives**

Nashua Regional Planning Commission Staff

Administration

Jay Minkarah, Executive Director
Camille Pattison, Assistant Director
Kate Lafond, Finance Director
Kristin Wardner, Administrative Assistant

GIS Team

Sara Siskavich, GIS Manager
Ryan Friedman, Senior GIS Planner
Tyrel Borowitz, GIS Analyst

Land Use Team

Caleb Cheng, Regional Planner III
Emma Rearick, Regional Planner II

Transportation Team

Matt Waitkins, MPO Coordinator
Donna Marceau, Mobility Manager
Vince Noga, Transp./Planning Analyst



Nashua Regional Planning Commission
30 Temple Street, Suite 310, Nashua, NH 03060
(603) 417-6570 | nashuarpc.org



Nashua Regional Planning Commission 2022 Annual Report | Pelham, NH

NRPC provides comprehensive transportation, land use, environmental, and economic development planning services and delivers extensive mapping and data assistance. As an NRPC member, the Town of Pelham accessed a wide range of benefits in 2022, including:

Buildout Analysis: Under contract with the Town and in support of the Town’s Master Planning activities, NRPC conducted a buildout analysis that uses GIS to estimate the amount of developable land remaining in town and future buildout potential according to current regulations and various planning scenarios.

Discounted New Hampshire Planning and Land Use Regulation Books: In conjunction with the NH Office of Strategic Initiatives, NRPC offers the annual New Hampshire Planning and Land Use Regulation Book to communities at a sizable discount over the retail price.

- Pelham’s **Total Cost Savings** in 2022: **\$2,183.70**

GIS Technical Assistance: NRPC provided mapping assistance to include mapping Pelham’s town-owned open space lands, updates to a custom street address map, prime wetlands mapping and abutter analysis, identifying properties within 1500 feet of 4 ponds in town, and trail mapping at Veterans Memorial Park and Merriam Farm.

Hazard Mitigation Planning: NRPC worked with Pelham’s Hazard Mitigation team to begin an update to the Town’s 2017 Hazard Mitigation Plan. The Federal Emergency Management Agency (FEMA) requires that municipalities update their hazard mitigation plans every 5 years to maintain eligibility for federal mitigation grants.

Household Hazardous Waste (HHW) Collection: nashuarpc.org/hhw

NRPC held six HHW Collection events in 2022 for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. **67 Pelham households** participated in these events in 2022.

Natural Resources Inventory (NRI): Under contractual agreement with the Pelham Conservation Commission, NRPC finalized an update to Pelham’s 2003 Natural Resource Inventory (NRI), which provides timely information to help local decision-makers assess the status of the town’s natural resources.

Online GIS and Tax Mapping: nrpcnh.mapgeo.io, nashuarpc.org/PelTaxMap

MapGeo, NRPC’s Live Maps App, is the Town’s public GIS property viewer. NRPC also maintains Pelham’s legally required tax maps and map posters to support various town needs.

Pelham Capital Improvement Program (CIP): Annually, NRPC reviews the Pelham Capital Improvement Plan and incorporate new projects and funding recommendations provided by the Town for review and finalization by the CIP Committee.

Traffic Counting: arcg.is/Ovm8g

By local request, NRPC conducted **1 vehicular traffic volume count at the Transfer Station** in Pelham to support travel demand modeling and prediction and to assist local and regional planning decision-making.

NRPC extends heartfelt thanks to citizens and staff who support regional planning, including:

Commissioners: Jaie Bergeron, Jeff Gowan, Dave Hennessey

Transportation Technical Advisory Committee Members: Jennifer Beauregard, Kerry Karalekas

Nashua Regional Solid Waste Management District Representatives: Robert Long, Rhonda Whittier



Police Department

Department Head:
Anne Perriello, Chief

14 Village Green
Pelham, NH 03076

Phone: (603) 635-2411
Fax: (603) 635-2525

Website:
www.pelhampolice.com

Office Hours:
Monday – Friday
8:00AM to 4:00PM

Important Contact Information:

Citizens Observer Link for up-to-date alerts can be found at www.pelhampolice.com

Follow us on Twitter
@pelhamnhpolice

Or follow us on Facebook and Instagram!

**POLICE DEPARTMENT
2022 Annual Report**

It is a tremendous honor to write my first town report as the Chief of Police for the Pelham Police Department. After 21 years of direct interaction with the citizens of this community and watching the police department flourish into one of the most well-respected agencies in this region, I could not be more honored to lead this group of men and women.

As your new Chief, I vouch that my agency will continue enhancing the direction and foundation that recently retired, Chief Joseph Roark has built. As a proud Nationally Accredited agency through the Commission on Accreditation for Law Enforcement Agencies, CALEA, we will continue our commitment to best practices in policing. Members of the Pelham Police Department will continue to demonstrate the highest level of service to the residents of Pelham by enhancing our community partnership with the stakeholders in town, prioritizing public safety, and conducting thorough investigations. Together we will successfully continue to keep this community safe.

Success in policing can be measured in a few different ways. Internally, we have had great success retaining our employees over the past ten years. The Town of Pelham has continued to support our budget and graciously supported past collective bargaining agreements (contracts) that have played a crucial role in employee retention. Having seasoned officers has allowed our agency to successfully resolve and solve very complex and violent crimes. Over the course of the past two years, the level of crime that our agency has been investigating continues to become more complex. This circles back to the ability to retain qualified and capable investigators. With experience comes knowledge, and knowledge is power when facing diverse calls for service. These calls range from mental health crisis intervention to gun-related crimes, to neighbor disputes, and an increased volume of computer-related crimes.

Keeping trained personnel is paramount to providing the best service to the townspeople. Experienced employees are an investment. This investment includes years of training to better prepare our employees to handle the

changing demands and direction that society is dictating. Recruitment and retention in law enforcement have become a national problem. Apart from retirements, our agency has not had any turnover in the patrol division, and for the first time in years, we have maintained full staffing in our communication center.





External success in policing is measured in a number of different ways as well. These range from the volume of participation in community events we host, to our social media following, and the partnerships that are formed and maintained with stakeholders in town. Although internally, we randomly review the body-worn camera footage of officers' interactions with the public, which can be used as an external measure that allows us to see the positive relations and resolutions that our employees have with the citizens they encounter.



Pictured: Attorney Brendan Carroll, Media Specialist Ashley Milinazzo, Communications Specialists: Jamie Connolly, Shannon Galeotalanza, Noelle LeMasurier, and Corey Juszczak. Administrative Assistant to the Chief, Celia Lingley, and Records Coordinator Brenda Rizzo.

Our policing philosophy is led with a “guardian mindset” rather than a warrior mindset. We strive to allow the public to have a voice and be heard. We strive to be open and empathetic in every situation. Members of the Pelham Police Department enjoy seeing people succeed and every employee willfully and voluntarily works very hard to continue strengthening their relationship with the public.

The success of our agency truly reflects the men and women that show up to work every day. They wear their uniform with pride and work hard

to resolve community issues or crimes and embrace community-oriented policing. Their hard work is why I am passionately requesting your continued support by voting in favor of renewing the Collective Bargaining Agreement. This contract covers the employees that answer your phone calls daily, respond to your residence when you need assistance, and join you on the Village Green at multiple community events. That contract covers all full-time Patrol Officers, Detectives, Sergeants, our Animal Control Officer, Communication Specialists, and the Records Coordinator, Brenda Rizzo who has been a dedicated employee for 35 years. They are your investment and key to continued safety and success.



I would be remised not to mention the countless hours that members of your police department volunteer. Every employee of the police department also volunteers for the Pelham Police Relief Association, PPRA. The PPRA is a non-profit organization that is led by a very dedicated and motivated Communications Specialist, Jamie Connolly. Jamie spearheads a lot of our community outreach efforts and volunteers a tremendous amount of time to assure the

PPRA members are actively involved in assisting families and organizations behind the scenes. We work strength in numbers and have been able to assist a lot of Pelham citizens throughout the entire year.

In closing, I would like to thank all the members of the Pelham Police Department. Your commitment to the citizens of this community is commendable and I am very proud to be your Police Chief.

Respectfully submitted,

A.T.P.M.
Chief Anne T. Perriello



Tribute to Chief Joseph A. Roark September 1996 – September 2022

I would like to thank and pay tribute to Chief Joseph Roark for 26 years of service to the Town of Pelham and our Police Department. Chief Roark joined the police force on September 1st, 1996. Over his tenure, he has risen and made a remarkable difference in each division and rank.

As a patrolman, he started to build concrete cases that quickly earned him a full-time role in the Criminal Bureau. He was a lead investigator in multiple regional narcotics investigations that were successfully prosecuted for drug distribution. His efforts to stop the war on drugs earned him statewide recognition through the New England Region of Organized Crime Drug Enforcement Task Force, New Hampshire Police Standards and Training, and the honorable VFW J. Edgar Hoover Award for his narcotics investigations.

Chief Roark's commitment to the Pelham Community runs deep. He was instrumental in planning and building Lyons Park, running community events such as a Bike Rodeo and Movie Night, and assuring his personnel were present and engaged in all community and school related events. He also volunteered and was the president of the Pelham Police Relief Association for years as he continued to concentrate on forming a bond with the citizens of Pelham.

He had proven to be a valuable investigator, a community advocate, and tactically sound as a member of the Southern New Hampshire Regional Speciation Operations unit. Chief Roark's legacy will be known for his efforts at providing a modern, efficient department in 2017 when the Pelham Police Department was presented the prestigious CALEA National Accreditation Award through the Commission on Accreditation for Law Enforcement Agencies.

As Chief, he had developed the Pelham Police Department into a well-respected, community policing-based, professional police department. It is with distinct honor that we pay tribute to his 26 years of service to the citizens of Pelham and our police department. Thank you and best of luck in your new venture as the Town Administrator.





PELHAM POLICE DEPARTMENT
DECEMBER 31, 2022 - DEPARTMENT ROSTER

Chief Anne Perriello
Captain Stephen Toom
Lieutenant Brian Barbato
Detective Sergeant Thomas O'Donnell
Sergeant Matthew Keenlside
Sergeant Adam Thistle
Sergeant Ronald Page
Sergeant Bruce Vieira
Corporal David DeRoche
Corporal/School Resource Officer Brian Kelly
Corporal James Locke
Detective Corporal Bismark Montano
Corporal Ryan Donovan
Corporal Michael Kasiske
Corporal/School Resource Officer Myia Yates-Souza
Detective Corporal Jaime Huertas
Corporal Mark Riddinger
Patrol Officer Cody Halliday
Patrol Officer Steven Russo
Patrol Officer Michael Simes
Patrol Officer Jennifer Boucher
Patrol Officer Taylor McCarthy

Dispatcher Noelle LeMasurier
Dispatcher Shannon Galeotalanza
Dispatcher Jamie Connolly
Dispatcher Corey Juszczak

Part Time Patrol Officer Kevin Martin
Part Time Patrol Officer Dennis Mannion
Part Time Patrol Officer/Animal Control Officer Allison Caprigno
Part Time Patrol Officer Paul Grant

Prosecutor Brendan Carroll

Police Technical Administration Manager Celia Lingley
Record Coordinator Brenda Rizzo
Media Specialist Ashley Milinazzo

Crossing Guard Joan Davis
Crossing Guard Lois Estell



Pelham Public Library

Library Trustee:
Diane Chubb, President

Library Director:
Jennifer Greene

24 Village Green
Pelham, NH 03076

Phone: (603) 635-7581
Fax: (603) 635 6952

Please check our website
for public hours at
www.pelhampubliclibrary.org

PUBLIC LIBRARY 2022 Annual Report

Lynn Garcia – President, 2025
Diane Chubb – Vice President, 2024
Rose Ann Cares – Secretary, 2023
Becky Hopkinson – Treasurer, 2025
Barbara Sherman – FLIP Liaison, 2023

The Library welcomed several new staff members this year. Danny Lykansion as Assistant Director, Abbey Rosher as Library Assistant in Teen Services, Maureen Jozokos and Heather Bateman as Library Assistants in Children's Services, and Gina Votour as Library Assistant in Technical Services. Krista Bordeleau and Danielle Arpin were promoted to Head of Teen Services and Marketing and Head of Circulation and Technical Services, respectively. We would like to share our deep thanks and well wishes to Marilyn Grenda, who retired this year, after 19 years of service at the Pelham Public Library.

The Library has successfully garnered bids for the construction project that will close the ceiling of the Ernest J. Law Reading Room. The project will provide noise abatement as well as more much-needed floor space for our growing Young Adult population. Work will begin in early January. It has been a long time to get to this point in the process and we are excited to see this enclosure.

Total circulation of materials has grown 17% over the last year due to more people returning to the Library after the start of the pandemic, circulating a total of 45,839 materials. In September we participated in a State-wide Library Card Sign Up Challenge; The Pelham Public Library came in fourth in the state for our increase in patronage with 615 new Library cards opened this year.

Over 2,000 materials were sent and received through the inter-library loan service provided by the State Library. 1,019 of our materials being sent to other NH state libraries, and 1,070 being requested for our patrons. The Library also borrowed a 3D printer and hosted 2 art exhibits which were delivered on the State van.

The Children's department held 169 in-person and passive programs, in which 4,713 people participated. This includes story times, craft, STEM programs, and scavenger hunts. Due to increased attendance of about 20-30 people at story times on Tuesdays and Thursdays, we have added a weekly Monday story time and will begin Saturday morning story times in February.

Since the beginning of the 2022 school year the Library has seen over 2,200 middle and high school students visit the Library after school, averaging about 20 students a day. Over 1,900 teens have participated in enrichment programs such as crafting, gaming, snacks, an egg hunt, a science of ice cream presentation, writing club, escape rooms, and more. The Teen Department created their first annual welcome week to invite teens to the Library for the new school year. Krista Bordeleau visited the Middle and High School, resulting in the teen department materials circulating higher than we have seen since before 2018. Betsy Vecchi and Krista Bordeleau participated in community outreach at the Summer Kick-Off Concert to promote the Library's Summer Reading Program, the Police Movie Night, and decorated a tree for Community Spirit's Festival of Trees.

The Adult Services department averaged 6 adult programs a month this year including crafts, bird walks at Gumpas Pond, and informational programs on mental health, nutrition, social security, and more. We were pleased to host the First Congregational Church Bell Choir again this year and had a wonderful turn out to enjoy an evening of music. Julie Marston partnered with the Hobbs Senior Center to furnish materials for the Senior Center book club, and we continue to visit the center monthly for library card sign-ups and tech help sessions. Inter-Library Loan services increased as we were able to add a second weekly pick-up from the State Library. We can now send and receive desired materials faster and have seen our numbers increase. We also embarked on a community needs assessment interviewing both community leaders and other local librarians to offer better services for adults.

Many of the programs we hold are only possible through the generous support of the Friends of the Library in Pelham (FLIP). Museum passes were brought back in coordination with the FLIP, who generously purchases the passes. Through book sale fundraisers and memberships, FLIP purchases museum and zoo passes, many of which can be checked out from the Library's website. This year, we began running a 2-day book sale which went very well; the first day of the sale is all 'good will donations' and the second day of the sale features 'fill a bag for \$5'.

The Library continues to advance new technology. We acquired new iPads for patrons to search our catalog and built a marketing display out of a repurposed raspberry pi. In conjunction with the town IT department, we planned for an update to our public access computers, which has been completed. Through a team effort, we applied for and received a grant through



Pelham Community Spirit. We used funds to start a Library of Things collection to share a variety of physical items with the community including technologies like a metal detector, trail camera, roku streaming devices, and a wireless speaker. The Library of Things also contains practical and recreational items like a gardening kit, hand tools, and a ukulele among others. Late in the year the library was able to borrow a 3D printer from the NH state library that proved to be popular, especially with teens. Since borrowing the 3D printer in August, we have printed 131 items for patrons at zero cost to the patron.

It has been a year full of change – with the new website implemented last summer, we are now able to react to patron requests for materials, services, and programs in a more efficient manner. The Library continues to network with other libraries, assessing their services, to bring what will fit well with the Pelham Community to our Library. We look forward to continuing to serve the residents of Pelham in the coming year.

2022 Most Popular Materials:

Most popular adult book: It Ends With Us by Colleen Hoover

Most popular adult DVD: Belfast

Most popular children's book (for the 2nd year in a row!): Elephants Cannot Dance! by Mo Williams

Most popular children's DVD: Harry Potter

Most popular YA book (there were two!): A Court of Thorn and Roses by Sarah J. Maas/The Hawthorne Legacy by Jennifer Lynn Barnes

Most popular YA DVD: Spider-Man: No Way Home

Respectfully Submitted,
Jennifer Greene
Library Director



Hobbs Community Center

Department Head:
Sara Landry, Director

8 Nashua Road
Pelham, NH 03076

Phone: (603) 635-3800
Fax: (603) 635-6971

Email:
seniors@pelhamweb.com

Website:
www.pelhamweb.com/senior-
programs-at-the-hobbs-
community-center

Office Hours:
Monday – Friday
8:30AM to 3:00PM

Important Dates:
Please check the calendar on
our webpage for important
dates throughout the year.

HOBBS COMMUNITY CENTER 2022 Annual Report

Where Friends Gather!

The Hobbs Community Center (HCC) continues to be a busy and active place! We have many ongoing weekly programs such as coffee hours, cards, senior fitness, Bone Builders, book club, BINGO (for seniors 55 and over), Tai Chi, lunches (for seniors aged 60 and over; two days per week), knitting group, art classes, movies, cribbage, etc. In addition to these ongoing programs, the center offers access to health programs such as hearing screenings, flu shot clinics, caregivers support programs, a balance workshop and personal wellness workshops. In 2022, we had many fun overnight (Vermont and the White Mountains) and day trips (Encore, a harbor cruise, Boston, etc.). Lastly, we offer transportation services to and from the Hobbs Community Center and one day is set aside for grocery shopping trips.

Pavilion Dedication Event June 2022



In June of 2022, we had the grand opening celebration for our new outdoor recreation area and pavilion! This entire project was funded 100% by donations! This tremendous endeavor was spear headed by the Pelham Council on Aging (PCOA)! This new permanent structure provides the ideal area for outside summer fun!



Summertime FUN 2022

This year we hosted all kinds of great programs both outside and inside! Regular outdoor programs include Grab n' Stay lunches, cornhole and our weekly live music events. These events were well attended.

In addition to regular outside weekly programs we also had several special pavilion events such as the "Lobsta Paaty" and the Summer BBQ!

Other events and programs included a fun volunteer appreciation luncheon, an active walking club, a veteran's appreciation lunch, a spaghetti dinner, a Halloween party, a spirituality workshop, a series of special craft/pottery classes, on site meals from Hillsborough Meals on Wheels, and much, much more!



Pelham Council on Aging Partnership 2022



The Pelham Senior Programs continues to have a strong working relationship with the Pelham NH Council on Aging, Corp. The Senior Program Director attends a monthly meeting of the PCOA Board of Directors. The PCOA subsidized several senior programs at the Hobbs Community Center, and they run programs of their own such as the Spring Fling and the annual Christmas Party. In 2022 the PCOA committed to build 4 pickleball courts for the community! They continue to fundraise for this project which they hope to complete in 2023. Over the past two years, the PCOA funded a needs assessment study that was conducted by the Nashua Regional Planning Commission which identified the need for increased social services in Pelham. With COVID, has come an increase in loneliness, anxiety, and depression. The PCOA and I advocated to have a social worker on staff at the Hobbs Community Center to address these issues as well as offer ongoing outreach, educational programming, and supportive services for caregivers and those who are chronically ill. Unfortunately, we were not successful in getting this position into the budget and will try again next year. To join the Pelham NH Council on Aging, Corp. you must be at least 50 years old and pay annual dues of \$10.00 for town residents and \$15.00 for nonresidents. There is no annual fee to take part in Pelham Senior Programs at the HCC.

Senior Programs at the Hobbs Community Center Staffing

The Hobbs Community Center staff includes a full-time Director, a full-time Office Manager, a part-time Travel Coordinator and a full-time Bus Driver/Facilities Assistant. In December of 2022, Anne Davis our Travel Coordinator for the past 10 years, retired. Her experience and dedication will be deeply missed! To maintain our travel program, we hope to fill that vacancy in April of 2023.

Our Amazing 2022 Volunteers in Action!

The staff, along with many committed senior volunteers (these volunteers assist with general maintenance, running The Pelham Community Thrift Store, MOWHC meals, assisting with check in, senior community events etc.) keep the senior programs on track. These volunteers have gone above and beyond this year just as in years past! The senior programs continue to be lucky to have such dedicated and hardworking employees and volunteers.



A Commitment to Service!

Transportation continues to be a major need of aging adults here in town. Trips include rides to and from the Hobbs Community Center, grocery stores, shopping centers, the post office, pharmacies, banks, and other specialty stores. The Hobbs Community Center bus provided 2,219 transports to a minimum of 46 different seniors in 2022.

All of us at the Hobbs Community Center would like to thank everyone for their support of our very important programs. Having a senior program in town is not just for “fun” but it provides an opportunity for folks to connect with peers, get physically active, attend educational programs and access support/assistance within the community of which they live!

We are truly blessed in Pelham to have such a vibrant community center. Many communities in NH have limited access to senior programs or they do not have any senior programming at all. I hear it regularly, that our center is the envy of many other



area towns! However, it is also important to note, that just having access and programs doesn't mean we still can't do better! The state of NH is the 2nd oldest state in the USA, second behind Maine, we must recognize that having an aging community not only comes with challenges but great benefits too. Older adults offer experience to the work force, they are the FIRST to volunteer, and are active in town committees and town government. If our town/state could reimagine the term AGING as a benefit rather than a hinderance, we could together, grow our economy, and meet the needs of our community. A growing, active, vibrant community center can become a vital asset to our town, if the right supports and funding are put in place.

As for now, I ask for your support as we work to improve programs and service offered to those who live in our town, by re-imagining how we meet the needs of our entire town population via preventative programs and services!

There is always something fun happening at the Hobbs Community Center, so stop on by and check us out!

Respectfully submitted,

Sara Landry
Hobbs Community Center Director



Transfer Station/ Recycling Center

Department Head:
Bob Long, Superintendent

Rhonda Whittier:
Administrative Assistant

74 Newcomb Field Parkway
Pelham, NH 03076

Phone: (603) 635-3964

Fax: (603) 635-8274

Email:
blong@pelhamweb.com
rmartin@pelhamweb.com

Website:
www.pelhamweb.com/recycling
-centertransfer-station

Hours of Operation:
Sunday and Monday – Closed
Tuesday – 10:30AM to 6:55PM

Wednesday – Saturday
8:30AM to 4:25PM

TRANSFER STATION AND RECYCLING CENTER 2022 Annual Report

I am pleased to announce that I have accepted the Superintendent of the Transfer Station and Recycling Center position.

We would like to welcome Andrew McNiff, of Pelham, NH, to our staff.

We would like to thank Stephen Belcher for 30 plus years of service, he retired at the end of 2022.

In the year of 2022, the Pelham Transfer Station and Recycling Center handled 3,139.07 tons of solid waste. In the year 2021, we handled 3,406.45 tons of solid waste. Which is a decrease of 267.38 tons of solid waste.

In the year of 2022, the Pelham Transfer Station and Recycling Center handled 755.94 tons of single stream recyclables. In 2021, we handled 886.90 tons of single stream recyclables. Which is a decrease of 130.96 tons of single stream recyclables. This is due to removing tin/aluminum cans and glass out of our SSR. We now receive revenue from our tin/aluminum cans. Our revenue is better without the glass in our SSR. In November we started to take glass items out of our SSR, which makes our loads lighter to haul.

In the year 2022, the Pelham Transfer Station and Recycling Center has brought \$76,730.52 in revenue. In the year of 2021, the Pelham Transfer Station and Recycling Center had brought \$95,922.36 in revenue. Which is a decrease of \$19,191.84 in revenue. Our revenue will fluctuate, due to the Light Iron & ABC markets, also, our Light Iron Company Windfield Alloy, Inc, has in good faith only charging us \$180.00 a haul instead of \$250.00 a haul.

If you would like to get more information on how to handle the household hazardous waste (HHW), please check out the Town website at www.pelhamweb.com and click the Town Department tab followed by the Transfer Station and Recycling Center tab. There you can find out information on all items accepted at the Transfer Station and Recycling Center along with instructions on how to

handle household hazardous waste. As a reminder, all Latex paint can be brought to the Transfer Station if it is dried out and mixed with speedy dry or kitty litter, all batteries and light bulbs should be handed to one of the attendants.

In the year of 2022, the contract with Republic Services for our Town expired. With great thought and research, we have two different companies servicing our Town. K-Town Disposal out of Salem, NH, takes care of Town Buildings, Parks, and Schools. While Waste Management and Commonwealth Trucking haul our MSW (trash) and SSR (single stream recycling) from our Transfer Station and Recycling Center.

The Transfer Station also, started to separate aluminum cans from the SSR, which we now receive revenue for through Windfield Alloy, Atkinson, NH.

In November we started to take glass items out of our SSR, which makes our loads lighter, to haul.

Once again, we would like to thank all the residents of Pelham, NH who utilize the facility. We are always looking for ways to reduce costs while producing more revenue for our taxpayers. Our staff of Bob Long, Steve Belcher, Ralph Barrett III, Douglas Christian, Andrew McNiff & Rhonda Whittier, would like to take this opportunity to personally thank the residents of Pelham, NH who utilize the facility. Your kindness and generosity throughout the year is greatly appreciated.

Respectfully submitted,
Robert Long, Superintendent



Zoning Board of Adjustment

Committee Chair:
David Hennessey

Committee Vice Chair:
Peter McNamara

Planning Department
6 Village Green
Pelham, NH 03076

Phone: (603) 635-7811
Fax: (603) 635 6954

Website:
www.pelhamweb.com/zoning-board-of-adjustment

Meeting Information:

The 2nd Monday of each month at 7:00PM

Location:
Sherburne Hall
Town Municipal Building
6 Village Green

Applications to appear in front of the ZBA can be found at:

www.pelhamweb.com/planning-department

or visit the Planning Department during regular business hours.

**ZONING BOARD OF ADJUSTMENT
2022 Annual Report**

2022 was an unusual year with many new challenges for the Pelham Zoning Board of Adjustment. We faced difficulties several times in having enough voting members requiring us to move hearings to the following month. We suffered from the retirement of long-time member Peter McNamara and his wise and learned insights. And we had several appeals to the board of Planning Board and Selectmen’s decisions. While such appeals are part of the duties of the board, we have not had many such appeals in the past. In addition, the State legislature has modified our required deliberation format requiring additional training and consultation with the town Attorney. Finally, we had several appeals to the new Housing Board, including a remand of a difficult decision regarding Workforce Housing.

We continued our well-established practice of treating every applicant and their supporters and opponents, as well, with respect. As a citizen board, we try to explain every step to people who, understandably, are bewildered by of the process. Our discussions and deliberations are handled in a professional and respectful atmosphere and we thank everyone who has participated in one of our hearings. In addition to the responsibility of reviewing Variance requests, the Board is charged with: Granting Equitable Waivers, Special Exceptions, and Appeals of Administrative Decisions.

The Board thanks Planning Director Jenn Beauregard and Kerry Karalekas, Planning Assistant, and the entire staff of the Planning Department for their assistance, guidance, and professional input. Also, special thanks must go to Jim Greenwood for his continued dedication to handling cable coverage and taping our meetings, and to Pelham Community Television (PTV) for providing televised access to Pelham residents.

The following cases were heard in 2022:

Applications for Variance	22
Applications Approved	18
Applications Denied/Withdrawn	3
Pending.....	1
Applications for Special Exception	3
Applications Approved	3
Applications Denied/Withdrawn	0
Pending.....	0
Requests for Rehearing	8
Requests Granted.....	2
Requests Denied/Withdrawn	6
Appeals of Administrative Decision	3
Requests Granted.....	0
Requests Denied/Withdrawn	3
Applications for Equitable Waiver	0
Court Ordered Remand	1
Board Reconsideration of Decision	1
Approved.....	1
Extension of Approved Variance	1
Approved.....	1

The Board of Adjustment meets on the second Monday of each month at 7:00 P.M. Any resident wishing to bring a matter before the Board should fill out an application at the Planning Department. Information may also be obtained at the Planning Department’s web site www.pelhamweb.com/planning/.

Respectfully submitted,
David Hennessey, Chair



Agricultural Commission

Committee Chair:
Jenny Larson

Selectmen’s Office
6 Village Green
Pelham, NH 03076

Phone: (603) 635-8233
Fax: (603) 635 6954

Email:
www.pelhamweb.com/agriculture-commission

Agricultural Commission Meets:

The 1st Thursday of each month
at 6:30PM

Location:
Pelham Police Department
Community Room
14 Village Green
Pelham, NH 03076

AGRICULTURAL COMMISSION 2022 Annual Report

The Agricultural Commission was formed in March of 2020 after being voted in during the March Elections.

The Commission is an advisory role to the town, and it will recognize, educate, promote, protect agriculture, and encourage agricultural resources with-in the community.

The Commission consist of (5) full time members and five (5) alternate members appointed by the Board of Selectmen. Initial terms will be appointed for 1, 2, & 3 years and shall thereafter be appointed to 3-year terms.

This year management:

- Became involved and will continue in the Master Plan having a detailed section on the Agricultural Commission
- Continued contact with the NH Agricultural Commissioner
- Success in amending the towns Noise Ordinance
- Continue to work with other town boards in our community such as the Board of Selectmen, Zoning, and the Planning Board
- Involved in the Festival of the Trees

Continued Goals:

- Introduce agriculture to the students in the public schools
- Help maintain the rural character within our town
- Fundraising
- Community outreach programs
- Continue to grow and improve the Farmers Market to town from June to October
- Whole community outreach
- Create live educational events & workshops throughout the year for the community
- Applying for grants available to Agricultural Commissions

Respectfully submitted,

Pelham Agricultural Commission:
Jenny Larson – Chair
Jessica Edwards – Vice Chair
Laura Spottiswood – Secretary
Steve Doherty – Treasurer
Danielle Masse-Quinn
Theresa Wentzell – Alternate
Michelle Cooke – Alternate
Joe Boissonneault – Alternate



**Capital Improvement
Committee**

Committee Chair:
Samuel Thomas

Planning Department
6 Village Green
Pelham, NH 03076

Phone: (603) 635-7811
Fax: (603) 635-6954

Website:
www.pelhamweb.com/capital-improvements-committee

**Town of Pelham, NH
CAPITAL IMPROVEMENTS PLAN
2023 – 2029**

Adopted by the Pelham Planning Board on August 15, 2022

Prepared by the Pelham Capital Improvements Plan Committee:

Samuel Thomas, Pelham Planning Board
Robert Sherman, Pelham Budget Committee
Hal Lynde, Pelham Board of Selectmen
Danielle Masse-Quinn, Pelham Planning Board
James Bergeron, Pelham Planning Board
Kevin Cote, Board of Selectmen
Greg Smith, Budget Committee
Jenn Beauregard, Pelham Planning Director

Pelham Planning Board:

Tim Doherty, Chair
James Bergeron, Vice Chair
Danielle Masse Quinn, Secretary
Kevin Cote, Selectmen’s Representative
Jaie Bergeron – Selectmen’s Alternate
Bruce Bilapka, Member
Roger Montbleau, Member
Joseph Passamonte, Member
Hal Lynde, Alternate
Paddy Culbert, Alternate
Samuel Thomas – Alternate, Planning Board Rep
Jenn Beauregard, Planning Director
Jenn Castles, Recording Secretary

With Assistance from:





Town of Pelham
Capital Improvements
2023-2029

The Nashua Regional Planning Commission

Contents

Introduction 4

 Table 2: OPD Population Estimates 5

 Table 1: Historical Population by Decade 5

 Table 3: NRPC Projections..... 5

 Figure 1: Population by Decade with Projection 5

Financing Methods..... 8

Identification of Department Capital Requests 9

Priority System 10

 Table 4: Summary of Projects Required 2021 Data 11

Listing and Discussion of Projects by Recommended Priority 12

 “U” --Urgent: Cannot be delayed. Needed for health or safety. 12

 “C” --Committed: Part of an existing contractual agreement or otherwise legally required. 12

 “N” --Necessary: Needed to maintain basic level and quality of community services..... 13

 “D” --Desirable: Needed to improve quality or level of services. 15

 “F” --Deferrable: Can be placed on hold until after 7-year period but supports community development goals..... 15

 “R” --Research: Pending results of ongoing research, planning, and coordination..... 15

 “I” --Inconsistent: Conflicts with an alternative project/solution scheduled by the CIP. Contrary to land use planning or community development goals..... 16

Conclusions 17

- APPENDIX A - 18

Schedule of CIP Projects, 2023-2029, Annual Costs and Revenues 18

- APPENDIX B - 20

Capital Project Worksheet and Submission Form 20

 Cost Estimate: Capital Costs Impact on Operating & Maintenance..... 22

..... 23

- APPENDIX C - 23



Town of Pelham
 Capital Improvements
 2023-2029

2021 N.H. REVISED STATUTES ANNOTATED.....	23
Chapters 674:5 through 674:8.....	23
Capital Improvements Program.....	23
Chapter 674: 21	23
Innovative Land Use Controls	23
TITLE LXIV PLANNING AND ZONING.....	24
CHAPTER 674 LOCAL LAND USE PLANNING AND REGULATORY POWERS.....	24
Section 674:5	24
Section 674:6	24
Section 674:7	25
Section 674:8	25
TITLE LXIV PLANNING AND ZONING.....	26
CHAPTER 674 LOCAL LAND USE PLANNING AND REGULATORY POWERS.....	26
Section 674:21	26
.....	32
- APPENDIX D -	32
Bond Schedules 32	



Town of Pelham
Capital Improvements
2023-2029

Introduction

The preparation and adoption of a Capital Improvements Plan (CIP) is an important part of Pelham’s planning process. A CIP aims to identify and resolve deficiencies in existing public facilities and to anticipate and meet future demand for capital facilities based on current and expected population increases and the citizen’s use of public services. A CIP is a multi-year schedule that programs a series of municipal projects and their associated costs. Over the seven-year period considered by the CIP, the plan shows how the Town should maintain, expand, and renovate facilities and services as needed to meet the growing demands of existing as well as new residents and businesses.

A CIP is an advisory document that can serve several purposes, among them:

- To provide the Town of Pelham with a guide to be used by the Budget Committee, Board of Selectman, and School Board for their annual budgeting process (RSA 674:5-8).
- To provide a forward-looking planning tool for the purpose of contributing to the creation of a stable real property tax rate.
- To aid the Town's elected officials, appointed committees, and department heads in the prioritization, coordination, and sequencing of various municipal and school improvements.
- To inform residents, business owners and developers of needed and planned improvements.
- To provide a necessary legal basis for the development and proper administration of the Town's impact fee system (RSA 674:21.V.(b)).

The US Census estimated population of Pelham in 2020 was 14,254, a figure significantly higher than NRPC’s prior projection of 13,905 and an increase of 1,357 from the 2010 Census population estimate of 12,897 (Tables 1-3, Figure 1). US Census figures show that Pelham’s population experienced rapid growth between 1960 (pop. 2,605) and 1980 (pop. 8,090). From 1980 to 2000, the rate of growth abated slightly with a notable decrease in the growth rate since 2000. Both the population projections released by NHOPD in 2016 and those conducted by the Nashua Regional Planning Commission (NRPC) at the same time, forecast a significantly slower growth rate than in previous decades, with the NRPC figures slightly higher than those prepared by NHOPD. The NRPC projections show that Pelham continues to grow, with a projected population of 15,282 persons by 2040. This is an average of 80 persons per year over the 30-year projection period, or an annualized growth rate of 0.6 percent.

Narrowing in on projected population by age cohort, as shown in Figure 2, like many communities in the State and region, Pelham is forecast to see a decline in the number of children under age 20 between 2010 and 2040. This decrease is estimated to total 241 persons, a change of -6.6 percent. The adult population up to age 64 is projected to remain nearly constant, losing about 42 people, a -0.5 percent change, from 2010 to 2040. All projected growth is in the Town’s population age 65+ that is anticipated to grow by 2,667 persons, a 2 percent change.

The NRPC “Region-Wide Buildout Impact Analysis,” October 2005, estimates a population at buildout of 24,185 based on zoning current at that time.



Town of Pelham
Capital Improvements
2023-2029

Table 1: Historical Population by Decade

Year	Population	Annual GR
1900	875	
1910	826	-0.6%
1920	974	1.7%
1930	814	-1.8%
1940	979	1.9%
1950	1,317	3.0%
1960	2,605	7.1%
1970	5,408	7.6%
1980	8,090	4.1%
1990	9,408	1.5%
2000	10,914	1.5%
2010	12,897	1.7%
2020	14,254	1.0%

Table 2: OPD Population Estimates

Year	Population	Annual GR
2011	12,894	0.0%
2012	12,898	0.0%
2013	12,970	0.6%
2014	13,069	0.8%
2015	13,117	0.4%
2016	13,221	0.8%
2017	13,500	2.1%
2018	13,824	2.4%
2019	14,032	1.5%

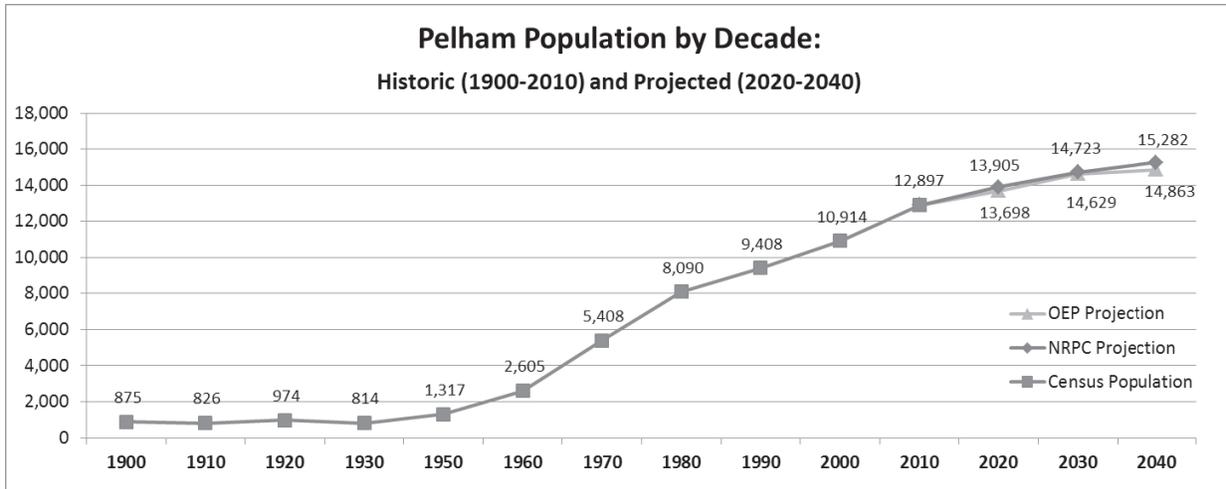
Table 3: NRPC Projections

Year	Population	Annual GR
2020	13,905	1.2%
2025	14,357	0.6%
2030	14,723	0.5%
2035	15,063	0.5%
2040	15,282	0.3%

*Annual GR: Annualized Growth Rate

Source: U.S. Census Bureau, Nashua Regional Planning Commission, NH Office of Strategic Initiatives

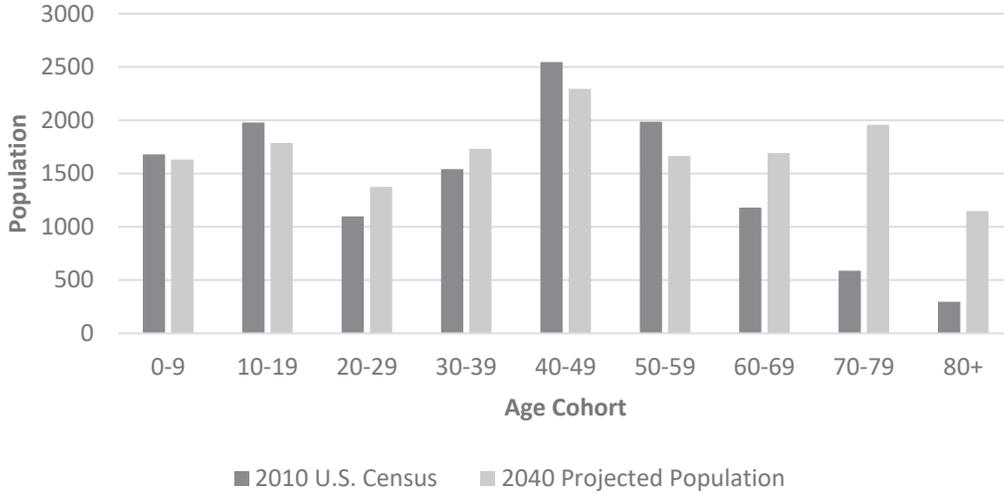
Figure 1: Population by Decade with Projection





Town of Pelham
Capital Improvements
2023-2029

Figure 2: Pelham Population by Age
2010 to 2040 Comparison



Source: 2010 U.S. Census, Nashua Regional Planning Commission

The Pelham Capital Improvements Plan Committee (the Committee) has prepared this report under the authority of the Planning Board and RSA 674:5-8 (Appendix C). It is the Committee’s intention that this report reflects the capital needs of the Town of Pelham for the years 2023 to 2029 and offers critical guidance and practical recommendations to the Board of Selectmen, Budget Committee, School Board, Department Heads, and residents of the Town as an integral part of the annual budgeting process.

Information was submitted to the Committee from all Town Departments, Boards and Committees, which helped form the basis of this document. Although this CIP spans a seven (7) year period, the CIP should be updated every year to reflect changing demands, new needs, and routine assessment of priorities and costs. This document contains those elements required by law to be included in a Capital Improvements Plan.

As indicated, the adoption of a CIP by the Planning Board is a statutory prerequisite to the application of impact fees. The adoption of an impact fee ordinance occurred in 1999, when in October of that year an impact fee schedule was approved to fund a portion of the cost to construct a new elementary school. In late 2005 the Pelham Planning Board rewrote the Impact Fee Ordinance to take advantage of the updates recently done by the Legislature regarding impact fees. The voters adopted the Town’s new impact fee ordinance in March of 2006.

Impact fees, however, have significant limitations. They can only be used to offset the proportion of capital expenses attributed to new development. They may not be used to meet existing capital



Town of Pelham
Capital Improvements
2023-2029

deficiencies. In addition, impact fees collected must be properly used within six (6) years, or the Town must refund unused funds and accrued interest to the developer(s) who paid them.

For the purposes of this document, a capital improvement is defined by its cost and its useful life. Items included have a cost of at least \$75,000 and generally have a useful life of at least three years. Eligible items include new buildings or additions, land purchases, some studies, substantial road improvements and purchases of major vehicles and equipment. The CIP Committee feels items less than \$75,000 should be placed in the operating budget to focus on the more critical needs identified as community development goals. Operating expenditures for personnel and other general costs are not capital items and therefore are not included in this plan. Expenditures for maintenance or repair are generally not included unless the cost or scope of a project is substantial enough to increase the capacity of a facility, or an improvement is a major long-term repair that maintains the useful life a capital facility.

A brief description of each project prioritized by the CIP Committee and included in the 2022 to 2028 CIP schedule is provided below. Starting dates are not necessarily provided for deferred projects or those categorized as needing research. Typically, deferred projects are not placed on the seven (7) year schedule because of the following:

1. There is insufficient information to determine the relative need for a capital improvement and additional research may be required before the Committee would consider allocating the project within the CIP schedule; or
2. Based on information available, the Committee has determined there is not a demonstrated need for a project in the next seven years.

The CIP Plan is required by state statute to identify the needs, costs, and scheduling of capital projects, in the most efficient way possible, for the stakeholders in Pelham's future - the taxpayers and citizens of the community.



Town of Pelham
Capital Improvements
2023-2029

Financing Methods

In the project summaries below, there are several different local financing methods referenced. Four of these methods require appropriations, either as part of the Town's annual operating budget or as independent warrant articles at Town Meeting. The **1-Year Appropriation** is most common and refers to those proposed projects that are to be funded by real property tax revenues within a single fiscal year. The **Capital Reserve** method requires appropriations over more than one year, with the actual project being accomplished only when the total appropriations meet the project cost. The **Lease/Purchase** method has been used by the fire and highway department for vehicle purchases. **Bonds** are generally limited to the most expensive capital projects, such as major renovations, additions, or new construction of buildings or infrastructure, and allow capital facilities requests to be met immediately while spreading out the cost over many years in the future. A more detailed description of each financing method is provided below.

The **1-Year Appropriation** is most common and refers to those projects with proposed funding from real property tax revenues within a single fiscal year. The CIP committee recommends this approach for irregular Capital needs that do not exceed \$100,000.

The **Capital Reserve method** requires appropriations over more than one year, with the actual project being accomplished only when the total appropriations meet the project cost. The CIP committee recommends this approach for expenditures over \$100,000 and less than \$1,000,000 and for projects or Capital Assets having a known fixed life such as vehicle replacement, building maintenance and road repair. In conjunction with the Capital reserve method of financing, there may be State or Federal monies available to pay for portions of the project, which require the Town to raise their percentage of matching funds prior to receiving these Federal or State dollars. An example is State bridge aid where the town needs to raise their 20% matching share prior to applying for the State 80% share. Identification of these needs early is critical to starting a Capital Reserve in time to fund projects when needed.

The Lease/ Purchase method has been used in the past for the purchase of Fire trucks and Highway department vehicles. Although this is a valid financing method, the CIP would like to recommend that we get away from this method of payment and stop paying high interest lease payments and start funding vehicle replacement through Capital reserves where the Town pays itself the interest on Capital balances rather than a financing company for the purchase of needed vehicles. The CIP committee feels this would be a substantial tax savings for Pelham residents based on the number of current vehicles and equipment owned by the town along with additional vehicles that will be needed in the future. The annual interest earned or saved on a properly funded vehicle replacement Capital reserve would pay for the cost of certain vehicle replacements when needed.

The Bond or Bank Note method of payment is recommended for Capital Expenditure needs of \$1,000,000 or more. Typically, the most expensive projects such as renovations, additions, or new construction of buildings or infrastructure that allow for capital facilities requests to be met immediately while spreading out the cost over several years in the future. We highly recommend this method of payment on all Capital



**Town of Pelham
Capital Improvements
2023-2029**

projects scheduled in the CIP costing over \$1,000,000 and obviously based on our review of historical spending patterns in the town, the year we propose it to you.

Impact fees are also a viable financing method for some portion of future capital improvement needs if they are placed in a fund until they are either expended within 6 years as part of a project financing or returned to the party from which they were collected. The town has adopted an impact fee ordinance.

Other financing methods available to us for funding projects include gifts, grants, and matching funds from any source. All of these can be used to offset the cost of Capital Improvement projects. The CIP recommends that all Department Heads, the School Board, and the Board of Selectmen research and use these methods whenever available to lessen the burden on taxpayers as much as possible even though they will play a less important role in the overall funding of needed projects.

In addition, if there are instances where fiscal resources from outside the community have been committed to help finance a local capital project, the offsetting revenues are shown in association with the proposed capital project. Typical examples are grants, such as for new education buildings or State Transportation Improvement Plan (TIP) matches.

Identification of Department Capital Requests

The Pelham CIP Committee uses worksheet forms that are completed annually and submitted by department heads and committee chairs, to identify and explain project requests. Forms are tailored by the CIP Committee and the Planning Department to prompt information that defines the relative need and urgency for projects, and which enables long-term monitoring of the useful life and value to the community for these projects. The CIP worksheet includes a project description; the departmental priority if more than one project is submitted; the facility service area; the rationale for a project; a cost estimate; and potential sources of funding. The form is included in Appendix B. Following submission of written worksheets and supporting documentation for proposed capital projects, department heads or committee chairs are occasionally asked to come before the CIP Committee to answer questions and provide any additional information necessary to explain their capital requests and priority ranking. This “one-on-one” discussion provides an opportunity to explain how capital requests meet community development goals. It also provides department heads, committee chairs and the CIP Committee an opportunity to look at alternative approaches available to fund or meet capital needs that will maximize the value of the Town’s expenditures for capital improvements while maintaining as level a tax rate as possible over the seven (7) year CIP period.



Town of Pelham
Capital Improvements
2023-2029

Priority System

The Committee established a system to assess the relative priority of projects requested by the various departments, boards, and committees. Each project proposed is considered individually by the Committee and assessed a priority rank based on the descriptions below:

- “U” --Urgent** Cannot be delayed. Needed for health or safety.
- “C” --Committed** Part of an existing contractual agreement or otherwise legally required.
- “N” --Necessary** Needed to maintain existing level and quality of community services.
- “D” --Desirable** Needed to improve quality or level of services.
- “F” --Deferrable** Can be placed on hold until after 7-year period but supports community development goals.
- “R” --Research** Pending results of ongoing research, planning, and coordination. The project may be important, but the CIP Committee lacks all the information to make a definitive decision.
- “I” --Inconsistent** Conflicts with an alternative project/solution recommended by the CIP. The project is contrary to land use planning or established community development goals.

Table 4 contains the projects classified by town specific departments as well as the School Department, considered by the Committee in 2022. The information in Table 4 represents all requests for capital projects submitted by each municipal division to the CIP Committee in 2022. The 'CIP Committee Priority Recommendations' in the column to the far right describes the rank assigned by the CIP Committee within the seven categories of relative project priority.



Town of Pelham
Capital Improvements
2023-2029

Table 4: Summary of Projects Required 2021 Data

ID	Department/Project	Cost Without Debt/Revenue	Starting Year	Financing Method Recommended	CIP Committee Priority Recommendations							
					U	C	N	D	F	R	I	
	<i>Starting Year and Priority Recommendations based on Dept. & C.I.P. Committee Review Process</i>											
I.	ADMIN./GEN. GOVERNMENT											
B	Main Street Sidewalk Expansion	\$190,000	2024	1-Year Appropriation			N					
II.	POLICE DEPARTMENT											
A	Radio Infrastructure	\$511,588	2023	1-Year Appropriation	U							
B	Remodel/Expansion (gym/training rm/evidence)	\$82,628	2023	1-Year Appropriation			N					
C	Animal Control Shelter	\$274,709	2024	1-Year Appropriation			N				R	
III.	FIRE DEPARTMENT											
A	Replace Ambulance 2	\$300,000	2026	1-Year Appropriation		C	N					
	• Capital Reserve Withdrawal	(\$300,000)	2026	Offset Appropriation								
C	Replace Engine-3	\$720,000	2026	1-Year Appropriation			N					
IV.	HIGHWAY DEPARTMENT											
A	Catchbasin Cleaning Clamshell Truck	\$318,522	2023	1-Year Appropriation				D				
B	Culvert Replacement	\$128,156	2023	1-Year Appropriation			N					
C	2010 Dump Truck Replacement	\$274,400	2024	1-Year Appropriation			N					
V.	SOLID WASTE DISPOSAL											
A	1999 Trash Compactor Replacement	\$88,500	2023	1-Year Appropriation	U							
B	New Tractor	\$185,000	2023	1-Year Appropriation	U							
C	F550 Rackbody Dump with Plow & Sander	\$110,000	2023	1-Year Appropriation							R	
VI.	PARKS AND RECREATION											
A	Restrooms at Raymond Athletic Fields	\$200,000	2024	1-Year Appropriation				D				
VII.	LIBRARY											
A	Renovations	\$184,965	2023	Offset Appropriation		C						
VIII.	CEMETERY											
	No CIP needs at this time											
IX.	SENIOR CENTER											
	No CIP needs at this time											
X.	PELHAM SCHOOL DISTRICT											
A	Pelham High School Addition			Appropriation – Ballot		C						
	• 20-Year Bond/Bank Note 2015-2034	\$12,198,775	2015-2034	Bond		C						
B	Memorial School Upgrade/Renovation			Appropriation – Ballot		C						
	• 20-Year Bond/Bank Note 2022-2041	\$30,861,000	2022-2041	Bond		C						
C	PEC AC System Phase II (1 st Floor)	\$584,790	2023	1-year Appropriation			N				R	
D	PES Asphalt Parking Lot & Roadways	\$208,600	2024	1-Year Appropriation			N					
E	PES AC System Phase III (Gym & all remaining)	\$600,132	2025	1-Year Appropriation			N				R	
F	PHS Student Parking Lot Replacement	\$295,830	2026	1-Year Appropriation							R	



Town of Pelham
Capital Improvements
2023-2029

Listing and Discussion of Projects by Recommended Priority

“U” --Urgent: Cannot be delayed. Needed for health or safety.

- II.C. Police Radio Infrastructure – 2023.** Upgrade to the police radio infrastructure needed to ensure system reliability.
- V.A. 1999 Trash Compactor Replacement – 2023.** The existing compactor is nearing the end of its useful life. The compactor is needed to compact Municipal Solid Waste (MSW) and recyclables.
- V.B. New Tractor – 2023.** This acquisition would allow the town to haul its own MSW and recyclables rather than contract with a private hauler.

“C” --Committed: Part of an existing contractual agreement or otherwise legally required.

- III. A. Replace Ambulance 2 – 2025.** Ambulance 2 is a 2013 International ambulance on a GMC Chassis. The fire department has changed their ambulance specification to Ford F550 which is slightly smaller and less cost. The department currently operates 3 ambulances with a 12-year cycle. The new vehicle operates for 4 years as primary response vehicle and then moves to second position where the 2 older vehicles rotate to distribute usage. The build time for a new vehicle is 9-12 months. The ambulances currently raise revenue of approx. \$340,000 per year. Ambulance revenues have historically increased over the years along with the EMS call volume. The majority of calls that are handled by the department are EMS at 85%. This project would be a zero-tax impact on the tax rate since the money would be withdrawn from the Ambulance Capital Reserve fund that can only be spent for the purchase of an ambulance.
- VII. A. Library Renovations - 2023.** This project proposes to enclose the ceiling area above the first-floor reading room. By filling in the ceiling, it increases the floor space upstairs by 550 square feet without increasing the library’s footprint, providing more space for books and programs, and lessen the noise level in the reading room and prevent sound carrying from what is now a mezzanine, directly into the reading room below. This will create a quiet room on the first floor where people can read, hold meetings, and presentations without being disturbed by noise from upstairs. This project also proposes adding glass panels in the open alcove windows and the half wall at the top



Town of Pelham
Capital Improvements
2023-2029

of the stairwell on the second floor to keep noise from reverberating down the open stairwell. Acoustic tile will also be added on the stairwell walls to dampen noise filtering down to the circulation desk on the Main floor. This will enable staff to hear callers on the phone and handle patron transactions at the circulation desk.

- X. A. **Pelham High School Addition – 2015.** In March of 2014 Pelham voters approved a new high school addition and renovation of existing space at the current High School location. The total project cost of \$22,654,000 is contractually obligated utilizing a 20-year bond for financing.
- X. B. **Bond Bank Note – 2022-2041.** Memorial School Upgrade/Renovation. Upgrades needed include modern student and staff restrooms, modern locker rooms, science laboratories, staff work rooms, appropriate special education tutoring/testing/classrooms/offices, an upgraded gymnasium, an upgraded cafeteria/kitchen, and an appropriate located/lit/outfitted art room. New space needs include: a music room, band/drama performance space, maker space, main building library/media space, adequate storage space, adequate conference/meeting rooms, and public restrooms. Air quality throughout the building needs to be addressed as well because it would rate extremely poor.

“N” --Necessary: Needed to maintain basic level and quality of community services.

- I. A. **Main Street Sidewalk Expansion – 2024.** The Board of Selectmen requested that the NHDOT include a sidewalk on the bridge replacing the Main Street/Gionet Bridge. For the sidewalk to be included on the bridge, the Town must construct a sidewalk to connect with the bridge’s sidewalk from both approaches. This project includes planning, engineering, ROW acquisition and construction of a sidewalk from the VFW building to the new bridge and from the new bridge to Route 38.
- II.B. **Police Department Remodel/Expansion – 2023.** The current police station was completed in 2004. Since 2004 the PPD and the Town of Pelham have grown significantly. This growth has caused PPD to exceed capacity for custodial evidence, locker room space (currently not enough lockers for each officer) and the fitness facility is not designed for contemporary police use of force training and fitness training. This new space will also allow PPD to conduct the very popular self-defense classes in a more appropriate/safer setting.
- II. C. **Animal Control Shelter – 2024.** The current animal control facility is at least 40 years old. Due to its age, numerous key systems have failed or are on the brink of failure. Many of these systems are substandard to begin with and highly inefficient including



Town of Pelham
Capital Improvements
2023-2029

HVAC, roofing, fencing, electrical and water. The shelter also does not currently include any type of bathroom facilities for staff or volunteers let alone visitors. Furthermore, the shelter does not meet contemporary standards or size for proper sheltering of animals. The proposed plan would call for an approximately 2250 square-foot building which would meet acceptable standards of care, would be ADA compliant and have a unisex bathroom as well as other needed improvements and amenities. This project was ranked as necessary, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.

- III.B. **Replace Engine 3 – 2026.** The fire department will be seeking to replace Engine-3 which will be 21 years old when it gets replaced. This vehicle was purchased without stainless steel body which has caused significant corrosion issues. This vehicle has been out for corrosion issues and repainting, and it will again need corrosion repair and painting before it is replaced. This vehicle has served the department well and seen significant use during its time in service. In the coming year it will be moved to third due because of its age and need for ongoing maintenance.

- IV. B. **Culvert Replacement – 2023.** This project is proposed in part to help the town comply with MS4 requirements for stormwater management. The Department has applied for a grant which may offset part of the capital cost.

- IV. C. **2010 Dump Truck Replacement – 2024.** Necessary replacement of an existing Highway Department vehicle.

- X. C. **PES Air Conditioning System – Phase II in 2023, and Phase III in 2025.** The project proposes to design, build, and install an air conditioning system at Pelham Elementary School. The Pelham School Board is prepared to use federal funds to support as much of this project as possible to limit the impact on taxpayers. The plan is to use a phased approach starting with the second floor and cafeteria. The challenge of ventilation and social distancing during the pandemic has brought the need for air conditioning in Pelham Elementary School into sharp relief. Classrooms with southern exposure and on the second floor without portable air conditioning become hot. The demand for in-school instruction during the pandemic combined with the need for physical distancing meant we needed to use second floor classrooms. Universal guidelines for the pandemic disallowed the use of fans until the end of the school year. During the week of June 7, 2021, after a four day stretch of 90-degree weather, unairconditioned classrooms on the first floor reached 80 - 84 degrees by mid-day. With the added challenge of masks due to the pandemic, it made teaching and learning very challenging. For the first time, Pelham needed to have an early release on June 8 due to the heat. The approved renovation of Memorial School will provide a new HVAC system for that building, leaving Pelham Elementary School the only school without it.



Town of Pelham
 Capital Improvements
 2023-2029

This project would level the playing field among schools and allow for quality teaching and learning regardless of outside air temperatures. This project was ranked as necessary, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.

- X. D. **PES Asphalt Parking Lot & Roadways – 2024.** Cold planning, clean tack coating, and overlay asphalt parking lot and roadways at Pelham Elementary School. The Pelham Elementary Parking lot is continuing to show wear and damage from constant use by both the schools and the community. Most of the parking lot and roadway is original to the school building from 2002 and will be 21 years old when this area is expected to be repaired. Parking lots are recommended by the state to be replaced or repaired in the interval of every 15-20 years, depending on their condition. Currently, there is no substrate damage to the asphalt. The planned overlay maintenance process will protect the asphalt from becoming more porous, which would result in substrate damage and a much more costly repair. This project was ranked as necessary, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.

“D” --Desirable: Needed to improve quality or level of services.

- IV. A. **Catchbasin Cleaning Clamshell Truck – 2023.** Acquiring this vehicle would allow the town to avoid having to contract with a private company thereby allowing the Highway Department work at its own schedule and avoid O&M costs.
- VI. A. **Restrooms at Raymond Athletic Fields – 2023.** The Parks & Recreation Department proposes to construct a new building at the Raymond Athletic Fields to include restrooms, storage and a “snack shack”. Currently, the site relies on portable toilets. The improvements are proposed to enhance the user experience. Concession sales from the snack shack would be used to support programming.

“F” --Deferrable: Can be placed on hold until after 7-year period but supports community development goals.

No projects were listed as Deferrable in the 2023-2029 CIP.

“R” --Research: Pending results of ongoing research, planning, and coordination.



Town of Pelham
Capital Improvements
2023-2029

- V.C. **F550 Rackbody Dump with Plow & Sander – 2023**
- X.E. **PHS Student Parking Lot Replacement – 2026.** The project proposes to replace the existing porous asphalt student parking lot at Pelham High School. This parking lot was installed in the summer of 2014. Porous pavement has the ability to drain water directly through it and this eliminates the need for multiple drains. The Life expectancy is 10 years, and in 2024 we need to monitor the condition of the porous pavement to make sure that it continues to function as required. When the lot fails to drain the water, the condition of the lot will become unsafe (ice) and will need to be replaced. This item is for future planning purposes to replace the student lot with standard paving asphalt and add appropriate underground drainage. Drainage costs have been estimated without written quote at \$90,000 and added to the paving cost estimate. This project was ranked as necessary, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.

In addition, a few projects listed as Necessary, will require additional research. These include:

- II.C. **The Animal Control Shelter**
- X.C. **PEC AC System Phase II (1st Floor Classrooms)**
- X.E. **PES AC System Phase III (Gym and all remaining)**

“I” --Inconsistent: Conflicts with an alternative project/solution scheduled by the CIP. Contrary to land use planning or community development goals.

No projects were ranked as Inconsistent in the 2023 – 2029 CIP.



**Town of Pelham
Capital Improvements
2023-2029**

Conclusions

The Program of Capital Expenditures herein provides a guide for budgeting and development of Pelham public facilities. The Planning Board will review and update the CIP each year prior to budget deliberations. The CIP may be modified each year based on changes in needs and priorities.

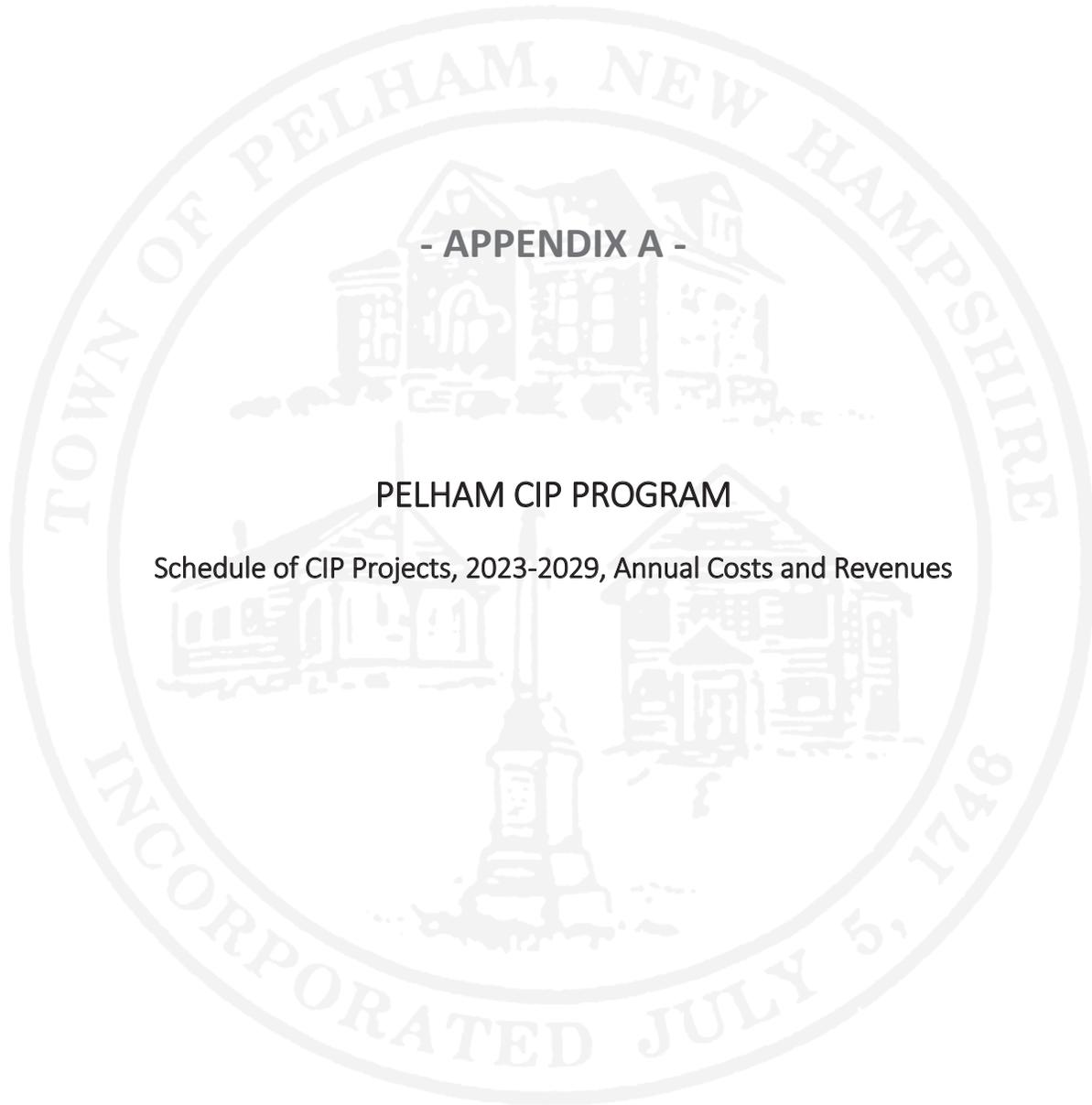
The CIP Committee is striving to improve the effectiveness of the capital facilities programming process, to have a greater impact on the current year's budget cycle. In the future, the CIP Committee will initiate the CIP planning process earlier in the calendar year. This will enable individual departments to use this information to prepare preliminary budgets for submission to the Town.

The CIP Committee seeks to accurately evaluate the fiscal impacts of projects and return on investment of public funds in capital facilities replacement and development. One piece of information the Committee seeks to understand is how a project's funding is proposed and whether specific funding sources have been identified. This data is presented in the Cost Estimate section of the Project Worksheet. The Impacts on Operating & Maintenance section of the Project Worksheet is also important in assessing the cost/benefit of one solution versus another to meet a department's needs.

There also may be merit in attempting to track the performance of investments in facilities renovation or upgrades and monitoring and forecasting when future replacements or upgrades may be necessary. One recent external development that could affect the municipality is the Government Accounting Standards Board (GASB) adoption of Statement 34 protocols for reporting infrastructure assets. The program's objective is to promote consistent evaluations of municipal financial conditions by providing more detailed and relevant information on the characteristics and conditions of capital equipment. The CIP planning process may provide a forum for encouraging the development of capital asset inventories, accounting for the value of these assets and tracking the useful life and depreciation of municipal equipment and infrastructure. The CIP recommends that all Town and School assets be tracked for life expectancy so that future capital needs may be better anticipated and planned. Updated information regarding the age of existing Town road surfaces will help with that planning in the highway department. Consideration should also be given to expanding the use of Capital reserve Funds for reoccurring capital purchases.



Town of Pelham
Capital Improvements
2023-2029



- APPENDIX A -

PELHAM CIP PROGRAM

Schedule of CIP Projects, 2023-2029, Annual Costs and Revenues



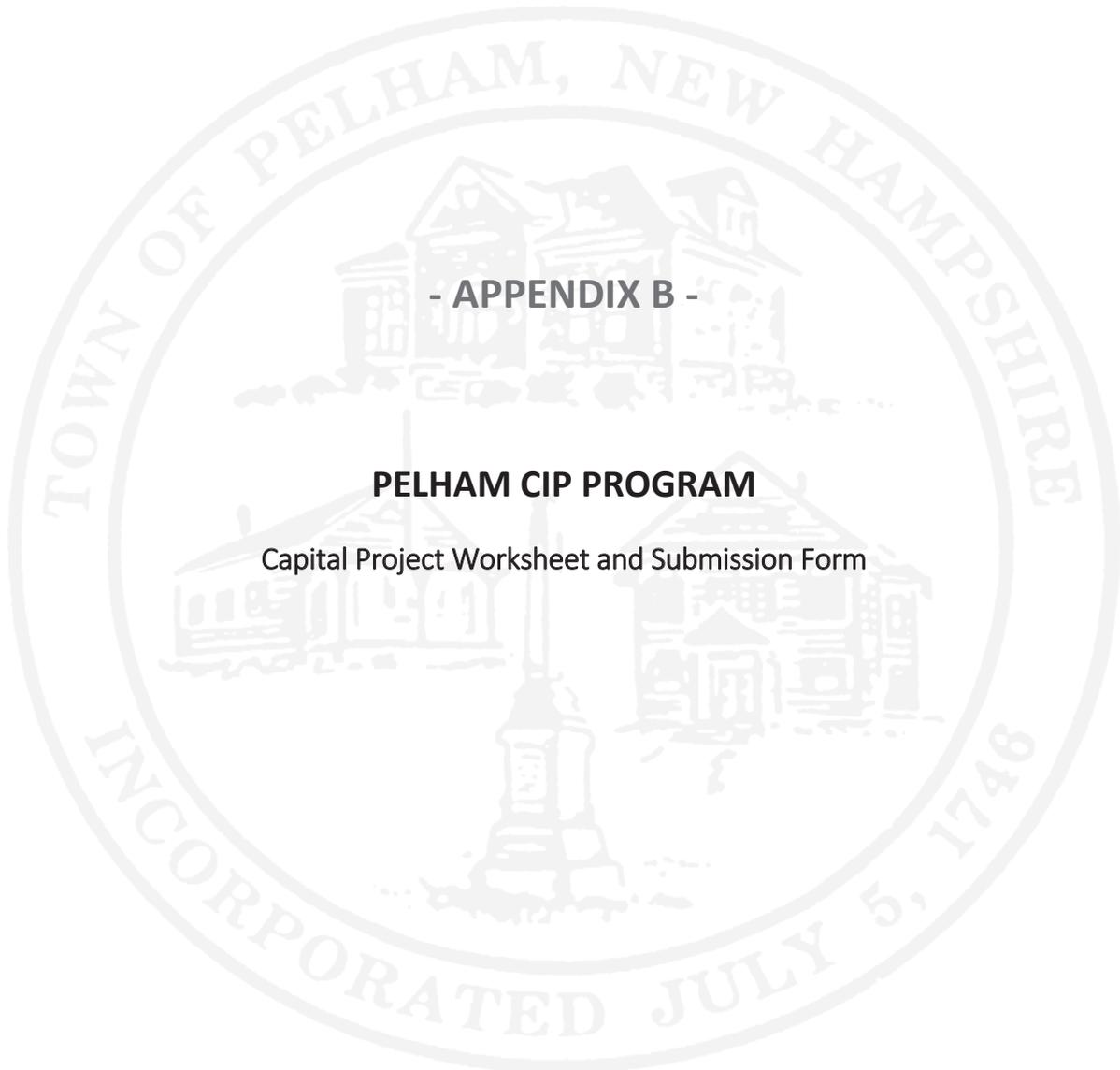
Appendix A - Schedule of Capital Improvement Projects 2023-2029

TOWN OF PELHAM	CAPITAL IMPROVEMENTS PLAN							2023	2024	2025	2026	2027	2028	2029	7-Year Total Revenues	7-Year Total Costs	Outstanding Revenues	Balance To Be Paid by Town Revenues	Unprogrammed Projects
	PROJECT OR EQUIPMENT AND SOURCE OF REVENUES	Priority	Rank	E-Hallng Capital	Prior Payments	2023	2024												
ADMINISTRATIVE/GENERAL GOVT																			
A	Main Street Sidewalk Expansion	N					\$190,000								\$190,000			\$0	
POLICE DEPARTMENT																			
A	Police Dispatch	U				\$511,884									\$511,884			\$0	
B	Police Dispatch	N				\$82,628									\$82,628			\$0	
C	Animal Control Center	NR				\$274,709									\$274,709			\$0	
FIRE DEPARTMENT																			
A	Replace Ambulance 2					\$0									\$0			\$0	
A	Capable Reserve Withdrawal	C/N				\$300,000									\$300,000			\$0	
B	Capable Reserve Withdrawal	N				\$720,000									\$720,000			\$0	
ROADWAY DEPARTMENT																			
A	Highway Energy 3																		
B	Highway Energy 3	D				\$318,822									\$318,822			\$0	
B	Highway Energy 3	N				\$126,156									\$126,156			\$0	
C	Colwell Replacement	N				\$274,400									\$274,400			\$0	
SOLID WASTE DISPOSAL (Transfer Station)																			
A	Food Trash Compressor Build/Install	U				\$88,664									\$88,664			\$0	
B	Food Trash Compressor Build/Install	U				\$188,000									\$188,000			\$0	
C	Food Trash Compressor Build/Install	R				\$110,000									\$110,000			\$0	
PARKS AND RECREATION																			
VI	Restrooms at Raymond Athletic Fields	D				\$200,000									\$200,000			\$0	
LIBRARY																			
VIII	Renovations	N				\$184,865									\$184,865			\$0	
CEMETERY																			
VIII	Renovations	C				\$184,865									\$184,865			\$0	
SENIOR CENTER																			
IX	No. CIP needs at this time					\$0									\$0			\$0	
X	No. CIP needs at this time					\$0									\$0			\$0	
PLANNING DEPARTMENT																			
A	No. CIP needs at this time					\$0									\$0			\$0	
TOTAL MUNICIPAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)																			
TOTAL	Municipal					\$1,238,429	\$339,109	\$420,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,640,382	\$484,965	\$0	\$0	\$0
SCHOOL CAPITAL EXPENDITURES																			
X	Penning Hall School Addition	A																	
A	20 year Bond/Bank Note 2015-2034	C				\$1,422,868	\$1,465,043	\$1,422,868	\$1,330,223	\$1,335,263	\$1,310,828	\$1,310,828	\$1,310,828	\$0,776,048	\$3,071,663	\$0	\$0	\$2,292,617	
B	Memorial School Upgrade/Renovation	C				\$2,339,500	\$2,289,500	\$2,459,500	\$2,219,500	\$2,178,500	\$2,159,500	\$2,159,500	\$2,159,500	\$15,686,000	\$30,861,000	\$0	\$0	\$12,115,500	
C	20 year Bond/Bank Note 2022-2041	C				\$884,790	\$884,790	\$884,790	\$884,790	\$884,790	\$884,790	\$884,790	\$884,790	\$208,600	\$208,600	\$0	\$0	\$0	
D	PE/CAC System Phase II (1st Floor Classrooms)	NR				\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$0	\$0	\$0	
E	PE/CAC System Phase II (2nd Floor Classrooms)	N				\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$0	\$0	\$0	
F	PE/CAC System Phase II (3rd Floor Classrooms)	N				\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$0	\$0	\$0	
G	PE/CAC System Phase II (4th Floor Classrooms)	N				\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$0	\$0	\$0	
H	PE/CAC System Phase II (5th Floor Classrooms)	N				\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$208,600	\$0	\$0	\$0	
TOTAL SCHOOL CAPITAL EXPENDITURES (Amount to be raised through property taxes)																			
TOTAL	School					\$4,447,243	\$3,893,143	\$4,282,240	\$3,905,853	\$3,932,763	\$3,480,328	\$3,480,328	\$3,480,328	\$3,480,328	\$17,437,093	\$0	\$0	\$19,407,547	
TOTAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)																			
TOTAL	Municipal & School					\$5,685,672	\$4,232,252	\$4,282,240	\$4,326,853	\$3,532,763	\$3,480,328	\$3,480,328	\$3,480,328	\$3,480,328	\$19,407,547	\$0	\$0	\$19,407,547	

Notes: 1) Does not include plumbing and other potential cost items. 2) Moved to 2024, \$10,000 to be added to PD operating budget for design. 3) Possible grant/loan may offset cost to town. 4) Includes A/H office & Library. This is a low-priority submission.



Town of Pelham
Capital Improvements
2023-2029



- APPENDIX B -

PELHAM CIP PROGRAM

Capital Project Worksheet and Submission Form



Town of Pelham
Capital Improvements
2023-2029

TOWN OF PELHAM CAPITAL IMPROVEMENT PLAN 2023-2029

PROJECT WORKSHEET

Priority ranking _____ Year First Scheduled _____ Year needed _____

Department _____ Department Priority ___ of ___ projects Date of this submission _____

Type of Project:
(Check one)

Primary purpose of project is to:

- Replace or repair existing facilities or equipment
- Improve quality of existing facilities or equipment
- Expand capacity of existing service level/facility
- Provide new facility or service capability

Service Area of
Project Impact:
(Check one)

- | | |
|--|--|
| <input type="checkbox"/> Region | <input type="checkbox"/> Business District |
| <input type="checkbox"/> Municipality | <input type="checkbox"/> Neighborhood |
| <input type="checkbox"/> School District | <input type="checkbox"/> Street |
| <input type="checkbox"/> _____ District | <input type="checkbox"/> Other Area |

Project Description:

Project Rationale:

- Removes imminent threat to public health or safety
- Alleviates substandard conditions or deficiencies
- Responds to federal or State requirement for implementation
- Improves the quality of existing services
- Provides added capacity to serve growth
- Reduces long-term operating costs
- Provides an incentive to economic development
- Eligible for matching funds available until _____

Narrative Justification (Attach all backup material if possible):



Town of Pelham
Capital Improvements
2023-2029

Cost Estimate: Capital Costs Impact on Operating & Maintenance
(Itemize as Necessary) Dollar Amount (in current \$) Costs or Personnel Needs
\$_____ Planning/feasibility analysis
_____ Architecture & engineering fees
_____ Real Estate acquisition
_____ Site preparation
_____ Construction
_____ Furnishings & equipment
_____ Vehicles and capital equipment (+) \$_____ annually

_____ (-) \$_____ annually
\$_____ Total project cost Estimated useful life is ___ years

Sources of Funding:

Grant from: _____ \$ _____ show type Form Prepared by:
Loan from: _____ \$ _____ show type
Donation/bequest/private _____
User charge or fee _____
Capital reserve withdrawal _____ (Signature)
Impact fee account _____
Warrant article _____
Current revenue _____ (Title)
General obligation bond _____
Revenue bond _____
Special assessment _____ (Department/Agency)

_____ (Date prepared)

Total Project Cost \$ _____

DO NOT WRITE BELOW THIS LINE

CIP Committee Rating and Narrative Explanation

The CIP Committee rates this Capital Improvement as _____ for the _____ Warrant.

Description of Rating



Town of Pelham
Capital Improvements
2023-2029

- APPENDIX C -

2021 N.H. REVISED STATUTES ANNOTATED

Chapters 674:5 through 674:8

Capital Improvements Program

And

Chapter 674: 21

Innovative Land Use Controls



Town of Pelham
Capital Improvements
2023-2029

TITLE LXIV
PLANNING AND ZONING

CHAPTER 674
LOCAL LAND USE PLANNING AND REGULATORY POWERS
Capital Improvements Program

Section 674:5

674:5 Authorization. – In a municipality where the planning board has adopted a master plan, the local legislative body may authorize the planning board to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least 6 years. As an alternative, the legislative body may authorize the governing body of a municipality to appoint a capital improvement program committee, which shall include at least one member of the planning board and may include but not be limited to other members of the planning board, the budget committee, or the town or city governing body, to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least years. The capital improvements program may encompass major projects being currently undertaken or future projects to be undertaken with federal, state, county and other public funds. The sole purpose and effect of the capital improvements program shall be to aid the mayor or selectmen and the budget committee in their consideration of the annual budget.

SOURCE. 1983, 447:1, EFF. JAN. 1, 1984. 2002, 90:1, EFF. JULY 2, 2002.

Section 674:6

674:6 Purpose and Description. – The capital improvements program shall classify projects according to the urgency and need for realization and shall recommend a time sequence for their implementation. The program may also contain the estimated cost of each project and indicate probable operating and maintenance costs and probable revenues, if any, as well as existing sources of funds or the need for additional sources of funds for the implementation and operation of each project. The program shall be based on information submitted by the departments and agencies of the municipality and shall consider public facility needs indicated by the prospective development shown in the master plan of the municipality or as permitted by other municipal land use controls.

SOURCE. 1983, 447:1, EFF. JAN. 1, 1984.



Town of Pelham
Capital Improvements
2023-2029

Section 674:7

674:7 Preparation. –

- I. In preparing the capital improvements program, the planning board or the capital improvement program committee shall confer, in a manner deemed appropriate by the board or the committee, with the mayor or the board of selectmen, or the chief fiscal officer, the budget committee, other municipal officials and agencies, the school board or boards, and shall review the recommendations of the master plan in relation to the proposed capital improvements program.

- II. Whenever the planning board or the capital improvement program committee is authorized and directed to prepare a capital improvements program, every municipal department, authority or agency, and every affected school district board, department or agency, shall, upon request of the planning board or the capital improvement program committee, transmit to the board or committee a statement of all capital projects it proposes to undertake during the term of the program. The planning board or the capital improvement program committee shall study each proposed capital project, and shall advise and make recommendations to the department, authority, agency, or school district board, department or agency, concerning the relation of its project to the capital improvements program being prepared.

SOURCE. 1983, 447:1. 1995, 43:1, EFF. JULY 2, 1995. 2002, 90:2, EFF. JULY 2, 2002.

Section 674:8

674:8 Consideration by Mayor and Budget Committee. – Whenever the planning board or the capital improvement program committee has prepared a capital improvements program under RSA 674:7, it shall submit its recommendations for the current year to the mayor or selectmen and the budget committee, if one exists, for consideration as part of the annual budget.

SOURCE. 1983, 447:1, EFF. JAN. 1, 1984. 2002, 90:3, EFF. JULY 2, 2002.



Town of Pelham
Capital Improvements
2023-2029

TITLE LXIV
PLANNING AND ZONING

CHAPTER 674
LOCAL LAND USE PLANNING AND REGULATORY POWERS
Zoning

Section 674:21

674:21 Innovative Land Use Controls. –

- I. Innovative land use controls may include, but are not limited to:
 - (a) Timing incentives.
 - (b) Phased development.
 - (c) Intensity and use incentive.
 - (d) Transfer of density and development rights.
 - (e) Planned unit development.
 - (f) Cluster development.
 - (g) Impact zoning.
 - (h) Performance standards.
 - (i) Flexible and discretionary zoning.
 - (j) Environmental characteristics zoning.
 - (k) Inclusionary zoning.
 - (l) Impact fees.
 - (m) Village plan alternative subdivision.
 - (n) Integrated land development permit option.
- II. An innovative land use control adopted under RSA 674:16 may be required when supported by the master plan and shall contain within it the standards which shall guide the person or board which administers the ordinance. An innovative land use control ordinance may provide for administration, including the granting of conditional or special use permits, by the planning board, board of selectmen, zoning board of adjustment, or such other person or board as the ordinance may designate. If the administration of the innovative provisions of the ordinance is not vested in the planning board, any proposal submitted under this section shall be reviewed by the planning board prior to final consideration by the administrator. In such a case, the planning board shall set forth its comments on the proposal in writing and the administrator shall, to the extent that the planning board's comments are not directly incorporated into its decision, set forth its findings and decisions on the planning board's comments.
- III. Innovative land use controls must be adopted in accordance with RSA 675:1, II.
- IV. As used in this section:
 - (a) "Inclusionary zoning" means land use control regulations which provide a voluntary incentive or benefit to a property owner in order to induce the property



Town of Pelham
Capital Improvements
2023-2029

owner to produce housing units which are affordable to persons or families of low and moderate income. Inclusionary zoning includes, but is not limited to, density bonuses, growth control exemptions, and a streamlined application process.

(b) "Phased development" means a development, usually for large-scale projects, in which construction of public or private improvements proceeds in stages on a schedule over a period of years established in the subdivision or site plan approved by the planning board. In a phased development, the issuance of building permits in each phase is solely dependent on the completion of the prior phase and satisfaction of other conditions on the schedule approved by the planning board. Phased development does not include a general limit on the issuance of building permits or the granting of subdivision or site plan approval in the municipality, which may be accomplished only by a growth management ordinance under RSA 674:22 or a temporary moratorium or limitation under RSA 674:23.

- V. As used in this section "impact fee" means a fee or assessment imposed upon development, including subdivision, building construction, or other land use change, in order to help meet the needs occasioned by that development for the construction or improvement of capital facilities owned or operated by the municipality, including and limited to water treatment and distribution facilities; wastewater treatment and disposal facilities; sanitary sewers; storm water, drainage and flood control facilities; municipal road systems and rights-of-way; municipal office facilities; public school facilities; the municipality's proportional share of capital facilities of a cooperative or regional school district of which the municipality is a member; public safety facilities; solid waste collection, transfer, recycling, processing, and disposal facilities; public library facilities; and public recreational facilities not including public open space. No later than July 1, 1993, all impact fee ordinances shall be subject to the following:
- (a) The amount of any such fee shall be a proportional share of municipal capital improvement costs which is reasonably related to the capital needs created by the development, and to the benefits accruing to the development from the capital improvements financed by the fee. Upgrading of existing facilities and infrastructures, the need for which is not created by new development, shall not be paid for by impact fees.
 - (b) In order for a municipality to adopt an impact fee ordinance, it must have enacted a capital improvements program pursuant to RSA 674:5-7.
 - (c) Any impact fee shall be accounted for separately, shall be segregated from the municipality's general fund, may be spent upon order of the municipal governing body, shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town moneys, and shall be used solely for the capital improvements for which it was collected, or to recoup the cost of capital improvements made in anticipation of the needs which the fee was collected to meet.
 - (d) All impact fees imposed pursuant to this section shall be assessed at the time of planning board approval of a subdivision plat or site plan. When no planning board approval is required or has been made prior to the adoption or amendment of the



Town of Pelham
Capital Improvements
2023-2029

impact fee ordinance, impact fees shall be assessed prior to, or as a condition for, the issuance of a building permit or other appropriate permission to proceed with development. Impact fees shall be intended to reflect the effect of development upon municipal facilities at the time of the issuance of the building permit. Impact fees shall be collected at the time a certificate of occupancy is issued. If no certificate of occupancy is required, impact fees shall be collected when the development is ready for its intended use. Nothing in this subparagraph shall prevent the municipality and the assessed party from establishing an alternate, mutually acceptable schedule of payment of impact fees in effect at the time of subdivision plat or site plan approval by the planning board. If an alternate schedule of payment is established, municipalities may require developers to post bonds, issue letters of credit, accept liens, or otherwise provide suitable measures of security to guarantee future payment of the assessed impact fees.

(e) The ordinance shall establish reasonable times after which any portion of an impact fee which has not become encumbered or otherwise legally bound to be spent for the purpose for which it was collected shall be refunded, with any accrued interest. Whenever the calculation of an impact fee has been predicated upon some portion of capital improvement costs being borne by the municipality, a refund shall be made upon the failure of the legislative body to appropriate the municipality's share of the capital improvement costs within a reasonable time. The maximum time which shall be considered reasonable hereunder shall be 6 years.

(f) Unless otherwise specified in the ordinance, any decision under an impact fee ordinance may be appealed in the same manner provided by statute for appeals from the officer or board making that decision, as set forth in RSA 676:5, RSA 677:2-14, or RSA 677:15, respectively.

(g) The ordinance may also provide for a waiver process, including the criteria for the granting of such a waiver.

(h) The adoption of a growth management limitation or moratorium by a municipality shall not affect any development with respect to which an impact fee has been paid or assessed as part of the approval for that development.

(i) Neither the adoption of an impact fee ordinance, nor the failure to adopt such an ordinance, shall be deemed to affect existing authority of a planning board over subdivision or site plan review, except to the extent expressly stated in such an ordinance.

(j) The failure to adopt an impact fee ordinance shall not preclude a municipality from requiring developers to pay an exaction for the cost of off-site improvement needs determined by the planning board to be necessary for the occupancy of any portion of a development. For the purposes of this subparagraph, "off-site improvements" means those improvements that are necessitated by a development, but which are located outside the boundaries of the property that is subject to a subdivision plat or site plan approval by the planning board. Such off-site improvements shall be limited to any necessary highway, drainage, and sewer and water upgrades pertinent to that



Town of Pelham
Capital Improvements
2023-2029

development. The amount of any such exaction shall be a proportional share of municipal improvement costs not previously assessed against other developments, which is necessitated by the development, and which is reasonably related to the benefits accruing to the development from the improvements financed by the exaction. As an alternative to paying an exaction, the developer may elect to construct the necessary improvements, subject to bonding and timing conditions as may be reasonably required by the planning board. Any exaction imposed pursuant to this section shall be assessed at the time of planning board approval of the development necessitating an off-site improvement. Whenever the calculation of an exaction for an off-site improvement has been predicated upon some portion of the cost of that improvement being borne by the municipality, a refund of any collected exaction shall be made to the payor or payor's successor in interest upon the failure of the local legislative body to appropriate the municipality's share of that cost within 6 years from the date of collection. For the purposes of this subparagraph, failure of local legislative body to appropriate such funding or to construct any necessary off-site improvement shall not operate to prohibit an otherwise approved development.

(k) Revenue from impact fees imposed upon development and collected by a municipality under RSA 674:21, V for construction of or improvement to municipal road systems may be expended upon state highways within the municipality only for improvement costs that are related to the capital needs created by the development. Such improvements may include items such as, but not limited to, traffic signals and signage, turning lanes, additional travel lanes, and guard rails. No such improvements shall be constructed or installed without approval of the state department of transportation. In no event shall impact fees be used for any improvements to roads, bridges, or interchanges that are part of the interstate highway system. Nothing in RSA 674:21, V shall be construed as allowing or authorizing additional impact fees merely by virtue of having approved the expenditure of collected fee revenue for construction of or improvement of state highways, nor shall it be construed as allowing the adoption of new impact fees devoted to assessing impacts to state highways.

(l) No later than 60 days following the end of the fiscal year, any municipality having adopted an impact fee ordinance shall prepare a report listing all expenditures of impact fee revenue for the prior fiscal year, identifying the capital improvement project for which the fees were assessed and stating the dates upon which the fees were assessed and collected. The annual report shall enable the public to track the payment, expenditure, and status of the individually collected fees to determine whether said fees were expended, retained, or refunded.

- VI. (a) In this section, "village plan alternative" means an optional land use control and subdivision regulation to provide a means of promoting a more efficient and cost-effective method of land development. The village plan alternative's purpose is to encourage the preservation of open space wherever possible. The village plan alternative subdivision is meant to encourage beneficial consolidation of land



Town of Pelham
Capital Improvements
2023-2029

development to permit the efficient layout of less costly to maintain roads, utilities, and other public and private infrastructures; to improve the ability of political subdivisions to provide more rapid and efficient delivery of public safety and school transportation services as community growth occurs; and finally, to provide owners of private property with a method for realizing the inherent development value of their real property in a manner conducive to the creation of substantial benefit to the environment and to the political subdivision's property tax base.

(b) An owner of record wishing to utilize the village plan alternative in the subdivision and development of a parcel of land, by locating the entire density permitted by the existing land use regulations of the political subdivision within which the property is located, on 20 percent or less of the entire parcel available for development, shall grant to the municipality within which the property is located, as a condition of approval, a recorded easement reserving the remaining land area of the entire, original lot, solely for agriculture, forestry, and conservation, or for public recreation. The recorded easement shall limit any new construction on the remainder lot to structures associated with farming operations, forest management operations, and conservation uses, and shall specify that the restrictions contained in the easement are enforceable by the municipality. Public recreational uses shall be subject to the written approval of those abutters whose property lies within the village plan alternative subdivision portion of the project at the time when such a public use is proposed.

(c) The submission and approval procedure for a village plan alternative subdivision shall be the same as that for a conventional subdivision. Existing zoning and subdivision regulations relating to emergency access, fire prevention, and public health and safety concerns including any setback requirement for wells, septic systems, or wetland requirement imposed by the department of environmental services shall apply to the developed portion of a village plan alternative subdivision, but lot size regulations and dimensional requirements having to do with frontage and setbacks measured from all new property lot lines, and lot size regulations, as well as density regulations, shall not apply.

(1) The total density of development within a village plan alternate subdivision shall not exceed the total potential development density permitted a conventional subdivision of the entire original lot unless provisions contained within the political subdivision's land use regulations provide a basis for increasing the permitted density of development within a village plan alternative subdivision.

(2) In no case shall a political subdivision impose lesser density requirements upon a village plan alternative subdivision than the density requirements imposed on a conventional subdivision.

(d) If the total area of a proposed village plan alternative subdivision including all roadways and improvements does not exceed 20 percent of the total land area of the undeveloped lot, and if the proposed subdivision incorporates the total sum of all proposed development as permitted by local regulation on the undeveloped lot, all



Town of Pelham
Capital Improvements
2023-2029

existing and future dimensional requirements imposed by local regulation, including lot size, shall not apply to the proposed village plan alternative subdivision.

(e) The approving authority may increase, at existing property lines, the setback to new construction within a village plan alternative subdivision by up to 2 times the distance required by current zoning or subdivision regulations, subject to the provisions of subparagraph (c).

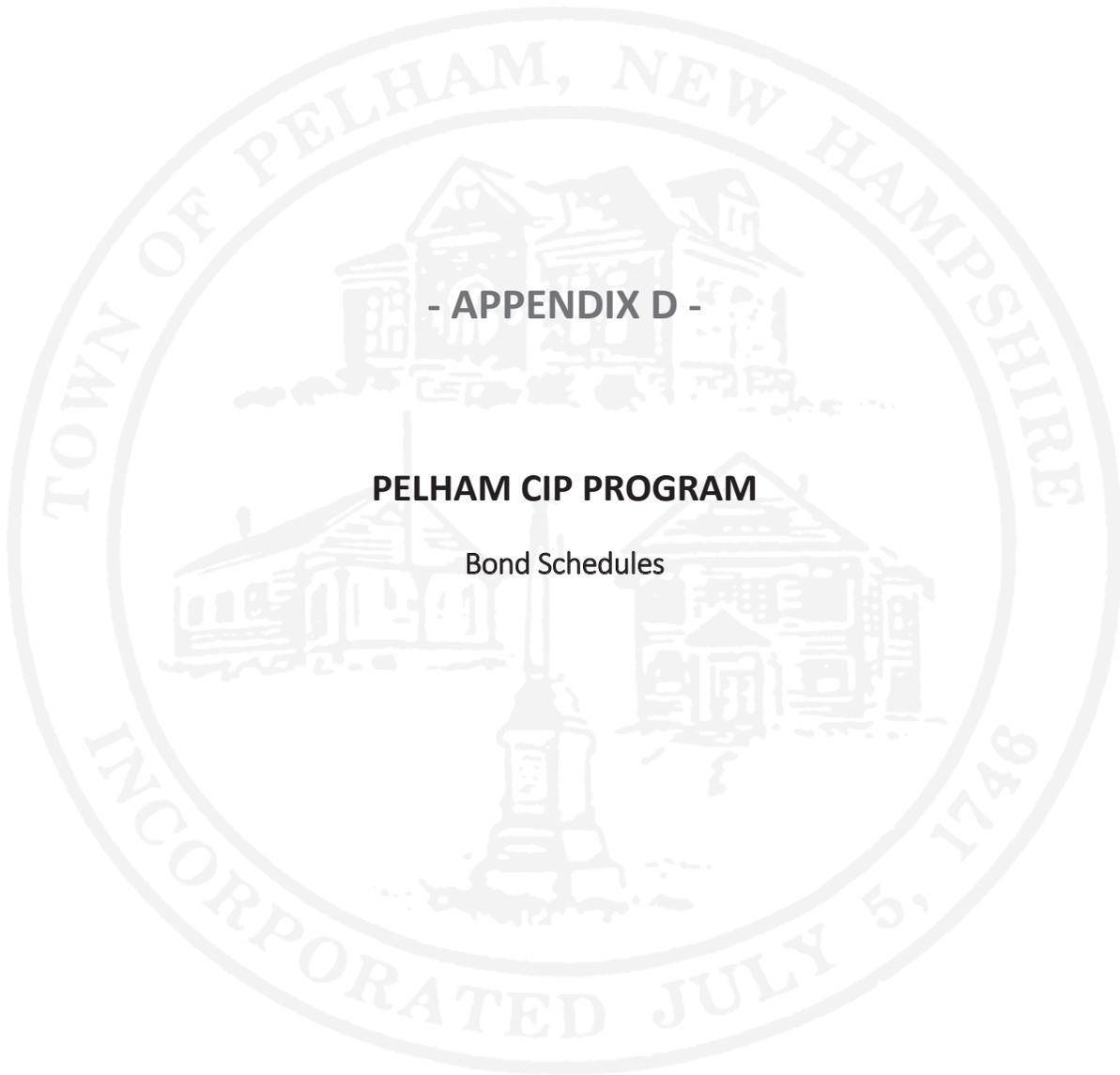
(f) Within a village plan alternative subdivision, the exterior wall construction of buildings shall meet or exceed the requirements for fire-rated construction described by the fire prevention and building codes being enforced by the state of New Hampshire at the date and time the property owner of record files a formal application for subdivision approval with the political subdivision having jurisdiction of the project. Exterior walls and openings of new buildings shall also conform to fire protective provisions of all other building codes in force in the political subdivision. Wherever building code or fire prevention code requirements for exterior wall construction appear to be in conflict, the more stringent building or fire prevention code requirements shall apply.

- VI. In this section, "integrated land development permit option" means an optional land use control to allow a project to proceed, in whole or in part, as permitted by the department of environmental services under RSA 489.

SOURCE. 1983, 447:1. 1988, 149:1, 2. 1991, 283:1, 2. 1992, 42:1. 1994, 278:1. 2002, 236:1, 2. 2004, 71:1, 2; 199:2, 3. 2005, 61:1, 2. 2008, 63:1. 2012, 106:1, 2. 2013, 270:5, 6. 2015, 31:1, EFF. JULY 6, 2015. 2016, 6:3, 4, EFF. JUNE 1, 2017.



Town of Pelham
Capital Improvements
2023-2029



- APPENDIX D -

PELHAM CIP PROGRAM

Bond Schedules



Town of Pelham
Capital Improvements
2023-2029

**PELHAM MUNICIPAL FACILITIES
20-Year Bond Schedule**

Bond: \$5,597,383

Interest Rate: 3.15 to 5.00% (Adjustable Rate)

Year	Principal	Bond Amount Remaining	Interest	Total Cost
2003-04	\$277,383	\$5,320,000	\$212,161	\$489,544
2004-05	\$280,000	\$5,040,000	\$203,840	\$483,840
2005-06	\$280,000	\$4,760,000	\$195,440	\$475,440
2006-07	\$280,000	\$4,480,000	\$187,040	\$467,040
2007-08	\$280,000	\$4,200,000	\$178,640	\$458,640
2008-09	\$280,000	\$3,920,000	\$170,240	\$450,240
2009-10	\$280,000	\$3,640,000	\$161,140	\$441,140
2010-11	\$280,000	\$3,360,000	\$151,340	\$431,340
2011-12	\$280,000	\$3,080,000	\$141,540	\$421,540
2012-13	\$280,000	\$2,800,000	\$131,040	\$411,040
2013-14	\$280,000	\$2,520,000	\$120,540	\$400,540
2014-15	\$280,000	\$2,240,000	\$109,340	\$389,340
2015-16	\$280,000	\$1,960,000	\$98,140	\$378,140
2016-17	\$280,000	\$1,680,000	\$86,940	\$366,940
2017-18	\$280,000	\$1,400,000	\$75,460	\$355,460
2018-19	\$280,000	\$1,120,000	\$63,560	\$343,560
2019-20	\$280,000	\$840,000	\$51,520	\$331,520
2020-21	\$280,000	\$560,000	\$39,200	\$319,200
2021-22	\$280,000	\$280,000	\$26,600	\$306,600
2022-23	\$280,000	\$0	\$13,300	\$293,300
TOTALS	\$5,597,383		\$2,417,021	\$8,014,404



Town of Pelham
Capital Improvements
2023-2029

**PELHAM HIGH SCHOOL
20-Year Bond Schedule**

Bond: \$20,745,000

Interest Rate: 3.1 to 5.1% (Adjustable Rate)

Year	Principal	Bond Amount Remaining	Interest	Total Cost
2015		\$20,745,000	\$539,526.00	\$539,526.00
2015-16	\$1,040,000	\$19,705,000	\$907,275.00	\$1,947,275.00
2016-17	\$1,040,000	\$18,665,000	\$854,235.00	\$1,894,235.00
2017-18	\$1,040,000	\$17,625,000	\$801,195.00	\$1,841,195.00
2018-19	\$1,040,000	\$16,585,000	\$748,155.00	\$1,788,155.00
2019-20	\$1,040,000	\$15,545,000	\$695,115.00	\$1,735,115.00
2020-21	\$1,040,000	\$14,505,000	\$642,075.00	\$1,682,075.00
2021-22	\$1,040,000	\$13,465,000	\$589,035.00	\$1,629,035.00
2022-23	\$1,040,000	\$12,425,000	\$535,995.00	\$1,575,995.00
2023-24	\$1,040,000	\$11,385,000	\$482,955.00	\$1,522,955.00
2024-25	\$1,035,000	\$10,350,000	\$430,042.50	\$1,465,042.50
2025-26	\$1,035,000	\$9,315,000	\$387,607.50	\$1,422,607.50
2026-27	\$1,035,000	\$8,280,000	\$355,522.50	\$1,390,522.50
2027-28	\$1,035,000	\$7,245,000	\$318,262.50	\$1,353,262.50
2028-29	\$1,035,000	\$6,210,000	\$275,827.50	\$1,310,827.50
2029-30	\$1,035,000	\$5,175,000	\$233,392.50	\$1,268,392.50
2030-31	\$1,035,000	\$4,140,000	\$190,967.50	\$1,225,967.50
2031-32	\$1,035,000	\$3,105,000	\$148,522.50	\$1,183,522.50
2032-33	\$1,035,000	\$2,070,000	\$106,087.50	\$1,141,087.50
2033-34	\$1,035,000	\$1,035,000	\$63,652.50	\$1,098,652.50
2034	\$1,035,000	\$0	\$21,217.50	\$1,056,217.50
TOTALS	\$20,745,000		\$9,326,663.50	\$30,071,663.50



Town of Pelham
Capital Improvements
2023-2029

PELHAM MEMORIAL SCHOOL UPGRADE/RENOVATIONS
20-Year Bond Schedule

Bond: \$31,980,000

Interest Rate: 2.1 to 5.1% (Adjustable Rate)

Year	Principal	Bond Amount Remaining	Interest	Total Cost
2022			\$569,871.88	\$569,871.88
2022-23	\$1,402,975.00	\$27,517,975.00	\$1,079,190.86	\$2,484,165.86
2023-24	\$1,375,000.00	\$26,115,000.00	\$1,008,352.50	\$2,383,352.50
2024-25	\$1,375,000.00	\$24,740,000.00	\$938,227.50	\$2,313,227.50
2025-26	\$1,375,000.00	\$23,365,000.00	\$868,102.50	\$2,243,102.50
2026-27	\$1,375,000.00	\$21,990,000.00	\$797,977.50	\$2,172,977.50
2027-28	\$1,375,000.00	\$20,615,000.00	\$727,852.50	\$2,102,852.50
2028-29	\$1,375,000.00	\$19,240,000.00	\$657,727.50	\$2,102,852.50
2029-30	\$1,375,000.00	\$17,865,000.00	\$587,602.50	\$2,032,727.50
2030-31	\$1,375,000.00	\$16,490,000.00	\$517,477.50	\$1,962,602.50
2031-32	\$1,375,000.00	\$15,115,000.00	\$447,352.50	\$1,892,477.50
2032-33	\$1,375,000.00	\$13,740,000.00	\$377,227.50	\$1,822,352.50
2033-34	\$1,375,000.00	\$12,365,000.00	\$313,977.50	\$1,752,227.50
2034-35	\$1,375,000.00	\$10,990,000.00	\$264,477.50	\$1,688,977.50
2035-36	\$1,375,000.00	\$9,615,000.00	\$221,852.50	\$1,639,477.50
2036-37	\$1,375,000.00	\$8,240,000.00	\$179,227.50	\$1,596,852.50
2037-38	\$1,375,000.00	\$6,865,000.00	\$136,602.50	\$1,511,602.50
2038-39	\$1,375,000.00	\$5,490,000.00	\$100,852.50	\$1,475,852.50
2039-2040	\$1,375,000.00	\$4,115,000.00	\$71,977.50	\$1,446,977.50
2040-2041	\$1,370,000.00	\$2,740,000.00	\$43,155.00	\$1,413,155.00
2041	\$1,370,000.00	\$1,370,000.00	\$14,385.00	\$1,384,385.00
TOTALS	\$27,517,975.00		\$9,923,470.24	\$37,441,445.24



Conservation Commission

Committee Chair:
Nathaniel AI Steward

Planning Department
6 Village Green
Pelham, NH 03076

Phone: (603) 635-7811
Fax: (603) 635 6954

Website:
[www.pelhamweb.com/
conservation-commission](http://www.pelhamweb.com/conservation-commission)

Conservation Commission
Meets:

The 2nd Wednesday of each
month at 7:00PM

Location:
Sherburne Hall
Town Municipal Building
6 Village Green

CONSERVATION COMMISSION 2022 Annual Report

We had 10 meetings during the year 2022. Meetings in March and August were canceled due to lack of hearing requests. However, it has been a busy year for me as the new Chair of the Conservation Commission. I had a lot of things to learn as well as many items to get up to speed on.

However during the past 12 months we have heard 22 cases involving Wetland redefinition due to technological improvements with GPS, New ordinances for residential solar panels and target practice in a Town Forests, the consideration of OHRV's on Town Property several times, introduction to Pelham's Master Planning efforts, discussion of the purchase of three different properties one completed one failed and one is still in negotiation, as well as a Conservation Easement as the remediation for a developer entering a Prime wetland buffer zone and a case where a swimming pool was placed inside a WCD (Wetland Conservation District).



Discussion of four developments two off Bridge Street (Route 38) one a 15-lot subdivision and one a 65-unit apartment building, one a 40 unit subdivision off Currier Road impacting a buffer zone as well as a 15 lot off Hayden Road impacting its WCD, we monitored a conservation easement off Jericho Road had a training session from a DES employee and conservation member on Rain Gardens to reduce phosphate pollution and other pollutants from rapid storm water runoff.

Additionally, I have worked with the Parks and Recreational Dept. to see if we could get funding for a canoe/kayak launch on Beaver Brook and to increase in town walking trails along Beaver Brook.

Please find the list of members below and if you wish to communicate with any of us go to the town website and under Boards click on Conservation Commission and at the below of the page you will see this list and simply click on any of the members

name and an email form will pop up which you can send a message and attach files less than 2 MB. I would also note that we now have a member on the Zoning Board of Adjustment to improve interdepartmental communications.

Name	Title	Term Exp.
Nathaniel AI Steward	Chair	2024
Mike Gendreau	Vice-Chair	2025
Paul Gagnon	Member	2024
Lisa Loosigian	Member	2023
Karen MacKay	Member/Secretary	2024
Ken Stanvick	Member	2025
David Abare	Member	2023
Kara Kubit	Alternate	2025
Scott Bowden	Alternate	2024
Christine Kamal	Alternate	2023

Other Major tasks we completed was the Natural Resource Inventory which is the baseline for developing the 2023 Conservation Plan scheduled for the coming year. Also, we have and will continue to update the Conservation Commission's web pages. We are fortunate to have several members that continue to update the Facebook page for the Pelham Conservation Commission.

I would like to especially thank the citizens of Pelham this year for approving all warrant articles related to the conservation of our open spaces as well as all the members of the Commission for the hours and hours of service and research that they put in before and after each meeting.

Respectfully submitted,
N. AI Steward
Conservation Commission Chair



Forestry Committee

Committee Chair:
Mary Hathaway

Selectmen's Office
6 Village Green
Pelham, NH 03076

Phone: (603) 635-8233
Fax: (603) 635-6954

Website:
www.pelhamweb.com/forestry-committee

FORESTRY COMMITTEE 2022 Annual Report

Stewards of our Town Forests and Conservation Lands,

Since 1980, the Forestry Committee has implemented forest management plans for our Town Forests and conservation areas utilizing the principles of healthy forests, wildlife habitat enhancement, water protection and passive recreational opportunities in accordance with the New Hampshire Tree Farm System. We continue our work with licensed New Hampshire foresters, wetland scientists, surveyors, Town personnel and other experts to implement management plans.

This year, we have added 61.5 acres to our Town Forests and 2 miles of walking trails. We executed a timber harvest at Merriam Farm Town Forest; this timber harvest started in the Cutler-Spalding Conservation Area; we anticipate completion of this project in 2023. Visibility projects on several of our parking areas improved safety and reduced maintenance. Per recommendations from UNH Cooperative Extension, we continue to address climate adaptation by reviewing the Town Forests for potential stressors that could affect the long-term health of our forests and their ability to adapt to change. Additionally, we, as a committee, voted in five subcommittee members, and in doing so, expanded our ability to

address a range of tasks, such as fixing signs, bridges, and assessing ATV damage.

The Forestry Committee has partnered with several organizations in Town. This includes the Blue Bird Society, with whom we worked to bring bluebird houses to the Town Forests. As of 2022, 10 bluebird houses have been installed at Merriam Farms. Work has also been done with the Pelham Garden Club to locate a suitable area for a Town garden; work on this project is ongoing. Several large projects have been completed by local Boy Scouts who have provided invaluable assistance and work on our trails. Work with the Hobbs Senior Center and local youth groups is also ongoing in pursuit of locating and improving accessible trails throughout the Town Forests.

Local volunteers represent our most important resource for maintaining our trail system which includes over 20 miles of trails on over 2,400 acres of land. Our volunteers continue to undertake major trail projects to connect Gumpus Pond to the Hudson, NH Trail System off the Red Trail. Peabody Town Forest, Kirby-Ivers Town Forest, Cutler-Spalding Conservation Area, and the Costa Conservation Area are all maintained by volunteers who provide trail maintenance and report trail conditions to our trail manager, Charlie Gale. Efforts have been made to make accommodations on trails for horses and mountain bikes, which has been in response to an increase in trail usage and increased communications from the public.

Our Trail Challenge, hosted by Linda Irish-Simpson, has been a success-as of today, 26 people (and one dog) have completed the challenge. Because of the excitement the program has generated, Linda has seen an up-tick in inquiries about becoming this exposure, trail adopters.

Due to the 32-acre fire that happened in April of 2022, we have had to permanently remove boulders placed to bar vehicles from the maintained trails. Without the boulders in place, an increase in ATV and vehicular traffic has created an array of issues, making many of the trails impassable and dangerous, especially for horses. Forestry continues to work with the Fire and Police Chiefs about placing gates to prevent further damage, as it has been proven that without vehicular traffic, trails can rebound under the care of the Forestry Committee and its volunteers.

Respectfully submitted,

Mary Hathaway, Chair
Paul Gagnon
Robert Lamoreux
Gayle Plouffe
Charles Gale



Planning Board

Committee Chair:
Timothy Doherty

Planning Department
6 Village Green
Pelham, NH 03076

Phone: (603) 635-7811
Fax: (603) 635-6954

Email:
planning@pelhamweb.com

Website:
www.pelhamweb.com/
planning-board

Planning Board Meets:

The 1st and 3rd Monday of the
month at 7:00PM

Location:
Sherburne Hall
Town Municipal Building
6 Village Green

PLANNING BOARD 2022 Annual Report

A Town is as great as the people who run it. This year was no different. Through the Election and two (2) unexpected Selectmen’s resignations, the Selectmen’s representatives to the Planning Board appeared to be uncertain. With just three (3) members left on the Board of Selectmen Jaie Bergeron, along with new members Jason Croteau and Charlene Takesian had the wisdom to bring back Heather Corbett and Kevin Cote to their Board. This new Board of Selectmen appointed Kevin Cote to be the Selectmen’s representative for the Planning Board and Jaie Bergeron as the alternate to.

The Planning Board voted Timothy Doherty as Chairman, James Bergeron as Vice Chairman and Danielle Masse Quinn as Secretary.

The Planning Board membership had several more changes. Cindy Kirkpatrick retired from the Board and is truly missed by all. Joe Passamonte and Bruce Bilapka won their elections and Hal Lynde and Paddy Culbert received three (3) year alternate appointments by the Planning Board. Collectively, Paddy and Hal bring in over 60 years of Town knowledge to our Planning Board. The Planning Board also appointed John Spottiswood and Scott Sawtelle to complete the alternate positions. With these changes, the Pelham Planning Board is by far the best Planning Board Pelham has seen in years with most meetings having all 13 members in attendance.

The Pelham Master Plan Sub Committee has completed its first year of research and discovery as well as conditions and assessments alongside Resilience Planning and Design, LLC in efforts to create a new Pelham Master Plan. We would like to thank Samuel Thomas for standing in as Chairman, Danielle Masse Quinn as Vice Chairman and Secretary, Planning Director Jennifer Beauregard and any and all volunteering members from our Board of Selectmen, Conservation Commission, Forestry Commission, Planning Board, Budget Commission, Agricultural Commission, Hobbs Center, Pelham Council of Aging, Pelham Public School System and most importantly our community.

The Planning Board would also like to extend our thanks to James Bergeron for completion of his second year serving as the crossover member to the Zoning Board of Adjustment.

The Planning Board has had an eventful year filled with matters relating to Planning that mean so much to the residents and applicants who come before us. Our concern for water quality, natural resources, public health, and safety continues to be of primary interest to us. The Board will continue its efforts to find the balance with this year and into the next.

The Town’s Recording Secretary position has been filled full time by Jennifer Castles who is doing a great job with her eye to detail.

We would also like to thank Planning Director Jennifer Beauregard for her continued professionalism in helping the Board perform its duties

The Planning Board will continue to strive to keep the future development in line with the rural character of our Town

Respectfully submitted,

Timothy Doherty, Chairman, Pelham Planning Board
Danielle Masse Quinn, Secretary, Pelham Planning Board



Water Commission

Committee Chair:
Kimberly Abare

Selectmen's Office
6 Village Green
Pelham, NH 03076

Phone: (603) 635-8233
Fax: (603) 635-6954

Website:
[www.pelhamweb.com/
water-commission](http://www.pelhamweb.com/water-commission)

WATER COMMISSION 2022 Annual Report

Water Commission Update:

The Water Commission was re-established in the late Spring 2022 by the Selectboard. There are five of us on the Water Commission, in alphabetical order: Kimberly Abare, Nathan Boutwell, William Scanzani, Samuel Thomas, and Scott Winn. Our Water issues in Pelham are a giant undertaking and requires as many 'hands on deck' as possible. I have invited additional people to attend...people with experience with ground soils, water, engineering, filtration, environmental spills and construction experience. Most recently, we have added representation from the Planning Board, Conservation Board, and the Selectboard. We have been meeting very regularly at the Fire Station in Pelham. Thank you to our Fire Chief Jim Midgley for allowing us use of their training room.

Survey:

One of the first things we did this year was to run a Water Survey to determine where our biggest issues are currently. Thank you to some of our residents taking the water survey. As of this writing, we have a total of nearly 163 responses. The following is a list of the responses by street, and in alphabetical order. The survey responses represented 25% of the streets in Pelham, meaning that we

are missing survey representation of 75% of the streets: Alexandra Drive, Applewood, Chardonnay, Colonial, Currier, Debbie, Dogwood, Dutton, Frontier Drive, Grouse, Harley, Hayden, Hearthstone, Heritage, Hickory, Hidden Hollow, Hobbs Road, Homestead, Lannan, Ledge, Lemere, Lincoln, Longview, Lucy, Mammoth, Marie, May, McGrath, Mercury Lane, Moon Shadow, Mount Vernon, Mountain View, Mulberry, Nancy, Nicholas, Old Gage Hill, Oriole, Parkside, Pasture, Patriot, Pelham Road, Quail Run, Sawmill, Scenic View, Shelly, Shephard, Sherburne, Spaulding Hill, Tallant, Valley Hill, Vista, Wellsley, Westview, William, Windham Road, Wood, and Woodbury.

Initially, we are only focused on the streets that have very low supply of water; Our second priority will be quality of water.

Engineering Firm: Weston and Sampson:

A Contract has been signed with an engineering firm, Weston and Sampson out of Portsmouth, NH to move forward with a feasibility study. This study will be delivered in the 1st quarter of 2023, in which is give us:

1. All options on bringing water to Pelham; and
2. Applying for a Grant to pay for the feasibility study from the Department of Environmental Services.*

Potential Options:

Current options that will be looked at could be:

- a) Developing our aquifer located in Pelham; and/or
- b) Bringing water from Hudson; and/or
- c) Bringing water from Dracut.

*Once we have a feasibility study, we will be able to apply for the large grant that helps us pay for bringing water to Pelham, 30% paid for by the Department of Environmental Services/NH.

Wellesley, Radcliff and Vassar:

Construction just started on Wellesley Drive (off of 38) in a one mile stretch up and over to Radcliff and down Vassar Drive, replacing all of the pipe. This construction project is being done by Pennichuck Water. The Water Commission is checking on this project regularly and have the cell phone numbers to the contractor and to Pennichuck. We are also aware of the excessive charges and fees that are associated with Pennichuck East Water.

Pennichuck Assets:

We were able to determine that Pennichuck East Water has \$6.6M and 11 miles of assets under the ground in Pelham, plus \$1.2M in replacement on the above Wellesley Project, for a total of \$7.8M. Pennichuck East is the franchise utility of water in Pelham. We wanted to inquire how much the assets total, as of this writing. There are questions and decisions to make in the



future on whether we keep Pennichuck East as a Utility or whether Pelham should ever develop their own water department. That is not a decision we want to make today, but it is something we have on our radar.

Warrant Article:

We are putting forth a warrant article that will: a) Expand our jurisdiction of the Water Commission to the town limits, as well as to add alternates to the Water Commission. This will allow the Water Commission to make water decisions for the entire town, and b) Add alternates onto the Water Commission Board that will ensure that we can keep moving forward, even if the full-time board members are not available. If this warrant article is passed, the Selectboard will make the appointments upon receiving volunteer forms.

Proclamation:

Lastly, the Water Commission, by the time you are reading this, will have presented a NH State Proclamation to Skillings and Sons for their response to residents on Nicholas Lane. It will be presented from the Town Administrator, Joseph Roark, the Water Commission, and Kimberly Abare as State Representative.

Thank You to you, Pelham/How to contact the Water Commission:

Thank you to the public for continuing to lean forward in being part of this process. The Water Commission will be available to you for any questions or concerns you may have and be fully transparent with you as we work through this journey. We will continue to provide updates to you in The Pelham Evergreen newspaper. Full water commission e-mail is: dlwatercommission@pelhamweb.com to send an e-mail that will hit the entire water commission. You can expect a phone call/e-mailed response rapidly.

Respectfully submitted,

Kimberly Abare,
Water Commission Chair



TOWN OF PELHAM
STATE OF NEW HAMPSHIRE
2023 TOWN MEETING

To the inhabitants of the Town of Pelham, in the County of Hillsborough and the State of New Hampshire, qualified to vote in Town affairs. You are hereby notified of the following annual **Town Meeting schedule**:

First Session of Annual Meeting (Deliberative)

You are hereby notified to meet at the Sherburne Hall, 6 Village Green, Pelham, New Hampshire on Tuesday, February 7, 2023, at 7:00 PM. This session shall consist of explanation, discussion, and debate of warrant articles numbered 2 through 16. Warrant articles may be amended subject to the following limitations: (a) warrant articles, the wording of which, is prescribed by law shall not be amended and (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended.

Second Session of Annual Town Meeting (Official Ballot Voting)

You are hereby notified to meet again at the Pelham High School, 85 Marsh Road, Pelham, New Hampshire on Tuesday, March 14, 2023, between the hours of 7:00 AM and 8:00 PM to vote by official ballot to choose all necessary Town Officials for the ensuing year and to vote on warrant articles numbered 1 through 16.



Article 1

To see what action the Town will take in the election of the following Officers: One (1) Selectman for a the term of one (1) year; Two (2) Selectmen for a term of three (3) years; Three (3) Budget Committee members for a term of three (3) years; Two (2) Cemetery Trustees for a term of three (3) years; Two (2) Library Trustees for a term of three (3) years; Two (2) Planning Board members for a term of three (3) years; One (1) Supervisor of the Checklist for a term of one (1) year; One (1) Trustee of the Trust Funds for a term of three (3) years.

Article 2

Are you in favor of Amendment No. 1 as proposed by the Planning Board for the Town of Pelham to amend Pelham Zoning Article VII Section 307-41 Special Provisions to increase residential and commercial septic leach field setbacks from wetland areas from 25 feet to 50 feet from poorly drained soils and from 50 feet to 75 feet from very poorly drained soils. These changes are consistent with the State of New Hampshire Code of Administrative Rules (Env-Wq 1008.04). (Recommended by the Planning Board Unanimously)

Article 3

Are you in favor of Amendment No. 2 as proposed by the Planning Board for the Town of Pelham to add a new article to Pelham's Zoning Ordinance Article TBD Solar Ordinance to permit the regulation of solar energy systems and to support solar energy system usage. This ordinance will allow residential roof top solar installations less than 15KW to be permitted by right in all zoning districts and ground mounted solar systems that are 15KW or less, and 1000 square feet or less will not require Planning Board approval. Any commercial solar energy systems would require application to the Planning Board for Site Plan Review as well as a Conditional Use Permit. All solar energy systems shall obtain building and electrical permits prior to installation. (Recommended by the Planning Board Unanimously)

Article 4

Are you in favor of Amendment No. 3 as proposed by the Planning Board for the Town of Pelham to add a new article to Pelham's Zoning Ordinance Article TBD Natural Resources Management Ordinance to promote and ensure the orderly development of land within the Town of Pelham to promote public health, safety, and welfare of its residents and to ensure for the future population of the Town that essential municipal services, transportation/roads, and clean water are available



and will have sufficient capacity and quality to accommodate new and future development.
(Recommended by the Planning Board Unanimously)

Article 5

Shall the Town vote to approve cost items included in the five (5) year Collective Bargaining Agreement ratified by the Board of Selectmen and the Pelham Police, Local 3657 of the American Federation of State, County and Municipal Employees which calls for the following increases in salaries and benefits and to further raise and appropriate the sum of \$114,110 to fund for the current fiscal, the first year of this agreement, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? (Majority Vote Required) (Recommended by the Selectmen by a vote of 5 to 0) (Recommended by the Budget Committee by a vote of 9 to 0)

<u>Year</u>	<u>Cost</u>	<u>Accumulated Cost</u>
2023	\$114,110	\$114,110
2024	\$141,763	\$255,873
2025	\$117,339	\$373,212
2026	\$112,514	\$485,726
2027*	\$145,585	\$631,311

*Including 3 months of 2028

Article 6

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling Twenty-One Million, One Hundred and Seventy-Eight Thousand, Four Hundred Ninety-Five Dollars (\$21,178,495)? Should this article be defeated, the default budget shall be Nineteen Million, Nine Hundred and Forty-Three Thousand, Eight-Hundred and Ninety-Eight Dollars (\$19,943,898) which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Selectmen by a vote of 5 to 0) (Recommended by the Budget Committee by a vote of 9 to 0)

<u>Department</u>	<u>Selectmen</u>	<u>Budcom</u>
-------------------	------------------	---------------



	<u>2023 Approved</u>	<u>2023 Approved</u>
Assessor	\$229,193	\$229,193
Budget Committee	\$2	\$2
Cable Department	\$172,837	\$172,837
Cemetery	\$177,573	\$177,573
Conservation	\$10,700	\$10,700
Debt Service Interest	\$68,881	\$68,881
Debt Service Principal	\$487,416	\$487,416
Elections	\$18,143	\$18,143
Emergency Management	\$10,673	\$10,673
Fire Department	\$2,918,972	\$2,918,972
Health Officer	\$87,956	\$87,956
Health Services	\$73,700	\$73,700
Highway Maintenance	\$2,254,522	\$2,254,522
Human Services	\$75,640	\$75,640
Insurance	\$3,170,326	\$3,170,326
Legal	\$96,000	\$96,000
Library	\$566,655	\$536,656
Parks & Recreation	\$294,414	\$294,414
Planning Dept	\$571,215	\$571,215
Police Department	\$3,734,042	\$3,703,059
Retirement	\$2,421,463	\$2,421,463
Selectmen	\$670,604	\$670,604
Senior Center	\$193,338	\$193,338
Technology	\$374,401	\$374,401
Town Buildings	\$890,764	\$890,764
Town Celebrations	\$24,960	\$24,960
Town Clerk/Tax Collector	\$319,683	\$319,683
Transfer	\$1,309,845	\$1,309,845
Treasurer	\$15,224	\$15,224
Trust Funds	\$335	\$335



Total	\$21,239,477	\$21,178,495

Article 7

Shall the Town vote to raise and appropriate the sum of Three Hundred Forty-Three Thousand, Six Hundred Seventy-One Dollars (\$343,671) for repair, maintenance, purchase of equipment and upgrading of Town roads, to be offset by the State Highway Grant? This will be a non-lapsing account per RSA 32:7, IV. No money to be raised by taxation. (Recommended by the Selectmen by a vote of 4 to 0) (Recommended by the Budget Committee by a vote of 9 to 0)

Article 8

Shall the Town vote to establish, as Town Forests, pursuant to RSA 31:110-113, the following parcels: tax map 31 lots 11-32, 11-34, and 11-35 (formerly owned by Kleczkowski) and add them to the abutting Blueberry Circle Town Forest? The enlarged Town Forest will total approximately 57 acres. No tax impact. (Majority Vote Required) (Recommended by Forestry Committee) (Recommended by the Selectmen by a vote of 4 to 1)

Article 9

Shall the Town of Pelham vote to modify the current solar energy exemption pursuant to RSA 72:62 up to 100% of the assessed value of the qualifying equipment as defined in RSA 72:61?

72:61 Definition of Solar Energy Systems. – I. For purposes of an exemption under RSA 72:62 adopted before January 1, 2020, in this subdivision "solar energy system" means a system which utilizes solar energy to heat or cool the interior of a building or to heat water for use in a building and which includes one or more collectors and a storage container. "Solar energy system" also means a system which provides electricity for a building using photovoltaic panels. (Recommended by the Selectmen by a vote of 3 to 2)

Article 10

Shall the Town vote pursuant to RSA 72:39-a and 72:39-b to modify the current Elderly Exemption and Income limits from property tax in the Town of Pelham for qualified taxpayers as follows:

For persons aged 65 to include 74 years of age: \$114,000

For persons 75 to including 79 years of age: \$ 164,000

For persons 80 years and above: \$ 212,000



In addition, a qualified taxpayer must have an annual net income of not more than \$48,000 if single and not more than a combined net income of \$58,000 if married and own assets (excluding the value of the person's residence) not more than \$250,000. (Recommended by the Selectmen by a vote of 5 to 0)

Article 11

Shall the Town of Pelham vote to modify the current blind exemption per RSA 72:37 from \$15,000 to \$57,800? (Recommended by the Selectmen by a vote of 5 to 0)

Article 12

Shall the Town of Pelham re-adopt the Optional Veterans' Tax Credit of \$500 pursuant to RSA 72:28, II to include individuals who have not yet been discharged from service in the armed forces? (Recommended by Selectmen by a vote of 5 to 0)

Article 13

Shall the Town of Pelham re-adopt the All Veterans' Tax Credit of \$500 pursuant to RSA 72:28-b to include individuals who have not yet been discharged from service in the armed forces? (Recommended by the Selectmen by a vote of 4 to 1)

Article 14

Shall the Town of Pelham vote to adopt the provisions of RSA 72:81 and enable the Town to grant tax exemptions for new construction performed on commercial or industrial uses. The intent of the exemption authority is to provide incentives to businesses to build, rebuild, modernize, or enlarge within the municipality. The exemption shall apply only for municipal and local school property taxes assessed by the municipality. The exemption will not apply to the entirety of the property value, but only to any increase in assessment which results from the new construction. The period of time for which the property is eligible for exemption is ten years.

The percentage of authorized exemption is as follows:

Year 1 to Year 5, 50% of the increased assessment value as described above;

Year 6, 40% of the increased assessment value as described above;

Year 7, 30% of the increased assessment value as described above;

Year 8, 20% of the increased assessment value as described above;

Year 9 and Year 10, 10% of the increased assessment value as described above;



For purposes of this exemption, the term "new construction" shall mean new structures, or additions, renovations, or improvements to existing structures.

For purposes of this exemption, the term "commercial" shall include retail, wholesale, service and similar uses and the term "industrial" shall mean manufacturing and heavy manufacturing, consumable manufactured goods, lumberyard, timber activities, recycling facility (household wastes), veterinary and large veterinary hospital, and warehouse.

If adopted, this Warrant Article will become effective April 1, 2023 and will remain in effect for five (5) years. (Recommended by the Selectmen by a vote of 3 to 2)

Article 15

Shall the Town vote to expand the current established Water Utility District from those properties that are adjacent to and within five hundred feet (500') of the following two water main line extensions: 1) an extension of the existing Marsh Road water line beyond Pelham High School along Marsh Road to the Intersection of Mammoth Road; and 2) an extension of the existing Pennichuck water line beginning at the Nashua Road/Main Street intersection, traveling East along Main Street to the intersection of Bridge Street, and then extending down Bridge Street to the Dracut town line to the entire Town of Pelham, New Hampshire per NH RSA 31:134-149; and further, to authorize the Board of Selectmen to appoint up to two (2) alternate members for a term of two (2) years to the five (5) member Water Commission? (Recommended by the Selectmen by a vote of 5 to 0)

Article 16

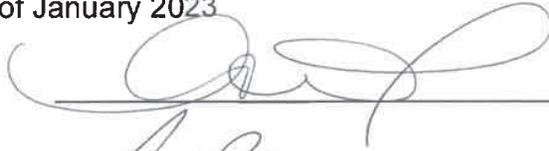
Shall the Town vote to adopt the following provision pertaining to elections:

Any and all town or school board regular or special election voting shall be by paper ballot only and all ballots shall be hand counted. The use of any and all electronic ballot counting devices shall immediately cease and are prohibited for all voting purposes. This removes any and perceived or actual authority under RSA 656:40 for selectmen or any other governing body of the Town of Pelham, NH to approve on a trial or permanent basis the leasing, use or experimentation of any electronic ballot counting devices. (Not recommended by Selectmen)



Given under our hands this 30th day of January 2023

Heather Corbett, Chair



Jaie Bergeron, Vice Chair



Kevin Cote, Selectman



Charlene Takesian, Selectman



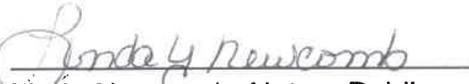
Jason Croteau, Selectman



I, the undersigned, Joseph A. Roark, serving as the Town Administrator, do hereby certify that on this 30th day of January 2023, I did post signed copies of the 2023 Annual Town Meeting Warrant at the Pelham Town Hall, located at 6 Village Green and the Pelham High School, located at 85 Marsh Road and at the Pelham Public Library, located at 24 Village Green of said Town.

Respectfully submitted,


Joseph A. Roark, Town Administrator


Linda Newcomb, Notary Public

LINDA Y NEWCOMB
NOTARY PUBLIC - State of New Hampshire
My Commission Expires
September 7, 2027



**2023 PELHAM SCHOOL DISTRICT WARRANT
STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District of the Town of Pelham in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE)

You are hereby notified that the first session of the annual meeting of the School District of the Town of Pelham will be held at Sherburne Hall, 6 Village Green, in said Pelham on Wednesday, February 8, 2023, at 7:00 P.M. for explanation, discussion, and debate of warrant articles number 1 through number 3. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

SECOND SESSION OF ANNUAL MEETING (OFFICIAL BALLOT VOTING)

You are hereby notified that the second session of the annual meeting of the School District of the Town of Pelham will be held at Pelham High School gymnasium, 85 Marsh Road, in said Pelham on Tuesday, March 14, 2023, at 7:00 A.M. for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all Warrant Articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 A.M. and will not close earlier than 8:00 P.M.

ARTICLE 1 – OFFICER ELECTION

To elect by ballot the following School District Officers:

School Board Member	3-Year Term
School District Treasurer	3-Year Term
School Moderator	3-Year Term
School District Clerk	3-Year Term



ARTICLE 2 – OPERATING BUDGET

Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling Forty Million, Nine Hundred Sixty-Five Thousand, Six Hundred Ninety-Three Dollars (\$40,965,693)? Should this article be defeated, the default budget shall be Thirty-Nine Million, Eight Hundred Sixty-Seven Thousand, Three Hundred and Five Dollars (\$39,867,305), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the Pelham School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. *(Majority vote required)*

Recommended By the School Board
Recommended By the Budget Committee (9-0-0)

ARTICLE 3 – PESPA CBA

Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the Pelham School District and the Pelham Education Support Personnel Association (PESPA) that calls for the following increases in salaries and benefits over the amount paid in the prior fiscal year at current staffing levels:

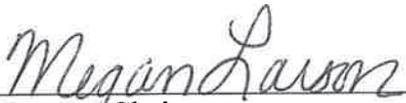
Year	Estimated Increase
2023-2024	\$ 101,576
2024-2025	\$ 93,072
2025-2026	\$ 88,091

and further to raise and appropriate the sum of One Hundred One Thousand, Five Hundred and Seventy-Six Dollars (\$101,576) for the 2023-2024 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid at current staffing levels? *(Majority vote required)*

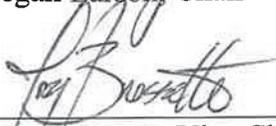
Recommended By the School Board
Recommended By the Budget Committee (11-0-0)



GIVEN UNDER OUR HANDS AT SAID PELHAM THIS 18th DAY OF JANUARY 2023.



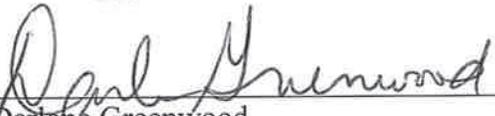
Megan Larson, Chair



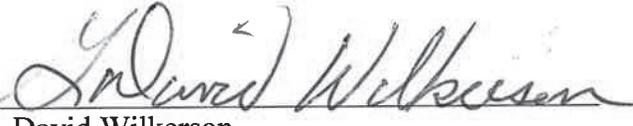
Troy Bressette, Vice Chair



Thomas Gelfar



Darlene Greenwood



G. David Wilkerson

Pelham School Board



This Page Left Intentionally Blank

School District

Superintendent’s Office

59A Marsh Road
 Pelham, NH 03076
 Phone: (603) 635-1145
 Fax: (603) 635-1283

Pelham Elementary School

61 Marsh Road
 Phone: (603) 635-8875
 Fax: (603) 635-8922

Pelham Memorial School

59 Marsh Road
 Phone: (603) 635-2321
 Fax: (603) 635-2369

Pelham High School

85 Marsh Road
 Phone: (603) 635-2115
 Fax: (603) 635-3994

Website:
www.pelhamsd.org

PELHAM SCHOOL DISTRICT OFFICERS: 2022

MODERATOR

Douglas Viger

CLERK

Danielle Pilato

TREASURER

Patricia Murphy

SCHOOL BOARD

Megan Larson, Chair	2024
Troy Bressette, Vice Chair	2022
Thomas Gellar	2024
Darlene Greenwood	2023
David Wilkerson	2022

SUPERINTENDENT OF SCHOOLS

Eric “Chip” McGee

ASSISTANT SUPERINTENDENT

Sarah Marandos

BUSINESS ADMINISTRATOR

Deborah Mahoney

DIRECTOR OF TECHNOLOGY

Keith Lord

DIRECTOR OF HUMAN RESOURCES

Joan Cote

DIRECTOR OF STUDENT SERVICES

Brendan Hoffman

BUILDING ADMINISTRATORS

Pelham Elementary School	Jessica Van Vranken
Pelham Memorial School	Stacy Maghakian
Pelham High School	Dawn Mead

SCHOOL NURSES

Jennifer Bodenrader
 Kirsten Cogan
 Joanne Morrison
 Lauren MacPherson

AUDITORS

Plodzick & Sanderson

Superintendent of Schools

Superintendent:
Eric “Chip” McGee

59A Marsh Road
Pelham, NH 03076

Phone: (603) 635-1145
Fax: (603) 635-1283

Email: cmcgee@pelhamsd.org

Website:
www.pelhamsd.org

SUPERINTENDENT'S REPORT 2022 Annual Report

The start of my third year serving the Pelham community has brought with it a tremendous sense of connection and progress. For the 2021-22 School Year, the School Board set forth three goals. We were pleased with our progress in all three areas and continue to have areas we are working to improve.

2021-22 Goal 1: Culture and Climate

A strong school culture is one that is purposeful and focused on teaching and learning and is cohesive in these efforts. Culture and climate were measured through quantitative and qualitative survey data over the course of the year. More than 2/3rds of our parents reported that our climate and culture was good or excellent. Parents commented that “Pelham has done great in bringing back some normal.” They identified a need for students to feel they belong and the need in the District to attract and retain great teachers and staff. The feedback was that the increase in community engagement has been great and added, “do more.” For staff, we noted 29% reported that our climate and culture was good or excellent in October, and that increased to 40% in May. While the increase was positive, this remains an area in need of continued effort. Key takeaways include the relationship within small groups of staff is often excellent whether it

is a grade level team, Professional Learning Community (PLC), or a friendship. New staff were seen as “a breath of fresh air” and “more tenured teachers build stronger bonds over the years.” Many noted that staff are “still completely overwhelmed” and noted the need to address the social emotional health of both students and staff. Many commenters, both positive and negative ones, expressed a desire to feel more connected.

2021-22 Goal 2: Full-Day Kindergarten

The Pelham community understands the value of full-day Kindergarten to establish a strong foundation for students. Pelham’s half-day program, while excellent, did not provide sufficient time for pre-literacy and pre-math skills or the opportunity for structured play and socialization. Additionally, it put Pelham at a competitive disadvantage in the housing market compared to our neighboring towns. Thanks to the support of the voters in Pelham in March 2022, the Pelham School District opened the 2022-23 school year with a full day program, which is building a strong academic and social foundation for students.

2021-22 Goal 3: Mathematics

Working with our professional staff, the administration provided a roadmap of our current efforts in improving math instruction to the School Board on January 16, 2022. Since then, we have begun implementing the plan. The Board also supported the two measurable goals the Task Force developed.

1. To improve our performance over time relative to our peers to be in the top 5 overall every year. Our peers are Auburn, Candia, Derry Cooperative, Hampstead, Hooksett, Hudson, Litchfield, Londonderry, Salem, Timberlane Regional, and Windham along with the state average.
2. To increase by 5 percentage points the number of students who meet the SAT College and Career Readiness Benchmark for Mathematics (a score of 530 or better on the math portion of the SAT).

Although ambitious, the task force thinks these goals could pull the math teachers in the District together in a combined effort. Students complete these tests this spring and the NHDOE will provide comparative data in the fall of 2022.

The School Board adopted three goals for the 2022-23 school year as well. As of November 2022, this was our progress.

2022-23 Goal 1: Improve Student Performance in Mathematics

The District maintained its goal in mathematics. We have begun work to improve student performance in this area.

- Elementary school teachers are participating in a wide range of professional development.
- A team at the elementary school has begun the process of selecting a research-based program for the 2022-23 school year.

- Math teachers at PMS and PHS are reviewing expectations for the eighth grade Algebra course.
- The School Board has budgeted for the addition of an instructional coach for math for Pelham Elementary for 2023-24 offset by the reduction of one math teaching position at PHS, and the Budget Committee supported this.

2022-23 Goal 2: Making it so we all belong

After a year of work on climate and culture, feedback indicated a desire among staff and families to feel more connected, for our schools to be places where differences are celebrated as a way for all of us to grow and learn from each other, and understanding and patience are commonplace. It is about connection, collaboration, and support. The word we will use for this goal is belonging. In our first survey, we found that overall, 51% of staff reported feeling the attitude of their colleagues was positive either “quite a bit” or “a tremendous amount” compared to 35% statewide last year. For parents, 59% of parents reported feeling their child belongs at our school either “quite a bit” or “a tremendous amount” compared to the state average last year of 65%. The leadership team is using the comments and feedback to continue to work to improve.

2022-23 Goal 3: Making Pelham one of the best places to work

The Board set a third goal regarding hiring and retaining great staff to serve our students and community. We want the Pelham School District to be a place where staff, in all roles in the organization, feel connected to the larger effort on behalf of our students. A large step towards this goal will be the passage of supportive contracts. We want to ensure staff find the work productive and satisfying and know they are valued. And we want that to happen in an environment of professionalism and excellence. The Pelham School Board and PESPA have reached an agreement for their next contract and the Budget Committee voted to support presenting to the voters in March 2023. Here are the key details.

- Three-year contract.
- Wage increases of 4.5%, 4.0% and 3.5% annually for Instructional Assistants (IAs).
- Wage increases of 3.0% annually for Title I and Academic Tutors.
- Equalized steps and increased pay differential for IAs working with specialized programming.
- Change from 3-tier to 6-tier prescription plan adding Caremark mail fulfillment, which reduces the overall premium for employer and employee.
- Created a cost driver system of premium sharing with employer contributions of "up to \$7,500" for any plan.

The agreement represents serious and good-faith negotiations between both parties that balances two competing needs. On the one hand it recognizes our valuable employees with pay increases. On the other hand, it keeps the overall cost to the community reasonable. This contract represents our next step towards our goal of making the Pelham School District one of the best places to work.

The key to the Pelham School District is the people: curious students and dedicated teachers, caring parents and involved community members, kind school leaders and compassionate support staff. Together, we will continue to *Inspire Success One Mind at a Time*.

Respectfully submitted,

Eric "Chip" McGee



OFFICIAL BALLOT
ANNUAL SCHOOL DISTRICT MEETING
 TOWN OF
PELHAM, NEW HAMPSHIRE
 March 8, 2022

Samielle Hilts
 March 14, 2022

Samielle Hilts
 SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

- To vote, fill in the oval(s) opposite your choice(s) like this
- To write-in a candidate not on the ballot, write the name on the line provided for the office and fill in the oval opposite the write-in line, like this

SCHOOL OFFICIALS

For School Board Member

THREE YEAR TERM	Vote for TWO	
TROY J. BRESSETTE	1425	<input type="radio"/>
JOSHUA GLYNN	923	<input type="radio"/>
G. DAVID WILKERSON	1059	<input type="radio"/>
(WRITE-IN)	170	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

ARTICLE 3 -Solar

Shall the Pelham School District vote to authorize the School Board to enter into a long-term lease of School District property for the purpose of installing solar panels at no cost to the District but resulting in savings on the District's energy costs, all on such terms and conditions as the School Board determines are in the best interest of the District? (Majority vote required)

Recommended by the School Board 1602 YES
 709 NO

**OFFICIAL BALLOT
 SCHOOL DISTRICT WARRANT**

ARTICLE 2 –Operating Budget

Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling thirty-nine million, nine hundred twelve thousand, four hundred ninety-three dollars (\$39,912,493)? Should this article be defeated, the default budget shall be thirty-eight million, nine hundred eighty-eight thousand, seven hundred seventy-seven dollars, (\$38,988,777), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the Pelham School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

Recommended by the School Board 1558 YES
 Recommended by the Budget Committee 758 NO

ARTICLE 4 – (By Petition)

Shall the voters of the Pelham School District vote to adopt the following provisions pertaining to requirements to wear face coverings within the Pelham School District; (a) the use of face coverings shall be optional for all students at the sole discretion of their parent or guardian, (b) the use of face coverings shall be optional for any employees and visitors on school district facilities and attending school sanctioned events? (Majority vote required)

1351 YES
 944 NO

2022 PSD Deliberative Session Minutes

PELHAM SCHOOL DISTRICT
Deliberative Session of Annual Meeting
February 9, 2022

Moderator Doug Viger called the session to order at 7:00 pm at the Sherburne Hall. Mr. Viger addressed inhabitants of the School District of the Town of Pelham in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs.

First session of annual meeting deliberative- You are hereby notified that the first session of the annual meeting of the School District of the Town of Pelham will be held at Sherburne Hall, 14 Village Green, in said Pelham on Wednesday, February 9, 2022, at 7:00 P.M. for explanation, discussion, and debate of warrant articles number 1 through number 4. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article. Please present any proposed changes in writing.

Second session of annual meeting official ballot voting - You are hereby notified that the second session of the annual meeting of the School District of the Town of Pelham will be held at Pelham High School gymnasium, 85 Marsh Road, in said Pelham on Tuesday, March 8, 2022 for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all warrant articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other actions required to be inserted on said ballot will open on said date at 7:00 A.M. and will not close earlier than 8:00 P.M.

Moderator Doug Viger asked resident David Cronin to lead in the Pledge of Allegiance. Moderator Viger introduced the Board from his right, Superintendent of Pelham School District, Dr. Eric “Chip” McGee, School Board Member Vice-Chair, Troy Bressette, School Board Member Chair, Megan Larson, School Board Member, Tom Gellar, School Board Member, David Wilkerson, and School Board Member, Darlene Greenwood. To his left Pelham School District Clerk, Danielle Pilato, Pelham School District Business Administrator, Deborah Mahoney, Pelham School District Attorney Peter Phillips, Pelham Budget Committee Chair, Meg Bressette, and Pelham Budget Committee Vice-Chair, Phillip Haberman.

Mr. Viger then announced that the session would follow the usual rules of debate and asked that attendees state their name and address of residency before questions or statements are made. Questions should be kept to three minutes. And if you should have an additional question, please wait until all others have had their turn to return to the microphone again for another question. Restricting Reconsideration would be allowed and non-resident department heads would be allowed to speak. He then asked all residents in attendance to show their voting cards to make him aware of their location in the hall for voting purposes.

Article 1

To elect by ballot the following School District Officers:

School Board Member 3-Year Term

School Board Member 3-Year Term

There was no discussion on Article 1.

Article 2

Shall the Pelham School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling thirty- nine million, nine hundred twelve thousand, four hundred ninety three dollars (39,912,493)? Should this article be defeated, the default budget shall be thirty-eight million, nine hundred eighty-eight thousand, seven hundred seventy- seven dollars, (\$38,988,777), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the Pelham School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

(Majority vote required)

Recommended By the School Board
Recommended By the Budget Committee

Moderator Viger asked School Board Member Troy Bressette to present. Beginning with slide one which discusses goals and objectives, Mr. Bressette highlighted that this proposed budget is the result of several months of hard work, efforts and time, prioritizing the district's operations and spending. He said that the default budget is the amount the district would have to operate if the proposed budget was voted down. The default budget is a figure that is based on a calculation of using this year's budget and accounting for contractual and legal obligations. He began with outlining specific points of the district's goals. The first goal they are committed to improving is math performance, implementing full- day kindergarten, and improving culture and climate. The second goal is to maintain programming and class size guidelines throughout the district. The third goal is to continue maintaining long term plans for technology, instructional materials, and capital maintenance. The last commitment is to continue applying for grants available through Federal and State Funding. The air conditioning on the second floor and cafeteria at Pelham Elementary School will be completed prior to the start of next school year through Federal Grant funding.

Mr. Bressette continued by advancing to the next slide to discuss enrollment. One way to gather the information for the budget is to take a look at the enrollment. Mr. Bressette stated that the enrollment has been continuing to decline. This year our district has 1,678 students and they have projected six fewer students looking forward to next school year. He concluded the slide by sharing that this trend fits with a larger trend in New Hampshire.

Mr. Bressette then handed over the presentation to School Board Member Tom Gellar to discuss non-discretionary increases. The next slide outlined the increases of non- discretionary spending that would

account for 89% of the increase in the General Fund Budget. The other 11% accounts for the programs that they are hoping to augment. The bulk of the increase were the four bulleted points on the slide. The debt service to the Memorial School Project Year One which accounted for \$1,629,626 which was bullet one. It is the first year of the bond and is typically the most expensive year. The decrease after year one, is because as you pay on the principle the interest will decrease each year. The second bullet was the Special Education cost related to out-of-district student's tuition and transportation, charter schools and staffing. This increase is \$642,542. Although the district does have a Capital Reserve Fund for this, it is still outlined as the expected cost. The third bulleted point was the Teacher and Instructional Assistants Contractual Salary and Benefit Increase in the amount of \$362,498. This is the amount that is part of the contracts that were approved three years ago. The last point in the slide was Health Insurance Increases. This rate is inclusive of the Guaranteed Maximum Rate Increase of 12.5% totaling \$446,091. The overall increase is \$3,080,757 of the budget from last year to this proposed year.

The next presenter, School Board Member Darlene Greenwood, discussed the Full- Day Kindergarten component of the increase in budget. The first slide she presented the total needed to implement the programming in the amount of \$108,297. This moves the program from a half day program to a full day program. Pelham is one of 6 out of 100+ communities in NH without a Full-Day Kindergarten program. The current program is 2.5 hours and does not provide sufficient time for a full program of pre-literacy and pre-math skills plus the opportunity for structured play and socialization. The absence of a full day program for kindergarten puts Pelham at a competitive disadvantage in the housing market compared to our neighboring towns.

The board put this proposal forward this year with the opportunity for lower tax impact. Implementing a full-day program will require an increase from 3.5 teachers to 6. Because of the decrease in enrollment the district is able to re-allocate one position from 3rd grade, a .5 computer teacher at Pelham Memorial School (unfilled in the 2021-2022 school year and being replaced by STEAM). One new teacher position will be included in the budget. The amount also includes 2.5 general assistants. Those positions plus the additional furniture and equipment for set-up make up the \$108,297. This cost is expected to decrease in year two. The next slide addressed frequently asked questions regarding full-day programming. The first "What is happening with enrollment?" Mrs. Greenwood explained that enrollment has been slowly declining across southern NH for several years. This is not related to Covid-19. The second question was "What is the potential impact on teachers?" The district currently has 3.5 Kindergarten teachers and we need an additional 2.5 teachers for a total of 6 Kindergarten teachers. One position at Pelham Elementary and a .5 position at Pelham Memorial will be reassigned to Kindergarten due to projected enrollment. This will not increase class size. Only one additional monetary impact to the budget is one teacher position. The third question was "Do we have space?" Yes, the district does have the space. There are currently 3 kindergarten classes plus one for KABC. The district will need 6 for the new programming. One will come from the reduction of one class in grades 1-5. The other will come from consolidating specialized services. The fourth question was "Will we lose Unified Arts?" No. Unified Arts for grades 1-5 will not be affected. Teachers will have classrooms and students will have the same level of programming. The last question was "How will we provide lunch and recess?" Kindergarteners will eat lunch in the cafeteria, adding another lunch period to the day. They will have a morning and afternoon recess. They will also ride the same buses which will help to simplify pick-up.

The last slide presentation pertaining to the budget was discussed by School Board Member David Wilkerson which included other important initiatives achieved in the proposed budget. He addressed that the taxpayers should be able to see through the work done on the budget that they have done their best to minimize the spending. The first initiative is the staffing for the Middle School Programming which has zero impact on the budget figure. Pelham Memorial has been considered an Upper Elementary school due to the lack of Family and Consumer Science (FACS) and STEAM (Science, Technology,

Engineering, Art and Math)Programs. This budget includes a full-time FACS and a full-time STEAM teacher. Due to enrollment projections, two positions in grades 6-8 are being re-allocated. Salaries and benefits for these positions are 100% offset by the re-allocated positions. The second initiative would be to purchase a second grade reading program for \$24,090. The evidence- based reading program in third through fifth grade is up for renewal for 2022-2023. The second grade does not currently have a program like the other grades and the teachers are currently piecing materials together from various programs. We would be able to extend the program into second grade which will improve students' reading and writing skills, coordinate between grades, increase grammar instruction and lighten the load on teachers to spend the time to piece various programs together.

Mr. Viger opened the floor for discussion on Article 2. Resident Bill Scanzani of Victoria Circle came forward to commend the school board on re-allocating funds. He highlighted the board's efforts of considering not just the students, but the community as well for their work pertaining to the budget and the needs of the district. He also mentioned the non- discretionary funds for the bond that begins this year for the school. This cost will be off-set by the municipal bond for the town which no longer is part of the town budget as last year was the last year for that bond. Overall, Mr. Scanzani was pleased with the board and again praised their hard work.

Mr. Viger asked if there were any further comments and there were none. There was a motion to restrict reconsideration on Article 2. The motion was seconded and passed.

Article 3

Shall the Pelham School District vote to authorize the School Board to enter into a long- term lease of School District property for the purpose of installing solar panels at no cost to the District but resulting in savings on the District's energy costs, all on such terms and conditions as the School Board determines are in the best interest of the District?

(Majority vote required)

Recommended By the School Board
Recommended By the Budget Committee

Moderator Viger opened the floor for discussion. School Board member Troy Bressette presented the article. He began by explaining that the article is to ask for voter approval which is required to lease school building roof space. This has no financial impact to the taxpayers. The passing of the article would give permission for the district to receive proposals for solar power using solar panels. The article is asking for the roof space at all three schools for the use of solar panels. The district uses a significant amount of electricity at approximately 2.6 million KWh of electricity at an annual cost of \$336,000. Mr. Bressette highlighted that the district's business administrator has done a fantastic job of negotiating competitive contracts over the years for electricity, but the current one we are under is set to expire in 2023. The passing of this article would allow the district the ability to explore different contracts and sources. This option would be another way for the district to save money. On the second slide Mr. Bressette showed the audience pictures of the schools and how the panels would help to generate about 40% of expected use of electricity by the placement of the panels. The last slide in his presentation outlined that the task force, established in the summer of 2021, made recommendations to the board regarding the article and gave the board the original draft of the article. The task force was made up of

staff, parents, community members, board members, the town's budget committee as well as experts in the field. He mentioned as a reminder to the audience that if the article was to pass that it does not enter the district into anything binding. The task force recommended the board consider it as a potential solar project only if three key objectives could be obtained. The first would be an economic benefit questioning if it could save the taxpayer money. The figure on the slide for savings is \$300,000. Mr. Bressette said that the board considered it an "ultra conservative estimate". This is based on the figure representing only a 1% increase in cost over a 25 year customary agreement time frame. When looking at power purchase agreements, 25 years is a customary term. That said if you look at the last 15 years there has been a 2% increase so the savings does align with the conservative estimate. Lastly, the task force wanted to be sure it made educational objectives. Mr. Bressette asked Superintendent Chip McGee to end the discussion on the article by outlining the opportunities for educational objectives and some technology benefits. Dr. McGee shared that he spoke with the PTA just last night and how the students and staff would be able to not only see the panels at work but track their production. It would open up the discussion for math and science lessons related to the panels' use as well.

Moderator Viger opened the floor for discussion on the article. First to the discussion was Resident Greg Smith of Mountain View Rd. He thanked the board and Mr. Bressette for his response to previous questions on a Facebook forum and highlighted his love for solar power and his current interest in adding it to his home. He was not particularly pleased with the financial numbers used to describe the savings and thought it did not adequately display the savings over the projected period of time. He asked if we had researched the option for local New Hampshire companies that could build the panels for use on our property rather than leasing with the promise of savings from corporate companies. "Could an option like this exist?" He understands it would mean spending up front and warrant articles to approve the spending, but in the end having a savings that is solely to the benefit of the district being more of what the voters may want. Mr. Bressette answered and explained that the task force had looked at the purchase versus lease option during its time together and found that the cost of that would be somewhere at the cost of 2.5 million dollars. In addition to that, the savings with the lease option versus the purchase option was greater over the 25 years and did not require the ask of the voters for the upfront cost. The purchase also makes the district responsible for the maintenance and liability of the panels over time. Mr. Bressette also said that with the lease option a vendor could take advantage of the federal tax credits which we would be unable to do as a government entity. Mr. Smith commended these comments and appreciated the information. He then followed up asking what would happen if repair needed to happen to our roofs, who would pay to move the panels. He asked if the task force addressed this question. Mr. Bressette said they had explored that question, but decided it would require exact circumstances to the leases and equipment, and as a result they would explore what was needed with a contractor. As far as liability, damage and maintenance, they would be solely on the third party providing the panels throughout the life of the contract and after the 25 years they would be responsible for returning the roof to its original condition.

Next to come forward was resident Bill Scanzani on Victoria Circle. He outlined the four companies to deal with in southern New Hampshire for electric power. He said Liberty Utilities does not allow you to sell the power back to the company and could we research finding a company that did. He also asked about the option for metal roofs that would last 50 years in the future instead of shingles to avoid damage

and repair needed. He also asked if they could explore “clip-on’ panels that would be able to be taken on and off and not be a permanent part of the roof. Mr. Bressette said he appreciated the suggestions.

Resident Paul Grant of Blue Jay Lane came forward with comments that what he thought this proposal looked like was a UESC, a Utility Energy Service Contract. He mentioned this as a cautionary tale that he urges the task force to pay close attention to the fine print and watch for the win being mostly for the utility company. He questioned that this article was solely for the purpose to gather information, bids and analyze the option. Mr. Bressette confirmed that the article was just to allow the board to explore the option. The board is asking only for permission to lease the space if needed as they explore the option further.

Joshua Glynn resident of Debbie Drive came forward and questioned about the leasing of the space and panels. He acknowledged that he was aware that there were no contracts brought forward, but questioned if whoever were to get the contracts, would they be paying the district for the use or would the monetary offset be just with the savings due to solar power? School Board member, Troy Bressette, stated that the district would not be receiving funds for the use of the panels and also clarified that the leasing would not be of the panels but rather of the roof space on the district buildings. Mr. Glynn asked then if whoever was leasing the space on the roof would be paying the district monthly for use and would there be a contract similar to a 25 year time frame? He stated that he was concerned with the length of a twenty-five year contract and the things that can change in that amount of time. Mr. Glynn was concerned about relying on the third party for that length of time, and the service and maintenance of the panels should the company no longer be in business. He asked about the budget committee being involved in the process of choosing and finalizing the contract. He suggested that the third party over time put money in an escrow account to cover the maintenance and repair that may be needed if they were to go bankrupt. School Board Member Troy Bressette thanked him for his questions and suggestions.

Resident Bob Haverty of Westview Terrace came forward to ask for clarity to the warrant article. He wanted to know if it was asking for authority to investigate a contract and options. Mr. Bressette confirmed the wording and then Superintendent McGee also added that the warrant article would allow the board to then also sign the lease of the space on the buildings as part of the inquiry process. Mr. Haverty questioned and showed concern that this article after passing would then allow the board to sign any contract they choose after a request for proposal was chosen. Mr. Bressette reminded Mr. Haverty that our district’s business administrator has the authority at any time to enter into supply contracts in the interest of the district without coming to the board for approval. He clarified that the article was asking simply for lease of the roof space for the panels. The rest of the process would be in a fully transparent manner, and the monetary figure mentioned in the slides was to show the taxpayers that the board would only move forward in the process if it was beneficial to the District. School Board member, Tom Gellar commented that the current contract will expire in November of 2023 and there will be a new contract regardless of the pass or fail of the article. With the passing of the article however, it will allow the board to research solar options. If this article fails, the board will be unable to research the solar option and we will have to enter into another contract for traditional power sources.

There were no further questions on Article 3.

Before moving on to Article 4, Moderator Viger thanked the Supervisors of the Checklist, Jim Greenwood and his PTV team for setting up, filming and working through the Powerpoint presentations. He also thanked those in attendance for coming out and showing their interest and being a part of the process.

Article 4: (By Petition)

Shall the voters of the Pelham School District vote to adapt the following provisions pertaining to wear face coverings within the Pelham School District; (a) The use of face coverings shall be optional for all students at the sole discretion of their parent or guardian, (b) the use of face coverings shall be optional for any employees and visitors on school district facilities and attending school sanctioned events?

(Majority vote required)

After reading the article, Moderator Viger asked if the author of the article was in the audience to speak to the petition. Resident Mike Carter of Brandy Lane came forward to speak on the article. He stated that he did not have slides but would like to read his statement. He began by highlighting the negative effects of masks on education and quoted Superintendent McGee from his statement made on September 1st, 2021 at a School Board meeting that “his intention is to mask as local as possible in a single class or grade level, whatever the smallest unit is that the public health officials will say is ok”. He then went on to say Dr. McGee stated “The health and safety of the students and staff come first, but if we can do that and not have masks. I know they do have an effect on the education I would like to leave some flexibility”. Mr. Carter then stated that the district moved to “masks required at all times in all buildings” except when eating or outside on November 22, 2021. The district had just discovered its second simultaneous cluster and “if memory served him” it was the third overall for the school year so far. While in the “forced masking situation”, which is still in effect as of today, the district had six times the number of clusters we had before masks were required”. Mr. Carter reported that there had been twelve clusters and multiple outbreaks. He stated that we must admit that the mask methods of mitigating are not giving their expected rate of efficacy. He then reported that one third of the district’s students have been infected with Covid-19 according to the district’s own numbers that were reported. By the end of the year, Mr. Carter predicted that more than fifty percent of Pelham’s students will have been infected with Covid despite our strict efforts of forced masking and distancing. He then stated that “now that we are two years into the pandemic we must conclude that the intended measures to mitigate infection are not providing their intended efficacy. The imperial evidence is that these measures are not stopping the spread of infection and we must consider adjusting our methods.” Mr. Carter stated the petition warrant article acknowledges these facts. It also allows parents and community members voices to be heard. It will also let the board know that we no longer want to see our students masked in the fall and winter in the future. He continued his statement to include that for two years the district has stated they are following the New Hampshire DHHS guidelines. He claimed he had emails from the Superintendent stating that he hoped the DHHS

would relax their guidance so he could relax ours too. Mr. Carter read that on Wednesday, February 2, 2022 DHHS rescinded all their guidance and recommendations on masking and distancing. The DHHS recommended districts consult with American Pediatrics and the CDC. This means that they are no longer making recommendations for our locale. At this time, the Superintendent stated we will continue to follow the reopening plan which is to follow the data of infection metrics. This reopening plan was drafted for 30 days in late summer of 2021 and is outdated. He stated that it is important to understand that this article does not infringe upon anyone's right to wear a mask for when and however long they would like to while at school. Mr. Carter does not believe students are thriving in this current environment. He said that if anyone had any questions or wanted clarification on anything he presented, he said please see him after the meeting. He then read a list of 5 or so towns locally that are now mask optional. He concluded by asking the voters of Pelham to give the choice back to families and said he would be happy to answer any questions about the article if that was permitted. Moderator Viger asked if anyone in the audience had any questions.

Resident Bill Scanzani of Victoria Circle stated that our current cases are at 39 and if you looked at the total number of cases over time you would see that about one third of our total population has had Covid. He likes the idea that the School Board and Superintendent have the decisions in their hands to decide what works best for the safety of students. Arguing if masks work or don't work could go on forever and the board and Superintendent are doing the best they can with what they have. He stated that our district has done a wonderful job to keep the students learning and in school.

Pelham School District Attorney Peter Phillips spoke for the district about the petition warrant article. He explained that the article as written is advisory as a non-binding referendum. The subject of the article is policy and is to be reviewed only by the school board. The legislative body does not have the power to change school board policy. If the article was to pass it is only advisory by the advice of the counsel to the district. Mr. Carter, the author of the article, came forward again with a comment to counsel and to thank Mr. Scanzani for his comments. Mr. Carter disagreed with the attorney and stated that the mask issue is not a policy. He said he appreciates his interpretation, but encourages residents to get out and vote despite what has been said by counsel and it is beyond advisory. He stated there are other mechanisms to remove those elected officials out who are not performing their duties and listening to the voters. He ended by again encouraging residents to get out and vote and make your desires heard.

Resident Doug Vincent of Arlene Drive came forward to say he loves this town and declared "we are all in this together". With that in mind, he believes we are eighty percent past this pandemic with twenty percent in front of us. We need a balance of the safety needs and educational needs. It has been a tough job and no one wants to make these decisions. He asked that we come together to look forward and move on as a community.

Resident Kevin Cote of Debbie Drive came forward to tell a story of two conflicting stories of doctors and their opinions for vaccinating children. At the end he said "who do you believe?" He said he is concerned about the article if another virus were to come along. How would we keep students in school without the use of masks? He is concerned about the way it is written and removing a tool for keeping kids in school.

Resident Bob Sherman of Melody Lane asked the board if they will be taking a position on this article. School Board Member Troy Bressette stated the board would not be taking a position on this article.

There were no further comments or questions on Article 4.

Resident Bill Scanzani made a motion to Restrict Reconsideration on articles one through four. The motion was seconded by Resident Bob Sherman and voted on by the residents in the audience. All articles were restricted for reconsideration.

There were no additional comments or questions.

Moderator Viger asked for a motion to adjourn. The motion was given by resident Bill Scanzani and seconded by Resident Bob Sherman. Moderator Viger adjourned the meeting at 8:06pm and closed by reminding residents about voting March 8th, 2022 at Pelham High School.

Respectfully Submitted by:

Danielle Pilato

Date: March 15, 2022

**PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**



ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

TABLE OF CONTENTS

	<u>PAGES</u>
<i>INDEPENDENT AUDITOR’S REPORT</i>	1 - 3
<i>MANAGEMENT’S DISCUSSION AND ANALYSIS</i>	4 - 19
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
A Statement of Net Position	20
B Statement of Activities	21
Fund Financial Statements	
<i>Governmental Funds</i>	
C-1 Balance Sheet	22
C-2 Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position.....	23
C-3 Statement of Revenues, Expenditures, and Changes in Fund Balances.....	24
C-4 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities	25
<i>Budgetary Comparison Information</i>	
D-1 Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund	26
D-2 Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (GAAP Basis) – Grants Fund.....	27
<i>Fiduciary Fund</i>	
E-1 Statement of Fiduciary Net Position	28
E-2 Statement of Changes in Fiduciary Net Position	29
NOTES TO THE BASIC FINANCIAL STATEMENTS	30 -49
REQUIRED SUPPLEMENTARY INFORMATION	
F Schedule of the School District’s Proportionate Share of Net Pension Liability	50
G Schedule of School District Contributions - Pensions	51
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION - PENSION LIABILITY	52
H Schedule of the School District’s Proportionate Share of Net Other Postemployment Benefits Liability	53
I Schedule of School District Contributions – Other Postemployment Benefits	54
J Schedule of Changes in the School District’s Total Other Postemployment Benefits Liability and Related Ratios...	55
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - OTHER POSTEMPLOYMENT BENEFITS LIABILITY	56



ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

TABLE OF CONTENTS

Table with 2 columns: Description and Pages. Includes sections for 'COMBINING AND INDIVIDUAL FUND SCHEDULES' and 'SINGLE AUDIT ACT SCHEDULES AND INDEPENDENT AUDITOR'S REPORTS'.



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Pelham School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School District'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, each major fund, and aggregate remaining fund information of the Pelham School District, as of June 30, 2022, the respective changes in financial position, and the respective budgetary comparisons for the general fund and the grants 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Pelham School District 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

The Pelham School District's 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 Pelham School District'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.

*Pelham School District
Independent Auditor's Report*

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 Pelham School District'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 Pelham School District'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.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in the fiscal year 2022, the School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions – Pensions,
- Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pelham School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards 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 combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Pelham School District
Independent Auditor's Report*

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2022 on our consideration of the Pelham School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Pelham School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Pelham School District's internal control over financial reporting and compliance.

December 14, 2022
Concord, New Hampshire



PLODZIK & SANDERSON
Professional Association

PELHAM SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2022

The Superintendent of Schools and Business Administrator of New Hampshire School Administrative Unit (SAU) #28, as management of the Pelham School District (the District), offer readers of the District's annual financial statements this narrative discussion and analysis of the financial activities of the District for the fiscal year which ended June 30, 2022. The District has prepared this discussion and analysis to encourage readers to consider the information presented here in conjunction with additional information found within the body of the annual financial statements.

FINANCIAL HIGHLIGHTS

- The District's total revenues were \$34,369,294; total expenses from governmental activities were \$32,737,395; resulting in an increase of \$1,631,899 in net position over the prior years' ending net position.
- The District's total net position for the year ending June 30, 2022, was \$1,600,270. Net position increased by \$1,631,899 between July 1, 2021 and June 30, 2022. Capital assets, net of debt, were -\$2,444,529, a decrease of \$22,225,180 from July 1, 2021 to June 30, 2022 as a result of the new PMS bond debt for the project that is in progress.
- During the year, the District's General Fund Non-GAAP budgetary expenditures and transfers of \$31,929,941 were \$3,040,925 less than the final adjusted budget and the General Fund Non-GAAP budgetary revenues of \$32,085,626 were \$270,808 higher than the final adjusted budget. Revenues consist of charges for services; operating grants and contributions; and general revenues (which consist of local and state property tax assessments, state and federal grants and contributions not restricted to purpose).
 - At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$3,308,010, or 10.36% of total General Fund expenditures, a decrease of 0.37% from the prior year.
 - The District began the Pelham Memorial School additions and renovations project in July 2021. The District issued bonds in the amount of \$27,517,975 and received \$4,462,025 in premium proceeds for the project.
 - During the year, the District received \$1,979,545 in federal grants, an increase of \$821,449 or 71% more than the prior year.



PELHAM SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2022

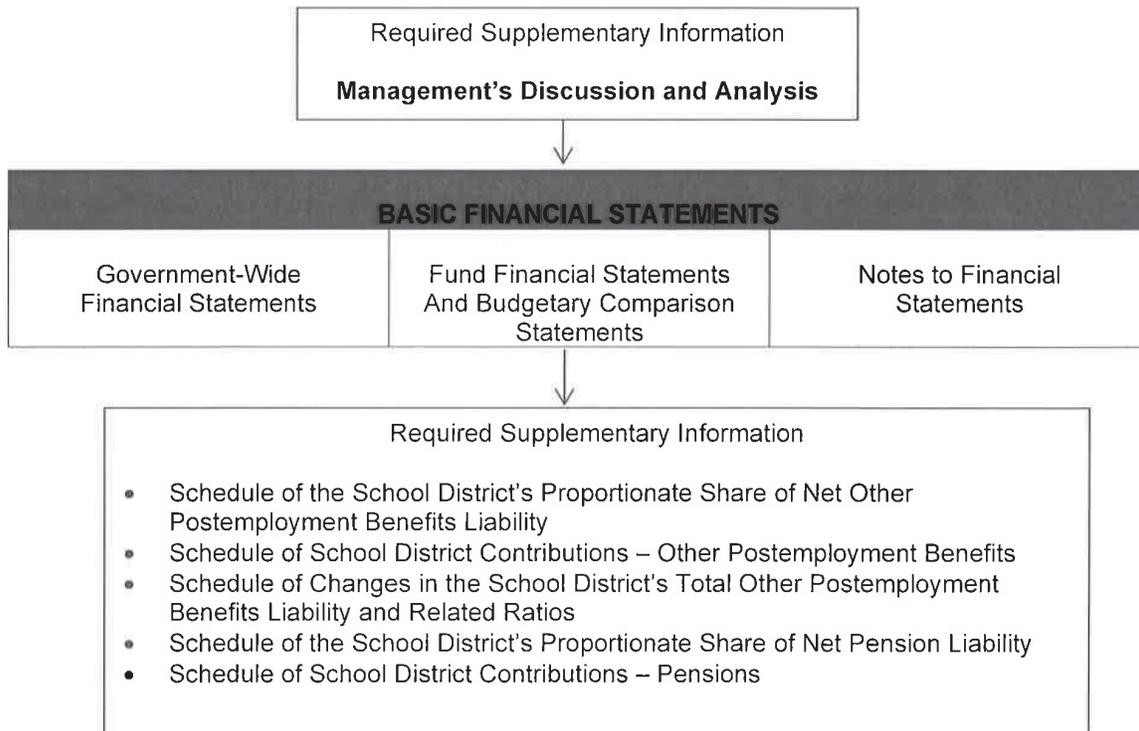
OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's annual financial report, which consists of basic financial statements, notes to the financial statements, and related financial information. Our annual financial report consists of four elements: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, and 4) required supplementary information which includes this discussion and analysis. This report also contains other supplementary information in addition to the basic financial statements themselves.

The basic financial statements include two kinds of statements that present different views of the District based upon measurement focus and basis of accounting.

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements. The governmental fund statements tell how the District's services were financed in the short term as well as what remains for future spending. Fiduciary fund statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The following exhibit shows how the required parts of this annual report are arranged and related to one another.



PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2022

The following exhibit summarizes the major features of the District's financial statements, including the portion of the District government they cover and the types of information they contain.

SCOPE	Entire District government (except fiduciary funds)	All activities of the District that are not proprietary or fiduciary	Instances in which the District is the trustee or agent for someone else's resources
REQUIRED FINANCIAL STATEMENTS	Statement of Net Position	Balance Sheet	Statement of Fiduciary Net Position
	Statement of Activities	Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Changes in Fiduciary Net Position
ACCOUNTING BASIS	Accrual	Modified Accrual	Accrual
MEASUREMENT FOCUS	Economic Resources	Current Financial Resources	Economic Resources
TYPE OF INFORMATION ASSETS AND LIABILITIES	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets or long-term liabilities included	All assets and liabilities, both short-term and long-term
TYPE OF INFORMATION REVENUES, EXPENSES, AND EXPENDITURES	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2022

Government-wide Financial Statements

The Government-wide Financial Statements show functions of the District that are principally supported by property taxes and intergovernmental revenues as "Governmental Activities." These functions are accounted for in the General Fund, Food Service Fund, Grants Fund, and Student Activity Fund. Intergovernmental revenues include local, state, and federal monies. The governmental activities of the District include instruction, support services, operation and maintenance of plant, student transportation, and operation of non-instructional services. Taxes and intergovernmental revenues also support capital assets and related debt.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund definitions are part of a state-mandated uniform accounting system and chart of accounts for all New Hampshire School Districts. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds. The General Fund, Food Service Fund, Grants Fund, Capital Project Fund, and Student Activity Fund are consolidated as Governmental Funds. Two of the funds' expenditures are compared to budget in the Budgetary Comparison Statements. All Food Service revenues are expended on program operations and the Grants Fund revenues are spent mainly on instruction. Fiduciary Funds are established to account for monies belonging to private purpose trust funds held for the benefit of others and are shown on separate schedules.

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve, over time, as a useful indicator of a government's financial position. The largest portion of the District's net position reflects its investment in capital assets (e.g., land, buildings and improvements, and machinery and equipment); less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The District's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets and the depreciation of capital assets. Summaries of the capital assets, depreciation and long-term debt obligations can be found in the Notes to Financial Statements. Depreciation is included by accounting convention thus the depreciated value of a District asset, as reflected in these reports, does not reflect an asset's useful, market or replacement value.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2022

Net Position for the period ending June 30, 2022

Total net position at year-end was \$1,600,270, an increase of \$1,631,899 or 51.60% above the prior year.

Net Position	2022	2021	\$ Change 2021-2022	% Change 2021-2022
Assets				
Current Assets	30,688,824	5,387,333	25,301,491	469.65%
Non-current Assets	45,649,279	37,248,645	8,400,634	22.55%
Total Assets	76,338,103	42,635,978	33,702,125	79.05%
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amounts related to pensions	6,442,080	8,837,029	(2,394,949)	-27.10%
Liabilities				
Other Liabilities	2,994,379	908,873	2,085,506	229.46%
Long Term Liabilities	72,016,831	50,078,540	21,938,291	43.81%
Total Liabilities	75,011,210	50,987,413	24,023,797	47.12%
DEFERRED INFLOWS OF RESOURCES				
Deferred amounts related to pensions	6,168,703	517,223	5,651,480	1092.66%
Investment in Capital Assets (net of debt)	20,861,424	19,780,651	1,080,773	5.46%
Restricted Net Position	215,807	86,827	128,980	148.55%
Unrestricted Net Position	(19,476,961)	(19,899,107)	422,146	-2.12%
Total Net Position	1,600,270	(31,629)	1,631,899	-5159.50%

Change in Net Position

The District's total revenues were \$34,369,294; total expenses from governmental activities were \$32,737,395; resulting in an increase of \$1,631,899 in net position over the prior years' ending net position. More than \$1,000,000 of this change is a result of investments in capital assets (net of debt), including the new PMS bond and project that is still in progress as well as the HVAC upgrades at PES that were grant funded.

This year, 91.35% of the District's revenues came from the local tax assessment and the State of New Hampshire, a decrease of 1.6% from last year. The State of New Hampshire's sources include the locally raised State property tax, federal aid received through the State, and the various State aid programs.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2022

The following Statement of Activities provides a more detailed breakdown of revenues and expenses.

Statement of Activities	June 30, 2022	% of Total	June 30, 2021	% of Total	\$ Change	% Change
Revenues:						
Program revenues:						
Charges for services	203,901	0.6%	109,064	0.3%	94,837	86.96%
Operating grants	2,400,141	7.0%	2,094,093	6.3%	306,048	14.61%
General revenues:						
School district assessment	23,666,078	68.9%	22,946,653	69.5%	719,425	3.14%
Unrestricted grants	7,481,348	21.8%	7,325,890	22.2%	155,458	2.12%
Interest	4,872	0.0%	11,229	0.0%	(6,357)	-56.61%
Miscellaneous	612,954	1.8%	517,880	1.6%	95,074	18.36%
Total revenues	\$34,369,294	100%	\$33,004,809	100%	1,364,485	4.13%
Program Expenses:						
Instruction	18,274,620	55.8%	20,014,301	59.3%	(1,739,681)	-8.69%
Support services:						
Student	2,941,065	9.0%	3,055,611	9.1%	(114,546)	-3.75%
Instructional staff	948,148	2.9%	1,020,091	3.0%	(71,943)	-7.05%
General administration	76,786	0.2%	86,534	0.3%	(9,748)	-11.26%
Executive administration	684,266	2.1%	818,741	2.4%	(134,475)	-16.42%
School administration	1,627,881	5.0%	1,762,568	5.2%	(134,687)	-7.64%
Business	425,729	1.3%	476,777	1.4%	(51,048)	-10.71%
Operation and maintenance of plant	2,527,814	7.7%	2,805,526	8.3%	(277,712)	-9.90%
Student transportation	1,748,389	5.3%	1,304,305	3.9%	444,084	34.05%
Other	1,130,616	3.5%	1,128,801	3.3%	1,815	0.16%
Non-instructional services	899,208	2.7%	791,562	2.3%	107,646	13.60%
Interest on long-term debt	1,452,873	4.4%	474,599	1.4%	978,274	206.13%
Total governmental activities	\$32,737,395	100%	\$33,739,416	100%	(\$1,002,021)	-2.97%
Change in net position	1,631,899		(734,607)		\$ 2,366,506	-322.15%
Net Position, Beginning	(31,629)		702,978		\$ (734,607)	-104.50%
Net Position, Ending	\$ 1,600,270		\$ (31,629)		\$ 1,631,899	-5159.50%

Expenses

Expenses are reported on an accrual accounting basis. Amounts over or under the prior year expense amounts in the primary areas of instruction and instructional and staff support are as follows:

- Instruction expenses were 55.82% of total expenses for the fiscal year ended June 30, 2022, and expenses decreased by 8.69% from the prior year.
- Instructional and staff support service expenses were 2.90% of total expenses for the fiscal year ended June 30, 2022, and expenses decreased by 7.05% from the prior year.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2022

Revenues

School district assessment was 68.86% of total revenues for the fiscal year ended June 30, 2022, a decrease of 0.67% from the prior year.

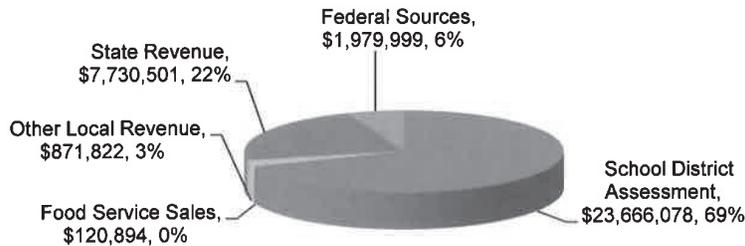
State of New Hampshire source intergovernmental revenues were 22.49% of total revenues for the fiscal year ended June 30, 2022, a decrease of 0.94% from the prior year.

Federal revenues were 5.76% of total revenues for the fiscal year ended June 30, 2022, an increase of 0.6% from the prior year.

Summary of Revenues

The biggest share, \$31,396,579 (91.35%), of the revenue total was derived from local appropriations and intergovernmental sources (State of NH). The state property tax is included as part of intergovernmental revenue even though it is raised locally. This revenue statement includes all revenues from local, state and federal sources.

School District Total Revenues 2021-2022

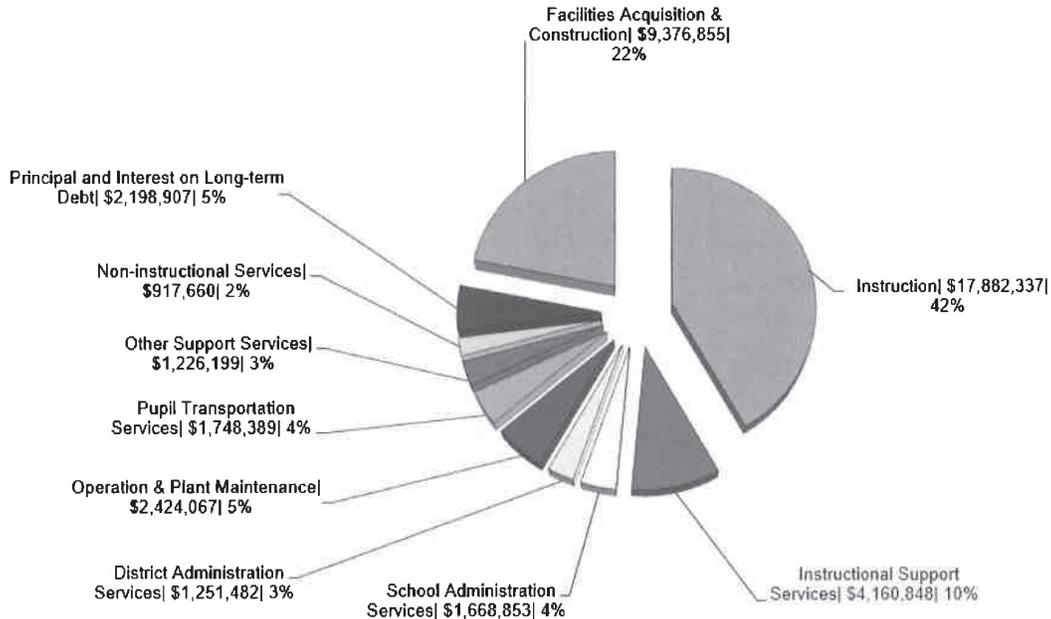


Summary of Expenditures

The Pelham School District used its budgetary resources as depicted in the following chart. 69.50% of all expenses were on instruction and instructional support. Federal revenues were expended mostly on special needs instruction and support, facilities acquisition and construction, teacher professional development, and the district's school lunch program. This expense statement includes expenses paid from local, state and federal appropriations.

**PELHAM SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2022**

School District Total Expenditures 2021-2022



Highlighted changes in total expenditures include:

- An increase in Instruction spending of \$382,252 or 2.18% over the prior year.
- An increase in Instructional and Staff Support Services of \$365,794 or 9.64% over the prior year.
- An increase in District Administration of \$41,849 or 3.46% over the prior year.
- An increase in School Administration services of \$112,837 or 7.25% over the prior year.
- An increase in Pupil Transportation services of \$444,084 or 34.02% over the prior year, due to the impact of the pandemic.
- An increase in Facilities Acquisition & Construction spending of \$9,037,684 or 2,664.64% over the prior year, due to the PMS construction project.
- An increase in Interest on Long-term Debt of \$516,832 or 30.73% over the prior year, due to the memorial school and high school capital bond payment schedules.

Governmental Activities

The following exhibit presents the net cost of the District's largest functions based upon the total expense, less charges for services and operating grants and contributions, of each function. The net cost reflects the amount that was funded by general revenues (principally the school district assessment, which is derived by local and statewide property taxes and general state aid).

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2022

TOTAL AND NET COST OF SERVICES

Functions / Programs	Total Cost of Services		2021		Variance
	2022				
Instruction	\$18,274,620	55.8%	\$20,014,301	59.3%	(\$1,739,681)
Support services	12,110,694	37.0%	12,458,954	36.9%	(\$348,260)
Non Instructional Services	899,208	2.7%	791,562	2.3%	\$107,646
Facilities acquisition	0	0.0%	0	0.0%	\$0
Unallocated					
Interest	1,452,873	4.4%	474,599	1.4%	\$978,274
	\$ 32,737,395	100.0%	\$ 33,739,416	100.0%	\$(1,002,021)

Functions / Programs	Net Cost of Services		2021		Variance
	2022				
Instruction	\$17,290,498	57.4%	\$18,487,887	58.6%	(\$1,197,389)
Support services	11,940,127	39.6%	12,236,854	38.8%	(\$296,727)
Non Instructional Services	(147,432)	-0.5%	336,919	1.1%	(\$484,351)
Facilities acquisition	(402,713)	-1.3%	0	0.0%	(\$402,713)
Unallocated					
Interest	1,452,873	4.8%	474,599	1.5%	\$978,274
	\$ 30,133,353	100%	\$ 31,536,259	100%	\$(1,402,906)

The total cost of all governmental activities in 2022 was \$32,737,395; the total net cost was \$30,133,353. The primary financing for these activities of the District was as follows:

Property taxes

- The amount that was paid by taxpayers through property taxes was \$27,290,717, an increase of 2.14% over last year. This amount consists of \$23,666,078 paid in the form of local property taxes and \$3,624,639 paid in the form of property taxes under the State of New Hampshire state-wide education tax system raised locally for the annual school district assessment.
- An additional amount of \$3,856,709, an increase of 8.51% over last year, was received from the State of New Hampshire under the "adequacy grant" provisions of the State's educational funding system, which in addition to other State funding sources includes statewide property taxes collected from other local governments. This figure includes \$32,415 (an increase of 67.6% over last year) that was received for special education services provided at charter schools.

**PELHAM SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2022**

Charges for Services

- Total food service revenues of \$1,046,640 consisted of food service sales and local miscellaneous revenues in the amount of \$120,894 and federal and state food nutrition program operating contributions (free and reduced lunch reimbursements and commodities) of \$925,746.
- Under the implementation of GASB Statement No. 84, student activity funds are now reported as special revenue funds and generated \$161,359 in revenue.

Operating Grants and Contributions

- Federal grants were received in the grants fund in the amount of \$1,076,501.

INDIVIDUAL FUND ANALYSIS

General Fund

The General Fund is what most people think of as “the budget”, since it is the focal point of the Annual Deliberative Session and largely supported by locally raised taxes. The local appropriation and the state property tax are raised locally and make up 85.06% of general fund revenues. Together, the revenues raised locally and the state adequacy grant comprises 97.0% of the District’s General Fund Budgetary Revenues. Also depicted below are expenditures and percentages by grade level and district wide including all facilities acquisition and construction expenditures, including inter-fund transfers.

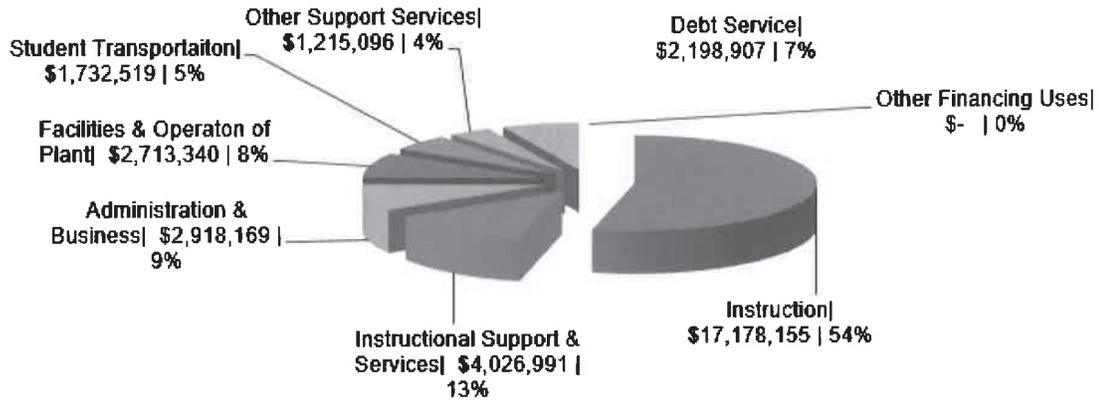
General Fund Budgetary Revenues 2021 - 2022



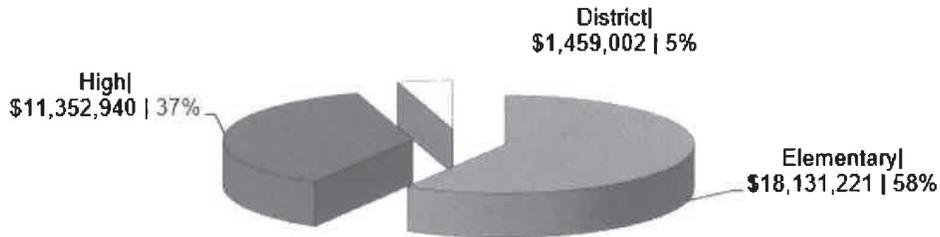
In 2022, instruction made up 53.71% of all general fund expenditures, a decrease of 1.35% from the prior year expenditures, while all other support services including transportation, operation of plant, and administration make up 39.41% of all General Fund expenditures, an increase of 2.24% from the prior year. The remaining 6.88% includes facility acquisition & construction, debt service, and fund transfers, a decrease of 0.89% from the prior year. The following charts provide a more detailed depiction of the makeup and proportions of the expenditures in these broad categories.

PELHAM SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2022

**General Fund Budgetary Expenditures by Functions
 2021- 2022**



**General Fund Budgetary Expenditures by Grade Level
 2021 - 2022**



Note that all grades Pre-Kindergarten through grade 8 are reported as elementary school expenditures through June 30, 2022. For the School Year 2022-2023, the Pelham Memorial School has been approved as a “middle school” in accordance with the NH Department of Education standards and as such, all reporting will reflect Middle School level in the future.

The following chart examines how the direct instructional expenditures were allocated to the various programs.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2022

**General Fund Budgetary Expenditures for Instruction
2021 - 2022**



SUMMARY OF FEDERAL SUPPORT OF THE DISTRICT

During fiscal year 2022, the Pelham School District applied for and received the following significant federal grants:

- Special Education, Individuals with Disabilities Education Improvement Act (IDEA) revenues for the current period were \$398,596 (up from \$352,209). This grant funded special needs services and supplies for students throughout the District.
- Title I, Student Achievement and School Accountability Programs revenues for the current period were \$46,076 (down from \$139,708). This grant funded: supplemental instruction for math and reading intervention and professional development in math and reading intervention.
- Title II, Improving Teacher Quality State Grants was awarded for the current period in the amount of \$75,075 (down from \$79,422). These grants funded: personalized professional development, reimbursement of coursework to gain teaching certification, and mentoring.
- U. S. Department of Agriculture National School Lunch Program revenues for the current period were \$759,511 and for the National Breakfast Program for the current period were \$143,533, for a total of \$903,044 (up from \$392,826). These revenues were used to offset the expenses of the school lunch program.
- Title IV(A), Student Support and Academic Enrichment Grant was awarded for the current period for \$48,346 (up from \$21,268). This grant funded: academic supports for SEL, Science, Technology, Engineering, Art and Math (STEAM) and Math, and for the effective use of technology. These funds are issued by the Department of Education, Bureau of Integrated Programs.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2022

CAPITAL RESERVE ACCOUNTS

The District currently has three expendable and two capital reserve funds-CRF (established by voters at an annual school district meeting as trust funds in accordance with statutory requirements) that are classified as a "Committed" fund balance in the general fund for the basic financial statements. Each fund incurred fees, earned interest and fair market value changes during this period and had zero withdrawals.

Capital Reserve Funds and Expendible Trust Funds	Period Ending June 30,2022	
	Change	Ending Balance
Special Education CRF	\$ 601	\$ 217,615
Building and Grounds Renovation & Improvement CRF	\$ 220	\$ 79,612
ADA Modif Fund School District ETF	\$ (6,194)	\$ 32,114
Robinson Tennis Courts ETF	\$ (904)	\$ 4,686
School Building Maintenance ETF	\$ (59,851)	\$ 310,330
	\$ (66,128)	\$ 644,357

Total of all funds decreased from \$710,485 on June 30, 2021 to \$644,357 as of June 30, 2022, inclusive of all funding, fees, changes in fair market value and interest earned. In accordance with statutory requirements, these funds are held in custody by the Trustees of Trust Funds of the Town of Pelham and are only released for the restricted specific purposes of the individual funds.

COMMENTS ON GENERAL FUND BUDGET COMPARISONS

The beginning General Fund fund balance was \$3,580,599. General Fund revenues, consisting largely of local taxes and state aid, were \$32,085,626. General Fund expenditures were \$31,929,941. The ending fund balance for the District was \$3,683,048 of which \$3,308,010 is an unassigned fund balance, an increase of \$151,962 from the prior year's unassigned fund balance. The unassigned fund balance is used to lower the amount of money raised by property taxes.

- General Fund actual revenues were greater than the final budgeted revenues by \$270,808.
- General Fund expenditures were less than the final adjusted budgeted spending by \$3,040,925. The major components of this budget underspend include:
 - Special Services' budget was underspent by approximately \$1,302,512. \$793,931 underspent in salaries, \$252,136 underspent in benefits, \$92,394 underspent in tuition, and \$115,326 underspent in transportation. Special Education professional services were overspent by \$99,809.
 - Salaries were underspent by approximately \$616,206 (excluding special services). This was primarily due to turnover and the pandemic impacts,

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2022

including \$458,236 in regular education, \$55,472 in building services, \$18,322 in bilingual programs, \$14,885 in co-curricular, and \$8,460 in guidance.

- All benefits (excluding special services) were underspent by \$652,327. Medical was underspent by \$403,595, Dental was underspent by \$5,758. NH retirement was underspent by \$95,859, social security was underspent by approximately \$60,231, worker's compensation was underspent by \$27,879, and unemployment was underspent by \$2,064.
- Transportation (excluding special services) was underspent by \$199,655.

We are continuously looking for opportunities to improve our budget planning process and improve the accuracy of our budget assessments and reduce the size and frequency of future budget variances. Since it is not possible to know in advance all of the circumstances that might create budget variances, we will continue to estimate future costs based on our experience, judgment, and actual prior expenditure data.

COMMENTS ON FOOD SERVICE FUND

The results for the Food Service Fund, which is reported as a non-major fund, reflect expenses of \$917,660 with revenues of \$1,046,640. Post-audit results show a year-end restricted fund balance of \$215,807.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

On June 30, 2022, the District reported capital assets of \$45,649,279 (net of accumulated depreciation), which consist of a broad range of capital assets, including land, buildings & improvements, and machinery and equipment.

There were building improvements as well as other adjustments for retired/replaced capital assets. Capital asset additions in 2022 included: Work in progress for Year 1 of the PMS Renovation/Addition capital project Phase I of the PES HVAC project (2nd floor Classrooms and Cafeteria), PHS Athletic Shed, and Technology equipment including Simplivity Network Servers (2), Student Chromebook sets, PMS teacher laptops, and PMS Promethean Boards (11).

**PELHAM SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2022**

Governmental Activities			Increase	% Increase
	2022	2021	(Decrease)	(% Decrease)
Land & Improvements	\$ 699,000	\$ 699,000	\$ -	0.00%
CIP	9,167,513	0	\$ 9,167,513	100.00%
Land Improvements	2,197,452	2,183,030	\$ 14,422	0.66%
Buildings & Improvements	41,026,759	41,026,759	\$ -	0.00%
Machinery, Equipment & Vehicles	2,088,693	1,989,609	\$ 99,084	4.98%
Total Historical Cost	55,179,417	45,898,398	9,281,019	20.22%
Total Accumulated Depreciation	(9,530,138)	(8,649,753)	(880,385)	10.18%
NET CAPITAL ASSETS	45,649,279	37,248,645	8,400,634	22.55%

Long-Term Liabilities

On June 30, 2022, the District had \$46,688,064 in general obligation bonds and bond premiums. In addition, \$1,405,744 in notes payable (leases), \$728,128 in compensated absences payable long term liabilities, \$4,223,606 in net other post-employment benefits liability, and, \$18,971,289 in net pension liability were also reported as long term liabilities as can be seen below:

Governmental Activities			Increase	% Increase
	2022	2021	(Decrease)	(% Decrease)
Bonds Payable -Direct Placements	\$ 40,982,975	\$ 14,505,000	26,477,975	182.54%
Bond Premiums	5,705,089	1,338,684	4,366,405	326.17%
Notes Payable -Direct Borrowings	1,405,744	1,624,310	(218,566)	-13.46%
Compensated Absences	728,128	841,297	(113,169)	-13.45%
Other Post Employment Benefits Payable	4,223,606	4,637,217	(413,611)	-8.92%
Net Pension Liability	18,971,289	27,132,032	(8,160,743)	-30.08%
TOTAL LONG-TERM LIABILITIES	72,016,831	50,078,540	21,938,291	43.81%

FUTURE BUDGETARY IMPLICATIONS

In New Hampshire, the public school fiscal year is July 1 to June 30; other programs, i.e., some federal budgets, operate on a different fiscal calendar, but are reflected in the District overall budget as they impact the District.

The beginning General Fund unassigned fund balance for the 2022-2023 fiscal year is \$3,308,010.

The significant activities or events which may have an impact on future district finances include:

1. The Pelham SB and Pelham Education Association (PEA) collective bargaining agreement will conclude in FY2024, and negotiations for a new contract to begin in the fall of 2024 will commence soon.
2. Health insurance premiums increased in FY2023 by 12.5% and are anticipated with a guaranteed maximum increase of an additional 11.3% for FY2024. The district's portion of the premiums constitute approximately 11.35% of the general fund operating budget.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2022

3. Pelham Elementary School is a 128,000 square foot Prek – Grade 5 building. It was originally built in 2001 and some building equipment will need to be replaced over time.
4. We continue to monitor available fiscal supports provided at both the federal and state levels during this post pandemic period, and participate in opportunities. We have been successful in receiving ESSER grants, American Rescue Plan (ARP) grants, NH School Safety grants (SAFE) and Emergency Connectivity Funds (ECF) during this past year.

Questions regarding this report should be directed to Dr. Chip McGee, Superintendent of Schools, or to Ms. Deborah Mahoney, Business Administrator, at (603-635-1145), or by mail at:

Pelham School District, SAU #28
59A Marsh Road
Pelham, NH 03076



BASIC FINANCIAL STATEMENTS

EXHIBIT A
PELHAM SCHOOL DISTRICT
Statement of Net Position
June 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 29,341,481
Accounts receivable	8,634
Intergovernmental receivables	1,305,481
Prepaid items	33,228
Capital assets, not being depreciated	9,866,513
Capital assets, net of accumulated depreciation	35,782,766
Total assets	76,338,103
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	5,697,342
Amounts related to other postemployment benefits	744,738
Total deferred outflows of resources	6,442,080
LIABILITIES	
Accounts payable	1,642,327
Accrued interest payable	627,679
Retainage payable	724,373
Noncurrent obligations:	
Due within one year	2,955,120
Due in more than one year	69,061,711
Total liabilities	75,011,210
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - state and local grants	204,035
Amounts related to pensions	5,552,976
Amounts related to other postemployment benefits	411,692
Total deferred inflows of resources	6,168,703
NET POSITION	
Net investment in capital assets	20,861,424
Restricted	215,807
Unrestricted	(19,476,961)
Total net position	\$ 1,600,270

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT B
PELHAM SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2022*

	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Instruction	\$ 18,274,620	\$ 83,564	\$ 900,558	\$ (17,290,498)
Support services:				
Student	2,941,065	-	-	(2,941,065)
Instructional staff	948,148	-	132,772	(815,376)
General administration	76,786	-	-	(76,786)
Executive administration	684,266	-	-	(684,266)
School administration	1,627,881	-	-	(1,627,881)
Business	425,729	-	-	(425,729)
Operation and maintenance of plant	2,527,814	-	10,822	(2,516,992)
Student transportation	1,748,389	-	15,870	(1,732,519)
Other	1,130,616	-	11,103	(1,119,513)
Noninstructional services	899,208	120,337	926,303	147,432
Interest on long-term debt	1,452,873	-	-	(1,452,873)
Facilities acquisition and construction	-	-	402,713	402,713
Total governmental activities	<u>\$ 32,737,395</u>	<u>\$ 203,901</u>	<u>\$ 2,400,141</u>	<u>(30,133,353)</u>
General revenues:				
School district assessment				23,666,078
Grants and contributions not restricted to specific programs				7,481,348
Interest				764
Miscellaneous				617,062
Total general revenues				<u>31,765,252</u>
Change in net position				1,631,899
Net position, beginning				(31,629)
Net position, ending				<u>\$ 1,600,270</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-1
PELHAM SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2022

	General	Grants	Capital Project	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 3,919,618	\$ 170,104	\$ 24,985,569	\$ 266,190	\$ 29,341,481
Accounts receivable	8,003	-	-	631	8,634
Intergovernmental receivables	653,984	400,594	-	250,903	1,305,481
Interfund receivables	400,594	-	-	-	400,594
Prepaid items	33,228	-	-	-	33,228
Total assets	<u>\$ 5,015,427</u>	<u>\$ 570,698</u>	<u>\$ 24,985,569</u>	<u>\$ 517,724</u>	<u>\$ 31,089,418</u>
LIABILITIES					
Accounts payable	\$ 687,393	\$ -	\$ 933,602	\$ 21,332	\$ 1,642,327
Interfund payable	-	400,594	-	-	400,594
Retainage payable	-	-	724,373	-	724,373
Total liabilities	<u>687,393</u>	<u>400,594</u>	<u>1,657,975</u>	<u>21,332</u>	<u>2,767,294</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - state and local grants	-	170,104	-	33,931	204,035
FUND BALANCES					
Nonspendable	33,228	-	-	-	33,228
Restricted	-	-	23,327,594	215,807	23,543,401
Committed	644,357	-	-	-	644,357
Assigned	342,439	-	-	246,654	589,093
Unassigned	3,308,010	-	-	-	3,308,010
Total fund balances	<u>4,328,034</u>	<u>-</u>	<u>23,327,594</u>	<u>462,461</u>	<u>28,118,089</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,015,427</u>	<u>\$ 570,698</u>	<u>\$ 24,985,569</u>	<u>\$ 517,724</u>	<u>\$ 31,089,418</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT C-2
PELHAM SCHOOL DISTRICT
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
June 30, 2022*

Total fund balances of governmental funds (Exhibit C-1)		\$28,118,089
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 55,179,417	
Less accumulated depreciation	<u>(9,530,138)</u>	45,649,279
Pension and other postemployment benefits (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 5,697,342	
Deferred inflows of resources related to pensions	(5,552,976)	
Deferred outflows of resources related to OPEB	744,738	
Deferred inflows of resources related to OPEB	<u>(411,692)</u>	477,412
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (400,594)	
Payables	<u>400,594</u>	-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(627,679)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bond/Notes	\$ 42,388,719	
Unamortized bond premium	5,705,089	
Compensated absences	728,128	
Net pension liability	18,971,289	
Other postemployment benefits	<u>4,223,606</u>	(72,016,831)
Net position of governmental activities (Exhibit A)		<u>\$ 1,600,270</u>

EXHIBIT C-3
PELHAM SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2022

	General	Grants	Capital Project	Other Governmental Funds	Total Governmental Funds
REVENUES					
School district assessment	\$23,666,078	\$ -	\$ -	\$ -	\$23,666,078
Other local	688,151	671	21,641	282,253	992,716
State	7,707,799	-	-	22,702	7,730,501
Federal	454	1,076,501	-	903,044	1,979,999
Total revenues	<u>32,062,482</u>	<u>1,077,172</u>	<u>21,641</u>	<u>1,207,999</u>	<u>34,369,294</u>
EXPENDITURES					
Current:					
Instruction	17,222,625	503,892	-	155,820	17,882,337
Support services:					
Student	2,999,765	-	-	-	2,999,765
Instructional staff	1,027,226	132,772	-	1,085	1,161,083
General administration	76,786	-	-	-	76,786
Executive administration	737,566	-	-	-	737,566
School administration	1,668,853	-	-	-	1,668,853
Business	437,130	-	-	-	437,130
Operation and maintenance of plant	2,413,245	10,822	-	-	2,424,067
Student transportation	1,732,519	15,870	-	-	1,748,389
Other	1,215,096	11,103	-	-	1,226,199
Noninstructional services	-	-	-	917,660	917,660
Debt service:					
Principal	1,040,000	-	-	-	1,040,000
Interest	1,158,907	-	-	-	1,158,907
Facilities acquisition and construction	300,095	402,713	8,674,047	-	9,376,855
Total expenditures	<u>32,029,813</u>	<u>1,077,172</u>	<u>8,674,047</u>	<u>1,074,565</u>	<u>42,855,597</u>
Excess (deficiency) of revenues over (under) expenditures	<u>32,669</u>	<u>-</u>	<u>(8,652,406)</u>	<u>133,434</u>	<u>(8,486,303)</u>
OTHER FINANCING SOURCES					
Bond issued	-	-	31,980,000	-	31,980,000
Net change in fund balances	32,669	-	23,327,594	133,434	23,493,697
Fund balances, beginning	4,295,365	-	-	329,027	4,624,392
Fund balances, ending	<u>\$ 4,328,034</u>	<u>\$ -</u>	<u>\$23,327,594</u>	<u>\$ 462,461</u>	<u>\$28,118,089</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT C-4
PELHAM SCHOOL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2022*

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ 23,493,697
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$ 9,484,649	
Depreciation expense	(1,084,015)	
		8,400,634
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Issuance of bond	\$(31,980,000)	
Principal repayment of bonds	1,040,000	
Principal repayment of notes	218,566	
Amortization of bond premium	95,620	
		(30,625,814)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Increase in accrued interest expense	\$ (389,586)	
Decrease in compensated absences payable	113,169	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	602,428	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	37,371	
		363,382
Change in net position of governmental activities (Exhibit B)		\$ 1,631,899

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D-1
PELHAM SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
School district assessment	\$ 23,666,078	\$ 23,666,078	\$ 23,666,078	\$ -
Other local	66,400	516,831	711,295	194,464
State	7,616,909	7,616,909	7,707,799	90,890
Federal	15,000	15,000	454	(14,546)
Total revenues	<u>31,364,387</u>	<u>31,814,818</u>	<u>32,085,626</u>	<u>270,808</u>
EXPENDITURES				
Current:				
Instruction	18,943,734	18,943,734	17,210,474	1,733,260
Support services:				
Student	3,179,639	3,179,639	2,992,617	187,022
Instructional staff	967,782	967,782	966,055	1,727
General administration	98,010	98,010	74,620	23,390
Executive administration	949,666	949,666	737,921	211,745
School administration	1,641,139	1,641,139	1,670,653	(29,514)
Business	442,267	442,267	436,269	5,998
Operation and maintenance of plant	2,450,682	2,450,682	2,519,069	(68,387)
Student transportation	2,047,427	2,047,427	1,732,446	314,981
Other	1,135,989	1,543,358	1,208,948	334,410
Debt service:				
Principal	1,040,000	1,083,062	1,040,000	43,062
Interest	1,388,535	1,388,535	1,158,907	229,628
Facilities acquisition and construction	235,565	235,565	181,962	53,603
Total expenditures	<u>34,520,435</u>	<u>34,970,866</u>	<u>31,929,941</u>	<u>3,040,925</u>
Net change in fund balance	<u>\$ (3,156,048)</u>	<u>\$ (3,156,048)</u>	155,685	<u>\$ 3,311,733</u>
Decrease in nonspendable fund balance			(3,723)	
Unassigned fund balance, beginning			3,156,048	
Unassigned fund balance, ending			<u>\$ 3,308,010</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT D-2
 PELHAM SCHOOL DISTRICT
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual (GAAP Basis)
 Grants Fund
 For the Fiscal Year Ended June 30, 2022*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Other local	\$ 52,000	\$ 671	\$ 671	\$ -
Federal	705,865	1,076,501	1,076,501	-
Total revenues	757,865	1,077,172	1,077,172	-
EXPENDITURES				
Current:				
Instruction	705,865	503,892	503,892	-
Support services:				
Instructional staff	-	132,772	132,772	-
Operation and maintenance of plant	-	10,822	10,822	-
Student transportation	-	15,870	15,870	-
Other	52,000	11,103	11,103	-
Facilities acquisition and construction	-	402,713	402,713	-
Total expenditures	757,865	1,077,172	1,077,172	-
Net change in fund balance	\$ -	\$ -	-	\$ -
Fund balance, beginning			-	
Fund balance, ending			\$ -	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-1
PELHAM SCHOOL DISTRICT
Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2022

	Private Purpose Trust
ASSETS	
Intergovernmental receivable	\$ 2,417
NET POSITION	
Held in trust for specific purposes	\$ 2,417

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-2
PELHAM SCHOOL DISTRICT
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2022

	Private Purpose Trust
ADDITIONS	
Investment earnings	\$ 24
DEDUCTIONS	
Scholarship paid	2,000
Change in fair market value	863
Administrative expenses	19
Total deductions	2,882
Change in net position	(2,858)
Net position, beginning	5,275
Net position, ending	\$ 2,417

The Notes to the Basic Financial Statements are an integral part of this statement.



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

	<u>NOTE</u>
Summary of Significant Accounting Policies	1
Reporting Entity	1-A
Government-wide and Fund Financial Statements	1-B
Measurement Focus, Basis of Accounting, and Financial Statement Presentation	1-C
Cash and Cash Equivalents	1-D
Receivables	1-E
Prepaid Items	1-F
Capital Assets	1-G
Interfund Activities	1-H
Accounts Payable	1-I
Deferred Outflows/Inflows of Resources	1-J
Long-term Obligations	1-K
Compensated Absences	1-L
Defined Benefit Pension Plan	1-M
Postemployment Benefits Other Than Pensions (OPEB)	1-N
Net Position/Fund Balances	1-O
Use of Estimates	1-P
 Stewardship, Compliance, and Accountability	 2
Budgetary Information	2-A
Budgetary Reconciliation to GAAP Basis	2-B
Accounting Change	2-C

DETAILED NOTES ON ALL FUNDS

Cash and Cash Equivalents	3
Receivables	4
Capital Assets	5
Interfund Balances	6
Deferred Outflows/Inflows of Resources	7
Long-term Liabilities	8
Defined Benefit Pension Plan	9
Postemployment Benefits Other Than Pensions (OPEB)	10
New Hampshire Retirement System (NHRS)	10-A
Retiree Health Benefit Program	10-B
Commitments	11
Encumbrances	12
Governmental Activities and Fiduciary Fund Net Position	13
Governmental Fund Balances	14
Risk Management	15
Contingent Liabilities	16
COVID-19	17
Subsequent Events	18

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Pelham School District, in Pelham, New Hampshire (the School District), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

1-A Reporting Entity

The Pelham School District is a municipal corporation governed by an elected five-member School Board. In evaluating how to define the School District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The School District has no component units to include in its reporting entity.

The following is a summary of the more significant accounting policies:

1-B Government-wide and Fund Financial Statements

Government-wide Financial Statements – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. The effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through assessments and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the School District at year-end. This Statement includes all of the School District’s non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational requirements of a particular function. Assessments and other items not meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue.

Fund Financial Statements – Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds and are presented in the other governmental column of the fund financial statements.

In the governmental fund financial statements, expenditures are reported by character: instruction, support services, noninstructional, debt service, or facilities acquisition and construction. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Debt service includes both interest and principal outlays related to bonds or notes. Capital outlay includes expenditures for equipment, real property, or infrastructure.

Other Financing Sources (Uses) – These additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds. Transfers are reported when incurred as “transfers in” by the receiving fund and as “transfers out” by the disbursing fund.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement Focus and Basis of Accounting – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District generally considers revenues to be available if they are collected within 60 days of the end of

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

the current fiscal period, with the exception of reimbursement based grants, which use a period of one year. District assessments, intergovernmental revenue, and other local sources associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Financial Statement Presentation – A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The School District reports the following major governmental funds:

General Fund – is the School District’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include district assessments, state and federal grants, and other local sources. The primary expenditures are for instruction, support services, debt service, and facilities acquisition and construction. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* guidance, the Pelham Memorial School athletics fund, Pelham High School athletics fund, and expendable trust funds are consolidated in the general fund.

Grants Fund – accounts for the resources received from various federal, state, and local agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

Capital Project Fund – the capital project fund accounts for the activity pertaining to the construction/renovation of the Pelham Memorial School.

Nonmajor Funds – The School District also reports two nonmajor governmental funds, the food service and student activity funds.

Fiduciary Fund Financial Statements – Fiduciary fund financial statements include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. These funds account for resources held by the School District for the benefit of other parties, and include the private purpose trust funds. Fiduciary funds are accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting.

1-D Cash and Cash Equivalents

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist of demand deposits. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the State. Funds may be deposited in banks outside the State if such banks pledge and 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.

1-E Receivables

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist of accounts and intergovernmental receivables.

1-F Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items and expensed as the items are used. This amount is equal to the nonspendable fund balance in the general fund at year-end.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

1-G Capital Assets

Capital assets are reported in the government-wide financial statements, but are not reported in the fund financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015 are recorded at acquisition value. The School District has established a threshold of \$10,000 or more for all capital asset classes except infrastructure assets, which have a capitalization threshold of \$100,000 per item, for all capital assets with an estimated useful life greater than one year.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the School District as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

Capital assets of the School District are depreciated using the straight-line method over the following estimated useful lives:

Capital Asset Class:	Years
Land improvements	30
Buildings and building improvements	20 - 50
Machinery and equipment	5 - 15

1-H Interfund Balances

Interfund Receivables and Payables – Balances between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

1-I Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2022.

1-J Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until that time. The District has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. The District has three types of items which qualify for reporting in this category. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years. In addition, unavailable revenue from grants arises when the related eligible expenditures will not be made until the subsequent period.

1-K Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums are deferred and amortized over the life of the bond using the straight-line method.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

In the fund financial statements, governmental fund types report bond premiums, and bond issuance costs during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, the School District utilizes the following classifications to categorize the financial transactions:

Direct Borrowings – financial transactions for a note or a loan where the School District negotiates certain terms with a single lender and are not offered for public sale.

Direct Placements – financial transactions for the sale of bonds where the School District engages with a single buyer or limited number of buyers without a public offering.

1-L Compensated Absences

General leave for the School District includes vacation, sick, and retirement stipend pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the School District's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable financial resources are maintained separately and represent a reconciling item between the governmental fund and government-wide presentations.

1-M Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-N Postemployment Benefits Other Than Pensions (OPEB)

The School District maintains two separate other postemployment benefit plans, as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the School District's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

1-O Net Position/Fund Balances

Government-wide statements – Equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, notes, or other debt attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The School District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future period.

Unrestricted Net Position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

Restricted – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

Unassigned – The portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

When multiple net position/fund balance classifications are available for use, it is the School District's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

1-P Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable, the useful lives of capital assets, net pension liability, other postemployment benefit liability, and deferred outflows and inflows of resources related to both pension and other postemployment benefits among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the current year for the general and grants funds, as well as the nonmajor food service fund. The School Board has voted and accepted the federal grants awarded to the School District through the year, so these amounts are reported as a final budget for the grants fund. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2022, \$3,156,048 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

While the School District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual is presented for each major governmental fund which had a budget. There are no differences between the budgetary basis and GAAP basis of accounting for the major grants fund. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues:	
Per Exhibit D-1 (budgetary basis)	\$ 32,085,626
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
Investment earnings related to the blended expendable trust funds	(63,961)
Other local revenue of the blended athletic funds	40,817
Per Exhibit C-3 (GAAP Basis)	<u>\$ 32,062,482</u>
Expenditures:	
Per Exhibit D-1 (budgetary basis)	\$ 31,929,941
Adjustments:	
Basis difference:	
Encumbrances, beginning	395,046
Encumbrances, ending	(341,810)
GASB Statement No. 54:	
Expenditures of the blended athletic funds	44,470
Expenditures of the blended expendable trust funds	2,166
Per Exhibit C-3 (GAAP basis)	<u>\$ 32,029,813</u>

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

2-C Accounting Change

Governmental Accounting Standards Board Statement No. 87, *Leases*, was implemented during fiscal year 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities. As a result of the implementation of this Statement, prior year capital leases payable were reclassified as notes payable. However, there was no restatement to the beginning net position or fund balance.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The School District’s deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the School District’s agent in the School District’s name. The FDIC currently insures the first \$250,000 of the School District’s deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District’s deposits was \$29,341,481 and the bank balances totaled \$29,709,743.

NOTE 4 – RECEIVABLES

Receivables at June 30, 2022, consisted of accounts and intergovernmental amounts arising from grants, the school lunch program, expendable trust funds held by the Town of Pelham Trustees of Trust Funds for the School District, and other miscellaneous amounts. Receivables are recorded on the School District’s financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 consisted of the following:

	Balance, beginning	Additions	Retirements	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 699,000	\$ -	\$ -	\$ 699,000
Construction in progress	-	9,167,513	-	9,167,513
Total capital assets not being depreciated	<u>699,000</u>	<u>9,167,513</u>	<u>-</u>	<u>9,866,513</u>
Being depreciated:				
Land improvements	2,183,030	14,422	-	2,197,452
Buildings and building improvements	41,026,759	-	-	41,026,759
Machinery and equipment	1,989,609	302,714	(203,630)	2,088,693
Total capital assets being depreciated	<u>45,199,398</u>	<u>317,136</u>	<u>(203,630)</u>	<u>45,312,904</u>
Total capital assets	<u>45,898,398</u>	<u>9,484,649</u>	<u>(203,630)</u>	<u>55,179,417</u>

(Continued)

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

Capital assets continued:

	Balance, beginning	Additions	Retirements	Balance, ending
Less accumulated depreciation:				
Land improvements	(685,871)	(65,419)	-	(751,290)
Buildings and building improvements	(6,873,744)	(731,626)	-	(7,605,370)
Machinery and equipment	(1,090,138)	(286,970)	203,630	(1,173,478)
Total accumulated depreciation	(8,649,753)	(1,084,015)	203,630	(9,530,138)
Net book value, capital assets being depreciated	36,549,645	(766,879)	-	35,782,766
Net book value, all capital assets	\$ 37,248,645	\$ 8,400,634	\$ -	\$ 45,649,279

Depreciation expense was charged to functions of the School District based on their usage of the related assets. The amounts allocated to each function are as follows:

Instruction	\$ 953,995
Support services:	
Operation and maintenance of plant	101,789
Other support	18,211
Noninstructional services	10,020
Total depreciation expense	\$ 1,084,015

NOTE 6 – INTERFUND BALANCES

The balance of \$400,594 due to the general fund from the grants fund results from grant expenditures incurred for which reimbursement has not yet been received.

NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources at June 30, 2022 consist of amounts related to pensions totaling \$5,697,342 and amounts related to OPEB totaling \$744,738. For further discussion on these amounts, see Notes 9 and 10, respectively.

Deferred inflows of resources at June 30, 2022 consist of the following:

	Governmental Activities	Governmental Funds		
		Grants Fund	Nonmajor	Total
State and local grants and donations collected in advance of eligible expenditures being made	\$ 204,035	\$ 170,104	\$ 33,931	\$ 204,035
Amounts related to pensions, see Note 9	5,552,976	-	-	-
Amounts related to OPEB, see Note 10	411,692	-	-	-
Total deferred inflows of resources	\$ 6,168,703	\$ 170,104	\$ 33,931	\$ 204,035

NOTE 8 – LONG-TERM LIABILITIES

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2022:

	Balance			Balance June 30, 2022	Due Within One Year	Due In More Than One Year
	July 1, 2021	Additions	Reductions			
Bonds payable:						
Direct placements	\$ 14,505,000	\$ 27,517,975	\$ (1,040,000)	\$ 40,982,975	\$ 2,442,975	\$ 38,540,000
Direct borrowings - Notes payable	1,624,310	-	(218,566)	1,405,744	163,699	1,242,045
Premiums	1,338,684	4,462,025	(95,620)	5,705,089	318,721	5,386,368
Total bonds/notes payable	17,467,994	31,980,000	(1,354,186)	48,093,808	2,925,395	45,168,413
Compensated absences	841,297	76,984	(190,153)	728,128	29,725	698,403
Pension related liability	27,132,032	-	(8,160,743)	18,971,289	-	18,971,289
Net other postemployment benefits	4,637,217	-	(413,611)	4,223,606	-	4,223,606
Total long-term liabilities	\$ 50,078,540	\$ 32,056,984	\$ (10,118,693)	\$ 72,016,831	\$ 2,955,120	\$ 69,061,711

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

Long-term bonds/notes are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding a June 30, 2022
Bonds payable					
Direct placements:					
High School renovations/construction	\$ 20,745,000	2015	2035	3.20%	\$ 13,465,000
Pelham Memorial School renovations/construction	\$ 31,980,000	2022	2042	1.74%	27,517,975
					<u>\$ 40,982,975</u>
Direct borrowings - Notes payable					
Energy efficiency improvements	\$ 1,353,482	2021	2033	2.73%	\$ 1,256,624
Modular classroom	\$ 245,000	2019	2025	3.71%	125,117
Chromebooks	\$ 74,974	2021	2023	3.65%	24,000
Total direct borrowings					<u>\$ 1,405,741</u>

The annual requirements to amortize all general obligation bonds/notes outstanding as of June 30, 2022, including interest payments, are as follows:

Fiscal Year Ending June 30,	Bonds - Direct Placement			Notes - Direct Borrowings		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 2,442,975	\$ 1,615,186	\$ 4,058,161	\$ 163,699	\$ 39,787	\$ 203,486
2024	2,415,000	1,491,308	3,906,308	143,899	34,706	178,605
2025	2,410,000	1,368,270	3,778,270	148,234	30,371	178,605
2026	2,410,000	1,255,710	3,665,710	107,863	25,904	133,767
2027	2,410,000	1,153,500	3,563,500	110,805	22,962	133,767
2028-2032	12,050,000	4,104,975	16,154,975	601,028	67,807	668,835
2033-2037	9,980,000	1,547,720	11,527,720	130,216	3,551	133,767
2038-2042	6,865,000	366,973	7,231,973	-	-	-
Totals	<u>\$ 40,982,975</u>	<u>\$ 12,903,642</u>	<u>\$ 53,886,617</u>	<u>\$ 1,405,744</u>	<u>\$ 225,088</u>	<u>\$ 1,630,832</u>

All debt is general obligation debt of the School District, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

Arbitrage – The tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. During the current year, the School District performed calculations of excess investment earnings on various bonds and financings and at June 30, 2022 does not expect to incur a liability.

NOTE 9 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

Benefits Provided – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

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

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

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

Members of both groups may qualify for vested deferred allowances, disability allowances, and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2022, the School District contributed 19.48% for teachers and 13.75% for other employees. The contribution requirement for the fiscal year 2022 was \$2,469,081, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2022, the School District reported a liability of \$18,971,289 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The School District’s proportion of the net pension liability was based on a projection of the School District’s long-term share of contributions to the pension plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2021, the School District’s proportion was 0.43%, which was an increase of 0.01% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the School District recognized pension expense of \$1,872,287. At June 30, 2022, the School District 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	\$ 715,593	\$ 48,525
Net difference between projected and actual investment earnings on pension plan investments	531,224	198,616
Changes in assumptions	1,981,444	-
Differences between expected and actual experience	-	5,305,835
Contributions subsequent to the measurement date	2,469,081	-
Total	<u>\$ 5,697,342</u>	<u>\$ 5,552,976</u>

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

The \$2,469,081 reported as deferred outflows of resources related to pensions results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30.	
2022	\$ (107,304)
2023	(220,007)
2024	(308,252)
2025	(1,689,152)
2026	-
Thereafter	-
Totals	<u>\$ (2,324,715)</u>

Actuarial Assumptions – The collective total pension liability was determined by an actuarial performed as of June 30, 2020, rolled forward to June 30, 2021, using the following assumptions:

- Inflation: 2.0% per year
- Wage inflation 2.75% per year (2.25% for Teachers)
- Salary increases: 5.6% average, including inflation
- Investment rate of return: 6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

Long-term Rates of Return – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2021:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2021
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equities	<u>30.00%</u>	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	<u>20.00%</u>	
Core US Fixed Income	25.00%	3.60%
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	6.60%
Total	<u>100.00%</u>	

Discount Rate – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the School District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the School District’s proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the School District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2021	\$27,131,114	\$ 18,971,289	\$12,164,663

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

10-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2019 Comprehensive Annual Financial Report, which can be found on the System’s website at www.nhrs.org.

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

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

Maximum medical subsidy rates paid during fiscal year 2021 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2021, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2022, the School District contributed 1.54% for teachers and 0.31% for other employees. The contribution requirement for the fiscal year 2022 was \$177,925, which was paid in full.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At June 30, 2022, the School District reported a liability of \$1,683,006 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. The School District’s proportion of the net OPEB liability was based on a projection of the School District’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2021, the School District’s proportion was 0.42%, which was the same as its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the School District recognized OPEB expense of \$113,143. At June 30, 2022, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 106	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	21,024
Differences between expected and actual experience	-	351
Contributions subsequent to the measurement date	177,925	-
Total	\$ 178,031	\$ 21,375

The \$177,925 reported as deferred outflows of resources related to OPEB results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2022	\$ (5,054)
2023	(4,417)
2024	(4,951)
2025	(6,847)
2026	-
Thereafter	-
Totals	\$ (21,269)

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2020 and a measurement date of June 30, 2021. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

- Price inflation: 2.0% per year
- Wage inflation: 2.75% per year (2.25% for Teachers)
- Salary increases: 5.6% average, including inflation
- Investment rate of return: 6.75% net of OPEB plan investment expense, including inflation
- Health care trend rate: Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

Long-term Rates of Return – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2021:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2021
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	20.00%	
Core US Fixed Income	25.00%	3.60%
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	15.00%	
Real estate	10.00%	6.60%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2021 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the School District’s proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the School District’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2021	\$ 1,829,560	\$ 1,683,006	\$ 1,555,495

Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate – GASB Statement No. 75 requires the sensitivity of the Net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to the change in the healthcare cost trend assumption.

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

10-B Retiree Health Benefit Program

Plan Description – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time. The School District OPEB plan is not administered through a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

The total OPEB liability is based on the School District offering retirees post-employment healthcare insurance governed by RSA 100-A:50. The retirees pay 100% of the premium cost to participate and are included in the same pool as the active members. The inclusion of the retirees in the same pool effects the insurance rates of the active employees as the rates for the retirees are assumed to be higher due to the age consideration, thereby creating an implicit rate subsidy.

Funding Policy- The School District’s funding policy for the implicit rate subsidy is a pay-as-you-go basis.

Benefits Provided – The School District provides postemployment healthcare benefits for certain eligible retirees. The School District provides medical benefits to its eligible retirees. The benefits are provided through the New Hampshire Health Trust.

Employees Covered by Benefit Terms – At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	102
Active employees	284
Total participants covered by OPEB plan	386

Total OPEB Liability – The School District’s total OPEB liability of \$2,540,600 was measured as of June 30, 2022 and was determined by an actuarial valuation as of that date. The School District contracts with an outside actuary to complete the actuarial valuation and schedule of changes in the total OPEB liability. Detailed information can be found in the separately issued report through request of the School District business office.

Actuarial Assumptions and Other Inputs – The total OPEB liability of \$2,540,600 in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	4.09%
Healthcare Cost Trend Rates:	
Current Year Trend	7.50%
Second Year Trend	7.00%
Decrement	0.50%
Ultimate Trend	4.50%
Year Ultimate Trend is Reached	2029
Salary Increases	2.75%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of June 30, 2022.

Mortality rates were based on the following:

- General (administrative and support staff) participants: SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2021,
- Teacher participants: SOA Pub-2010 Teacher Headcount Weighted Mortality Table fully generational using Scale MP-2021, and
- Surviving Spouses: SOA Pub-2010 Continuing Survivor Headcount Weighted Mortality Table fully generational using Scale MP-2021.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

Changes in the Total OPEB Liability

	June 30.	
	2021	2022
Total OPEB liability beginning of year	\$ 2,769,194	\$ 2,810,345
Changes for the year:		
Service cost	132,213	145,123
Interest	73,991	62,241
Assumption changes and difference between actual and expected experience	76,112	(249,051)
Benefit payments	(241,165)	(228,058)
Total OPEB liability end of year	<u>\$ 2,810,345</u>	<u>\$ 2,540,600</u>

Sensitivity of the School District’s OPEB Liability to Changes in the Discount Rate – The June 30, 2022 actuarial valuation was prepared using a discount rate of 4.09%. If the discount rate were 1% lower than what was used, the OPEB liability would increase to \$2,724,030, or by 7.2%. If the discount rate were 1% higher than what was used, the OPEB liability would decrease to \$2,366,662, or by 6.8%.

	Discount Rate		
	1% Decrease	Baseline 4.09%	1% Increase
Total OPEB Liability	<u>\$ 2,724,030</u>	<u>\$ 2,540,600</u>	<u>\$ 2,366,662</u>

Sensitivity of the School District’s OPEB Liability to Changes in the Healthcare Cost Trend Rates – The June 30, 2022 actuarial valuation was prepared using an initial trend rate of 7.5%. If the trend rate were 1% lower than what was used, the OPEB liability would decrease to \$2,302,832, or by 9.4%. If the trend rate were 1% higher than what was used, the OPEB liability would increase to \$2,824,499, or by 11.2%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 7.50%	1% Increase
Total OPEB Liability	<u>\$ 2,302,832</u>	<u>\$ 2,540,600</u>	<u>\$ 2,824,499</u>

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2022, the School District recognized OPEB expense of \$255,788. At June 30, 2022, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 178,462	\$ 347,026
Differences between expected and actual experience	388,245	43,291
Total	<u>\$ 566,707</u>	<u>\$ 390,317</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2023	\$ 48,424
2024	48,424
2025	48,424
2026	48,426
2027	14,377
Thereafter	(31,685)
Totals	<u>\$ 176,390</u>

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

NOTE 11 – COMMITMENTS

The School District entered into several construction contracts during the fiscal year for construction and renovation at the Pelham Memorial School. As of June 30, 2022, the School District had outstanding construction contracts totaling \$21,807,447 that will be financed from bond proceeds.

Construction commitments and other significant commitments are as follows:

	Construction Commitments	Total Costs as of June 30, 2022	Balance to Complete
Pelham Memorial School construction/renovations:			
Project design and engineering	\$ 1,580,572	\$ 1,181,271	\$ 399,301
Construction	28,495,878	7,243,732	21,252,146
Project management	333,250	177,250	156,000
Total	<u>\$ 30,409,700</u>	<u>\$ 8,602,253</u>	<u>\$ 21,807,447</u>

NOTE 12 - ENCUMBRANCES

Encumbrances outstanding in the general fund at June 30, 2022 are as follows:

Current:	
Instruction:	
Regular programs	\$ 105,434
Special programs	62,203
Vocational programs	8,860
Total instruction	<u>176,497</u>
Support services:	
Student	470
Instructional staff	968
Executive administration	3,069
School administration	1,800
Business	2,650
Operation and maintenance of plant	133,574
Student transportation	1,503
Other	12,029
Total support services	<u>156,063</u>
Facilities acquisition and construction	9,250
Total encumbrances	<u>\$ 341,810</u>

NOTE 13 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUND NET POSITION

Net position reported on the government-wide and fiduciary fund Statements of Net Position at June 30, 2022 include the following:

	Governmental Activities	Fiduciary Fund
Net investment in capital assets:		
Net book value of all capital assets	\$ 45,649,279	\$ -
Less:		
General obligation bonds/notes payable	(42,388,719)	-
Unamortized bond premiums	(5,705,089)	-
Amount of debt related to unspent proceeds	23,305,953	-
Total net investment in capital assets	<u>20,861,424</u>	<u>-</u>

(Continued)

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

Governmental activities and fiduciary fund net position continued:

	Governmental Activities	Fiduciary Fund
Restricted net position:		
Food service	215,807	-
Private purpose trust	-	2,417
Total restricted net position	215,807	2,417
Unrestricted	(19,476,961)	-
Total net position	\$ 1,600,270	\$ 2,417

NOTE 14 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2022 consist of the following:

	General Fund	Capital Project	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:				
Prepaid items	\$ 33,228	\$ -	\$ -	\$ 33,228
Restricted:				
Capital project	-	23,327,594	-	23,327,594
Food service	-	-	215,807	215,807
Total restricted fund balance	-	23,327,594	215,807	23,543,401
Committed:				
Expendable trust	644,357	-	-	644,357
Assigned:				
Encumbrances	341,810	-	-	341,810
Student activities - district related	629	-	-	629
Student activities - student related	-	-	246,654	246,654
Total assigned fund balance	342,439	-	246,654	589,093
Unassigned	3,308,010	-	-	3,308,010
Total governmental fund balances	\$ 4,328,034	\$ 23,327,594	\$ 462,461	\$ 28,118,089

NOTE 15 – RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2022, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers’ Compensation and Property/Liability programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers’ Compensation and Property/Liability programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2021 to June 30, 2022 by Primex³, which retained \$2,000,000 of each workers’ compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the School District’s property schedule on file with Primex³. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers’ compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member’s annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2022, the School District paid \$103,013 and \$58,258 to Primex³ for Workers’ Compensation and Property/Liability, respectively. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

The School District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

NOTE 16 – CONTINGENT LIABILITIES

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

NOTE 17 – COVID-19

As a result of the spread of COVID-19, Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES Act) in response to the economic downfall caused by the COVID-19 pandemic. This Act provided funding through the Coronavirus Relief Fund (CRF) as well as the Education Stabilization Fund (ESF). On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) was signed into law, which provided additional funding for the ESF programs.

The ESF provided funds to the School District through the Elementary and Secondary School Emergency Relief Fund (ESSER). The objective of ESSER is to provide local education agencies with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation. This funding was awarded to the School District under the ESSER I, II, and III grants, with the School District expending \$499,872 of this funding in the fiscal year 2022 and must be used for activities to prevent, prepare and respond to the coronavirus. The remaining funds are included in deferred inflows of resources until eligible expenditures have been made.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

NOTE 18 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through December 14, 2022, the date the June 30, 2022 financial statements were available to be issued, and noted no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
PELHAM SCHOOL DISTRICT
Schedule of the School District's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2022
Unaudited

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
School District's:									
Proportion of the net pension liability	0.36%	0.37%	0.38%	0.38%	0.39%	0.42%	0.41%	0.42%	0.43%
Proportionate share of the net pension liability	\$ 15,579,212	\$ 14,061,131	\$ 14,937,721	\$ 20,115,897	\$ 18,956,263	\$ 19,986,959	\$ 19,836,752	\$ 27,132,032	\$ 18,971,289
Covered payroll	\$ 10,076,276	\$ 10,418,741	\$ 10,751,805	\$ 10,819,430	\$ 11,716,086	\$ 11,977,651	\$ 12,449,823	\$ 12,449,823	\$ 12,953,948
Proportionate share of the net pension liability as a percentage of its covered payroll	154.61%	134.96%	138.93%	185.92%	161.80%	166.87%	159.33%	217.93%	146.45%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%	72.22%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

EXHIBIT G
PELHAM SCHOOL DISTRICT
Schedule of School District Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2022
Unaudited

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Contractually required contribution	\$ 900,098	\$ 1,215,306	\$ 1,265,024	\$ 1,354,575	\$ 1,412,060	\$ 1,754,369	\$ 1,794,100	\$ 1,884,444	\$ 2,469,081
Contributions in relation to the contractually required contributions	(900,098)	(1,215,306)	(1,265,024)	(1,354,575)	(1,412,060)	(1,754,369)	(1,794,100)	(1,884,444)	(2,469,081)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$10,076,276	\$10,418,741	\$10,751,805	\$10,819,430	\$11,716,086	\$11,977,651	\$12,449,823	\$12,953,948	\$13,328,712
Contributions as a percentage of covered payroll	8.93%	11.66%	11.77%	12.52%	12.05%	14.65%	14.41%	14.55%	18.52%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

PELHAM SCHOOL DISTRICT
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

***Schedule of the School District's Proportionate Share of Net Pension Liability and
Schedule of School District Contributions – Pensions***

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the School District's pension plan at June 30, 2022. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.



EXHIBIT H
PELHAM SCHOOL DISTRICT
Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2022

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Fiscal year-end						
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
School District's proportion of the net OPEB liability	0.48%	0.49%	0.38%	0.38%	0.42%	0.42%
School District's proportionate share of the net OPEB liability (asset)	\$ 2,319,087	\$ 2,246,337	\$ 1,747,895	\$ 1,665,188	\$ 1,826,872	\$ 1,683,006
School District's covered payroll	\$10,819,430	\$11,716,086	\$11,977,651	\$12,449,823	\$12,449,823	\$12,953,948
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	21.43%	19.17%	14.59%	13.38%	14.67%	12.99%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%

Unaudited

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

EXHIBIT I
PELHAM SCHOOL DISTRICT
Schedule of School District Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2022
Unaudited

Fiscal year-end	June 30. 2017	June 30. 2018	June 30. 2019	June 30. 2020	June 30. 2021	June 30. 2022
Measurement date	June 30. 2016	June 30. 2017	June 30. 2018	June 30. 2019	June 30. 2020	June 30. 2021
Contractually required contribution	\$ 278,355	\$ 291,187	\$ 168,866	\$ 173,336	\$ 193,732	\$ 177,925
Contributions in relation to the contractually required contribution	(278,355)	(291,187)	(168,866)	(173,336)	(193,732)	(177,925)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 10,819,430	\$ 11,716,086	\$ 11,977,651	\$ 12,449,823	\$ 12,953,948	\$ 13,328,712
Contributions as a percentage of covered payroll	2.57%	2.49%	1.41%	1.39%	1.50%	1.33%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

EXHIBIT J
PELHAM SCHOOL DISTRICT
Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios
For the Fiscal Year Ended June 30, 2022
Unaudited

	June 30,				
	2018	2019	2020	2021	2021
OPEB liability, beginning of year	\$ 1,948,233	\$ 2,304,157	\$ 2,361,868	\$ 2,769,194	\$ 2,810,345
Changes for the year:					
Service cost	120,793	117,868	126,853	132,213	145,123
Interest	71,538	90,976	85,360	73,991	62,241
Assumption changes and difference between actual and expected experience	306,353	(7,928)	309,703	76,112	(249,051)
Benefit payments	(142,760)	(143,835)	(114,590)	(241,165)	(228,058)
OPEB liability, end of year	<u>\$ 2,304,157</u>	<u>\$ 2,361,238</u>	<u>\$ 2,769,194</u>	<u>\$ 2,810,345</u>	<u>\$ 2,540,600</u>
Covered payroll	<u>\$ 12,171,447</u>	<u>\$ 13,930,110</u>	<u>\$ 13,245,037</u>	<u>\$ 13,536,275</u>	<u>\$ 17,198,072</u>
Total OPEB liability as a percentage of covered pay roll	18.93%	16.95%	20.91%	20.76%	14.77%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

PELHAM SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFITS LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of School District Contributions – Other Postemployment Benefits

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2022. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Schedule of Changes in School District's Total Other Postemployment Benefits Liability and Related Ratios

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

As required by GASB Statement No. 75, Exhibit J represents the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2022. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

COMBINING AND INDIVIDUAL FUND SCHEDULES

*SCHEDULE 1
 PELHAM SCHOOL DISTRICT
 Major General Fund
 Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
 For the Fiscal Year Ended June 30, 2022*

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 23,666,078	\$ 23,666,078	\$ -
Other local sources:			
Tuition	55,000	83,564	28,564
Investment earnings	400	764	364
Miscellaneous	461,431	626,967	165,536
Total from other local sources	<u>516,831</u>	<u>711,295</u>	<u>194,464</u>
State sources:			
Adequacy aid (grant)	3,856,709	3,856,709	-
Adequacy aid (tax)	3,624,639	3,624,639	-
Catastrophic aid	120,561	183,870	63,309
Vocational aid	15,000	10,166	(4,834)
Other state aid	-	32,415	32,415
Total from state sources	<u>7,616,909</u>	<u>7,707,799</u>	<u>90,890</u>
Federal sources:			
Medicaid	15,000	454	(14,546)
Total revenues	31,814,818	<u>\$ 32,085,626</u>	<u>\$ 270,808</u>
Use of fund balance to reduce school district assessment	3,156,048		
Total revenues and use of fund balance	<u>\$ 34,970,866</u>		

SCHEDULE 2
PELHAM SCHOOL DISTRICT
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2022

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 64,750	\$ 12,008,343	\$ 11,354,112	\$ 105,434	\$ 613,547
Special programs	20,380	6,103,669	5,042,977	62,203	1,018,869
Vocational programs	36,026	110,000	103,724	8,860	33,442
Other programs	23,022	706,591	677,048	-	52,565
Non-public programs	-	15,131	294	-	14,837
Total instruction	144,178	18,943,734	17,178,155	176,497	1,733,260
Support services:					
Student	7,618	3,179,639	2,999,765	470	187,022
Instructional staff	62,139	967,782	1,027,226	968	1,727
General administration	-	98,010	74,620	-	23,390
Executive administration	2,714	949,666	737,566	3,069	211,745
School administration	-	1,641,139	1,668,853	1,800	(29,514)
Business	3,511	442,267	437,130	2,650	5,998
Operation and maintenance of plant	27,750	2,450,682	2,413,245	133,574	(68,387)
Student transportation	1,576	2,047,427	1,732,519	1,503	314,981
Other	18,177	1,543,358	1,215,096	12,029	334,410
Total support services	123,485	13,319,970	12,306,020	156,063	981,372
Debt service:					
Principal of long-term debt	-	1,083,062	1,040,000	-	43,062
Interest on long-term debt	-	1,388,535	1,158,907	-	229,628
Total debt service	-	2,471,597	2,198,907	-	272,690
Facilities acquisition and construction	127,383	235,565	300,095	9,250	53,603
Total appropriations, expenditures, and encumbrances	\$ 395,046	\$ 34,970,866	\$ 31,983,177	\$ 341,810	\$ 3,040,925

*SCHEDULE 3
 PELHAM SCHOOL DISTRICT
 Major General Fund
 Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
 For the Fiscal Year Ended June 30, 2022*

Unassigned fund balance, beginning		\$3,156,048
Changes:		
Unassigned fund balance used to reduce school district assessment		(3,156,048)
2021-2022 Budget summary:		
Revenue surplus (Schedule 1)	\$ 270,808	
Unexpended balance of appropriations (Schedule 2)	<u>3,040,925</u>	
2021-2022 Budget surplus		<u>3,311,733</u>
Increase in nonspendable fund balance		<u>(3,723)</u>
Unassigned fund balance, ending		<u><u>\$3,308,010</u></u>



*SCHEDULE 4
 PELHAM SCHOOL DISTRICT
 Nonmajor Governmental Funds
 Combining Balance Sheet
 June 30, 2022*

	Special Revenue Funds		
	Food Service	Student Activity	Total
ASSETS			
Cash and cash equivalents	\$ 19,536	\$ 246,654	\$ 266,190
Accounts receivable	631	-	631
Intergovernmental receivable	250,903	-	250,903
Total assets	<u>\$ 271,070</u>	<u>\$ 246,654</u>	<u>\$ 517,724</u>
LIABILITIES			
Accounts payable	<u>\$ 21,332</u>	<u>\$ -</u>	<u>\$ 21,332</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - state and local grants	<u>33,931</u>	<u>-</u>	<u>33,931</u>
FUND BALANCES			
Restricted	215,807	-	215,807
Assigned	-	246,654	246,654
Total fund balances	<u>215,807</u>	<u>246,654</u>	<u>462,461</u>
Total liabilities and fund balances	<u>\$ 271,070</u>	<u>\$ 246,654</u>	<u>\$ 517,724</u>

*SCHEDULE 5
 PELHAM SCHOOL DISTRICT
 Nonmajor Governmental Funds
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Fiscal Year Ended June 30, 2022*

	Special Revenue Funds		Total
	Food Service	Student Activity	
REVENUES			
Other local	\$ 120,894	\$ 161,359	\$ 282,253
State	22,702	-	22,702
Federal	903,044	-	903,044
Total revenues	1,046,640	161,359	1,207,999
EXPENDITURES			
Current:			
Instruction	-	155,820	155,820
Support services:			
Instructional staff	-	1,085	1,085
Noninstructional services	917,660	-	917,660
Total expenditures	917,660	156,905	1,074,565
Net change in fund balances	128,980	4,454	133,434
Fund balances, beginning	86,827	242,200	329,027
Fund balances, ending	\$ 215,807	\$ 246,654	\$ 462,461



*SCHEDULE 6
 PELHAM SCHOOL DISTRICT
 Student Activity Funds
 Combining Balance Sheet
 June 30, 2022*

	Student Activity Funds				Total
	High School	High School Principal	Memorial School	Elementary School	
ASSETS					
Cash and cash equivalents	\$ 195,779	\$ 4,491	\$ 16,534	\$ 29,850	\$ 246,654
FUND BALANCES					
Assigned	\$ 195,779	\$ 4,491	\$ 16,534	\$ 29,850	\$ 246,654

*SCHEDULE 7
 PELHAM SCHOOL DISTRICT
 Student Activity Funds
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Fiscal Year Ended June 30, 2022*

	Student Activity Funds				Total
	High School	High School Principal	Memorial School	Elementary School	
REVENUES					
Other local	\$ 101,185	\$ 979	\$ 37,940	\$ 21,255	\$ 161,359
EXPENDITURES					
Current:					
Instruction	93,280	-	42,556	19,984	155,820
Support services:					
Instructional staff	-	1,085	-	-	1,085
Total expenditures	93,280	1,085	42,556	19,984	156,905
Net change in fund balances	7,905	(106)	(4,616)	1,271	4,454
Fund balances, beginning	187,874	4,597	21,150	28,579	242,200
Fund balances, ending	<u>\$ 195,779</u>	<u>\$ 4,491</u>	<u>\$ 16,534</u>	<u>\$ 29,850</u>	<u>\$ 246,654</u>

***SINGLE AUDIT ACT SCHEDULES AND
INDEPENDENT AUDITOR'S REPORTS***

**PLODZIK & SANDERSON***Professional Association/Accountants & Auditors*193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380***INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS***

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Pelham School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Pelham School District's basic financial statements, and have issued our report thereon dated December 14, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Pelham School District'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 Pelham School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Pelham School District'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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Pelham School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

*Pelham School District
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed in Accordance
With Government Auditing Standards*

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

December 14, 2022
Concord, New Hampshire



PIODZIK & SANDERSON
Professional Association



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Pelham School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Pelham School District's major federal programs for the year ended June 30, 2022. The Pelham School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Pelham School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Pelham School District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Pelham School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Pelham School District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Pelham School District's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Pelham School District's compliance with the requirements of each major federal program as a whole.

*Pelham School District
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on
Internal Control Over Compliance Required by the Uniform Guidance*

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Pelham School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Pelham School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Pelham School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

December 14, 2022
Concord, New Hampshire



PLODZIK & SANDERSON
Professional Association

*SCHEDULE I
PELHAM SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022*

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes X no

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425	Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes no

SECTION II - FINANCIAL STATEMENT FINDINGS

NONE

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE



*SCHEDULE II
Pelham School District
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022*

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through the State of New Hampshire Department of Education				
CHILD NUTRITION CLUSTER				
School Breakfast Program	10.553	N/A	\$ -	\$ 143,533
National School Lunch Program	10.555	N/A	-	759,511
<i>CLUSTER TOTAL</i>			-	903,044
U.S. DEPARTMENT OF EDUCATION				
Passed Through the State of New Hampshire Department of Education				
Title I Grants to Local Educational Agencies:				
Title I	84.010	20210945	-	2,591
Title I	84.010	20220294	-	43,485
<i>PROGRAM TOTAL</i>			-	46,076
SPECIAL EDUCATION CLUSTER				
Special Education - Grants to States:				
IDEA - Remote Learning	84.027	95665	-	196
IDEA	84.027	202511	-	8,908
IDEA - Compensatory Education	84.027	20205030	-	6,550
IDEA - Preschool	84.027	20204981	-	4,309
IDEA	84.027	20211158	-	4,636
IDEA	84.027	20220261	-	358,177
COVID-19 - IDEA - ARP	84.027X	20220423	-	2,080
Special Education - Preschool Grants:				
Preschool	84.173	92578	-	222
Preschool	84.173	20211158	-	7,986
Preschool	84.173	20220261	-	934
COVID-19 - Preschool - ARP	84.173X	20220423	-	4,598
<i>CLUSTER TOTAL</i>			-	398,596
Supporting Effective Instruction State Grants:				
Title II	84.367	20190193	-	6,170
Title II	84.367	20200193	-	30,567
Title II	84.367	20211107	-	38,338
<i>PROGRAM TOTAL</i>			-	75,075
Student Support and Academic Enrichment Program:				
Title IV	84.424	20200400	-	28,202
Title IV	84.424	20211136	-	9,245
Title IV	84.424	20220897	-	10,899
<i>PROGRAM TOTAL</i>			-	48,346
COVID-19 - Education Stabilization Fund:				
ESSER I	84.425D	20204911	-	3,259
ESSER II	84.425D	20211428	-	232,605
ESSER III	84.425U	20220370	-	264,008
<i>PROGRAM TOTAL</i>			-	499,872

(Continued)

The Notes to the Schedule of Expenditure of Federal Awards is an integral part of this schedule.

SCHEDULE II (Continued)
Pelham School District
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
<i>English Language State Acquisition Grants:</i>				
Title III Passed Through the Hudson School District, New Hampshire	84.365	20211310	4,787	6,807
Title III Passed Through the Goffstown School District, New Hampshire	84.365	20200736	-	902
Title III <i>PROGRAM TOTAL</i>	84.365	20220727	-	827
			4,787	8,536
<i>Total Expenditures of Federal Awards</i>			\$ 4,787	\$ 1,979,545

The Notes to the Schedule of Expenditure of Federal Awards is an integral part of this schedule.

PELHAM SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the Pelham School District under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Pelham School District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Pelham School District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

The Pelham School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4. Food Donation

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities on the date received. For the fiscal year ended June 30, 2022, the value of food donations received was \$67,271.



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include 10 - GENERAL FUND, 1100 - REGULAR EDUCATION PRGMS, DW REGULAR EDUCATION, and various sub-accounts like SALARIES, INSURANCE, and SUPPLIES.



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
101110000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101110000	580	TRAVEL & MILEAGE	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
101110000	610	SUPPLIES	26,559	111.40	(161.40)	26,509.00	26,493.41	10.99	4.60	0.02%
101110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101110000	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101110000	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101110000	650	SOFTWARE	1,050	0.00	(1,050.00)	0.00	0.00	0.00	0.00	0.00%
101110000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101110000	734	EQUIPMENT-ADDITIONAL	0	0.00	2,350.00	2,350.00	2,298.92	0.00	51.08	2.17%
101110000	737	FURNITURE-REPLACEMENT	7,088	0.00	50.00	7,138.00	15,625.26	6,339.36	(14,826.62)	(207.71%)
101110000	738	EQUIPMENT-REPLACEMENT	4,088	0.00	2,100.00	6,188.00	5,769.57	0.00	418.43	6.76%
101110000	890	MISCELLANEOUS	3,000	0.00	1,992.00	4,992.00	4,852.04	0.00	139.96	2.80%
Total PES REGULAR EDUCATION			\$3,882,847	\$111.40	\$5,280.60	\$3,888,238.94	\$3,859,316.32	\$7,070.35	\$21,852.27	0.56%
PES ART EDUCATION										
101110002	610	SUPPLIES	5,535	0.00	0.00	5,535.00	5,484.44	0.00	50.56	0.91%
Total PES ART EDUCATION			\$5,535	\$0.00	\$0.00	\$5,535.00	\$5,484.44	\$0.00	\$50.56	0.91%
PES PHYSICAL EDUCATION										
101110008	610	SUPPLIES	2,835	0.00	0.00	2,835.00	2,635.03	0.00	199.97	7.05%
101110008	643	INFORMATION ACCESS FEES	157	0.00	0.00	157.00	150.00	0.00	7.00	4.46%
Total PES PHYSICAL EDUCATION			\$2,992	\$0.00	\$0.00	\$2,992.00	\$2,785.03	\$0.00	\$206.97	6.92%
PES MATH EDUCATION										
101110011	610	SUPPLIES	1,725	0.00	523.44	2,248.44	2,211.00	0.00	37.44	1.67%
101110011	640	TEXTBOOKS - REPLACEMENT	900	0.00	(523.44)	376.56	376.56	0.00	0.00	0.00%
Total PES MATH EDUCATION			\$2,625	\$0.00	\$0.00	\$2,625.00	\$2,587.56	\$0.00	\$37.44	1.43%
PES MUSIC EDUCATION										
101110012	610	SUPPLIES	1,035	0.00	0.00	1,035.00	978.82	0.00	56.18	5.43%
101110012	640	TEXTBOOKS - REPLACEMENT	166	0.00	0.00	166.00	159.39	0.00	6.61	3.98%
101110012	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101110012	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	349.00	449.00	(798.00)	0.00%
Total PES MUSIC EDUCATION			\$1,201	\$0.00	\$0.00	\$1,201.00	\$1,487.21	\$449.00	(\$735.21)	(61.22%)
PES SCIENCE EDUCATION										
101110013	610	SUPPLIES	2,630	0.00	(1,350.00)	1,280.00	1,243.08	0.00	36.92	2.88%
101110013	640	TEXTBOOKS - REPLACEMENT	1,200	0.00	0.00	1,200.00	639.74	0.00	560.26	46.69%
101110013	650	SOFTWARE	1,499	0.00	0.00	1,499.00	1,499.00	0.00	0.00	0.00%
Total PES SCIENCE EDUCATION			\$5,329	\$0.00	(\$1,350.00)	\$3,979.00	\$3,381.82	\$0.00	\$597.18	15.01%
PES SOCIAL SCIENCE EDUC										
101110015	610	SUPPLIES	4,228	0.00	602.65	4,830.65	4,785.81	0.00	44.84	0.93%
101110015	640	TEXTBOOKS - REPLACEMENT	1,200	0.00	(602.65)	597.35	597.35	0.00	0.00	0.00%
101110015	650	SOFTWARE	900	0.00	0.00	900.00	0.00	0.00	900.00	100.00%
Total PES SOCIAL SCIENCE EDUC			\$6,328	\$0.00	\$0.00	\$6,328.00	\$5,383.16	\$0.00	\$944.84	14.93%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PES ENRICHMENT EDUCATION, PES STEAM EDUCATION, PES READING EDUCATION, PES KINDERGARTEN REGULAR, and PMS REGULAR EDUCATION.



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1012110000	610	SUPPLIES	13,000	196.23	(0.59)	13,195.64	13,860.76	0.00	(665.12)	(5.04%)
1012110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	(20.00)	0.00	20.00	0.00%
1012110000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	3,732.40	0.00	(3,732.40)	0.00%
1012110000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	737	FURNITURE-REPLACEMENT	9,300	26,154.13	(280.00)	35,174.13	29,982.69	31,918.56	(26,727.12)	(75.99%)
1012110000	738	EQUIPMENT-REPLACEMENT	0	0.00	280.00	280.00	269.99	0.00	10.01	3.58%
1012110000	890	MISCELLANEOUS	2,000	0.00	0.00	2,000.00	3,930.48	0.00	(1,930.48)	(96.52%)
Total PMS REGULAR EDUCATION			\$2,693,370	\$26,350.36	(\$0.59)	\$2,719,720.25	\$2,617,578.63	\$32,638.56	\$69,503.06	2.56%
PMS ART EDUCATION										
1012110002	610	SUPPLIES	5,500	0.00	500.00	6,000.00	6,711.60	0.00	(711.60)	(11.86%)
1012110002	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110002	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110002	734	EQUIPMENT-ADDITIONAL	500	0.00	(500.00)	0.00	0.00	0.00	0.00	0.00%
1012110002	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS ART EDUCATION			\$6,000	\$0.00	\$0.00	\$6,000.00	\$6,711.60	\$0.00	(\$711.60)	(11.86%)
PMS LANGUAGE ARTS EDUC										
1012110005	330	PROFESSIONAL SERVICES	1,500	0.00	0.00	1,500.00	1,250.00	0.00	250.00	16.67%
1012110005	610	SUPPLIES	200	0.00	2,846.00	3,046.00	2,935.79	0.00	110.21	3.62%
1012110005	640	TEXTBOOKS - REPLACEMENT	506	0.00	0.00	506.00	361.00	0.00	145.00	28.66%
1012110005	641	TEXTBOOKS - ADDITIONAL	195	0.00	0.00	195.00	184.68	0.00	10.32	5.29%
1012110005	643	INFORMATION ACCESS FEES	6,600	0.00	(2,846.00)	3,754.00	3,699.94	0.00	54.06	1.44%
1012110005	644	PUBLICATIONS	700	0.00	160.00	860.00	800.98	0.00	59.02	6.86%
1012110005	737	FURNITURE-REPLACEMENT	5,105	1,495.13	(194.45)	6,405.68	6,256.36	0.00	149.32	2.33%
1012110005	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS LANGUAGE ARTS EDUC			\$14,806	\$1,495.13	(\$34.45)	\$16,266.68	\$15,488.75	\$0.00	\$777.93	4.78%
PMS FOREIGN LANG EDUC										
1012110006	610	SUPPLIES	705	0.00	250.00	955.00	904.44	0.00	50.56	5.29%
1012110006	640	TEXTBOOKS - REPLACEMENT	0	0.00	8,589.60	8,589.60	8,589.60	0.00	0.00	0.00%
1012110006	733	FURNITURE-ADDITIONAL	250	0.00	(250.00)	0.00	0.00	0.00	0.00	0.00%
1012110006	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110006	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS FOREIGN LANG EDUC			\$955	\$0.00	\$8,589.60	\$9,544.60	\$9,494.04	\$0.00	\$50.56	0.53%
PMS PHYS ED/HEALTH EDUC										
1012110008	610	SUPPLIES	1,834	0.00	(397.56)	1,436.44	1,433.44	0.00	3.00	0.21%
1012110008	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110008	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110008	644	PUBLICATIONS	395	0.00	(395.00)	0.00	0.00	0.00	0.00	0.00%
1012110008	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110008	734	EQUIPMENT-ADDITIONAL	550	0.00	717.56	1,267.56	1,253.41	0.00	14.15	1.12%
1012110008	810	DUES AND FEES	0	0.00	75.00	75.00	75.00	0.00	0.00	0.00%
Total PMS PHYS ED/HEALTH EDUC			\$2,779	\$0.00	\$0.00	\$2,779.00	\$2,761.85	\$0.00	\$17.15	0.62%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PMS FACS EDUCATION										
1012110009	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS FACS EDUCATION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PMS TECH EDUCATION										
1012110010	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110010	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS TECH EDUCATION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PMS MATH EDUCATION										
1012110011	610	SUPPLIES	3,470	0.00	3,000.00	6,470.00	6,414.84	0.00	55.16	0.85%
1012110011	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110011	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110011	643	INFORMATION ACCESS FEES	3,000	0.00	(3,000.00)	0.00	0.00	0.00	0.00	0.00%
1012110011	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110011	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110011	737	FURNITURE-REPLACEMENT	3,700	0.00	0.00	3,700.00	8,927.52	4,592.75	(9,820.27)	(265.41%)
Total PMS MATH EDUCATION			\$10,170	\$0.00	\$0.00	\$10,170.00	\$15,342.36	\$4,592.75	(\$9,765.11)	(96.02%)
PMS MUSIC EDUCATION										
1012110012	430	REPAIRS & MAINTENANCE	3,000	0.00	0.00	3,000.00	2,984.00	0.00	16.00	0.53%
1012110012	610	SUPPLIES	2,970	0.00	1,694.51	4,664.51	4,073.59	435.91	155.01	3.32%
1012110012	640	TEXTBOOKS - REPLACEMENT	1,850	0.00	(334.51)	1,515.49	1,461.86	0.00	53.63	3.54%
1012110012	643	INFORMATION ACCESS FEES	3,100	0.00	(960.00)	2,140.00	1,543.48	10.11	586.41	27.40%
1012110012	734	EQUIPMENT-ADDITIONAL	4,400	3,023.26	(400.00)	7,023.26	7,237.93	121.26	(335.93)	(4.78%)
1012110012	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110012	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	789.80	13,580.38	(14,370.18)	0.00%
1012110012	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS MUSIC EDUCATION			\$15,320	\$3,023.26	\$0.00	\$18,343.26	\$18,090.66	\$14,147.66	(\$13,895.06)	(75.75%)
PMS SCIENCE EDUCATION										
1012110013	430	REPAIRS & MAINTENANCE	0	0.00	800.00	800.00	800.00	0.00	0.00	0.00%
1012110013	610	SUPPLIES	5,350	0.00	800.00	6,150.00	6,142.53	0.00	7.47	0.12%
1012110013	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110013	643	INFORMATION ACCESS FEES	0	0.00	995.00	995.00	995.00	0.00	0.00	0.00%
1012110013	733	FURNITURE-ADDITIONAL	2,000	0.00	(1,320.00)	680.00	689.20	0.00	(9.20)	(1.35%)
1012110013	734	EQUIPMENT-ADDITIONAL	4,000	0.00	(2,498.00)	1,502.00	1,502.00	0.00	0.00	0.00%
1012110013	737	FURNITURE-REPLACEMENT	3,000	0.00	1,223.00	4,223.00	4,214.94	16,593.02	(16,584.96)	(392.73%)
Total PMS SCIENCE EDUCATION			\$14,350	\$0.00	\$0.00	\$14,350.00	\$14,343.67	\$16,593.02	(\$16,586.69)	(115.59%)
PMS SOCIAL SCIENCE EDUC										
1012110015	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110015	610	SUPPLIES	900	0.00	300.00	1,200.00	1,135.10	0.00	64.90	5.41%
1012110015	640	TEXTBOOKS - REPLACEMENT	750	0.00	(750.00)	0.00	0.00	0.00	0.00	0.00%
1012110015	643	INFORMATION ACCESS FEES	5,108	0.00	(2,608.00)	2,500.00	2,500.00	0.00	0.00	0.00%
1012110015	733	FURNITURE-ADDITIONAL	3,050	0.00	(1,741.00)	1,309.00	1,308.95	0.00	0.05	0.00%
1012110015	734	EQUIPMENT-ADDITIONAL	0	0.00	4,799.00	4,799.00	4,597.84	0.00	201.16	4.19%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1012110015	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110015	810	DUES AND FEES	350	0.00	0.00	350.00	0.00	0.00	350.00	100.00%
Total PMS SOCIAL SCIENCE EDUC			\$10,158	\$0.00	\$0.00	\$10,158.00	\$9,541.89	\$0.00	\$616.11	6.07%
PMS ENRICHMENT EDUCATION			300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
1012110018	610	SUPPLIES	\$300	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	100.00%
Total PMS ENRICHMENT EDUCATION			\$300	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	100.00%
PMS STEAM EDUCATION			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110019	610	SUPPLIES	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total PMS STEAM EDUCATION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PMS READING EDUCATION			875	0.00	90.90	965.90	965.90	0.00	0.00	0.00%
1012110023	325	TESTING PROTOCOLS	700	0.00	77.23	777.23	772.74	0.00	4.49	0.58%
1012110023	610	SUPPLIES	460	0.00	(163.02)	296.98	296.98	0.00	0.00	0.00%
1012110023	640	TEXTBOOKS - REPLACEMENT	101	0.00	(5.11)	95.89	95.89	0.00	0.00	0.00%
1012110023	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110023	644	PUBLICATIONS	\$2,136	\$0.00	\$0.00	\$2,136.00	\$2,131.51	\$0.00	\$4.49	0.21%
Total PMS READING EDUCATION			\$2,136	\$0.00	\$0.00	\$2,136.00	\$2,131.51	\$0.00	\$4.49	0.21%
PMS COMPUTER EDUCATION			5,500	0.00	(3,700.00)	1,800.00	0.00	0.00	1,800.00	100.00%
1012110025	446	RENTAL/LEASE SOFTWARE	2,130	0.00	3,900.00	6,030.00	5,438.06	0.00	591.94	9.82%
1012110025	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110025	640	TEXTBOOKS - REPLACEMENT	3,250	0.00	(420.00)	2,830.00	0.00	0.00	2,830.00	100.00%
1012110025	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110025	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110025	733	FURNITURE-ADDITIONAL	4,900	0.00	0.00	4,900.00	4,330.58	806.00	(16.58)	(0.32%)
1012110025	734	EQUIPMENT-ADDITIONAL	\$15,780	\$0.00	\$0.00	\$15,780.00	\$9,768.64	\$806.00	\$5,205.36	32.99%
Total PMS COMPUTER EDUCATION			\$2,786,124	\$30,868.75	\$8,554.56	\$2,825,547.79	\$2,721,253.60	\$68,777.99	\$35,516.20	1.26%
Total 12 - PELHAM MEMORIAL SCHOOL			2,746,832	0.00	0.00	2,746,831.60	2,685,688.61	0.00	61,142.99	2.23%
PHS REGULAR EDUCATION			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	110	SALARIES	14,270	0.00	0.00	14,269.50	565.12	0.00	13,704.38	96.04%
1033110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	23,925.00	0.00	(23,925.00)	0.00%
1033110000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	5,608.75	0.00	(5,608.75)	0.00%
1033110000	120	DAILY SUBSTITUTE SALARIES	716,356	0.00	0.00	716,356.40	707,731.37	0.00	8,625.03	1.20%
1033110000	121	LONG TERM SUB SALARIES	42,670	0.00	0.00	42,669.75	39,781.44	0.00	2,888.31	6.77%
1033110000	211	HEALTH INSURANCE	4,565	0.00	0.00	4,565.04	4,834.80	0.00	(269.76)	(5.91%)
1033110000	212	DENTAL INSURANCE	7,214	0.00	0.00	7,213.92	7,204.64	0.00	9.28	0.13%
1033110000	213	LIFE INSURANCE	216,315	0.00	0.00	216,314.84	202,667.60	0.00	13,647.24	6.31%
1033110000	214	DISABILITY INSURANCE	541,220	0.00	0.00	541,220.10	534,984.22	0.00	6,235.88	1.15%
1033110000	220	SOCIAL SECURITY	15,067	0.00	0.00	15,066.79	12,780.33	0.00	2,286.46	15.18%
1033110000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	260	WORKERS COMP INSURANCE	350	0.00	0.00	313.00	0.00	0.00	313.00	100.00%
1033110000	321	PROFESSIONAL EDU SERVICES	0	0.00	(37.00)	(37.00)	0.00	0.00	0.00	0.00%
1033110000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	532	DATA COMMUNICATIONS	0	0.00	0.00	0.00	0.00	720.00	(720.00)	0.00%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PHS ART EDUCATION, PHS BUSINESS EDUCATION, PHS LANGUAGE ARTS EDUC, PHS FOREIGN LANG EDUC, and PHS PHYS ED/HEALTH EDUC.



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PHS FACS EDUCATION										
1033110009	430	REPAIRS & MAINTENANCE	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
1033110009	610	SUPPLIES	6,800	0.00	(700.00)	6,100.00	3,832.64	0.00	2,267.36	37.17%
1033110009	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	738	EQUIPMENT-REPLACEMENT	700	0.00	700.00	1,400.00	1,314.96	0.00	85.04	6.07%
Total PHS FACS EDUCATION			\$7,600	\$0.00	\$0.00	\$7,600.00	\$5,147.60	\$0.00	\$2,452.40	32.27%
PHS TECH EDUCATION										
1033110010	430	REPAIRS & MAINTENANCE	0	0.00	500.00	500.00	272.50	0.00	227.50	45.50%
1033110010	610	SUPPLIES	6,500	0.00	(4,300.00)	2,200.00	2,110.08	0.00	89.92	4.09%
1033110010	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	650	SOFTWARE	3,600	0.00	(200.00)	3,400.00	2,987.00	0.00	413.00	12.15%
1033110010	734	EQUIPMENT-ADDITIONAL	0	0.00	4,000.00	4,000.00	3,759.00	0.00	241.00	6.02%
1033110010	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS TECH EDUCATION			\$10,100	\$0.00	\$0.00	\$10,100.00	\$9,128.58	\$0.00	\$971.42	9.62%
PHS MATH EDUCATION										
1033110011	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110011	610	SUPPLIES	2,000	210.50	500.00	2,710.50	2,634.13	0.00	76.37	2.82%
1033110011	640	TEXTBOOKS - REPLACEMENT	1,600	0.00	5,182.75	6,782.75	6,185.57	0.00	597.18	8.80%
1033110011	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110011	738	EQUIPMENT-REPLACEMENT	500	0.00	(500.00)	0.00	0.00	0.00	0.00	0.00%
Total PHS MATH EDUCATION			\$4,100	\$210.50	\$5,182.75	\$9,493.25	\$8,819.70	\$0.00	\$673.55	7.10%
PHS MUSIC EDUCATION										
1033110012	430	REPAIRS & MAINTENANCE	1,638	0.00	(150.00)	1,488.00	630.00	200.00	658.00	44.22%
1033110012	610	SUPPLIES	4,000	0.00	0.00	4,000.00	3,582.44	0.00	417.56	10.44%
1033110012	640	TEXTBOOKS - REPLACEMENT	2,000	0.00	0.00	2,000.00	1,642.12	0.00	357.88	17.89%
1033110012	650	SOFTWARE	1,025	0.00	0.00	1,025.00	776.14	0.00	248.86	24.28%
1033110012	734	EQUIPMENT-ADDITIONAL	4,268	10,448.80	150.00	14,866.80	23,163.96	3,809.09	(12,106.25)	(81.43%)
1033110012	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110012	738	EQUIPMENT-REPLACEMENT	14,395	113.70	0.00	14,508.70	13,827.03	0.00	681.67	4.70%
Total PHS MUSIC EDUCATION			\$27,326	\$10,562.50	\$0.00	\$37,888.50	\$43,621.69	\$4,009.09	(\$9,742.28)	(25.71%)
PHS SCIENCE EDUCATION										
1033110013	421	UTILITIES-DISPOSAL	2,800	0.00	0.00	2,800.00	0.00	0.00	2,800.00	100.00%
1033110013	430	REPAIRS & MAINTENANCE	1,400	0.00	0.00	1,400.00	0.00	0.00	1,400.00	100.00%
1033110013	610	SUPPLIES	16,800	0.00	0.00	16,800.00	11,091.44	1,243.84	4,464.72	26.58%
1033110013	640	TEXTBOOKS - REPLACEMENT	19,500	0.00	(5,182.75)	14,317.25	5,584.15	0.00	8,733.10	61.00%
1033110013	733	FURNITURE-ADDITIONAL	0	0.00	2,000.00	2,000.00	0.00	1,850.00	150.00	7.50%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PHS SOCIAL SCIENCE EDUC, PHS READING EDUCATION, PHS SPECIAL EDUCATION, and DW SPECIAL EDUCATION.



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000121000	534	POSTAGE/GENERAL EXPENSES	1,800	0.00	0.00	1,800.00	221.79	0.00	1,578.21	87.68%
1000121000	540	ADVERTISING	0	0.00	0.00	0.00	652.05	0.00	(652.05)	0.00%
1000121000	561	TUITION TO OTHER LEAS	17,496	0.00	0.00	17,496.00	25,905.78	0.00	(8,409.78)	(48.07%)
1000121000	564	TUITION TO PRIVATE SCHOOL	736,584	6,726.57	(5,044.93)	738,265.64	768,139.46	32,614.11	(62,487.93)	(8.46%)
1000121000	569	TUITION RESIDENTIAL	183,782	0.00	0.00	183,782.00	37,448.86	25,900.34	120,432.80	65.53%
1000121000	580	TRAVEL & MILEAGE	3,000	0.00	0.00	3,000.00	1,077.36	0.00	1,922.64	64.09%
1000121000	610	SUPPLIES	550	0.00	600.00	1,150.00	1,130.59	0.00	19.41	1.69%
1000121000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	643	INFORMATION ACCESS FEES	4,751	0.00	0.00	4,751.00	9,342.71	0.00	(4,591.71)	(96.65%)
1000121000	650	SOFTWARE	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
1000121000	734	EQUIPMENT-ADDITIONAL	3,250	0.00	0.00	3,250.00	0.00	0.00	3,250.00	100.00%
1000121000	738	EQUIPMENT-REPLACEMENT	2,000	0.00	0.00	2,000.00	1,554.36	0.00	445.64	22.28%
1000121000	810	DUES AND FEES	22,657	0.00	0.00	22,657.00	7.45	0.00	22,649.55	99.97%
1000121000	840	CONTINGENCY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	890	MISCELLANEOUS	1,800	0.00	(600.00)	1,200.00	1,157.10	0.00	42.90	3.58%
Total DW SPECIAL EDUCATION			\$1,346,880	\$15,958.12	\$7,073.87	\$1,369,911.68	\$1,165,090.53	\$62,202.69	\$142,618.46	10.41%
Total 00 - DISTRICT-WIDE			\$1,346,880	\$15,958.12	\$7,073.87	\$1,369,911.68	\$1,165,090.53	\$62,202.69	\$142,618.46	10.41%
PES SPECIAL EDUCATION										
1011121000	110	SALARIES	742,065	0.00	0.00	742,064.63	678,424.39	0.00	63,640.24	8.58%
1011121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121000	114	INSTRUC. ASST. SALARIES	610,926	0.00	0.00	610,926.17	417,840.80	0.00	193,085.37	31.61%
1011121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	16,720.00	0.00	(16,720.00)	0.00%
1011121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121000	211	HEALTH INSURANCE	207,559	0.00	0.00	207,559.22	174,678.12	0.00	32,881.10	15.84%
1011121000	212	DENTAL INSURANCE	9,044	0.00	0.00	9,044.04	8,992.59	0.00	51.45	0.57%
1011121000	213	LIFE INSURANCE	1,324	0.00	0.00	1,324.08	1,407.68	0.00	(83.60)	(6.31%)
1011121000	214	DISABILITY INSURANCE	2,097	0.00	0.00	2,097.36	1,889.54	0.00	207.82	9.91%
1011121000	220	SOCIAL SECURITY	104,311	0.00	0.00	104,310.59	82,119.48	0.00	22,191.11	21.27%
1011121000	231	NON-TEACHER RETIREMENT	3,506	0.00	0.00	3,506.23	0.00	0.00	3,506.23	100.00%
1011121000	232	TEACHER RETIREMENT	144,093	0.00	0.00	144,093.16	130,683.75	0.00	13,409.41	9.31%
1011121000	260	WORKERS COMP INSURANCE	7,277	0.00	0.00	7,276.72	5,255.04	0.00	2,021.68	27.78%
1011121000	275	WORKSHOPS NON-UNION	750	0.00	(155.74)	594.26	594.26	0.00	0.00	0.00%
1011121000	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	1,950.00	0.00	(1,950.00)	0.00%
1011121000	534	POSTAGE/GENERAL EXPENSES	500	0.00	0.00	500.00	472.58	0.00	27.42	5.48%
1011121000	580	TRAVEL & MILEAGE	1,500	0.00	755.74	2,255.74	2,678.35	0.00	(422.61)	(18.73%)
1011121000	610	SUPPLIES	6,490	0.00	(600.00)	5,890.00	5,080.38	0.00	809.62	13.75%
1011121000	640	TEXTBOOKS - REPLACEMENT	672	0.00	0.00	672.00	497.20	0.00	174.80	26.01%
1011121000	650	SOFTWARE	2,370	0.00	0.00	2,370.00	1,200.00	0.00	1,170.00	49.37%
1011121000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121000	734	EQUIPMENT-ADDITIONAL	5,234	0.00	0.00	5,234.00	279.00	0.00	4,955.00	94.67%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include various account titles like FURNITURE-REPLACEMENT, SALARIES, and INSURANCE.



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1012121000	810	DUES AND FEES	600	0.00	0.00	600.00	555.00	0.00	45.00	7.50%
1012121000	890	MISCELLANEOUS	2,400	0.00	0.00	2,400.00	926.00	0.00	1,474.00	61.42%
Total PMS SPECIAL EDUCATION			\$1,295,940	\$1,148.00	\$0.00	\$1,297,088.23	\$973,216.88	\$0.00	\$323,871.35	24.97%
Total 12 - PELHAM MEMORIAL SCHOOL			\$1,295,940	\$1,148.00	\$0.00	\$1,297,088.23	\$973,216.88	\$0.00	\$323,871.35	24.97%
PHS SPECIAL EDUCATION										
1033121000	110	SALARIES	471,091	0.00	0.00	471,091.23	455,003.66	0.00	16,087.57	3.41%
1033121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	2,660.00	0.00	(2,660.00)	0.00%
1033121000	114	INSTRUC. ASST. SALARIES	346,867	0.00	0.00	346,867.01	259,864.61	0.00	87,002.40	25.08%
1033121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,980.00	0.00	(1,980.00)	0.00%
1033121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	211	HEALTH INSURANCE	145,456	0.00	0.00	145,456.36	132,077.56	0.00	13,378.80	9.20%
1033121000	212	DENTAL INSURANCE	4,863	0.00	0.00	4,862.69	5,395.85	0.00	(533.16)	(10.96%)
1033121000	213	LIFE INSURANCE	932	0.00	0.00	931.92	1,009.92	0.00	(78.00)	(8.37%)
1033121000	214	DISABILITY INSURANCE	1,239	0.00	0.00	1,238.64	1,274.40	0.00	(35.76)	(2.89%)
1033121000	220	SOCIAL SECURITY	62,819	0.00	0.00	62,819.22	53,550.96	0.00	9,268.26	14.75%
1033121000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	232	TEACHER RETIREMENT	99,023	0.00	0.00	99,023.38	96,108.30	0.00	2,915.08	2.94%
1033121000	260	WORKERS COMP INSURANCE	4,382	0.00	0.00	4,382.29	3,370.13	0.00	1,012.16	23.10%
1033121000	275	WORKSHOPS NON-UNION	1,250	0.00	0.00	1,250.00	625.00	0.00	625.00	50.00%
1033121000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
1033121000	325	TESTING PROTOCOLS	0	0.00	1,281.60	1,281.60	1,221.60	0.00	60.00	4.68%
1033121000	442	RENTAL/LEASE EQUIPMENT	4,700	0.00	0.00	4,700.00	0.00	0.00	4,700.00	100.00%
1033121000	534	POSTAGE/GENERAL EXPENSES	1,500	0.00	0.00	1,500.00	18.95	0.00	1,481.05	98.74%
1033121000	580	TRAVEL & MILEAGE	1,900	0.00	0.00	1,900.00	533.86	0.00	1,366.14	71.90%
1033121000	610	SUPPLIES	7,000	0.00	14.01	7,014.01	6,608.30	0.00	405.71	5.78%
1033121000	640	TEXTBOOKS - REPLACEMENT	500	0.00	0.00	500.00	475.40	0.00	24.60	4.92%
1033121000	644	PUBLICATIONS	500	0.00	(395.61)	104.39	104.39	0.00	0.00	0.00%
1033121000	650	SOFTWARE	800	0.00	0.00	800.00	0.00	0.00	800.00	100.00%
1033121000	734	EQUIPMENT-ADDITIONAL	4,000	0.00	(900.00)	3,100.00	0.00	0.00	3,100.00	100.00%
1033121000	737	FURNITURE-REPLACEMENT	2,000	0.00	0.00	2,000.00	1,464.35	0.00	535.65	26.78%
1033121000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	810	DUES AND FEES	555	0.00	0.00	555.00	555.00	0.00	0.00	0.00%
Total PHS SPECIAL EDUCATION			\$1,164,378	\$0.00	\$0.00	\$1,164,377.74	\$1,023,902.24	\$0.00	\$140,475.50	12.06%
Total 33 - PELHAM HIGH SCHOOL			\$1,164,378	\$0.00	\$0.00	\$1,164,377.74	\$1,023,902.24	\$0.00	\$140,475.50	12.06%
Total 1210 - SPECIAL EDUCATION PRGMS			\$5,656,916	\$17,106.12	\$7,073.87	\$5,681,095.85	\$4,692,972.81	\$62,202.69	\$925,920.35	16.30%
1260 - BILINGUAL PROGRAMS										
DW BILINGUAL PROGRAMS										
1000126000	110	SALARIES	65,147	0.00	0.00	65,147.00	65,829.50	0.00	(682.50)	(1.05%)
1000126000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	114	INSTRUC. ASST. SALARIES	19,005	0.00	0.00	19,004.90	0.00	0.00	19,004.90	100.00%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000126000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	211	HEALTH INSURANCE	24,922	0.00	0.00	24,921.80	25,439.39	0.00	(517.59)	(2.08%)
1000126000	212	DENTAL INSURANCE	1,530	0.00	0.00	1,530.43	1,526.59	0.00	3.84	0.25%
1000126000	213	LIFE INSURANCE	116	0.00	0.00	115.92	122.40	0.00	(6.48)	(5.59%)
1000126000	214	DISABILITY INSURANCE	175	0.00	0.00	175.20	173.52	0.00	1.68	0.96%
1000126000	220	SOCIAL SECURITY	6,439	0.00	0.00	6,439.41	4,820.52	0.00	1,618.89	25.14%
1000126000	232	TEACHER RETIREMENT	13,694	0.00	0.00	13,693.90	13,837.41	0.00	(143.51)	(1.05%)
1000126000	260	WORKERS COMP INSURANCE	449	0.00	0.00	449.20	307.91	0.00	141.29	31.45%
1000126000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	580	TRAVEL & MILEAGE	400	0.00	0.00	400.00	0.00	0.00	400.00	100.00%
1000126000	610	SUPPLIES	250	0.00	0.00	250.00	250.95	0.00	(0.95)	(0.38%)
1000126000	640	TEXTBOOKS - REPLACEMENT	250	0.00	0.00	250.00	250.00	0.00	0.00	0.00%
1000126000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW BILINGUAL PROGRAMS			\$132,378	\$0.00	\$0.00	\$132,377.76	\$112,558.19	\$0.00	\$19,819.57	14.97%
Total 00 - DISTRICT-WIDE			\$132,378	\$0.00	\$0.00	\$132,377.76	\$112,558.19	\$0.00	\$19,819.57	14.97%
Total 1260 - BILINGUAL PROGRAMS			\$132,378	\$0.00	\$0.00	\$132,377.76	\$112,558.19	\$0.00	\$19,819.57	14.97%
1280 - EXTENDED SCHOOL YEAR										
DW EXTENDED SCHOOL YEAR										
1000128000	110	SALARIES	71,500	0.00	0.00	71,500.00	55,305.50	0.00	16,194.50	22.65%
1000128000	114	INSTRUC. ASST. SALARIES	21,000	0.00	0.00	21,000.00	21,519.92	0.00	(519.92)	(2.48%)
1000128000	220	SOCIAL SECURITY	7,076	0.00	0.00	7,076.25	5,874.31	0.00	1,201.94	16.99%
1000128000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	614.04	0.00	(614.04)	0.00%
1000128000	232	TEACHER RETIREMENT	15,029	0.00	0.00	15,029.30	9,341.66	0.00	5,687.64	37.84%
1000128000	260	WORKERS COMP INSURANCE	494	0.00	0.00	493.77	359.30	0.00	134.47	27.23%
1000128000	330	PROFESSIONAL SERVICES	30,500	0.00	0.00	30,500.00	20,849.43	0.00	9,650.57	31.64%
1000128000	332	TUTOR SERVICES	3,300	0.00	0.00	3,300.00	1,628.91	0.00	1,671.09	50.64%
1000128000	561	TUITION TO OTHER LEAS	2,447	0.00	0.00	2,447.00	1,912.15	0.00	534.85	21.86%
1000128000	564	TUITION TO PRIVATE SCHOOL	124,003	0.00	0.00	124,003.00	86,003.23	0.00	37,999.77	30.64%
1000128000	569	TUITION RESIDENTIAL	37,606	0.00	0.00	37,606.00	33,281.54	0.00	4,324.46	11.50%
1000128000	610	SUPPLIES	1,100	0.00	0.00	1,100.00	612.78	0.00	487.22	44.29%
1000128000	890	MISCELLANEOUS	320	0.00	0.00	320.00	142.85	0.00	177.15	55.36%
Total DW EXTENDED SCHOOL YEAR			\$314,375	\$0.00	\$0.00	\$314,375.32	\$237,445.62	\$0.00	\$76,929.70	24.47%
Total 00 - DISTRICT-WIDE			\$314,375	\$0.00	\$0.00	\$314,375.32	\$237,445.62	\$0.00	\$76,929.70	24.47%
Total 1280 - EXTENDED SCHOOL YEAR			\$314,375	\$0.00	\$0.00	\$314,375.32	\$237,445.62	\$0.00	\$76,929.70	24.47%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1301 - VOCATIONAL EDUCATION PRGM										
PHS VOCATIONAL EDUCATION										
1033130100	561	TUITION TO OTHER LEAS	110,000	36,026.47	(29.07)	145,997.40	103,723.64	8,859.78	33,413.98	22.89%
Total PHS VOCATIONAL EDUCATION			\$110,000	\$36,026.47	(\$29.07)	\$145,997.40	\$103,723.64	\$8,859.78	\$33,413.98	22.89%
Total 33 - PELHAM HIGH SCHOOL										
Total 1301 - VOCATIONAL EDUCATION PRGM			\$110,000	\$36,026.47	(\$29.07)	\$145,997.40	\$103,723.64	\$8,859.78	\$33,413.98	22.89%
1410 - CO-CURRICULAR ACTIVITIES										
DW CO-CURRICULAR										
1000141000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW CO-CURRICULAR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
PES CO-CURRICULAR										
1011141000	110	SALARIES	19,865	0.00	0.00	19,865.00	12,105.00	0.00	7,760.00	39.06%
1011141000	220	SOCIAL SECURITY	1,520	0.00	0.00	1,519.67	909.45	0.00	610.22	40.15%
1011141000	231	NON-TEACHER RETIREMENT	91	0.00	0.00	91.39	0.00	0.00	91.39	100.00%
1011141000	232	TEACHER RETIREMENT	3,833	0.00	0.00	3,832.58	2,479.29	0.00	1,353.29	35.31%
1011141000	260	WORKERS COMP INSURANCE	1,060	0.00	0.00	1,060.39	56.65	0.00	1,003.74	94.66%
1011141000	610	SUPPLIES	500	0.00	0.00	500.00	159.80	0.00	340.20	68.04%
Total PES CO-CURRICULAR			\$26,869	\$0.00	\$0.00	\$26,869.03	\$15,710.19	\$0.00	\$11,158.84	41.53%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$26,869	\$0.00	\$0.00	\$26,869.03	\$15,710.19	\$0.00	\$11,158.84	41.53%
PMS CO-CURRICULAR										
1012141000	110	SALARIES	29,275	0.00	0.00	29,275.00	27,105.00	0.00	2,170.00	7.41%
1012141000	220	SOCIAL SECURITY	2,240	0.00	0.00	2,239.54	2,033.20	0.00	206.34	9.21%
1012141000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012141000	232	TEACHER RETIREMENT	5,882	0.00	0.00	5,882.03	5,697.40	0.00	184.63	3.14%
1012141000	260	WORKERS COMP INSURANCE	1,563	0.00	0.00	1,562.70	126.88	0.00	1,435.82	91.88%
1012141000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012141000	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012141000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS CO-CURRICULAR			\$38,959	\$0.00	\$0.00	\$38,959.27	\$34,962.48	\$0.00	\$3,996.79	10.26%
Total 12 - PELHAM MEMORIAL SCHOOL			\$38,959	\$0.00	\$0.00	\$38,959.27	\$34,962.48	\$0.00	\$3,996.79	10.26%
PHS CO-CURRICULAR										
1033141000	110	SALARIES	55,728	0.00	0.00	55,728.00	50,773.00	0.00	4,955.00	8.89%
1033141000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	220	SOCIAL SECURITY	4,263	0.00	0.00	4,263.19	3,838.14	0.00	425.05	9.97%
1033141000	231	NON-TEACHER RETIREMENT	516	0.00	0.00	516.42	516.42	0.00	0.00	0.00%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PMS ATHLETICS, 1420 - ATHLETIC ACTIVITIES, and 12 - PELHAM MEMORIAL SCHOOL.



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033142000	446	RENTAL/LEASE SOFTWARE	675	0.00	150.00	825.00	824.00	0.00	1.00	0.12%
1033142000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	580	TRAVEL & MILEAGE	3,300	0.00	(600.00)	2,700.00	1,272.67	0.00	1,427.33	52.86%
1033142000	610	SUPPLIES	35,000	0.00	(950.00)	34,050.00	22,843.04	0.00	11,206.96	32.91%
1033142000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	738	EQUIPMENT-REPLACEMENT	15,000	23,021.80	800.00	38,821.80	38,663.91	0.00	157.89	0.41%
1033142000	810	DUES AND FEES	30,000	0.00	(500.00)	29,500.00	23,182.40	0.00	6,317.60	21.42%
1033142000	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	960.67	0.00	39.33	3.93%
Total PHS ATHLETICS			\$436,046	\$23,021.80	\$0.00	\$459,067.45	\$432,758.22	\$0.00	\$26,309.23	5.73%
Total 33 - PELHAM HIGH SCHOOL			\$436,046	\$23,021.80	\$0.00	\$459,067.45	\$432,758.22	\$0.00	\$26,309.23	5.73%
Total 1420 - ATHLETIC ACTIVITIES			\$500,648	\$23,021.80	\$0.00	\$523,669.95	\$497,757.03	\$0.00	\$25,912.92	4.95%
1490 - OTHER STUDENT ACTIVITIES										
PHS OTHR STUDENT ACTIVITY										
1033149000	110	SALARIES	34,650	0.00	0.00	34,650.00	28,028.20	0.00	6,621.80	19.11%
1033149000	211	HEALTH INSURANCE	3,000	0.00	0.00	3,000.00	20,624.14	0.00	(17,624.14)	(587.47%)
1033149000	212	DENTAL INSURANCE	1,530	0.00	0.00	1,530.43	843.95	0.00	686.48	44.86%
1033149000	213	LIFE INSURANCE	64	0.00	0.00	64.32	52.80	0.00	11.52	17.91%
1033149000	214	DISABILITY INSURANCE	88	0.00	0.00	87.60	80.40	0.00	7.20	8.22%
1033149000	220	SOCIAL SECURITY	2,880	0.00	0.00	2,880.23	2,070.08	0.00	810.15	28.13%
1033149000	231	NON-TEACHER RETIREMENT	4,872	0.00	0.00	4,871.79	3,940.75	0.00	931.04	19.11%
1033149000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	260	WORKERS COMP INSURANCE	201	0.00	0.00	200.97	131.06	0.00	69.91	34.79%
1033149000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	580	TRAVEL & MILEAGE	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1033149000	610	SUPPLIES	550	0.00	0.00	550.00	310.22	0.00	239.78	43.60%
1033149000	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	890	MISCELLANEOUS	550	0.00	0.00	550.00	63.44	0.00	486.56	88.47%
Total PHS OTHR STUDENT ACTIVITY			\$48,635	\$0.00	\$0.00	\$48,635.34	\$56,145.04	\$0.00	(\$7,509.70)	(15.44%)
Total 33 - PELHAM HIGH SCHOOL			\$48,635	\$0.00	\$0.00	\$48,635.34	\$56,145.04	\$0.00	(\$7,509.70)	(15.44%)
Total 1490 - OTHER STUDENT ACTIVITIES			\$48,635	\$0.00	\$0.00	\$48,635.34	\$56,145.04	\$0.00	(\$7,509.70)	(15.44%)
1501 - SELF-FUNDED PROGRAMS										
PES SELF-FUNDED PROGRAMS										
101150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101150100	519	TRANSPORTATION	8,931	0.00	0.00	8,931.00	0.00	0.00	8,931.00	100.00%
101150100	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101150100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SELF-FUNDED PROGRAMS			\$8,931	\$0.00	\$0.00	\$8,931.00	\$0.00	\$0.00	\$8,931.00	100.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$8,931	\$0.00	\$0.00	\$8,931.00	\$0.00	\$0.00	\$8,931.00	100.00%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PMS SELF-FUNDED PROGRAMS										
1012150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012150100	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012150100	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012150100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SELF-FUNDED PROGRAMS			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 12 - PELHAM MEMORIAL SCHOOL										
Total			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PHS SELF-FUNDED PROGRAMS										
1033150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	519	TRANSPORTATION	6,200	0.00	0.00	6,200.00	293.77	0.00	5,906.23	95.26%
1033150100	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS SELF-FUNDED PROGRAMS			\$6,200	\$0.00	\$0.00	\$6,200.00	\$293.77	\$0.00	\$5,906.23	95.26%
Total 33 - PELHAM HIGH SCHOOL			\$6,200	\$0.00	\$0.00	\$6,200.00	\$293.77	\$0.00	\$5,906.23	95.26%
Total 1501 - SELF-FUNDED PROGRAMS			\$15,131	\$0.00	\$0.00	\$15,131.00	\$293.77	\$0.00	\$14,837.23	98.06%
2110 - SOCIAL WORK SERVICES										
DW SOCIAL WORK SERVICES										
1000211000	110	SALARIES	47,236	0.00	0.00	47,236.00	43,952.74	0.00	3,283.26	6.95%
1000211000	211	HEALTH INSURANCE	25,761	0.00	0.00	25,760.60	26,295.82	0.00	(535.22)	(2.08%)
1000211000	212	DENTAL INSURANCE	1,530	0.00	0.00	1,530.43	1,526.59	0.00	3.84	0.25%
1000211000	213	LIFE INSURANCE	87	0.00	0.00	87.36	90.48	0.00	(3.12)	(3.57%)
1000211000	214	DISABILITY INSURANCE	142	0.00	0.00	142.08	139.92	0.00	2.16	1.52%
1000211000	220	SOCIAL SECURITY	3,614	0.00	0.00	3,613.55	3,137.52	0.00	476.03	13.17%
1000211000	232	TEACHER RETIREMENT	9,929	0.00	0.00	9,929.01	9,238.81	0.00	690.20	6.95%
1000211000	260	WORKERS COMP INSURANCE	252	0.00	0.00	252.15	205.58	0.00	46.57	18.47%
1000211000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000211000	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SOCIAL WORK SERVICES			\$88,551	\$0.00	\$0.00	\$88,551.18	\$84,587.46	\$0.00	\$3,963.72	4.48%
Total 00 - DISTRICT-WIDE			\$88,551	\$0.00	\$0.00	\$88,551.18	\$84,587.46	\$0.00	\$3,963.72	4.48%
PES SOCIAL WORK SERVICES										
1011211000	550	PRINTING	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
1011211000	610	SUPPLIES	550	0.00	10.00	560.00	545.68	0.00	14.32	2.56%
1011211000	890	MISCELLANEOUS	400	0.00	(10.00)	390.00	0.00	0.00	390.00	100.00%
Total PES SOCIAL WORK SERVICES			\$1,050	\$0.00	\$0.00	\$1,050.00	\$545.68	\$0.00	\$504.32	48.03%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$1,050	\$0.00	\$0.00	\$1,050.00	\$545.68	\$0.00	\$504.32	48.03%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PMS SOCIAL WORK SERVICES										
	550	PRINTING	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
	610	SUPPLIES	150	0.00	300.00	450.00	449.46	0.00	0.54	0.12%
	890	MISCELLANEOUS	300	0.00	(300.00)	0.00	0.00	0.00	0.00	0.00%
		Total PMS SOCIAL WORK SERVICES	\$550	\$0.00	\$0.00	\$550.00	\$449.46	\$0.00	\$100.54	18.28%
Total 12 - PELHAM MEMORIAL SCHOOL										
			\$550	\$0.00	\$0.00	\$550.00	\$449.46	\$0.00	\$100.54	18.28%
PHS SOCIAL WORK SERVICES										
	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	610	SUPPLIES	500	0.00	0.00	500.00	492.92	0.00	7.08	1.42%
	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total PHS SOCIAL WORK SERVICES	\$500	\$0.00	\$0.00	\$500.00	\$492.92	\$0.00	\$7.08	1.42%
Total 33 - PELHAM HIGH SCHOOL										
			\$500	\$0.00	\$0.00	\$500.00	\$492.92	\$0.00	\$7.08	1.42%
Total 2110 - SOCIAL WORK SERVICES										
			\$90,651	\$0.00	\$0.00	\$90,651.18	\$86,075.52	\$0.00	\$4,575.66	5.05%
2120 - GUIDANCE SERVICES										
DW GUIDANCE										
	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	332	TUTOR SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	446	RENTAL/LEASE SOFTWARE	2,000	0.00	0.00	2,000.00	2,000.00	0.00	0.00	0.00%
	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total DW GUIDANCE	\$2,000	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
			\$2,000	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	0.00%
PES GUIDANCE SERVICES										
	110	SALARIES	176,605	0.00	0.00	176,605.00	163,825.00	0.00	12,780.00	7.24%
	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	211	HEALTH INSURANCE	74,765	0.00	0.00	74,765.40	76,318.17	0.00	(1,552.77)	(2.08%)
	212	DENTAL INSURANCE	4,591	0.00	0.00	4,591.29	4,579.77	0.00	11.52	0.25%
	213	LIFE INSURANCE	314	0.00	0.00	313.68	307.20	0.00	6.48	2.07%
	214	DISABILITY INSURANCE	486	0.00	0.00	485.52	443.76	0.00	41.76	8.60%
	220	SOCIAL SECURITY	13,515	0.00	0.00	13,515.35	11,445.22	0.00	2,070.13	15.32%
	232	TEACHER RETIREMENT	37,122	0.00	0.00	37,122.37	34,435.98	0.00	2,686.39	7.24%
	260	WORKERS COMP INSURANCE	943	0.00	0.00	942.72	766.22	0.00	176.50	18.72%
	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011212000	610	SUPPLIES	2,100	0.00	(500.00)	1,600.00	1,596.20	0.00	3.80	0.24%
1011212000	641	TEXTBOOKS - ADDITIONAL	600	0.00	0.00	600.00	596.78	0.00	3.22	0.54%
1011212000	643	INFORMATION ACCESS FEES	50	0.00	0.00	50.00	0.00	0.00	50.00	100.00%
1011212000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011212000	734	EQUIPMENT-ADDITIONAL	2,617	0.00	500.00	3,117.00	3,041.98	0.00	75.02	2.41%
1011212000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES GUIDANCE SERVICES			\$313,708	\$0.00	\$0.00	\$313,708.33	\$297,356.28	\$0.00	\$16,352.05	5.21%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$313,708	\$0.00	\$0.00	\$313,708.33	\$297,356.28	\$0.00	\$16,352.05	5.21%
PMS GUIDANCE SERVICES										
1012212000	110	SALARIES	131,095	0.00	0.00	131,095.00	131,095.00	0.00	0.00	0.00%
1012212000	211	HEALTH INSURANCE	27,691	0.00	0.00	27,691.00	28,266.05	0.00	(575.05)	(2.08%)
1012212000	212	DENTAL INSURANCE	1,393	0.00	0.00	1,392.77	1,389.29	0.00	3.48	0.25%
1012212000	213	LIFE INSURANCE	233	0.00	0.00	233.28	246.72	0.00	(13.44)	(5.76%)
1012212000	214	DISABILITY INSURANCE	330	0.00	0.00	329.52	326.40	0.00	3.12	0.95%
1012212000	220	SOCIAL SECURITY	10,045	0.00	0.00	10,045.22	9,833.09	0.00	212.13	2.11%
1012212000	232	TEACHER RETIREMENT	27,556	0.00	0.00	27,556.17	27,556.13	0.00	0.04	0.00%
1012212000	260	WORKERS COMP INSURANCE	700	0.00	0.00	699.79	613.34	0.00	86.45	12.35%
1012212000	325	TESTING PROTOCOLS	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
1012212000	330	PROFESSIONAL SERVICES	2,500	0.00	0.00	2,500.00	478.80	0.00	2,021.20	80.85%
1012212000	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012212000	610	SUPPLIES	1,200	0.00	0.00	1,200.00	689.54	0.00	510.46	42.54%
1012212000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012212000	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012212000	734	EQUIPMENT-ADDITIONAL	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
1012212000	737	FURNITURE-REPLACEMENT	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1012212000	890	MISCELLANEOUS	1,350	0.00	0.00	1,350.00	0.00	0.00	1,350.00	100.00%
Total PMS GUIDANCE SERVICES			\$206,793	\$0.00	\$0.00	\$206,792.75	\$200,994.36	\$0.00	\$5,798.39	2.80%
Total 12 - PELHAM MEMORIAL SCHOOL			\$206,793	\$0.00	\$0.00	\$206,792.75	\$200,994.36	\$0.00	\$5,798.39	2.80%
PHS GUIDANCE SERVICES										
1033212000	110	SALARIES	324,130	0.00	0.00	324,129.88	328,450.06	0.00	(4,320.18)	(1.33%)
1033212000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	211	HEALTH INSURANCE	127,600	0.00	0.00	127,600.09	122,548.79	0.00	5,051.30	3.96%
1033212000	212	DENTAL INSURANCE	7,350	0.00	0.00	7,350.38	6,481.28	0.00	869.10	11.82%
1033212000	213	LIFE INSURANCE	2,406	0.00	0.00	2,406.48	762.72	0.00	1,643.76	68.31%
1033212000	214	DISABILITY INSURANCE	815	0.00	0.00	815.28	887.04	0.00	(71.76)	(8.80%)
1033212000	220	SOCIAL SECURITY	25,068	0.00	0.00	25,068.39	24,715.38	0.00	353.01	1.41%
1033212000	231	NON-TEACHER RETIREMENT	6,593	0.00	0.00	6,592.73	6,805.38	0.00	(212.65)	(3.23%)
1033212000	232	TEACHER RETIREMENT	58,276	0.00	0.00	58,275.82	57,621.03	0.00	654.79	1.12%
1033212000	260	WORKERS COMP INSURANCE	1,746	0.00	0.00	1,746.22	1,522.70	0.00	223.52	12.80%
1033212000	275	WORKSHOPS NON-UNION	800	0.00	0.00	800.00	0.00	0.00	800.00	100.00%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033212000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
1033212000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	330	PROFESSIONAL SERVICES	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1033212000	332	TUTOR SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	446	RENTAL/LEASE SOFTWARE	4,000	0.00	0.00	4,000.00	3,851.00	0.00	149.00	3.72%
1033212000	550	PRINTING	600	0.00	0.00	600.00	119.99	0.00	480.01	80.00%
1033212000	580	TRAVEL & MILEAGE	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1033212000	610	SUPPLIES	17,445	0.00	(568.89)	16,876.11	11,873.74	0.00	5,002.37	29.64%
1033212000	640	TEXTBOOKS - REPLACEMENT	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1033212000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	733	FURNITURE-ADDITIONAL	0	0.00	568.89	568.89	568.89	0.00	0.00	0.00%
1033212000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	810	DUES AND FEES	1,390	0.00	0.00	1,390.00	1,045.00	0.00	345.00	24.82%
1033212000	890	MISCELLANEOUS	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
Total PHS GUIDANCE SERVICES			\$583,170	\$0.00	\$0.00	\$583,170.27	\$567,753.00	\$0.00	\$15,417.27	2.64%
Total 33 - PELHAM HIGH SCHOOL			\$583,170	\$0.00	\$0.00	\$583,170.27	\$567,753.00	\$0.00	\$15,417.27	2.64%
Total 2120 - GUIDANCE SERVICES			\$1,105,671	\$0.00	\$0.00	\$1,105,671.35	\$1,068,103.64	\$0.00	\$37,567.71	3.40%
2134 - NURSE SERVICES										
DW NURSE SERVICES										
1000213400	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	120	DAILY SUBSTITUTE SALARIES	7,885	0.00	0.00	7,885.00	0.00	0.00	7,885.00	100.00%
1000213400	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	220	SOCIAL SECURITY	214	0.00	0.00	214.20	0.00	0.00	214.20	100.00%
1000213400	260	WORKERS COMP INSURANCE	15	0.00	0.00	14.95	0.00	0.00	14.95	100.00%
Total DW NURSE SERVICES			\$8,114	\$0.00	\$0.00	\$8,114.15	\$0.00	\$0.00	\$8,114.15	100.00%
Total 00 - DISTRICT-WIDE			\$8,114	\$0.00	\$0.00	\$8,114.15	\$0.00	\$0.00	\$8,114.15	100.00%
PES NURSE SERVICES										
1011213400	110	SALARIES	109,423	0.00	0.00	109,423.00	117,738.09	0.00	(8,315.09)	(7.60%)
1011213400	114	INSTRUC. ASST. SALARIES	18,668	0.00	0.00	18,667.74	16,388.42	0.00	2,279.32	12.21%
1011213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,275.00	0.00	(1,275.00)	0.00%
1011213400	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	211	HEALTH INSURANCE	41,080	0.00	0.00	41,079.85	55,253.78	0.00	(14,173.93)	(34.50%)
1011213400	212	DENTAL INSURANCE	1,975	0.00	0.00	1,974.63	2,829.84	0.00	(855.21)	(43.31%)
1011213400	213	LIFE INSURANCE	196	0.00	0.00	195.84	224.40	0.00	(28.56)	(14.58%)
1011213400	214	DISABILITY INSURANCE	312	0.00	0.00	311.76	334.08	0.00	(22.32)	(7.16%)



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011213400	220	SOCIAL SECURITY	9,915	0.00	0.00	9,915.35	9,105.41	0.00	809.94	8.17%
1011213400	232	TEACHER RETIREMENT	23,001	0.00	0.00	23,000.72	24,748.57	0.00	(1,747.85)	(7.60%)
1011213400	260	WORKERS COMP INSURANCE	692	0.00	0.00	691.76	633.34	0.00	58.42	8.45%
1011213400	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	330	PROFESSIONAL SERVICES	1,273	0.00	0.00	1,273.00	1,121.09	0.00	151.91	11.93%
1011213400	430	REPAIRS & MAINTENANCE	150	0.00	0.00	150.00	140.00	0.00	10.00	6.67%
1011213400	610	SUPPLIES	5,003	0.00	(2,100.00)	2,903.00	2,025.58	0.00	877.42	30.22%
1011213400	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	650	SOFTWARE	1,150	0.00	0.00	1,150.00	1,087.08	0.00	62.92	5.47%
1011213400	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES NURSE SERVICES			\$212,837	\$0.00	(\$2,100.00)	\$210,736.65	\$232,904.68	\$0.00	(\$22,168.03)	(10.52%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$212,837	\$0.00	(\$2,100.00)	\$210,736.65	\$232,904.68	\$0.00	(\$22,168.03)	(10.52%)
PMS NURSE SERVICES										
1012213400	110	SALARIES	51,419	0.00	0.00	51,419.00	51,419.00	0.00	0.00	0.00%
1012213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	300.00	0.00	(300.00)	0.00%
1012213400	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012213400	211	HEALTH INSURANCE	24,922	0.00	0.00	24,921.80	25,439.39	0.00	(517.59)	(2.08%)
1012213400	212	DENTAL INSURANCE	1,530	0.00	0.00	1,530.43	1,526.59	0.00	3.84	0.25%
1012213400	213	LIFE INSURANCE	91	0.00	0.00	90.96	96.00	0.00	(5.04)	(5.54%)
1012213400	214	DISABILITY INSURANCE	150	0.00	0.00	150.24	148.56	0.00	1.68	1.12%
1012213400	220	SOCIAL SECURITY	3,934	0.00	0.00	3,933.56	3,738.93	0.00	194.63	4.95%
1012213400	232	TEACHER RETIREMENT	10,808	0.00	0.00	10,808.27	10,808.22	0.00	0.05	0.00%
1012213400	260	WORKERS COMP INSURANCE	274	0.00	0.00	274.47	241.90	0.00	32.57	11.87%
1012213400	330	PROFESSIONAL SERVICES	700	0.00	0.00	700.00	677.24	0.00	22.76	3.25%
1012213400	430	REPAIRS & MAINTENANCE	200	0.00	0.00	200.00	90.00	0.00	110.00	55.00%
1012213400	610	SUPPLIES	2,000	0.00	0.00	2,000.00	1,776.44	0.00	223.56	11.18%
1012213400	650	SOFTWARE	300	0.00	0.00	300.00	271.77	0.00	28.23	9.41%
1012213400	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012213400	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012213400	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS NURSE SERVICES			\$96,329	\$0.00	\$0.00	\$96,328.73	\$96,534.04	\$0.00	(\$205.31)	(0.21%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$96,329	\$0.00	\$0.00	\$96,328.73	\$96,534.04	\$0.00	(\$205.31)	(0.21%)
PHS NURSE SERVICES										
1033213400	110	SALARIES	50,388	0.00	0.00	50,388.00	49,304.39	0.00	1,083.61	2.15%
1033213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	150.00	0.00	(150.00)	0.00%
1033213400	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	211	HEALTH INSURANCE	24,922	0.00	0.00	24,921.80	25,439.39	0.00	(517.59)	(2.08%)
1033213400	212	DENTAL INSURANCE	1,530	0.00	0.00	1,530.43	1,526.59	0.00	3.84	0.25%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033213400	213	LIFE INSURANCE	89	0.00	0.00	89.04	94.32	0.00	(5.28)	(5.93%)
1033213400	214	DISABILITY INSURANCE	147	0.00	0.00	147.12	145.68	0.00	1.44	0.98%
1033213400	220	SOCIAL SECURITY	3,855	0.00	0.00	3,854.69	3,564.83	0.00	289.86	7.52%
1033213400	232	TEACHER RETIREMENT	10,592	0.00	0.00	10,591.56	10,363.84	0.00	227.72	2.15%
1033213400	260	WORKERS COMP INSURANCE	269	0.00	0.00	268.97	231.45	0.00	37.52	13.95%
1033213400	330	PROFESSIONAL SERVICES	1,839	0.00	0.00	1,839.00	58.50	0.00	1,780.50	96.82%
1033213400	430	REPAIRS & MAINTENANCE	150	0.00	0.00	150.00	0.00	0.00	150.00	100.00%
1033213400	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	610	SUPPLIES	3,080	0.00	(12.37)	3,067.63	1,439.91	0.00	1,627.72	53.06%
1033213400	650	SOFTWARE	300	0.00	0.00	300.00	271.77	0.00	28.23	9.41%
1033213400	737	FURNITURE-REPLACEMENT	0	0.00	712.37	712.37	712.37	0.00	0.00	0.00%
1033213400	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS NURSE SERVICES			\$97,161	\$0.00	\$700.00	\$97,860.61	\$93,303.04	\$0.00	\$4,557.57	4.66%
Total 33 - PELHAM HIGH SCHOOL			\$97,161	\$0.00	\$700.00	\$97,860.61	\$93,303.04	\$0.00	\$4,557.57	4.66%
Total 2134 - NURSE SERVICES			\$414,440	\$0.00	(\$1,400.00)	\$413,040.14	\$422,741.76	\$0.00	(\$9,701.62)	(2.35%)
2140 - PSYCHOLOGICAL SERVICES										
DW PSYCH SERVICES										
1000214000	110	SALARIES	158,537	0.00	0.00	158,537.15	127,125.00	0.00	31,412.15	19.81%
1000214000	211	HEALTH INSURANCE	20,205	0.00	0.00	20,204.64	20,203.34	0.00	1.30	0.01%
1000214000	212	DENTAL INSURANCE	1,093	0.00	0.00	1,093.44	1,093.44	0.00	0.00	0.00%
1000214000	213	LIFE INSURANCE	226	0.00	0.00	226.32	239.28	0.00	(12.96)	(5.73%)
1000214000	214	DISABILITY INSURANCE	335	0.00	0.00	334.56	330.48	0.00	4.08	1.22%
1000214000	220	SOCIAL SECURITY	12,130	0.00	0.00	12,129.83	9,670.52	0.00	2,459.31	20.27%
1000214000	232	TEACHER RETIREMENT	25,926	0.00	0.00	25,925.65	26,721.77	0.00	(796.12)	(3.07%)
1000214000	260	WORKERS COMP INSURANCE	846	0.00	0.00	846.27	594.62	0.00	251.65	29.74%
1000214000	275	WORKSHOPS NON-UNION	1,300	0.00	985.00	2,285.00	1,785.00	0.00	500.00	21.88%
1000214000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	321	PROFESSIONAL EDU SERVICES	1,500	0.00	0.00	1,500.00	0.00	0.00	1,500.00	100.00%
1000214000	325	TESTING PROTOCOLS	500	0.00	0.00	500.00	46.75	0.00	453.25	90.65%
1000214000	330	PROFESSIONAL SERVICES	218,000	0.00	0.00	218,000.00	200,676.63	0.00	17,323.37	7.95%
1000214000	430	REPAIRS & MAINTENANCE	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1000214000	580	TRAVEL & MILEAGE	500	0.00	0.00	500.00	179.26	0.00	320.74	64.15%
1000214000	610	SUPPLIES	5,130	0.00	(985.00)	4,145.00	960.93	0.00	3,184.07	76.82%
1000214000	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	644	PUBLICATIONS	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1000214000	650	SOFTWARE	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1000214000	734	EQUIPMENT-ADDITIONAL	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
1000214000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	810	DUES AND FEES	140	0.00	0.00	140.00	0.00	0.00	140.00	100.00%
Total DW PSYCH SERVICES			\$447,319	\$0.00	\$0.00	\$447,318.86	\$389,627.02	\$0.00	\$57,691.84	12.90%
Total 00 - DISTRICT-WIDE			\$447,319	\$0.00	\$0.00	\$447,318.86	\$389,627.02	\$0.00	\$57,691.84	12.90%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PES PSYCH SERVICES, PMS PSYCH SERVICES, PHS PSYCH SERVICES, and DW SPEECH SERVICES.



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000215000	430	REPAIRS & MAINTENANCE	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1000215000	610	SUPPLIES	200	0.00	0.00	200.00	183.99	0.00	16.01	8.00%
1000215000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	734	EQUIPMENT-ADDITIONAL	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
Total DW SPEECH SERVICES			\$604,415	\$0.00	\$0.00	\$604,414.60	\$596,836.28	\$0.00	\$7,578.32	1.25%
Total 00 - DISTRICT-WIDE			\$604,415	\$0.00	\$0.00	\$604,414.60	\$596,836.28	\$0.00	\$7,578.32	1.25%
PES SPEECH SERVICES										
1011215000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	325	TESTING PROTOCOLS	1,000	685.52	(685.52)	1,000.00	775.42	0.00	224.58	22.46%
1011215000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	610	SUPPLIES	1,000	0.00	0.00	1,000.00	959.91	0.00	40.09	4.01%
1011215000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	650	SOFTWARE	150	0.00	0.00	150.00	0.00	0.00	150.00	100.00%
1011215000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SPEECH SERVICES			\$2,150	\$685.52	(\$685.52)	\$2,150.00	\$1,735.33	\$0.00	\$414.67	19.29%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$2,150	\$685.52	(\$685.52)	\$2,150.00	\$1,735.33	\$0.00	\$414.67	19.29%
PMS SPEECH SERVICES										
1012215000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012215000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012215000	325	TESTING PROTOCOLS	1,000	288.16	(538.16)	750.00	310.15	5.65	434.20	57.89%
1012215000	610	SUPPLIES	200	0.00	250.00	450.00	0.00	0.00	450.00	100.00%
Total PMS SPEECH SERVICES			\$1,200	\$288.16	(\$288.16)	\$1,200.00	\$310.15	\$5.65	\$884.20	73.68%
Total 12 - PELHAM MEMORIAL SCHOOL			\$1,200	\$288.16	(\$288.16)	\$1,200.00	\$310.15	\$5.65	\$884.20	73.68%
PHS SPEECH SERVICES										
1033215000	325	TESTING PROTOCOLS	1,000	715.30	(715.30)	1,000.00	58.55	141.45	800.00	80.00%
1033215000	610	SUPPLIES	500	0.00	0.00	500.00	362.40	0.00	137.60	27.52%
1033215000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS SPEECH SERVICES			\$1,500	\$715.30	(\$715.30)	\$1,500.00	\$420.95	\$141.45	\$937.60	62.51%
Total 33 - PELHAM HIGH SCHOOL			\$1,500	\$715.30	(\$715.30)	\$1,500.00	\$420.95	\$141.45	\$937.60	62.51%
Total 2150 - SPEECH SERVICES			\$609,265	\$1,688.98	(\$1,688.98)	\$609,264.60	\$599,302.71	\$147.10	\$9,814.79	1.61%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like 2162 - PT SERVICES, 2163 - OT SERVICES, and 2164 - ST SERVICES.



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011216300	650	SOFTWARE	100	0.00	0.00	100.00	54.99	0.00	45.01	45.01%
1011216300	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES OT SERVICES			\$2,041	\$0.00	\$0.00	\$2,041.00	\$1,659.84	\$0.00	\$381.16	18.68%
KINDERGARTEN OT SERVICES										
1011216329	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216329	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216329	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216329	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total KINDERGARTEN OT SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS OT SERVICES			\$2,041	\$0.00	\$0.00	\$2,041.00	\$1,659.84	\$0.00	\$381.16	18.68%
1012216300	325	TESTING PROTOCOLS	600	0.00	0.00	600.00	280.50	0.00	319.50	53.25%
1012216300	610	SUPPLIES	400	0.00	0.00	400.00	355.10	0.00	44.90	11.22%
1012216300	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS OT SERVICES			\$1,000	\$0.00	\$0.00	\$1,000.00	\$635.60	\$0.00	\$364.40	36.44%
Total 12 - PELHAM MEMORIAL SCHOOL										
PHS OT SERVICES			\$1,000	\$0.00	\$0.00	\$1,000.00	\$635.60	\$0.00	\$364.40	36.44%
1033216300	325	TESTING PROTOCOLS	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1033216300	610	SUPPLIES	3,000	0.00	0.00	3,000.00	892.63	0.00	2,107.37	70.25%
1033216300	734	EQUIPMENT-ADDITIONAL	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
1033216300	737	FURNITURE-REPLACEMENT	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1033216300	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS OT SERVICES			\$7,500	\$0.00	\$0.00	\$7,500.00	\$892.63	\$0.00	\$6,607.37	88.10%
Total 33 - PELHAM HIGH SCHOOL										
Total 2163 - OT SERVICES			\$422,199	\$2,578.17	(\$2,578.17)	\$422,199.35	\$380,910.34	\$0.00	\$41,289.01	9.78%
2190 - OTHER PUPIL SERVICES										
PES OTHER STUDENT SERVICE										
1011219000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011219000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011219000	890	MISCELLANEOUS	1,500	0.00	(642.00)	858.00	858.00	0.00	0.00	0.00%
Total PES OTHER STUDENT SERVICE			\$1,500	\$0.00	(\$642.00)	\$858.00	\$858.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL										
Total 11 - PELHAM ELEMENTARY SCHOOL			\$1,500	\$0.00	(\$642.00)	\$858.00	\$858.00	\$0.00	\$0.00	0.00%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PMS OTHER STUDENT SERVICE, PHS OTHER STUDENT SERVICE, and 2210 - IMPROVEMENT- INSTRUCTION.



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PES IMPROV INSTRUCTION										
1011221000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011221000	644	PUBLICATIONS	400	0.00	0.00	400.00	350.64	0.00	49.36	12.34%
Total PES IMPROV INSTRUCTION			\$400	\$0.00	\$0.00	\$400.00	\$350.64	\$0.00	\$49.36	12.34%
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS IMPROVE INSTRUCTION			\$400	\$0.00	\$0.00	\$400.00	\$350.64	\$0.00	\$49.36	12.34%
PMS IMPROVE INSTRUCTION										
1012221000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012221000	641	TEXTBOOKS - ADDITIONAL	400	0.00	0.00	400.00	274.96	0.00	125.04	31.26%
1012221000	890	MISCELLANEOUS	1,200	0.00	0.00	1,200.00	903.69	0.00	296.31	24.69%
Total PMS IMPROVE INSTRUCTION			\$1,600	\$0.00	\$0.00	\$1,600.00	\$1,178.65	\$0.00	\$421.35	26.33%
Total 12 - PELHAM MEMORIAL SCHOOL										
PHS IMPROVE INSTRUCTION			\$1,600	\$0.00	\$0.00	\$1,600.00	\$1,178.65	\$0.00	\$421.35	26.33%
PHS IMPROVE INSTRUCTION										
1033221000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	644	PUBLICATIONS	400	0.00	0.00	400.00	0.00	0.00	400.00	100.00%
Total PHS IMPROVE INSTRUCTION			\$400	\$0.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	100.00%
Total 33 - PELHAM HIGH SCHOOL										
Total 33 - PELHAM HIGH SCHOOL			\$400	\$0.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	100.00%
Total 2210 - IMPROVEMENT - INSTRUCTION										
Total 2210 - IMPROVEMENT - INSTRUCTION			\$315,772	\$0.00	\$0.00	\$315,772.28	\$309,479.08	\$0.00	\$6,293.20	1.99%
2212 - INSTR/CURRIC DEVELOPMENT										
INSTR & CURRICULUM DEVEL										
1000221200	110	SALARIES	15,000	0.00	0.00	15,000.00	20,471.35	0.00	(5,471.35)	(36.48%)
1000221200	220	SOCIAL SECURITY	1,148	0.00	0.00	1,147.50	1,533.99	0.00	(386.49)	(33.68%)
1000221200	232	TEACHER RETIREMENT	3,153	0.00	0.00	3,153.00	4,511.01	0.00	(1,358.01)	(43.07%)
1000221200	260	WORKERS COMP INSURANCE	80	0.00	0.00	80.07	94.51	0.00	(14.44)	(18.03%)
1000221200	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221200	610	SUPPLIES	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1000221200	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	416.50	0.00	583.50	58.35%
Total INSTR & CURRICULUM DEVEL			\$20,631	\$0.00	\$0.00	\$20,630.57	\$27,027.36	\$0.00	(\$6,396.79)	(31.01%)
Total 00 - DISTRICT-WIDE										
Total 00 - DISTRICT-WIDE			\$20,631	\$0.00	\$0.00	\$20,630.57	\$27,027.36	\$0.00	(\$6,396.79)	(31.01%)
Total 2212 - INSTR/CURRIC DEVELOPMENT										
Total 2212 - INSTR/CURRIC DEVELOPMENT			\$20,631	\$0.00	\$0.00	\$20,630.57	\$27,027.36	\$0.00	(\$6,396.79)	(31.01%)
2213 - INSTRUCTION STAFF TRAIN'G										
DW INSTRUC STAFF TRAINING										
1000221300	110	SALARIES	18,750	0.00	0.00	18,750.00	19,000.00	0.00	(250.00)	(1.33%)
1000221300	114	INSTRUC. ASST. SALARIES	4,750	0.00	0.00	4,750.00	2,000.00	0.00	2,750.00	57.89%
1000221300	220	SOCIAL SECURITY	1,798	0.00	0.00	1,797.75	1,583.53	0.00	214.22	11.92%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000221300	232	TEACHER RETIREMENT	3,941	0.00	0.00	3,941.25	3,993.85	0.00	(52.60)	(1.33%)
1000221300	260	WORKERS COMP INSURANCE	125	0.00	0.00	125.44	98.28	0.00	27.16	21.65%
1000221300	271	WORKSHOPS PESPA	9,000	0.00	0.00	9,000.00	348.00	0.00	8,652.00	96.13%
1000221300	272	COURSE REIMBURSE PESPA	9,000	0.00	0.00	9,000.00	0.00	0.00	9,000.00	100.00%
1000221300	273	WORKSHOPS PEA	22,000	0.00	0.00	22,000.00	7,089.41	0.00	14,910.59	67.78%
1000221300	274	COURSE REIMBURSEMENT PEA	59,000	1,890.00	(1,890.00)	59,000.00	73,938.50	0.00	(14,938.50)	(25.32%)
1000221300	275	WORKSHOPS NON-UNION	1,250	0.00	0.00	1,250.00	0.00	0.00	1,250.00	100.00%
1000221300	276	COURSE REIMBURS NON-UNION	31,160	0.00	0.00	31,160.00	15,288.00	0.00	15,872.00	50.94%
1000221300	330	PROFESSIONAL SERVICES	8,500	0.00	0.00	8,500.00	5,925.00	0.00	2,575.00	30.29%
1000221300	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221300	610	SUPPLIES	550	0.00	0.00	550.00	550.00	0.00	0.00	0.00%
1000221300	890	MISCELLANEOUS	1,300	0.00	0.00	1,300.00	1,279.58	0.00	20.42	1.57%
Total DW INSTRUC STAFF TRAINING			\$171,124	\$1,890.00	(\$1,890.00)	\$171,124.44	\$131,094.15	\$0.00	\$40,030.29	23.39%
Total 00 - DISTRICT-WIDE			\$171,124	\$1,890.00	(\$1,890.00)	\$171,124.44	\$131,094.15	\$0.00	\$40,030.29	23.39%
Total 2213 - INSTRUCTION STAFF TRAIN'G			\$171,124	\$1,890.00	(\$1,890.00)	\$171,124.44	\$131,094.15	\$0.00	\$40,030.29	23.39%
2222 - LIBRARY SERVICES										
PES LIBRARY SERVICES										
1011222200	110	SALARIES	48,843	0.00	0.00	48,843.00	48,843.00	0.00	0.00	0.00%
1011222200	114	INSTRUC. ASST. SALARIES	21,069	0.00	0.00	21,069.23	19,112.13	0.00	1,957.10	9.29%
1011222200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	385.00	0.00	(385.00)	0.00%
1011222200	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	211	HEALTH INSURANCE	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1011222200	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	213	LIFE INSURANCE	87	0.00	0.00	87.36	92.40	0.00	(5.04)	(5.77%)
1011222200	214	DISABILITY INSURANCE	143	0.00	0.00	142.56	141.12	0.00	1.44	1.01%
1011222200	220	SOCIAL SECURITY	5,578	0.00	0.00	5,577.78	5,457.35	0.00	120.43	2.16%
1011222200	232	TEACHER RETIREMENT	10,267	0.00	0.00	10,266.80	10,266.88	0.00	(0.08)	0.00%
1011222200	260	WORKERS COMP INSURANCE	389	0.00	0.00	389.20	333.69	0.00	55.51	14.26%
1011222200	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	610	SUPPLIES	500	179.49	191.00	870.49	837.39	0.00	33.10	3.80%
1011222200	640	TEXTBOOKS - REPLACEMENT	2,750	2,073.43	(290.02)	4,533.41	4,420.15	0.00	113.26	2.50%
1011222200	643	INFORMATION ACCESS FEES	4,100	0.00	(191.00)	3,909.00	3,909.00	0.00	0.00	0.00%
1011222200	644	PUBLICATIONS	150	0.00	20.00	170.00	159.41	0.00	10.59	6.23%
1011222200	649	TAPES/CD/DVD/AUDIO VISUAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	650	SOFTWARE	950	0.00	0.00	950.00	922.19	0.00	27.81	2.93%
1011222200	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	738	EQUIPMENT-REPLACEMENT	3,240	0.00	0.00	3,240.00	2,990.00	0.00	250.00	7.72%
Total PES LIBRARY SERVICES			\$101,066	\$2,252.92	(\$270.02)	\$103,048.83	\$100,869.71	\$0.00	\$2,179.12	2.11%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$101,066	\$2,252.92	(\$270.02)	\$103,048.83	\$100,869.71	\$0.00	\$2,179.12	2.11%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PMS LIBRARY SERVICES										
1012222200	110	SALARIES	63,087	0.00	0.00	63,087.00	63,087.00	0.00	0.00	0.00%
1012222200	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	440.00	0.00	(440.00)	0.00%
1012222200	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	211	HEALTH INSURANCE	9,230	0.00	0.00	9,230.40	18,844.01	0.00	(9,613.61)	(104.15%)
1012222200	212	DENTAL INSURANCE	547	0.00	0.00	546.72	843.95	0.00	(297.23)	(54.37%)
1012222200	213	LIFE INSURANCE	112	0.00	0.00	112.08	118.80	0.00	(6.72)	(6.00%)
1012222200	214	DISABILITY INSURANCE	175	0.00	0.00	175.20	173.52	0.00	1.68	0.96%
1012222200	220	SOCIAL SECURITY	4,827	0.00	0.00	4,827.08	4,704.53	0.00	122.55	2.54%
1012222200	232	TEACHER RETIREMENT	13,261	0.00	0.00	13,260.89	13,260.80	0.00	0.09	0.00%
1012222200	260	WORKERS COMP INSURANCE	337	0.00	0.00	336.76	297.14	0.00	39.62	11.77%
1012222200	430	REPAIRS & MAINTENANCE	450	0.00	0.00	450.00	399.00	0.00	51.00	11.33%
1012222200	610	SUPPLIES	338	0.00	0.00	338.00	0.00	0.00	338.00	100.00%
1012222200	640	TEXTBOOKS - REPLACEMENT	2,500	0.00	0.00	2,500.00	2,477.86	0.00	22.14	0.89%
1012222200	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	643	INFORMATION ACCESS FEES	6,993	0.00	0.00	6,993.00	6,181.65	0.00	811.35	11.60%
1012222200	644	PUBLICATIONS	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1012222200	649	TAPES/CD/DVD/AUDIO VISUAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	890	MISCELLANEOUS	900	0.00	0.00	900.00	472.95	0.00	427.05	47.45%
Total PMS LIBRARY SERVICES			\$103,007	\$0.00	\$0.00	\$103,007.13	\$111,301.21	\$0.00	(\$8,294.08)	(8.05%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$103,007	\$0.00	\$0.00	\$103,007.13	\$111,301.21	\$0.00	(\$8,294.08)	(8.05%)
PHS LIBRARY SERVICES										
1033222200	110	SALARIES	47,932	0.00	0.00	47,931.96	49,580.98	0.00	(1,649.02)	(3.44%)
1033222200	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	211	HEALTH INSURANCE	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1033222200	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	213	LIFE INSURANCE	80	0.00	0.00	80.40	88.56	0.00	(8.16)	(10.15%)
1033222200	214	DISABILITY INSURANCE	132	0.00	0.00	131.52	135.12	0.00	(3.60)	(2.74%)
1033222200	220	SOCIAL SECURITY	3,896	0.00	0.00	3,896.29	4,022.55	0.00	(126.26)	(3.24%)
1033222200	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	232	TEACHER RETIREMENT	10,075	0.00	0.00	10,075.30	10,421.89	0.00	(346.59)	(3.44%)
1033222200	260	WORKERS COMP INSURANCE	272	0.00	0.00	271.87	246.05	0.00	25.82	9.50%
1033222200	430	REPAIRS & MAINTENANCE	1,000	0.00	130.00	1,130.00	1,124.00	0.00	6.00	0.53%
1033222200	610	SUPPLIES	2,500	0.00	1,311.34	3,811.34	2,568.70	957.95	6.00	7.47%
1033222200	640	TEXTBOOKS - REPLACEMENT	6,500	1,972.45	804.85	9,277.30	8,392.34	9.99	874.97	9.43%
1033222200	643	INFORMATION ACCESS FEES	24,694	0.00	(1,570.00)	23,124.00	23,115.32	0.00	8.68	0.04%
1033222200	644	PUBLICATIONS	900	0.00	(311.34)	588.66	588.66	0.00	0.00	0.00%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033222200	649	TAPES/CD/DVD/AUDIO VISUAL	500	0.00	(485.00)	15.00	10.96	0.00	4.04	26.93%
1033222200	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS LIBRARY SERVICES			\$101,481	\$1,972.45	(\$120.15)	\$103,333.64	\$103,295.13	\$967.94	(\$929.43)	(0.90%)
Total 33 - PELHAM HIGH SCHOOL			\$101,481	\$1,972.45	(\$120.15)	\$103,333.64	\$103,295.13	\$967.94	(\$929.43)	(0.90%)
Total 2222 - LIBRARY SERVICES			\$305,554	\$4,225.37	(\$390.17)	\$309,389.60	\$315,466.05	\$967.94	(\$7,044.39)	(2.28%)
2225 - COMPUTER TECHNOLOGY										
DW COMPUTER INSTRUCTION										
1000222500	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	275	WORKSHOPS NON-UNION	2,500	0.00	0.00	2,500.00	190.00	0.00	2,310.00	92.40%
1000222500	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	442	RENTAL/LEASE EQUIPMENT	131,000	0.00	0.00	131,000.00	130,032.80	0.00	967.20	0.74%
1000222500	580	TRAVEL & MILEAGE	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
1000222500	610	SUPPLIES	17,200	0.00	0.00	17,200.00	11,497.81	0.00	5,702.19	33.15%
1000222500	650	SOFTWARE	1,500	0.00	0.00	1,500.00	968.88	0.00	531.12	35.41%
1000222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	38,401.60	0.00	(38,401.60)	0.00%
1000222500	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW COMPUTER INSTRUCTION			\$154,200	\$0.00	\$0.00	\$154,200.00	\$179,091.09	\$0.00	(\$24,891.09)	(16.14%)
Total 00 - DISTRICT-WIDE			\$154,200	\$0.00	\$0.00	\$154,200.00	\$179,091.09	\$0.00	(\$24,891.09)	(16.14%)
PES COMPUTER TECHNOLOGY										
1011222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222500	650	SOFTWARE	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1011222500	734	EQUIPMENT-ADDITIONAL	0	31,076.45	0.00	31,076.45	40,116.45	0.00	(9,040.00)	(29.09%)
1011222500	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES COMPUTER TECHNOLOGY			\$250	\$31,076.45	\$0.00	\$31,326.45	\$40,116.45	\$0.00	(\$8,790.00)	(28.06%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$250	\$31,076.45	\$0.00	\$31,326.45	\$40,116.45	\$0.00	(\$8,790.00)	(28.06%)
PMS COMPUTER TECH										
1012222500	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222500	650	SOFTWARE	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1012222500	734	EQUIPMENT-ADDITIONAL	0	24,947.12	0.00	24,947.12	24,947.12	0.00	0.00	0.00%
1012222500	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS COMPUTER TECH			\$250	\$24,947.12	\$0.00	\$25,197.12	\$24,947.12	\$0.00	\$250.00	0.99%
Total 12 - PELHAM MEMORIAL SCHOOL			\$250	\$24,947.12	\$0.00	\$25,197.12	\$24,947.12	\$0.00	\$250.00	0.99%
PHS COMPUTER TECH										
1033222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222500	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222500	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS COMPUTER TECH			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 2225 - COMPUTER TECHNOLOGY			\$154,700	\$56,023.57	\$0.00	\$210,723.57	\$244,154.66	\$0.00	(\$33,431.09)	(15.86%)
2311 - SCHOOL BOARD SERVICES										
SCHOOL BOARD SERVICES										
1001231100	110	SALARIES	11,000	0.00	0.00	11,000.00	9,482.30	0.00	1,517.70	13.80%
1001231100	220	SOCIAL SECURITY	780	0.00	0.00	780.30	725.41	0.00	54.89	7.03%
1001231100	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1001231100	275	WORKSHOPS NON-UNION	215	0.00	0.00	215.00	250.00	0.00	(35.00)	(16.28%)
1001231100	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1001231100	540	ADVERTISING	1,500	0.00	0.00	1,500.00	1,620.15	0.00	(120.15)	(8.01%)
1001231100	550	PRINTING	1,350	0.00	0.00	1,350.00	1,350.00	0.00	0.00	0.00%
1001231100	610	SUPPLIES	600	0.00	0.00	600.00	82.00	0.00	518.00	86.33%
1001231100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1001231100	810	DUES AND FEES	5,350	0.00	0.00	5,350.00	5,319.85	0.00	30.15	0.56%
1001231100	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	942.79	0.00	57.21	5.72%
Total SCHOOL BOARD SERVICES			\$21,795	\$0.00	\$0.00	\$21,795.30	\$19,772.50	\$0.00	\$2,022.80	9.28%
Total 01 - SCHOOL BOARD			\$21,795	\$0.00	\$0.00	\$21,795.30	\$19,772.50	\$0.00	\$2,022.80	9.28%
Total 2311 - SCHOOL BOARD SERVICES			\$21,795	\$0.00	\$0.00	\$21,795.30	\$19,772.50	\$0.00	\$2,022.80	9.28%
2312 - DISTRICT CLERK SERVICES										
DISTRICT CLERK SERVICES										
1001231200	110	SALARIES	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
1001231200	220	SOCIAL SECURITY	38	0.00	0.00	38.25	36.42	0.00	1.83	4.78%
1001231200	231	NON-TEACHER RETIREMENT	70	0.00	0.00	70.30	0.00	0.00	70.30	100.00%
1001231200	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1001231200	610	SUPPLIES	200	0.00	0.00	200.00	140.05	0.00	59.95	29.98%
Total DISTRICT CLERK SERVICES			\$809	\$0.00	\$0.00	\$808.55	\$676.47	\$0.00	\$132.08	16.34%
Total 01 - SCHOOL BOARD			\$809	\$0.00	\$0.00	\$808.55	\$676.47	\$0.00	\$132.08	16.34%
Total 2312 - DISTRICT CLERK SERVICES			\$809	\$0.00	\$0.00	\$808.55	\$676.47	\$0.00	\$132.08	16.34%

Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2313 - DIST TREASURER SERVICES										
DISTRICT TREASURER SERVICE										
1001231300	110	SALARIES	5,000	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00%
1001231300	220	SOCIAL SECURITY	382	0.00	0.00	382.50	382.50	0.00	0.00	0.00%
1001231300	580	TRAVEL & MILEAGE	100	0.00	0.00	100.00	215.26	0.00	(115.26)	(115.26)%
1001231300	610	SUPPLIES	750	0.00	0.00	750.00	282.97	0.00	467.03	62.27%
1001231300	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DISTRICT TREASURER SERVICE			\$6,232	\$0.00	\$0.00	\$6,232.50	\$5,880.73	\$0.00	\$351.77	5.64%
Total 01 - SCHOOL BOARD			\$6,232	\$0.00	\$0.00	\$6,232.50	\$5,880.73	\$0.00	\$351.77	5.64%
Total 2313 - DIST TREASURER SERVICES			\$6,232	\$0.00	\$0.00	\$6,232.50	\$5,880.73	\$0.00	\$351.77	5.64%
2314 - ELECTION SERVICES										
ELECTION SERVICES										
1001231400	110	SALARIES	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
1001231400	220	SOCIAL SECURITY	38	0.00	0.00	38.25	38.25	0.00	0.00	0.00%
1001231400	442	RENTAL/LEASE EQUIPMENT	250	0.00	0.00	250.00	300.00	0.00	(50.00)	(20.00)%
1001231400	610	SUPPLIES	1,700	0.00	0.00	1,700.00	1,473.95	0.00	226.05	13.30%
Total ELECTION SERVICES			\$2,488	\$0.00	\$0.00	\$2,488.25	\$2,312.20	\$0.00	\$176.05	7.08%
Total 01 - SCHOOL BOARD			\$2,488	\$0.00	\$0.00	\$2,488.25	\$2,312.20	\$0.00	\$176.05	7.08%
Total 2314 - ELECTION SERVICES			\$2,488	\$0.00	\$0.00	\$2,488.25	\$2,312.20	\$0.00	\$176.05	7.08%
2317 - AUDIT SERVICES										
AUDIT SERVICES										
1001231700	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1001231700	331	AUDIT SERVICES	22,000	0.00	0.00	22,000.00	18,755.00	0.00	3,245.00	14.75%
Total AUDIT SERVICES			\$22,000	\$0.00	\$0.00	\$22,000.00	\$18,755.00	\$0.00	\$3,245.00	14.75%
Total 01 - SCHOOL BOARD			\$22,000	\$0.00	\$0.00	\$22,000.00	\$18,755.00	\$0.00	\$3,245.00	14.75%
Total 2317 - AUDIT SERVICES			\$22,000	\$0.00	\$0.00	\$22,000.00	\$18,755.00	\$0.00	\$3,245.00	14.75%
2318 - LEGAL SERVICES										
LEGAL SERVICES										
1001231800	335	LEGAL SERVICES	44,686	15.50	(15.50)	44,685.50	27,224.11	3,069.00	14,392.39	32.21%
Total LEGAL SERVICES			\$44,686	\$15.50	(\$15.50)	\$44,685.50	\$27,224.11	\$3,069.00	\$14,392.39	32.21%
Total 01 - SCHOOL BOARD			\$44,686	\$15.50	(\$15.50)	\$44,685.50	\$27,224.11	\$3,069.00	\$14,392.39	32.21%
Total 2318 - LEGAL SERVICES			\$44,686	\$15.50	(\$15.50)	\$44,685.50	\$27,224.11	\$3,069.00	\$14,392.39	32.21%
2321 - SUPERINTENDENT SERVICES										
DW SUPERINTENDENT SERVICE										
1000232100	110	SALARIES	162,124	0.00	0.00	162,124.32	0.00	0.00	162,124.32	100.00%
1000232100	220	SOCIAL SECURITY	12,020	0.00	0.00	12,020.01	0.00	0.00	12,020.01	100.00%
1000232100	231	NON-TEACHER RETIREMENT	8,108	0.00	0.00	8,107.82	0.00	0.00	8,107.82	100.00%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
	232	TEACHER RETIREMENT	19,189	0.00	0.00	19,188.87	0.00	0.00	19,188.87	100.00%
	260	WORKERS COMP INSURANCE	1,617	0.00	0.00	1,616.67	0.00	0.00	1,616.67	100.00%
	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SUPERINTENDENT SERVICE			\$203,058	\$0.00	\$0.00	\$203,057.69	\$0.00	\$0.00	\$203,057.69	100.00%
Total 00 - DISTRICT-WIDE			\$203,058	\$0.00	\$0.00	\$203,057.69	\$0.00	\$0.00	\$203,057.69	100.00%
SUPERINTENDENT SERVICES										
1090232100	110	SALARIES	210,155	0.00	0.00	210,155.40	224,765.53	0.00	(14,610.13)	(6.95%)
1090232100	130	OVERTIME SALARIES	0	0.00	0.00	0.00	253.63	0.00	(253.63)	0.00%
1090232100	211	HEALTH INSURANCE	41,354	0.00	0.00	41,354.40	46,758.48	0.00	(5,404.08)	(13.07%)
1090232100	212	DENTAL INSURANCE	2,158	0.00	0.00	2,157.98	2,718.79	0.00	(560.81)	(25.99%)
1090232100	213	LIFE INSURANCE	1,011	0.00	0.00	1,010.64	1,034.40	0.00	(23.76)	(2.35%)
1090232100	214	DISABILITY INSURANCE	957	0.00	0.00	957.24	1,393.32	0.00	(436.08)	(45.56%)
1090232100	220	SOCIAL SECURITY	15,642	0.00	0.00	15,642.31	16,775.50	0.00	(1,133.19)	(7.24%)
1090232100	231	NON-TEACHER RETIREMENT	29,548	0.00	0.00	29,547.83	27,965.83	0.00	1,582.02	5.35%
1090232100	260	WORKERS COMP INSURANCE	1,122	0.00	0.00	1,121.82	1,044.07	0.00	77.75	6.93%
1090232100	275	WORKSHOPS NON-UNION	3,235	0.00	0.00	3,235.00	2,702.35	0.00	532.65	16.47%
1090232100	291	TSA MATCH CONTRIBUTION	7,500	0.00	0.00	7,500.00	13,194.40	0.00	(5,694.40)	(75.93%)
1090232100	330	PROFESSIONAL SERVICES	8,500	0.00	0.00	8,500.00	6,268.60	0.00	2,231.40	26.25%
1090232100	421	UTILITIES-DISPOSAL	250	0.00	0.00	250.00	250.00	0.00	0.00	0.00%
1090232100	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	433	CONTRACTED REPAIR & MAINT	5,460	0.00	0.00	5,460.00	4,130.83	0.00	1,329.17	24.34%
1090232100	442	RENTAL/LEASE EQUIPMENT	4,700	0.00	0.00	4,700.00	4,692.00	0.00	8.00	0.17%
1090232100	534	POSTAGE/GENERAL EXPENSES	3,850	0.00	0.00	3,850.00	3,235.74	0.00	614.26	15.95%
1090232100	540	ADVERTISING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	550	PRINTING	1,200	0.00	0.00	1,200.00	6,427.11	0.00	(5,227.11)	(435.59%)
1090232100	580	TRAVEL & MILEAGE	1,200	0.00	0.00	1,200.00	494.34	0.00	705.66	58.80%
1090232100	610	SUPPLIES	1,000	0.00	0.00	1,000.00	747.57	0.00	252.43	25.24%
1090232100	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	644	PUBLICATIONS	200	0.00	0.00	200.00	428.80	0.00	(228.80)	(114.40%)
1090232100	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	810	DUES AND FEES	3,060	0.00	0.00	3,060.00	2,501.13	0.00	558.87	18.26%
1090232100	890	MISCELLANEOUS	8,600	0.00	0.00	8,600.00	12,414.77	0.00	(3,814.77)	(44.36%)
Total SUPERINTENDENT SERVICES			\$350,703	\$0.00	\$0.00	\$350,702.64	\$380,197.19	\$0.00	(\$29,494.55)	(8.41%)
Total 90 - SAU #28			\$350,703	\$0.00	\$0.00	\$350,702.64	\$380,197.19	\$0.00	(\$29,494.55)	(8.41%)
Total 2321 - SUPERINTENDENT SERVICES			\$553,760	\$0.00	\$0.00	\$553,760.33	\$380,197.19	\$0.00	\$173,563.14	31.34%
2332 - SPECIAL SERVICES ADMIN										
DW SPEC SERVICES ADMIN										
1000233200	110	SALARIES	243,422	0.00	0.00	243,421.73	237,060.46	0.00	6,361.27	2.61%
1000233200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	130	OVERTIME SALARIES	0	0.00	0.00	0.00	54.99	0.00	(54.99)	0.00%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000233200	211	HEALTH INSURANCE	57,583	0.00	0.00	57,582.72	40,376.10	0.00	17,206.62	29.88%
1000233200	212	DENTAL INSURANCE	4,501	0.00	0.00	4,501.03	3,443.47	0.00	1,057.56	23.50%
1000233200	213	LIFE INSURANCE	606	0.00	0.00	606.00	810.24	0.00	(204.24)	(33.70%)
1000233200	214	DISABILITY INSURANCE	966	0.00	0.00	966.00	1,320.54	0.00	(354.54)	(36.70%)
1000233200	220	SOCIAL SECURITY	18,640	0.00	0.00	18,640.13	18,271.06	0.00	369.07	1.98%
1000233200	231	NON-TEACHER RETIREMENT	5,513	0.00	0.00	5,512.75	6,100.66	0.00	(587.91)	(10.66%)
1000233200	232	TEACHER RETIREMENT	42,926	0.00	0.00	42,925.58	40,721.20	0.00	2,204.38	5.14%
1000233200	260	WORKERS COMP INSURANCE	1,299	0.00	0.00	1,299.39	1,122.22	0.00	177.17	13.63%
1000233200	275	WORKSHOPS NON-UNION	5,000	0.00	0.00	5,000.00	3,191.50	0.00	1,808.50	36.17%
1000233200	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	291	TSA MATCH CONTRIBUTION	6,000	0.00	0.00	6,000.00	0.00	0.00	6,000.00	100.00%
1000233200	320	IN-DIST PROF DEVELOPMENT	750	0.00	0.00	750.00	0.00	0.00	750.00	100.00%
1000233200	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	330	PROFESSIONAL SERVICES	0	2,698.00	(1,410.00)	1,288.00	1,272.50	0.00	15.50	1.20%
1000233200	421	UTILITIES-DISPOSAL	600	0.00	0.00	600.00	0.00	0.00	600.00	100.00%
1000233200	534	POSTAGE/GENERAL EXPENSES	20	0.00	0.00	20.00	0.00	0.00	20.00	100.00%
1000233200	550	PRINTING	800	0.00	0.00	800.00	695.00	0.00	105.00	13.12%
1000233200	580	TRAVEL & MILEAGE	4,400	0.00	(473.00)	3,927.00	234.53	0.00	3,692.47	94.03%
1000233200	610	SUPPLIES	300	0.00	0.00	300.00	266.73	0.00	33.27	11.09%
1000233200	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	650	SOFTWARE	500	0.00	88.00	588.00	588.00	0.00	0.00	0.00%
1000233200	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	(126.99)	0.00	126.99	0.00%
1000233200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	810	DUES AND FEES	2,080	0.00	385.00	2,465.00	1,965.00	0.00	500.00	20.28%
1000233200	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SPEC SERVICES ADMIN			\$395,905	\$2,698.00	(\$1,410.00)	\$397,193.33	\$357,367.21	\$0.00	\$39,826.12	10.03%
Total 00 - DISTRICT-WIDE			\$395,905	\$2,698.00	(\$1,410.00)	\$397,193.33	\$357,367.21	\$0.00	\$39,826.12	10.03%
Total 2332 - SPECIAL SERVICES ADMIN			\$395,905	\$2,698.00	(\$1,410.00)	\$397,193.33	\$357,367.21	\$0.00	\$39,826.12	10.03%
2410 - SCHOOL ADMINISTRATION										
PES SCHOOL ADMINISTRATION										
1011241000	110	SALARIES	357,539	0.00	0.00	357,539.03	391,112.48	0.00	(33,573.45)	(9.39%)
1011241000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011241000	130	OVERTIME SALARIES	500	0.00	0.00	500.00	10.33	0.00	489.67	97.93%
1011241000	211	HEALTH INSURANCE	96,429	0.00	0.00	96,428.87	91,421.97	0.00	5,006.90	5.19%
1011241000	212	DENTAL INSURANCE	6,067	0.00	0.00	6,067.34	5,377.74	0.00	689.60	11.37%
1011241000	213	LIFE INSURANCE	988	0.00	0.00	987.60	1,271.76	0.00	(284.16)	(28.77%)
1011241000	214	DISABILITY INSURANCE	769	0.00	0.00	768.72	1,126.32	0.00	(357.60)	(46.52%)
1011241000	220	SOCIAL SECURITY	27,838	0.00	0.00	27,837.64	30,141.70	0.00	(2,304.06)	(8.28%)
1011241000	231	NON-TEACHER RETIREMENT	14,289	0.00	0.00	14,289.18	14,990.38	0.00	(701.20)	(4.91%)
1011241000	232	TEACHER RETIREMENT	53,792	0.00	0.00	53,792.07	59,867.52	0.00	(6,075.45)	(11.29%)
1011241000	260	WORKERS COMP INSURANCE	1,941	0.00	0.00	1,940.56	1,857.22	0.00	83.34	4.29%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011241000	275	WORKSHOPS NON-UNION	4,300	0.00	(2,517.22)	1,782.78	1,782.78	0.00	0.00	0.00%
1011241000	291	TSA MATCH CONTRIBUTION	9,000	0.00	0.00	9,000.00	6,000.00	0.00	3,000.00	33.33%
1011241000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011241000	433	CONTRACTED REPAIR & MAINT	16,000	0.00	0.00	16,000.00	14,082.74	0.00	1,917.26	11.98%
1011241000	442	RENTAL/LEASE EQUIPMENT	16,080	0.00	0.00	16,080.00	16,261.50	0.00	(181.50)	(1.13%)
1011241000	534	POSTAGE/GENERAL EXPENSES	1,500	0.00	0.00	1,500.00	1,011.30	0.00	488.70	32.58%
1011241000	550	PRINTING	1,918	0.00	100.00	2,018.00	2,012.18	0.00	5.82	0.29%
1011241000	580	TRAVEL & MILEAGE	5,500	0.00	2,517.22	8,017.22	7,479.77	0.00	537.45	6.70%
1011241000	610	SUPPLIES	4,600	0.00	(150.00)	4,450.00	3,740.56	0.00	709.44	15.94%
1011241000	650	SOFTWARE	872	0.00	50.00	922.00	910.00	0.00	12.00	1.30%
1011241000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011241000	810	DUES AND FEES	2,600	0.00	0.00	2,600.00	2,385.00	0.00	215.00	8.27%
1011241000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SCHOOL ADMINISTRATION			\$622,521	\$0.00	\$0.00	\$622,521.01	\$652,843.25	\$0.00	(\$30,322.24)	(4.87%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$622,521	\$0.00	\$0.00	\$622,521.01	\$652,843.25	\$0.00	(\$30,322.24)	(4.87%)
PMS SCHOOL ADMINISTRATION										
1012241000	110	SALARIES	255,433	0.00	0.00	255,433.40	265,199.31	0.00	(9,765.91)	(3.82%)
1012241000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	3,200.50	0.00	(3,200.50)	0.00%
1012241000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	15.27	0.00	(15.27)	0.00%
1012241000	211	HEALTH INSURANCE	53,480	0.00	0.00	53,480.50	78,173.00	0.00	(24,692.50)	(46.17%)
1012241000	212	DENTAL INSURANCE	4,672	0.00	0.00	4,672.13	4,670.03	0.00	2.10	0.04%
1012241000	213	LIFE INSURANCE	661	0.00	0.00	661.20	866.64	0.00	(205.44)	(31.07%)
1012241000	214	DISABILITY INSURANCE	526	0.00	0.00	525.60	768.96	0.00	(243.36)	(46.30%)
1012241000	220	SOCIAL SECURITY	20,023	0.00	0.00	20,022.61	20,500.85	0.00	(478.24)	(2.39%)
1012241000	231	NON-TEACHER RETIREMENT	9,728	0.00	0.00	9,727.89	10,235.12	0.00	(507.23)	(5.21%)
1012241000	232	TEACHER RETIREMENT	39,149	0.00	0.00	39,148.70	40,723.75	0.00	(1,575.05)	(4.02%)
1012241000	260	WORKERS COMP INSURANCE	1,396	0.00	0.00	1,395.52	1,381.16	0.00	14.36	1.03%
1012241000	275	WORKSHOPS NON-UNION	3,200	0.00	0.00	3,200.00	450.00	0.00	2,750.00	85.94%
1012241000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	291	TSA MATCH CONTRIBUTION	6,000	0.00	0.00	6,000.00	3,000.00	0.00	3,000.00	50.00%
1012241000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	433	CONTRACTED REPAIR & MAINT	7,200	0.00	0.00	7,200.00	5,823.03	0.00	1,376.97	19.12%
1012241000	442	RENTAL/LEASE EQUIPMENT	11,548	0.00	0.00	11,548.00	11,688.40	0.00	(140.40)	(1.22%)
1012241000	534	POSTAGE/GENERAL EXPENSES	2,200	0.00	0.00	2,200.00	1,068.37	0.00	1,131.63	51.44%
1012241000	550	PRINTING	3,500	0.00	0.00	3,500.00	2,006.11	0.00	1,493.89	42.68%
1012241000	580	TRAVEL & MILEAGE	5,200	0.00	0.00	5,200.00	225.68	0.00	4,974.32	95.66%
1012241000	610	SUPPLIES	500	0.00	0.00	500.00	488.54	0.00	11.46	2.29%
1012241000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1012241000	810	DUES AND FEES	2,000	0.00	0.00	2,000.00	1,470.00	0.00	530.00	26.50%
1012241000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SCHOOL ADMINISTRATION			\$426,416	\$0.00	\$0.00	\$426,415.55	\$451,954.72	\$0.00	(\$25,539.17)	(5.99%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$426,416	\$0.00	\$0.00	\$426,415.55	\$451,954.72	\$0.00	(\$25,539.17)	(5.99%)
PHS SCHOOL ADMINISTRATION										
1033241000	110	SALARIES	278,599	0.00	0.00	278,598.65	295,398.82	0.00	(16,800.17)	(6.03%)
1033241000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	223.69	0.00	(223.69)	0.00%
1033241000	211	HEALTH INSURANCE	106,565	0.00	0.00	106,564.65	90,620.15	0.00	15,944.50	14.96%
1033241000	212	DENTAL INSURANCE	7,431	0.00	0.00	7,431.22	6,944.75	0.00	486.47	6.55%
1033241000	213	LIFE INSURANCE	699	0.00	0.00	698.88	957.12	0.00	(258.24)	(36.95%)
1033241000	214	DISABILITY INSURANCE	582	0.00	0.00	582.48	857.76	0.00	(275.28)	(47.26%)
1033241000	220	SOCIAL SECURITY	21,361	0.00	0.00	21,360.53	22,407.45	0.00	(1,046.92)	(4.90%)
1033241000	231	NON-TEACHER RETIREMENT	12,170	0.00	0.00	12,170.15	12,301.80	0.00	(131.65)	(1.08%)
1033241000	232	TEACHER RETIREMENT	40,367	0.00	0.00	40,366.81	43,748.15	0.00	(3,381.34)	(8.38%)
1033241000	260	WORKERS COMP INSURANCE	1,487	0.00	0.00	1,487.16	1,381.58	0.00	105.58	7.10%
1033241000	275	WORKSHOPS NON-UNION	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
1033241000	291	TSA MATCH CONTRIBUTION	6,000	0.00	0.00	6,000.00	0.00	0.00	6,000.00	100.00%
1033241000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033241000	433	CONTRACTED REPAIR & MAINT	8,820	0.00	0.00	8,820.00	3,033.60	0.00	5,786.40	65.61%
1033241000	442	RENTAL/LEASE EQUIPMENT	9,920	0.00	0.00	9,920.00	10,936.64	0.00	(1,016.64)	(10.25%)
1033241000	534	POSTAGE/GENERAL EXPENSES	3,500	0.00	0.00	3,500.00	2,002.70	0.00	1,497.30	42.78%
1033241000	550	PRINTING	3,000	0.00	0.00	3,000.00	772.00	0.00	2,228.00	74.27%
1033241000	580	TRAVEL & MILEAGE	3,600	0.00	0.00	3,600.00	1,529.73	0.00	2,070.27	57.51%
1033241000	610	SUPPLIES	1,000	0.00	0.00	1,000.00	326.26	0.00	673.74	67.37%
1033241000	650	SOFTWARE	600	0.00	0.00	600.00	450.00	0.00	150.00	25.00%
1033241000	734	EQUIPMENT-ADDITIONAL	500	0.00	1,845.00	2,345.00	1,420.22	0.00	924.78	39.44%
1033241000	737	FURNITURE-REPLACEMENT	600	0.00	37.00	637.00	636.21	0.00	0.79	0.12%
1033241000	738	EQUIPMENT-REPLACEMENT	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1033241000	810	DUES AND FEES	6,447	0.00	0.00	6,447.00	6,103.00	0.00	344.00	5.34%
1033241000	890	MISCELLANEOUS	3,330	0.00	0.00	3,330.00	1,918.80	0.00	1,411.20	42.38%
Total PHS SCHOOL ADMINISTRATION			\$519,078	\$0.00	\$1,882.00	\$520,959.53	\$503,970.43	\$0.00	\$16,989.10	3.26%
Total 33 - PELHAM HIGH SCHOOL			\$519,078	\$0.00	\$1,882.00	\$520,959.53	\$503,970.43	\$0.00	\$16,989.10	3.26%
Total 2410 - SCHOOL ADMINISTRATION			\$1,568,014	\$0.00	\$1,882.00	\$1,569,896.09	\$1,608,768.40	\$0.00	(\$38,872.31)	(2.48%)
2490 - OTHER SUPPORT SERVICES										
PES OTHER SUPPORT SERVICE										
1011249000	110	SALARIES	12,600	0.00	0.00	12,600.00	12,600.58	0.00	(0.58)	0.00%
1011249000	220	SOCIAL SECURITY	964	0.00	0.00	963.90	920.42	0.00	43.48	4.51%
1011249000	232	TEACHER RETIREMENT	2,354	0.00	0.00	2,354.24	2,648.80	0.00	(294.56)	(12.51%)



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011249000	260	WORKERS COMP INSURANCE	67	0.00	0.00	67.25	58.57	0.00	8.68	12.91%
1011249000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES OTHER SUPPORT SERVICE			\$15,985	\$0.00	\$0.00	\$15,985.39	\$16,228.37	\$0.00	(\$242.98)	(1.52%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$15,985	\$0.00	\$0.00	\$15,985.39	\$16,228.37	\$0.00	(\$242.98)	(1.52%)
PMS OTHER SUPPORT SERVICE										
1012249000	110	SALARIES	8,200	0.00	0.00	8,200.00	7,000.00	0.00	1,200.00	14.63%
1012249000	220	SOCIAL SECURITY	627	0.00	0.00	627.30	513.88	0.00	113.42	18.08%
1012249000	232	TEACHER RETIREMENT	1,724	0.00	0.00	1,723.64	1,471.38	0.00	252.26	14.64%
1012249000	260	WORKERS COMP INSURANCE	44	0.00	0.00	43.79	33.23	0.00	10.56	24.12%
1012249000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012249000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012249000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012249000	890	MISCELLANEOUS	2,500	0.00	0.00	2,500.00	2,500.00	0.00	0.00	0.00%
Total PMS OTHER SUPPORT SERVICE			\$13,095	\$0.00	\$0.00	\$13,094.73	\$11,518.49	\$0.00	\$1,576.24	12.04%
Total 12 - PELHAM MEMORIAL SCHOOL			\$13,095	\$0.00	\$0.00	\$13,094.73	\$11,518.49	\$0.00	\$1,576.24	12.04%
PHS OTHER SUPPORT SERVICE										
1033249000	110	SALARIES	16,500	0.00	0.00	16,500.00	16,500.00	0.00	0.00	0.00%
1033249000	220	SOCIAL SECURITY	988	0.00	0.00	988.24	1,236.77	0.00	(248.53)	(25.15%)
1033249000	232	TEACHER RETIREMENT	3,468	0.00	0.00	3,468.30	3,468.71	0.00	(0.41)	(0.01%)
1033249000	260	WORKERS COMP INSURANCE	88	0.00	0.00	88.06	77.09	0.00	10.97	12.46%
1033249000	610	SUPPLIES	5,000	0.00	0.00	5,000.00	585.45	0.00	4,414.55	88.29%
1033249000	890	MISCELLANEOUS	18,000	0.00	0.00	18,000.00	10,466.78	1,800.00	5,733.22	31.85%
Total PHS OTHER SUPPORT SERVICE			\$44,045	\$0.00	\$0.00	\$44,044.60	\$32,334.80	\$1,800.00	\$9,909.80	22.50%
Total 33 - PELHAM HIGH SCHOOL			\$44,045	\$0.00	\$0.00	\$44,044.60	\$32,334.80	\$1,800.00	\$9,909.80	22.50%
Total 2490 - OTHER SUPPORT SERVICES			\$73,125	\$0.00	\$0.00	\$73,124.72	\$60,081.66	\$1,800.00	\$11,243.06	15.38%
2510 - BUSINESS/FINANCE SERVICES										
DW BUSINESS & FINANCE										
1000251000	446	RENTAL/LEASE SOFTWARE	7,767	0.00	0.00	7,767.00	7,567.40	0.00	199.60	2.57%
1000251000	550	PRINTING	400	0.00	0.00	400.00	0.00	0.00	400.00	100.00%
1000251000	610	SUPPLIES	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1000251000	650	SOFTWARE	3,417	0.00	0.00	3,417.00	4,636.21	0.00	(1,219.21)	(35.68%)
1000251000	890	MISCELLANEOUS	4,063	0.00	0.00	4,063.00	2,474.20	0.00	1,588.80	39.10%
Total DW BUSINESS & FINANCE			\$16,147	\$0.00	\$0.00	\$16,147.00	\$14,677.81	\$0.00	\$1,469.19	9.10%
Total 00 - DISTRICT-WIDE			\$16,147	\$0.00	\$0.00	\$16,147.00	\$14,677.81	\$0.00	\$1,469.19	9.10%
BUSINESS/FINANCE SERVICES										
1090251000	110	SALARIES	226,980	0.00	0.00	226,979.68	235,167.21	0.00	(8,187.53)	(3.61%)
1090251000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	130	OVERTIME SALARIES	750	0.00	0.00	750.00	482.26	0.00	267.74	35.70%
1090251000	211	HEALTH INSURANCE	70,918	0.00	0.00	70,917.60	64,313.95	0.00	6,603.65	9.31%
1090251000	212	DENTAL INSURANCE	4,744	0.00	0.00	4,744.33	3,963.12	0.00	781.21	16.47%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include various insurance and service accounts, ending with a total for BUSINESS/FINANCE SERVICES.



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000261000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000261000	810	DUES AND FEES	60	0.00	0.00	60.00	53.00	0.00	7.00	11.67%
Total FACILITY OPERATIONS			\$178,930	\$0.00	\$0.00	\$178,929.80	\$182,205.26	\$0.00	(\$3,275.46)	(1.83%)
Total 00 - DISTRICT-WIDE			\$178,930	\$0.00	\$0.00	\$178,929.80	\$182,205.26	\$0.00	(\$3,275.46)	(1.83%)
Total 2610 - SUPERVISION FACILITY OPER			\$178,930	\$0.00	\$0.00	\$178,929.80	\$182,205.26	\$0.00	(\$3,275.46)	(1.83%)
2620 - BUILDING SERVICES										
DW BUILDING SERVICES										
1000262000	110	SALARIES	103,906	0.00	0.00	103,906.28	94,303.41	0.00	9,602.87	9.24%
1000262000	120	DAILY SUBSTITUTE SALARIES	5,000	0.00	0.00	5,000.00	0.00	0.00	5,000.00	100.00%
1000262000	130	OVERTIME SALARIES	5,000	0.00	0.00	5,000.00	2,199.40	0.00	2,800.60	56.01%
1000262000	211	HEALTH INSURANCE	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1000262000	212	DENTAL INSURANCE	547	0.00	0.00	546.72	546.72	0.00	0.00	0.00%
1000262000	213	LIFE INSURANCE	105	0.00	0.00	104.88	113.04	0.00	(8.16)	(7.78%)
1000262000	214	DISABILITY INSURANCE	88	0.00	0.00	87.60	173.52	0.00	(85.92)	(98.08%)
1000262000	220	SOCIAL SECURITY	8,564	0.00	0.00	8,563.60	7,613.26	0.00	950.34	11.10%
1000262000	231	NON-TEACHER RETIREMENT	8,076	0.00	0.00	8,076.19	8,913.70	0.00	(837.51)	(10.37%)
1000262000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	260	WORKERS COMP INSURANCE	4,758	0.00	0.00	4,757.67	3,571.05	0.00	1,186.62	24.94%
1000262000	275	WORKSHOPS NON-UNION	1,200	0.00	0.00	1,200.00	860.00	0.00	340.00	28.33%
1000262000	330	PROFESSIONAL SERVICES	5,900	4,720.00	0.00	10,620.00	8,250.80	619.20	1,750.00	16.48%
1000262000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	446	RENTAL/LEASE SOFTWARE	7,589	0.00	0.00	7,589.00	0.00	0.00	7,589.00	100.00%
1000262000	521	INSURANCE PROP/LIABILITY	58,926	0.00	0.00	58,926.00	58,258.00	0.00	668.00	1.13%
1000262000	580	TRAVEL & MILEAGE	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
1000262000	610	SUPPLIES	0	0.00	8,997.02	8,997.02	2,703.63	0.00	6,293.39	69.95%
1000262000	626	GASOLINE/DIESEL	1,500	0.00	0.00	1,500.00	1,206.68	67.32	226.00	15.07%
1000262000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW BUILDING SERVICES			\$214,458	\$4,720.00	\$8,997.02	\$228,174.96	\$191,713.21	\$686.52	\$35,775.23	15.68%
Total 00 - DISTRICT-WIDE			\$214,458	\$4,720.00	\$8,997.02	\$228,174.96	\$191,713.21	\$686.52	\$35,775.23	15.68%
PES BUILDING SERVICES										
1011262000	110	SALARIES	188,526	0.00	0.00	188,525.52	166,469.81	0.00	22,055.71	11.70%
1011262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011262000	130	OVERTIME SALARIES	8,000	0.00	0.00	8,000.00	14,101.84	0.00	(6,101.84)	(76.27%)
1011262000	211	HEALTH INSURANCE	53,512	0.00	0.00	53,511.60	41,248.65	0.00	12,262.95	22.92%
1011262000	212	DENTAL INSURANCE	3,280	0.00	0.00	3,280.32	2,211.84	0.00	1,068.48	32.57%
1011262000	213	LIFE INSURANCE	341	0.00	0.00	341.28	291.32	0.00	49.96	14.64%
1011262000	214	DISABILITY INSURANCE	512	0.00	0.00	512.40	445.92	0.00	66.48	12.97%
1011262000	220	SOCIAL SECURITY	14,652	0.00	0.00	14,651.70	13,624.32	0.00	1,027.38	7.01%
1011262000	231	NON-TEACHER RETIREMENT	26,507	0.00	0.00	26,506.69	25,388.46	0.00	1,118.23	4.22%

Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011262000	260	WORKERS COMP INSURANCE	8,198	0.00	0.00	8,198.02	6,549.65	0.00	1,648.37	20.11%
1011262000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	80,462.00	0.00	(80,462.00)	0.00%
1011262000	411	UTILITIES-WATER	24,065	1,800.00	(86.89)	25,778.11	22,423.58	1,798.00	1,556.53	6.04%
1011262000	412	UTILITIES-SEPTIC	4,642	0.00	0.00	4,642.00	4,365.00	0.00	277.00	5.97%
1011262000	421	UTILITIES-DISPOSAL	11,536	0.00	0.00	11,536.00	11,957.89	0.00	(421.89)	(3.66%)
1011262000	430	REPAIRS & MAINTENANCE	21,004	0.00	0.00	21,004.00	20,827.94	0.00	176.06	0.84%
1011262000	432	BOILER REPAIR & MAINT	6,200	0.00	0.00	6,200.00	8,578.99	0.00	(2,378.99)	(38.37%)
1011262000	433	CONTRACTED REPAIR & MAINT	12,871	620.00	(620.00)	12,871.00	26,320.73	750.00	(14,199.73)	(110.32%)
1011262000	610	SUPPLIES	48,077	0.00	(621.00)	47,456.00	32,096.19	0.00	15,359.81	32.37%
1011262000	622	UTILITIES - ELECTRIC	97,192	0.00	0.00	97,192.00	93,087.91	0.00	4,104.09	4.22%
1011262000	623	UTILITIES - PROPANE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011262000	624	UTILITIES - HEATING OIL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011262000	625	UTILITIES - NATURAL GAS	48,507	1,161.00	(536.57)	49,131.43	38,776.07	3,632.93	6,722.43	13.68%
1011262000	734	EQUIPMENT-ADDITIONAL	800	0.00	0.00	800.00	421.16	0.00	378.84	47.36%
1011262000	738	EQUIPMENT-REPLACEMENT	1,300	0.00	0.00	1,300.00	421.16	26,310.00	(25,431.16)	(1,956.24%)
1011262000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES BUILDING SERVICES			\$579,722	\$3,581.00	(\$1,864.46)	\$581,438.07	\$610,070.43	\$32,490.93	(\$61,123.29)	(10.51%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$579,722	\$3,581.00	(\$1,864.46)	\$581,438.07	\$610,070.43	\$32,490.93	(\$61,123.29)	(10.51%)
PMS BUILDING SERVICES										
1012262000	110	SALARIES	130,004	0.00	0.00	130,004.10	143,156.88	0.00	(13,152.78)	(10.12%)
1012262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012262000	130	OVERTIME SALARIES	7,000	0.00	0.00	7,000.00	3,588.77	0.00	3,411.23	48.73%
1012262000	211	HEALTH INSURANCE	33,276	0.00	0.00	33,276.00	33,274.43	0.00	1.57	0.00%
1012262000	212	DENTAL INSURANCE	2,376	0.00	0.00	2,376.48	2,376.48	0.00	0.00	0.00%
1012262000	213	LIFE INSURANCE	200	0.00	0.00	199.68	214.80	0.00	(15.12)	(7.57%)
1012262000	214	DISABILITY INSURANCE	263	0.00	0.00	262.80	328.80	0.00	(66.00)	(25.11%)
1012262000	220	SOCIAL SECURITY	10,404	0.00	0.00	10,404.31	11,558.18	0.00	(1,153.87)	(11.09%)
1012262000	231	NON-TEACHER RETIREMENT	15,242	0.00	0.00	15,242.30	16,498.43	0.00	(1,256.13)	(8.24%)
1012262000	260	WORKERS COMP INSURANCE	5,674	0.00	0.00	5,674.21	5,349.21	0.00	325.00	5.73%
1012262000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	20,628.00	39,780.00	(60,408.00)	0.00%
1012262000	411	UTILITIES-WATER	7,305	575.00	(135.87)	7,744.13	6,856.30	611.40	276.43	3.57%
1012262000	412	UTILITIES-SEPTIC	5,000	0.00	0.00	5,000.00	2,850.00	0.00	2,150.00	43.00%
1012262000	421	UTILITIES-DISPOSAL	9,370	686.76	0.00	10,036.76	12,397.83	0.00	(2,361.07)	(23.52%)
1012262000	430	REPAIRS & MAINTENANCE	10,804	0.00	0.00	10,804.00	4,268.27	0.00	6,535.73	60.49%
1012262000	432	BOILER REPAIR & MAINT	5,700	0.00	0.00	5,700.00	5,635.62	0.00	64.38	1.13%
1012262000	433	CONTRACTED REPAIR & MAINT	6,019	620.00	(620.00)	6,019.00	5,375.98	0.00	643.02	10.68%
1012262000	441	RENTAL/LEASE BUILDINGS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012262000	610	SUPPLIES	24,163	0.00	0.00	24,163.00	13,324.16	0.00	10,838.84	44.86%
1012262000	622	UTILITIES - ELECTRIC	43,313	0.00	0.00	43,313.00	51,150.64	0.00	(7,837.64)	(18.10%)
1012262000	623	UTILITIES - PROPANE	4,596	0.00	0.00	4,596.00	7,234.26	0.00	(2,638.26)	(57.40%)
1012262000	624	UTILITIES - HEATING OIL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012262000	625	UTILITIES - NATURAL GAS	41,952	1,985.00	(941.96)	42,995.04	39,839.15	5,263.67	(2,107.78)	(4.90%)



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1012262000	734	EQUIPMENT-ADDITIONAL	900	0.00	0.00	900.00	0.00	0.00	900.00	100.00%
1012262000	738	EQUIPMENT-REPLACEMENT	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
Total PMS BUILDING SERVICES			\$364,562	\$3,846.76	(\$1,697.83)	\$366,710.81	\$385,906.19	\$45,655.07	(\$64,850.45)	(17.68%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$364,562	\$3,846.76	(\$1,697.83)	\$366,710.81	\$385,906.19	\$45,655.07	(\$64,850.45)	(17.68%)
PHS BUILDING SERVICES										
1033262000	110	SALARIES	196,356	0.00	0.00	196,355.52	164,755.51	0.00	31,600.01	16.09%
1033262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033262000	130	OVERTIME SALARIES	12,000	0.00	0.00	12,000.00	11,743.76	0.00	256.24	2.14%
1033262000	211	HEALTH INSURANCE	77,788	0.00	0.00	77,787.60	56,186.87	0.00	21,600.73	27.77%
1033262000	212	DENTAL INSURANCE	3,879	0.00	0.00	3,878.98	2,901.59	0.00	977.39	25.20%
1033262000	213	LIFE INSURANCE	348	0.00	0.00	347.52	316.98	0.00	30.54	8.79%
1033262000	214	DISABILITY INSURANCE	522	0.00	0.00	522.24	484.62	0.00	37.62	7.20%
1033262000	220	SOCIAL SECURITY	15,021	0.00	0.00	15,021.20	13,606.11	0.00	1,415.09	9.42%
1033262000	231	NON-TEACHER RETIREMENT	26,565	0.00	0.00	26,565.41	24,686.76	0.00	1,878.65	7.07%
1033262000	260	WORKERS COMP INSURANCE	8,522	0.00	0.00	8,521.82	6,420.83	0.00	2,100.99	24.65%
1033262000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	8,856.00	0.00	(8,856.00)	0.00%
1033262000	411	UTILITIES-WATER	10,607	725.00	(80.64)	11,251.36	9,315.28	713.00	1,223.08	10.87%
1033262000	412	UTILITIES-SEPTIC	4,087	0.00	0.00	4,087.00	3,420.00	0.00	667.00	16.32%
1033262000	421	UTILITIES-DISPOSAL	9,662	0.00	0.00	9,662.00	9,760.02	0.00	(98.02)	(1.01%)
1033262000	430	REPAIRS & MAINTENANCE	15,175	860.00	0.00	16,035.00	14,942.71	0.00	1,092.29	6.81%
1033262000	432	BOILER REPAIR & MAINT	10,678	0.00	2,850.00	13,528.00	13,511.60	0.00	16.40	0.12%
1033262000	433	CONTRACTED REPAIR & MAINT	13,855	600.00	(187.00)	14,268.00	13,935.33	0.00	332.67	2.33%
1033262000	610	SUPPLIES	45,669	500.00	0.00	46,169.00	44,200.87	0.00	1,968.13	4.26%
1033262000	622	UTILITIES - ELECTRIC	195,527	0.00	0.00	195,527.00	207,297.32	0.00	(11,770.32)	(6.02%)
1033262000	623	UTILITIES - PROPANE	684	0.00	0.00	684.00	0.00	0.00	684.00	100.00%
1033262000	624	UTILITIES - HEATING OIL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033262000	625	UTILITIES - NATURAL GAS	86,526	3,183.50	(1,276.98)	88,432.52	70,027.66	5,439.82	12,965.04	14.66%
1033262000	734	EQUIPMENT-ADDITIONAL	900	0.00	0.00	900.00	811.17	0.00	88.83	9.87%
1033262000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033262000	738	EQUIPMENT-REPLACEMENT	1,000	0.00	0.00	1,000.00	990.55	0.00	9.45	0.94%
Total PHS BUILDING SERVICES			\$735,370	\$5,868.50	\$1,305.38	\$742,544.17	\$678,171.54	\$6,152.82	\$58,219.81	7.84%
Total 33 - PELHAM HIGH SCHOOL			\$735,370	\$5,868.50	\$1,305.38	\$742,544.17	\$678,171.54	\$6,152.82	\$58,219.81	7.84%
SAU BUILDING SERVICES										
1090262000	430	REPAIRS & MAINTENANCE	2,005	0.00	(525.00)	1,480.00	956.25	0.00	523.75	35.39%
1090262000	441	RENTAL/LEASE BUILDINGS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090262000	610	SUPPLIES	500	0.00	621.00	1,121.00	1,117.94	0.00	3.06	0.27%
1090262000	622	UTILITIES - ELECTRIC	1,748	0.00	0.00	1,748.00	2,638.22	0.00	(890.22)	(50.93%)



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1090262000	623	UTILITIES - PROPANE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090262000	625	UTILITIES - NATURAL GAS	3,933	220.50	(88.68)	4,064.82	4,784.20	446.19	(1,165.57)	(28.67%)
Total SAU BUILDING SERVICES			\$8,186	\$220.50	\$7.32	\$8,413.82	\$9,496.61	\$446.19	(\$1,528.98)	(18.17%)
Total 90 - SAU #28			\$8,186	\$220.50	\$7.32	\$8,413.82	\$9,496.61	\$446.19	(\$1,528.98)	(18.17%)
Total 2620 - BUILDING SERVICES			\$1,902,298	\$18,236.76	\$6,747.43	\$1,927,281.83	\$1,875,357.98	\$85,431.53	(\$33,507.68)	(1.74%)
2630 - GROUNDS SERVICES										
DW GROUNDS SERVICES										
1000263000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000263000	433	CONTRACTED REPAIR & MAINT	189,120	0.00	0.00	189,120.00	170,453.25	0.00	18,666.75	9.87%
1000263000	734	EQUIPMENT-ADDITIONAL	1,800	0.00	0.00	1,800.00	1,633.00	0.00	167.00	9.28%
Total DW GROUNDS SERVICES			\$190,920	\$0.00	\$0.00	\$190,920.00	\$172,086.25	\$0.00	\$18,833.75	9.86%
Total 00 - DISTRICT-WIDE			\$190,920	\$0.00	\$0.00	\$190,920.00	\$172,086.25	\$0.00	\$18,833.75	9.86%
PES GROUNDS SERVICES										
1011263000	430	REPAIRS & MAINTENANCE	3,500	0.00	2,990.00	6,490.00	4,905.00	0.00	1,585.00	24.42%
1011263000	433	CONTRACTED REPAIR & MAINT	49,679	0.00	0.00	49,679.00	50,416.75	5,490.00	(6,227.75)	(12.54%)
1011263000	610	SUPPLIES	3,750	0.00	0.00	3,750.00	0.00	0.00	3,750.00	100.00%
1011263000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011263000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES GROUNDS SERVICES			\$56,929	\$0.00	\$2,990.00	\$59,919.00	\$55,321.75	\$5,490.00	(\$892.75)	(1.49%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$56,929	\$0.00	\$2,990.00	\$59,919.00	\$55,321.75	\$5,490.00	(\$892.75)	(1.49%)
PMS GROUNDS SERVICES										
1012263000	430	REPAIRS & MAINTENANCE	3,000	0.00	0.00	3,000.00	0.00	1,950.00	1,050.00	35.00%
1012263000	433	CONTRACTED REPAIR & MAINT	2,498	0.00	0.00	2,498.00	455.00	0.00	2,043.00	81.79%
Total PMS GROUNDS SERVICES			\$5,498	\$0.00	\$0.00	\$5,498.00	\$455.00	\$1,950.00	\$3,093.00	56.26%
Total 12 - PELHAM MEMORIAL SCHOOL			\$5,498	\$0.00	\$0.00	\$5,498.00	\$455.00	\$1,950.00	\$3,093.00	56.26%
PHS GROUNDS SERVICES										
1033263000	430	REPAIRS & MAINTENANCE	2,000	0.00	2,285.00	4,285.00	1,690.25	0.00	2,594.75	60.55%
1033263000	433	CONTRACTED REPAIR & MAINT	11,059	9,095.00	565.00	20,719.00	50,919.00	5,840.00	(36,040.00)	(173.95%)
1033263000	610	SUPPLIES	3,750	0.00	0.00	3,750.00	645.00	0.00	3,105.00	82.80%
1033263000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS GROUNDS SERVICES			\$16,809	\$9,095.00	\$2,850.00	\$28,754.00	\$53,254.25	\$5,840.00	(\$30,340.25)	(105.52%)
Total 33 - PELHAM HIGH SCHOOL			\$16,809	\$9,095.00	\$2,850.00	\$28,754.00	\$53,254.25	\$5,840.00	(\$30,340.25)	(105.52%)
SAU GROUNDS SERVICES										
1090263000	433	CONTRACTED REPAIR & MAINT	500	0.00	525.00	1,025.00	0.00	1,025.00	0.00	0.00%
Total SAU GROUNDS SERVICES			\$500	\$0.00	\$525.00	\$1,025.00	\$0.00	\$1,025.00	\$0.00	0.00%
Total 90 - SAU #28			\$500	\$0.00	\$525.00	\$1,025.00	\$0.00	\$1,025.00	\$0.00	0.00%
Total 2630 - GROUNDS SERVICES			\$270,656	\$9,095.00	\$6,365.00	\$286,116.00	\$281,117.25	\$14,305.00	(\$9,306.25)	(3.25%)



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2640 - NON-INSTRUCTIONAL EQUIP										
PES NON-INSTRUCTIONAL EQU										
1011264000	430	REPAIRS & MAINTENANCE	1,000	0.00	0.00	1,000.00	993.20	0.00	6.80	0.68%
1011264000	432	BOILER REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011264000	433	CONTRACTED REPAIR & MAINT	36,425	205.00	(3,195.00)	33,435.00	32,891.15	0.00	543.85	1.63%
1011264000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011264000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES NON-INSTRUCTIONAL EQU			\$37,425	\$205.00	(\$3,195.00)	\$34,435.00	\$33,884.35	\$0.00	\$550.65	1.60%
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS NON-INSTRUCTIONAL EQU										
1012264000	430	REPAIRS & MAINTENANCE	2,000	0.00	0.00	2,000.00	1,227.00	0.00	773.00	38.65%
1012264000	432	BOILER REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012264000	433	CONTRACTED REPAIR & MAINT	24,804	213.25	(213.25)	24,804.00	14,284.46	0.00	10,519.54	42.41%
1012264000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	11,615.00	(11,615.00)	0.00%
1012264000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS NON-INSTRUCTIONAL EQU			\$26,804	\$213.25	(\$213.25)	\$26,804.00	\$15,511.46	\$11,615.00	(\$322.46)	(1.20)%
Total 12 - PELHAM MEMORIAL SCHOOL										
PHS NON-INSTRUCTIONAL EQU										
1033264000	430	REPAIRS & MAINTENANCE	1,500	0.00	0.00	1,500.00	880.50	0.00	619.50	41.30%
1033264000	432	BOILER REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033264000	433	CONTRACTED REPAIR & MAINT	29,570	0.00	(5,700.00)	23,870.00	22,670.58	0.00	1,199.42	5.02%
1033264000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	19,649.00	(19,649.00)	0.00%
1033264000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS NON-INSTRUCTIONAL EQU			\$31,070	\$0.00	(\$5,700.00)	\$25,370.00	\$23,551.08	\$19,649.00	(\$17,830.08)	(70.28)%
Total 33 - PELHAM HIGH SCHOOL										
SAU NON-INSTRUCTIONAL EQU										
1090264000	433	CONTRACTED REPAIR & MAINT	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
Total SAU NON-INSTRUCTIONAL EQU			\$500	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	100.00%
Total 90 - SAU #28										
Total 2640 - NON-INSTRUCTIONAL EQUIP			\$95,799	\$418.25	(\$9,108.25)	\$87,109.00	\$72,946.89	\$31,264.00	(\$17,101.89)	(19.63)%
2660 - EMERGENCY MANAGEMENT										
DW EMERGENCY MANAGEMENT										
1000266000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW EMERGENCY MANAGEMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PES EMERGENCY MANAGEMENT										
1011266000	610	SUPPLIES	1,000	0.00	0.00	1,000.00	973.88	858.00	(831.88)	(83.19%)
1011266000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011266000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES EMERGENCY MANAGEMENT			\$1,000	\$0.00	\$0.00	\$1,000.00	\$973.88	\$858.00	(\$831.88)	(83.19%)
Total 11 - PELHAM ELEMENTARY SCHOOL										
Total 11 - PELHAM ELEMENTARY SCHOOL			\$1,000	\$0.00	\$0.00	\$1,000.00	\$973.88	\$858.00	(\$831.88)	(83.19%)
PMS EMERGENCY MANAGEMENT										
1012266000	610	SUPPLIES	500	0.00	0.00	500.00	147.68	858.00	(505.68)	(101.14%)
1012266000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012266000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS EMERGENCY MANAGEMENT			\$500	\$0.00	\$0.00	\$500.00	\$147.68	\$858.00	(\$505.68)	(101.14%)
Total 12 - PELHAM MEMORIAL SCHOOL										
Total 12 - PELHAM MEMORIAL SCHOOL			\$500	\$0.00	\$0.00	\$500.00	\$147.68	\$858.00	(\$505.68)	(101.14%)
PHS EMERGENCY MANAGEMENT										
1033266000	610	SUPPLIES	1,000	0.00	0.00	1,000.00	0.00	858.00	142.00	14.20%
1033266000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033266000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS EMERGENCY MANAGEMENT			\$1,000	\$0.00	\$0.00	\$1,000.00	\$0.00	\$858.00	\$142.00	14.20%
Total 33 - PELHAM HIGH SCHOOL										
Total 33 - PELHAM HIGH SCHOOL			\$1,000	\$0.00	\$0.00	\$1,000.00	\$0.00	\$858.00	\$142.00	14.20%
SAU EMERGENCY MANAGEMENT										
1090266000	610	SUPPLIES	500	0.00	0.00	500.00	494.00	0.00	6.00	1.20%
Total SAU EMERGENCY MANAGEMENT			\$500	\$0.00	\$0.00	\$500.00	\$494.00	\$0.00	\$6.00	1.20%
Total 90 - SAU #28										
Total 90 - SAU #28			\$500	\$0.00	\$0.00	\$500.00	\$494.00	\$0.00	\$6.00	1.20%
Total 2660 - EMERGENCY MANAGEMENT										
Total 2660 - EMERGENCY MANAGEMENT			\$3,000	\$0.00	\$0.00	\$3,000.00	\$1,615.56	\$2,574.00	(\$1,189.56)	(39.65%)
2721 - TRANSPORTATION (REGULAR)										
REGULAR TRANSPORTATION										
1000272100	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000272100	519	TRANSPORTATION	1,205,719	0.00	0.00	1,205,719.00	1,112,656.54	0.00	93,062.46	7.72%
1000272100	626	GASOLINE/DIESEL	15,000	0.00	0.00	15,000.00	0.00	0.00	15,000.00	100.00%
Total REGULAR TRANSPORTATION			\$1,220,719	\$0.00	\$0.00	\$1,220,719.00	\$1,112,656.54	\$0.00	\$108,062.46	8.85%
Total 00 - DISTRICT-WIDE										
Total 00 - DISTRICT-WIDE			\$1,220,719	\$0.00	\$0.00	\$1,220,719.00	\$1,112,656.54	\$0.00	\$108,062.46	8.85%
PHS STUDENT TRANSPORTATIO										
1033272100	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS STUDENT TRANSPORTATIO			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL										
Total 33 - PELHAM HIGH SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 2721 - TRANSPORTATION (REGULAR)										
Total 2721 - TRANSPORTATION (REGULAR)			\$1,220,719	\$0.00	\$0.00	\$1,220,719.00	\$1,112,656.54	\$0.00	\$108,062.46	8.85%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2722 - TRANSPORTATION(SPECIAL)										
SPECIAL ED TRANSPORTATION										
1000272200	519	TRANSPORTATION	473,490	0.00	0.00	473,490.00	358,163.89	0.00	115,326.11	24.36%
Total SPECIAL ED TRANSPORTATION			\$473,490	\$0.00	\$0.00	\$473,490.00	\$358,163.89	\$0.00	\$115,326.11	24.36%
Total 00 - DISTRICT-WIDE										
Total 2722 - TRANSPORTATION(SPECIAL)			\$473,490	\$0.00	\$0.00	\$473,490.00	\$358,163.89	\$0.00	\$115,326.11	24.36%
2723 - TRANSPORTATION (VOC ED)										
VOCATIONAL TRANSPORTATION										
1000272300	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total VOCATIONAL TRANSPORTATION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
Total 2723 - TRANSPORTATION (VOC ED)			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2724 - TRANSPORTATION (ATHLETIC)										
PHS ATHLETIC TRANSPORTATI										
1000272400	519	TRANSPORTATION	246,378	1,576.40	0.00	247,954.40	172,781.14	1,503.20	73,670.06	29.71%
Total PHS VOCATIONAL TRANSPORTA			\$246,378	\$1,576.40	\$0.00	\$247,954.40	\$172,781.14	\$1,503.20	\$73,670.06	29.71%
Total 33 - PELHAM HIGH SCHOOL			\$246,378	\$1,576.40	\$0.00	\$247,954.40	\$172,781.14	\$1,503.20	\$73,670.06	29.71%
2724 - TRANSPORTATION (ATHLETIC)										
PHS ATHLETIC TRANSPORTATI										
1000272400	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS ATHLETIC TRANSPORTATI			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
Total 2724 - TRANSPORTATION (ATHLETIC)			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PMS ATHLETIC TRANSPORT										
101272400	519	TRANSPORTATION	22,200	0.00	0.00	22,200.00	15,146.08	0.00	7,053.92	31.77%
Total PMS ATHLETIC TRANSPORT			\$22,200	\$0.00	\$0.00	\$22,200.00	\$15,146.08	\$0.00	\$7,053.92	31.77%
Total 12 - PELHAM MEMORIAL SCHOOL										
Total 2724 - TRANSPORTATION (ATHLETIC)			\$22,200	\$0.00	\$0.00	\$22,200.00	\$15,146.08	\$0.00	\$7,053.92	31.77%
PHS ATHLETIC TRANSPORTATI										
1033272400	519	TRANSPORTATION	80,340	0.00	0.00	80,340.00	73,771.04	0.00	6,568.96	8.18%
1033272400	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS ATHLETIC TRANSPORTATI			\$80,340	\$0.00	\$0.00	\$80,340.00	\$73,771.04	\$0.00	\$6,568.96	8.18%
Total 33 - PELHAM HIGH SCHOOL										
Total 2724 - TRANSPORTATION (ATHLETIC)			\$80,340	\$0.00	\$0.00	\$80,340.00	\$73,771.04	\$0.00	\$6,568.96	8.18%
Total 2724 - TRANSPORTATION (ATHLETIC)			\$102,540	\$0.00	\$0.00	\$102,540.00	\$88,917.12	\$0.00	\$13,622.88	13.29%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like 2725 - TRANSPORTATION (FT/COCUR), 2830 - HR STAFF SERVICES, and 2840 - TECHNOLOGY SERVICES.



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000284000	213	LIFE INSURANCE	624	0.00	0.00	624.14	780.12	0.00	(155.98)	(24.99%)
1000284000	214	DISABILITY INSURANCE	1,089	0.00	0.00	1,088.64	1,499.52	0.00	(410.88)	(37.74%)
1000284000	220	SOCIAL SECURITY	25,549	0.00	0.00	25,549.33	23,768.28	0.00	1,781.05	6.97%
1000284000	231	NON-TEACHER RETIREMENT	41,695	0.00	0.00	41,694.58	42,615.44	0.00	(920.86)	(2.21%)
1000284000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	456.13	0.00	(456.13)	0.00%
1000284000	260	WORKERS COMP INSURANCE	1,780	0.00	0.00	1,779.95	1,461.93	0.00	318.02	17.87%
1000284000	275	WORKSHOPS NON-UNION	8,500	0.00	0.00	8,500.00	8,284.58	0.00	215.42	2.53%
1000284000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
1000284000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	330	PROFESSIONAL SERVICES	24,500	4,625.00	0.00	29,125.00	18,959.00	0.00	10,166.00	34.90%
1000284000	430	REPAIRS & MAINTENANCE	41,900	0.00	0.00	41,900.00	41,987.80	6,013.00	(6,100.80)	(14.56%)
1000284000	432	BOILER REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	446	RENTAL/LEASE SOFTWARE	3,300	0.00	0.00	3,300.00	3,300.00	0.00	0.00	0.00%
1000284000	531	TELEPHONE	36,760	0.00	0.00	36,760.00	26,796.87	2,878.29	7,084.84	19.27%
1000284000	532	DATA COMMUNICATIONS	22,800	0.00	0.00	22,800.00	23,651.38	2,306.97	(3,158.35)	(13.85%)
1000284000	580	TRAVEL & MILEAGE	4,700	0.00	0.00	4,700.00	3,610.69	0.00	1,089.31	23.18%
1000284000	610	SUPPLIES	18,000	0.00	(2,667.60)	15,332.40	8,091.90	0.00	7,240.50	47.22%
1000284000	650	SOFTWARE	73,395	13,551.95	1,000.00	87,946.95	88,462.53	675.00	(1,190.58)	(1.35%)
1000284000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	734	EQUIPMENT-ADDITIONAL	2,000	0.00	667.60	2,667.60	2,667.60	0.00	0.00	0.00%
1000284000	738	EQUIPMENT-REPLACEMENT	127,300	0.00	2,000.00	129,300.00	129,567.18	0.00	(267.18)	(0.21%)
1000284000	810	DUES AND FEES	500	0.00	0.00	500.00	340.00	0.00	160.00	32.00%
1000284000	890	MISCELLANEOUS	0	0.00	0.00	0.00	292.68	0.00	(292.68)	0.00%
Total DW TECHNOLOGY SERVICES			\$833,779	\$18,176.95	\$1,000.00	\$852,956.22	\$835,550.27	\$11,873.26	\$5,532.69	0.65%
Total 00 - DISTRICT-WIDE			\$833,779	\$18,176.95	\$1,000.00	\$852,956.22	\$835,550.27	\$11,873.26	\$5,532.69	0.65%
PES TECHNOLOGY SERVICES										
1011284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011284000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES TECHNOLOGY SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PMS TECHNOLOGY SERVICES										
1012284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS TECHNOLOGY SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 12 - PELHAM MEMORIAL SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PHS TECHNOLOGY SERVICES										
1033284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS TECHNOLOGY SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL										
SAU TECHNOLOGY SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1090284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090284000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SAU TECHNOLOGY SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 90 - SAU #28			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 2840 - TECHNOLOGY SERVICES			\$833,779	\$18,176.95	\$1,000.00	\$852,956.22	\$835,550.27	\$11,873.26	\$5,532.69	0.65%
2900 - BENEFITS & FIXED CHARGES										
DW BENEFITS & FIXED CHARG										
1000290000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	211	HEALTH INSURANCE	35,000	407,368.82	0.00	442,368.82	76,506.58	0.00	365,862.24	82.71%
1000290000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	10,362.60	0.00	(10,362.60)	0.00%
1000290000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	4,177.95	0.00	(4,177.95)	0.00%
1000290000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	232	TEACHER RETIREMENT	5,000	0.00	0.00	5,000.00	0.00	0.00	5,000.00	100.00%
1000290000	250	UNEMPLOYMENT INSURANCE	22,567	0.00	0.00	22,567.00	20,503.00	0.00	2,064.00	9.15%
1000290000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	159.41	0.00	(159.41)	0.00%
1000290000	274	COURSE REIMBURSEMENT PEA	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW BENEFITS & FIXED CHARG			\$62,567	\$407,368.82	\$0.00	\$469,935.82	\$111,709.54	\$0.00	\$358,226.28	76.23%
Total 00 - DISTRICT-WIDE			\$62,567	\$407,368.82	\$0.00	\$469,935.82	\$111,709.54	\$0.00	\$358,226.28	76.23%
Total 2900 - BENEFITS & FIXED CHARGES			\$62,567	\$407,368.82	\$0.00	\$469,935.82	\$111,709.54	\$0.00	\$358,226.28	76.23%
4200 - SITE IMPROVEMENTS										
PES SITE IMPROVEMENT										
1011420000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011420000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SITE IMPROVEMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PMS SITE IMPROVEMENT										
1012420000	433	CONTRACTED REPAIR & MAINT	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
Total PMS SITE IMPROVEMENT										
			\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%
Total 12 - PELHAM MEMORIAL SCHOOL										
			\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%
PMS SITE DEVELOPMENT										
1033420000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033420000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SITE DEVELOPMENT										
			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL										
			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 4200 - SITE IMPROVEMENTS										
			\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%
4300 - ARCHITECT & ENGR SERVICES										
ARCHITECT & ENGINEERING										
1000430000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000430000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ARCHITECT & ENGINEERING										
			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PES ARCHTCT AND ENGINEER										
1011430000	330	PROFESSIONAL SERVICES	0	9,500.00	0.00	9,500.00	10,750.00	9,250.00	(10,500.00)	(110.53%)
Total PES ARCHTCT AND ENGINEER										
			\$0	\$9,500.00	\$0.00	\$9,500.00	\$10,750.00	\$9,250.00	(\$10,500.00)	(110.53%)
Total 11 - PELHAM ELEMENTARY SCHOOL										
			\$0	\$9,500.00	\$0.00	\$9,500.00	\$10,750.00	\$9,250.00	(\$10,500.00)	(110.53%)
PMS ARCHITECT & ENGINEER										
1012430000	330	PROFESSIONAL SERVICES	50,000	8,518.32	0.00	58,518.32	1,375.00	0.00	57,143.32	97.65%
Total PMS ARCHITECT & ENGINEER										
			\$50,000	\$8,518.32	\$0.00	\$58,518.32	\$1,375.00	\$0.00	\$57,143.32	97.65%
Total 12 - PELHAM MEMORIAL SCHOOL										
			\$50,000	\$8,518.32	\$0.00	\$58,518.32	\$1,375.00	\$0.00	\$57,143.32	97.65%
Total 4300 - ARCHITECT & ENGR SERVICES										
			\$50,000	\$18,018.32	\$0.00	\$68,018.32	\$12,125.00	\$9,250.00	\$46,643.32	68.57%
4500 - BUILDING ACQUISITION										
BUILDING ACQUISITION										
1000450000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total BUILDING ACQUISITION										
			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PMS BLDG ACQUISITION										
1012450000	441	RENTAL/LEASE BUILDINGS	44,838	0.00	0.00	44,838.00	44,838.04	0.00	(0.04)	0.00%
Total PMS BLDG ACQUISITION										
			\$44,838	\$0.00	\$0.00	\$44,838.00	\$44,838.04	\$0.00	(\$0.04)	0.00%
Total 12 - PELHAM MEMORIAL SCHOOL										
			\$44,838	\$0.00	\$0.00	\$44,838.00	\$44,838.04	\$0.00	(\$0.04)	0.00%

Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
SAU BLDG ACQUISITION										
1090450000	441	RENTAL/LEASE BUILDINGS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SAU BLDG ACQUISITION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 90 - SAU #28			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 4500 - BUILDING ACQUISITION			\$44,838	\$0.00	\$0.00	\$44,838.00	\$44,838.04	\$0.00	(\$0.04)	0.00%
4600 - BUILDING IMPROVEMENT										
BUILDING IMPROVEMENTS										
1000460000	442	RENTAL/LEASE EQUIPMENT	140,725	0.00	0.00	140,725.00	133,767.20	0.00	6,957.80	4.94%
1000460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total BUILDING IMPROVEMENTS			\$140,725	\$0.00	\$0.00	\$140,725.00	\$133,767.20	\$0.00	\$6,957.80	4.94%
Total 00 - DISTRICT-WIDE			\$140,725	\$0.00	\$0.00	\$140,725.00	\$133,767.20	\$0.00	\$6,957.80	4.94%
PES BLDG IMPROVEMENT										
1011460000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011460000	450	CONSTRUCTION SERVICES	0	109,365.00	0.00	109,365.00	109,365.00	0.00	0.00	0.00%
1011460000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES BLDG IMPROVEMENT			\$0	\$109,365.00	\$0.00	\$109,365.00	\$109,365.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$109,365.00	\$0.00	\$109,365.00	\$109,365.00	\$0.00	\$0.00	0.00%
PMS BLDG IMPROVEMENT										
1012460000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012460000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012460000	450	CONSTRUCTION SERVICES	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
1012460000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS BLDG IMPROVEMENT			\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%
Total 12 - PELHAM MEMORIAL SCHOOL			\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%
PHS BLDG IMPROVEMENT										
1033460000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS BLDG IMPROVEMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
SAU BLDG ACQUISITION										
1090460000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SAU BLDG ACQUISITION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 90 - SAU #28			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 4600 - BUILDING IMPROVEMENT			\$140,726	\$109,365.00	\$0.00	\$250,091.00	\$243,132.20	\$0.00	\$6,958.80	2.78%



Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
5110 - DEBT SERVICES - PRINCIPLE										
PRINCIPAL DEBT										
1000511000	910	PRINCIPAL REDEMPTION	1,040,000	43,062.49	0.00	1,083,062.49	1,040,000.00	0.00	43,062.49	3.98%
Total PRINCIPAL DEBT			\$1,040,000	\$43,062.49	\$0.00	\$1,083,062.49	\$1,040,000.00	\$0.00	\$43,062.49	3.98%
Total 00 - DISTRICT-WIDE										
Total 5110 - DEBT SERVICES - PRINCIPLE			\$1,040,000	\$43,062.49	\$0.00	\$1,083,062.49	\$1,040,000.00	\$0.00	\$43,062.49	3.98%
5120 - DEBT SERVICES - INTEREST										
INTEREST DEBT										
1000512000	830	INTEREST EXPENSE	1,388,535	0.00	0.00	1,388,535.00	1,158,906.88	0.00	229,628.12	16.54%
Total INTEREST DEBT			\$1,388,535	\$0.00	\$0.00	\$1,388,535.00	\$1,158,906.88	\$0.00	\$229,628.12	16.54%
Total 00 - DISTRICT-WIDE										
Total 5120 - DEBT SERVICES - INTEREST			\$1,388,535	\$0.00	\$0.00	\$1,388,535.00	\$1,158,906.88	\$0.00	\$229,628.12	16.54%
5220 - SPEC REV FUND TRANSFERS										
DISTRICT MONEY										
1000522000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	250	UNEMPLOYMENT INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	930	FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DISTRICT MONEY			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
Total 5220 - SPEC REV FUND TRANSFERS			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5221 - FOOD SERV FUND TRANSFER										
FOOD SERVICE XFR										
1000522100	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522100	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522100	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Pelham School District FY2022 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2022

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000522100	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522100	930	FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		FOOD SERVICE XFR	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 5221 - FOOD SERV FUND TRANSFER			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5251 - CAPITAL RES FUND TRANSFER										
CAPITAL RESERVE TRANSFER			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000525100	930	FUND TRANSFERS	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total		CAPITAL RESERVE TRANSFER	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 5251 - CAPITAL RES FUND TRANSFER			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5252 - EXPENDABLE TRUST FUND XFR										
TRANSFER TO EXPENDABLE TR			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000525200	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000525200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		TRANSFER TO EXPENDABLE TR	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 5252 - EXPENDABLE TRUST FUND XFR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5390 - TRANSFER TO OTHER AGENCIES										
TRANSFER TO OTHER AGENCIE			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000539000	930	FUND TRANSFERS	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total		TRANSFER TO OTHER AGENCIE	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 5390 - TRANSFER TO OTHER AGENCIES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 10 - GENERAL FUND			\$34,520,435	\$845,476.78	\$0.00	\$35,365,911.78	\$31,983,162.53	\$341,809.85	\$3,040,939.40	8.60%
Summary			\$34,520,435	\$845,476.78	\$0.00	\$35,365,911.78	\$31,983,162.53	\$341,809.85	\$3,040,939.40	8.60%

2022 Tax Rate Calculation

Town of Pelham

School Portion

Net Local School Budget		\$34,107,614
Less: Adequate Education Grant		(\$4,172,735)
State Education Taxes		<u>(\$2,692,652)</u>
Approved School(s) Tax Effort		<u>\$27,242,227</u>

Local School Rate

Equalized Valuation (with utilities)	\$2,698,026,906	\$10.10
--------------------------------------	-----------------	---------

State Education Taxes

State School Rate		
Divided by Local Assessed Valuation (no utilities)	\$2,623,388,770	\$1.03

**2022 - PSD Employee Wages
PSD SAU Office (2021-2022)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2022 BASE WAGES	FY 2022 OTHER WAGES	FY 2022 TOTAL WAGES
BARR	MEGAN	RECEPTIONIST / BA ASST.	SAU	\$ 24,441.80	\$ 107.09	\$ 24,548.89
COTE	JOAN	DIR HUMAN RESOURCES	SAU	\$ 94,073.00	\$ 57.77	\$ 94,130.77
DESCHENES	MEGHAN	PAYROLL CLERK	SAU	\$ 19,920.78	\$ 586.23	\$ 20,507.01
DOUCETTE	JOYCE	LEAD ACCOUNTANT	SAU	\$ 68,363.00	\$ 78.00	\$ 68,441.00
HOFFMAN	BRENDAN	DIR STUDENT SERVICES	SAU	\$ 104,550.00	\$ 78.00	\$ 104,628.00
KELLEY	KIM	HR COORDINATOR	SAU	\$ 46,908.34	\$ 3,543.65	\$ 50,451.99
LAVACCHIA	CHRISTINE	PAYROLL/HR COORDINATOR	SAU	\$ 53,794.67	\$ 1,641.39	\$ 55,436.06
MAHONEY	DEBORAH	BUSINESS ADMINISTRATOR	SAU	\$ 113,495.00	\$ 78.00	\$ 113,573.00
MARANDOS	SARAH	ASST SUPERINTENDENT/DIR CIA	SAU	\$ 109,493.00	\$ 78.00	\$ 109,571.00
MAZZARIELLO	ERIN	ADMIN ASST-SUPERINTENDENT	SAU	\$ 48,810.56	\$ 1,266.93	\$ 50,077.49
MCGEE	ERIC	SUPERINTENDENT	SAU	\$ 148,625.00	\$ 162.46	\$ 148,787.46
RODRIGUE	KRISTEN	ADMIN ASST-SPECIAL ED	SAU	\$ 42,490.35	\$ 632.02	\$ 43,122.37

**2022 PSD - Employee Wages
PSD District-Wide (2021-2022)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2022 BASE WAGES	FY 2022 OTHER WAGES	FY 2022 TOTAL WAGES
AYOTTE	KENNETH	IT TECHNICIAN	DIST	\$ 41,135.76	\$ 58.59	\$ 41,194.35
BEER	THOMAS	ASST DIR STUDENT SERVICES	DIST	\$ 89,175.00	\$ 3,000.00	\$ 92,175.00
BELIVEAU	EILEEN	OCCUPATIONAL THERAPIST	DIST	\$ 63,874.00	\$ 3,490.76	\$ 67,364.76
BRUNELLE	CYNTHIA	IT TECHNICIAN	DIST	\$ 43,400.08	\$ 110.31	\$ 43,510.39
CURTIN	CHRISTOPHER	IT SYSTEM & NETWORK ADMIN	DIST	\$ 68,996.16	\$ 1,174.64	\$ 70,170.80
DELANGIE	CULLEN	IT TECHNICIAN	DIST	\$ 24,668.00	\$ 28.13	\$ 24,696.13
DOE	HOLLY	DIR TECHNOLOGY	DIST	\$103,000.00	\$ 26.31	\$ 103,026.31
FASTNACHT	ALYSSA	OCCUPATIONAL THERAPIST	DIST	\$ 56,156.00	\$ 201.69	\$ 56,357.69
GRAY	ASHLEY	SCHOOL PSYCHOLOGIST	DIST	\$ 72,800.00	\$ 28.89	\$ 72,828.89
HANSEN	VICTORIA	REGISTERED BEHAVIOR TECH	DIST	\$ 42,649.73	\$ 28.89	\$ 42,678.62
LAWTON	DAVID	IT TECHNICIAN	DIST	\$ 9,305.04	\$ 382.47	\$ 9,687.51
LOVETT	BARBARA	SPEECH LANG PATHOLOGIST	DIST	\$ 85,045.00	\$ 6,902.60	\$ 91,947.60
MAYO	JILLIAN	SPEECH LANGUAGE PATH ASST	DIST	\$ 26,041.75	\$ 184.00	\$ 26,225.75
MILNER	KRISTINE	OCCUPATIONAL THERAPIST	DIST	\$ 69,612.00	\$ 405.43	\$ 70,017.43
PERRY	MADELINE	SPEECH LANG PATHOLOGIST	DIST	\$ 61,000.00	\$ 3,387.40	\$ 64,387.40
SANDS	BRIAN	DIR MAINTENANCE	DIST	\$ 84,000.00	\$ -	\$ 84,000.00
TEMPLE	LISA	SCHOOL PSYCHOLOGIST	DIST	\$ 54,325.00	\$ 1,132.78	\$ 55,457.78
WALES	AMY	SCHOOL SOCIAL WORKER	DIST	\$ 43,952.74	\$ 227.52	\$ 44,180.26
WHITMAN	GEORGE	MAINTAINER	DIST	\$ 22,427.00	\$ 500.64	\$ 22,927.64
WILKINS	RAYMOND	MAINTAINER	DIST	\$ 59,710.72	\$ 5,199.40	\$ 64,910.12
ZILIFIAN	VAHRAM	MAINTAINER	DIST	\$ 667.52	\$ -	\$ 667.52

**2022 PSD - Employee Wages
PSD Nutrition Services (2021-2022)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2022 BASE WAGES	FY 2022 OTHER WAGES	FY 2022 TOTAL WAGES
AGOSTINO	DAWN	FOOD SERVICE ASST	PHS	\$ 13,348.28	\$ 2,916.07	\$ 16,264.35
BETTENCOURT	ALICIA	FOOD SERVICE ASST	PES	\$ 503.05	\$ 11.15	\$ 514.20
BREAUULT	STEPHANIE	FOOD SERVICE ASST	PMS	\$ 12,215.50	\$ 1,543.76	\$ 13,759.26
CHATEL	CATHY	FOOD SERVICE ASST	PMS	\$ 9,517.68	\$ 189.03	\$ 9,706.71
COTE	MONICA	FOOD SERVICE LEAD ASST	PHS	\$ 14,030.97	\$ 425.56	\$ 14,456.53
CURRAN	STACEY	FOOD SERVICE ASST	PHS	\$ 14,116.91	\$ 1,358.96	\$ 15,475.87
DONOVAN	JENNIFER	FOOD SERVICE BOOKKEEPER	PES	\$ 23,624.63	\$ 284.58	\$ 23,909.21
FORTIER	LISE	FOOD SERVICE ASST	PMS	\$ 9,614.00	\$ 144.12	\$ 9,758.12
GERVAIS	KELLEY	FOOD SERVICE ASST	PMS	\$ 20,736.75	\$ 336.71	\$ 21,073.46
GLUCK	JESSICA	FOOD SERVICE ASST	PES	\$ 11,772.69	\$ 2,353.08	\$ 14,125.77
GOUPIL	SHARON	FOOD SERVICE ASST	PHS	\$ 16,162.53	\$ 1,866.78	\$ 18,029.31
HICKEY	JANET	FOOD SERVICE ASST	PES	\$ 16,012.48	\$ 1,123.18	\$ 17,135.66
JONES	JODI	FOOD SERVICE ASST	PES	\$ 13,017.21	\$ 248.87	\$ 13,266.08
KUBIT	KIMBERLY	FOOD SERVICE MANAGER	PHS	\$ 28,211.03	\$ 313.13	\$ 28,524.16
KUBIT	LINDA	FOOD SERVICE MANAGER	PES	\$ 32,773.24	\$ 446.99	\$ 33,220.23
RAMBEAU	KELLY	DIR WELLNESS & NUTRITION	SAU	\$ 36,703.26	\$ 2,658.50	\$ 39,361.76
SPRACKLIN	LINDA	FOOD SERVICE ASST	PES	\$ 16,031.59	\$ 1,447.44	\$ 17,479.03
TAYLOR	LAURA	FOOD SERVICE MANAGER	PMS	\$ 28,573.04	\$ 4,102.33	\$ 32,675.37
TEMMALLO	TARYN	DIR WELLNESS & NUTRITION	DIST	\$ 24,110.00	\$ -	\$ 24,110.00

**2022 - PSD Employee Wages
Pelham Elementary School (2021-2022)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2022 BASE WAGES	FY 2022 OTHER WAGES	FY 2022 TOTAL WAGES
ANDREWS	CHERYL	TEACHER -GRADE 1	PES	\$ 57,524.00	\$ 3,111.38	\$ 60,635.38
BAKER	JEAN	ED TECHNOLOGY INTEGRATOR	PES	\$ 53,892.00	\$ 4,978.34	\$ 58,870.34
BASINAS	KELLY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 15,450.16	\$ 1,477.07	\$ 16,927.23
BELANGER	ZACHARY	CUSTODIAN LEAD	PES	\$ 43,692.98	\$ 2,535.93	\$ 46,228.91
BENOIT	KELSEY	TEACHER -GRADE 1	PES	\$ 49,358.00	\$ 1,594.68	\$ 50,952.68
BIANCHI	SUSAN	ADMINISTRATIVE ASST YR RD	PES	\$ 50,070.42	\$ 396.54	\$ 50,466.96
BODENRADER	JENNIFER	SCHOOL NURSE	PES	\$ 62,645.00	\$ 1,894.15	\$ 64,539.15
BROWN	JOSEPH	CUSTODIAN	PES	\$ 2,884.96	\$ -	\$ 2,884.96
BUSHEY	HANNAH	TEACHER -GRADE 3	PES	\$ 42,245.00	\$ 1,057.50	\$ 43,302.50
BUTLER	COLTON	TEACHER-SPECIAL EDUCATION	PES	\$ 42,760.00	\$ 3,114.75	\$ 45,874.75
BYRNE	ELIZABETH	TEACHER -GRADE 4	PES	\$ 66,147.00	\$ 2,455.50	\$ 68,602.50
CLIFTON	KELLY	TEACHER -PRESCHOOL	PES	\$ 51,691.67	\$ 3,265.53	\$ 54,957.20
COGAN	KIRSTEN	SCHOOL NURSE	PES	\$ 55,093.09	\$ -	\$ 55,093.09
COSTA	BRIANA	TEACHER -KINDERGARTEN	PES	\$ 51,930.00	\$ 4,237.43	\$ 56,167.43
COVART	NICOLE	SPECIAL ED COORDINATOR	PES	\$ 86,075.00	\$ 47.23	\$ 86,122.23
CUMMINGS	REBECCA	TEACHER -STEAM	PES	\$ 58,725.56	\$ 3,196.02	\$ 61,921.58
DAILEY	DONNA	INSTRUCTIONAL ASST 6.75HR	PES	\$ 25,994.50	\$ 2,308.49	\$ 28,302.99
DAMOUR	SARAH	TEACHER-SPECIAL EDUCATION	PES	\$ 52,346.00	\$ 5,440.27	\$ 57,786.27
DAVIS	LINDSAY	TEACHER-SPECIAL EDUCATION	PES	\$ 26,072.00	\$ -	\$ 26,072.00
DAY	STEFANI	TEACHER -GRADE 2	PES	\$ 46,263.00	\$ 875.71	\$ 47,138.71
DESMARAIS	ASHLEY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 18,759.80	\$ 1,360.92	\$ 20,120.72
DESMARAIS	DEBRA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 8,198.33	\$ 748.00	\$ 8,946.33
DESMARAIS	NICOLE	SECRETARY-SPECIAL ED	PES	\$ 23,840.25	\$ 66.50	\$ 23,906.75
DEVITA	MEGHAN	TEACHER -PRESCHOOL	PES	\$ 52,346.00	\$ 10,279.04	\$ 62,625.04
DROUIN	KRISTEN	TEACHER -GRADE 3	PES	\$ 54,922.00	\$ 8,593.96	\$ 63,515.96
DUTIL	CARRIE	TEACHER -GRADE 3	PES	\$ 58,013.00	\$ 1,033.58	\$ 59,046.58
FISHER	JENNIFER	INSTRUCTIONAL ASST 6.5HR	PES	\$ 23,418.35	\$ -	\$ 23,418.35
FLAHERTY	TRACI	TEACHER -GUIDANCE COUNSELOR	PES	\$ 70,269.00	\$ 1,787.28	\$ 72,056.28
FRANK	PAMELA	IA-KINDERGARTEN	PES	\$ 23,573.45	\$ -	\$ 23,573.45
GALLAGHER	KIERA	TEACHER -GRADE 2	PES	\$ 56,983.00	\$ 1,590.07	\$ 58,573.07
GAMBLE	TRACY	TEACHER -LIBRARY MEDIA	PES	\$ 48,843.00	\$ 3,969.85	\$ 52,812.85
GETTY	DEBRA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 24,272.00	\$ -	\$ 24,272.00
GIBBONS	JENNIFER	TEACHER -GRADE 1	PES	\$ 43,997.00	\$ 2,948.41	\$ 46,945.41
GOLDSACK	SARAH	TEACHER -ESOL	PES	\$ 65,147.00	\$ 1,592.94	\$ 66,739.94
GORDON	STACY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 18,690.05	\$ -	\$ 18,690.05
GOULET	KYLA	INSTRUCTIONAL ASST/MONITOR RECESS	PES	\$ 12,310.96	\$ 498.87	\$ 12,809.83
GRANT	CHELSEY	TEACHER -GUIDANCE COUNSELOR	PES	\$ 46,263.00	\$ 217.50	\$ 46,480.50
GREENWOOD	KATHERINE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 4,571.72	\$ -	\$ 4,571.72
HAMILTON	ALICIA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 17,803.74	\$ 1,313.92	\$ 19,117.66
HARRIS	JOSEPH	TEACHER -GRADE 5	PES	\$ 50,381.73	\$ 4,012.02	\$ 54,393.75
HASKINS	NANCY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 23,256.69	\$ 779.46	\$ 24,036.15
HENDERSON	WENDY	TEACHER -GRADE 1	PES	\$ 64,396.00	\$ 5,417.91	\$ 69,813.91
HIGGINS	ELAINA	TEACHER -GRADE 1	PES	\$ 47,777.94	\$ 4,969.59	\$ 52,747.53
HUSSEY	TRACY	TEACHER -GRADE 3	PES	\$ 50,388.00	\$ 8,511.06	\$ 58,899.06
INFANTE	STEPHANIE	TEACHER-SPECIAL EDUCATION	PES	\$ 45,812.79	\$ 5,331.77	\$ 51,144.56
JACK	MORGAINA	TEACHER -GRADE 4	PES	\$ 42,245.00	\$ 166.45	\$ 42,411.45
KALINOWSKI	EILEEN	TUTOR TITLE I MATH	PES	\$ 26,725.50	\$ 539.33	\$ 27,264.83
KEARNEY	KIM	TEACHER -READING SPEC	PES	\$ 63,087.00	\$ 1,308.41	\$ 64,395.41
KEMP	ANGELA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 17,856.99	\$ 1,637.63	\$ 19,494.62
KIRANE	KIMBERLY	TEACHER -GRADE 5	PES	\$ 53,892.00	\$ 3,860.63	\$ 57,752.63
KNIGHT	ELIZABETH	INSTRUCTIONAL ASSISTANT/MONITOR LUNCH	PES	\$ 19,544.82	\$ 1,553.81	\$ 21,098.63
KOBRENSKI	KRISTIN	INSTRUCTIONAL ASST 6.5HR	PES	\$ 23,567.50	\$ -	\$ 23,567.50
KOWAL	SAMUEL	TEACHER -PHYSICAL EDUCATION	PES	\$ 39,396.48	\$ 2,746.01	\$ 42,142.49
KWIATKOWSKI	KAREN	INSTRUCTIONAL ASST 6.5HR	PES	\$ 18,375.68	\$ 1,514.64	\$ 19,890.32
LABONTE	KELLY	ASST PRINCIPAL ELEMENTARY	PES	\$ 91,197.00	\$ 5,000.00	\$ 96,197.00
LEE	JILLIAN	TEACHER -GRADE 4	PES	\$ 57,292.00	\$ 7,095.87	\$ 64,387.87

**2022 - PSD Employee Wages
Pelham Elementary School (2021-2022)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2022 BASE WAGES	FY 2022 OTHER WAGES	FY 2022 TOTAL WAGES
LEWIS	ANN	TEACHER-SPECIAL EDUCATION	PES	\$ 65,147.00	\$ 3,060.68	\$ 68,207.68
LIAKOS	DAVID	MONITOR LUNCH	PES	\$ 7,020.97	\$ 2,134.08	\$ 9,155.05
LIARDO	DEIRDRE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 20,123.98	\$ 19.24	\$ 20,143.22
LIARDO	SAMANTHA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 18,852.04	\$ -	\$ 18,852.04
LOMBARDO	KATHLEEN	TEACHER -GRADE 2	PES	\$ 60,073.00	\$ 2,030.44	\$ 62,103.44
LONGDEN	JODI	TEACHER -PRESCHOOL	PES	\$ 62,057.00	\$ 2,656.02	\$ 64,713.02
LYNCKE	DIANNE	TEACHER -GRADE 1	PES	\$ 54,922.00	\$ 4,750.38	\$ 59,672.38
MACKAY	ROBERT	CUSTODIAN	PES	\$ 37,309.77	\$ 2,879.90	\$ 40,189.67
MACKINNON	NICOLE	IA-NURSE AIDE	PES	\$ 16,334.21	\$ 1,130.55	\$ 17,464.76
MADEIROS	ELAINE	TEACHER -KINDERGARTEN	PES	\$ 32,574.00	\$ 2,406.00	\$ 34,980.00
MAGUIRE	KATE	TEACHER -GRADE 5	PES	\$ 59,043.00	\$ 787.37	\$ 59,830.37
MANNINO	AMY	IA-LIBRARY AIDE	PES	\$ 19,568.40	\$ 18.07	\$ 19,586.47
MANSFIELD	PAMELA	TEACHER -GRADE 2	PES	\$ 67,209.00	\$ 21,252.67	\$ 88,461.67
MASCIA	KATHERINE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 20,791.38	\$ 817.82	\$ 21,609.20
MASIELLO	KELLY	TEACHER -KINDERGARTEN	PES	\$ 62,645.00	\$ 4,018.11	\$ 66,663.11
MATTHEWS	NICHOLE	INSTRUCTIONAL ASST 3HR	PES	\$ 7,945.71	\$ -	\$ 7,945.71
MAVROFRIDES	MELISSA	TUTOR TITLE I READING	PES	\$ 2,675.47	\$ 1,820.00	\$ 4,495.47
MAY	PATRICIA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 21,394.93	\$ 250.53	\$ 21,645.46
MCCARTY	VALERIE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 23,668.21	\$ 128.36	\$ 23,796.57
MCKNIGHT	KALEOPE	TEACHER-SPECIAL EDUCATION	PES	\$ 3,583.29	\$ 200.00	\$ 3,783.29
MCNIFF	SARA	IA-KINDERGARTEN	PES	\$ 18,232.82	\$ 1,725.85	\$ 19,958.67
MILSOP	SHANNON	TEACHER -KINDERGARTEN	PES	\$ 53,377.00	\$ 5,047.65	\$ 58,424.65
MONTANILE	LAURA	TEACHER -GRADE 3	PES	\$ 43,791.00	\$ 2,288.57	\$ 46,079.57
MORAN	NANCY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 25,452.89	\$ 617.09	\$ 26,069.98
MULLEN	KATHLEEN	MONITOR LUNCH	PES	\$ 6,990.14	\$ 646.02	\$ 7,636.16
MURPHY	ELIZABETH	TEACHER -READING SPEC	PES	\$ 67,209.00	\$ 1,174.71	\$ 68,383.71
NAVA	GUADALUPE	CUSTODIAN	PES	\$ 35,019.85	\$ 4,519.58	\$ 39,539.43
NOTTEBART	MARY	IA-KINDERGARTEN	PES	\$ 22,673.50	\$ 127.78	\$ 22,801.28
PACE	CAITLIN	INSTRUCTIONAL ASST 6.5HR	PES	\$ 17,359.13	\$ -	\$ 17,359.13
PALINGO	LINDA	IA-REGULAR ED 6.5 HR	PES	\$ 19,285.00	\$ 1,672.60	\$ 20,957.60
PARKHURST	TRACY	TEACHER -GRADE 3	PES	\$ 52,862.00	\$ 4,085.83	\$ 56,947.83
PELLETIER	ASHLEY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 17,244.93	\$ 41.05	\$ 17,285.98
PHILCRANTZ	BETH	TEACHER -GRADE 5	PES	\$ 56,983.00	\$ 1,756.49	\$ 58,739.49
PILATO	DANIELLE	SECRETARY SCHOOL YEAR	PES	\$ 23,256.82	\$ 672.45	\$ 23,929.27
PORTALLA	ANGELA	TEACHER-SPECIAL EDUCATION	PES	\$ 42,760.00	\$ 4,700.11	\$ 47,460.11
PROUTY	SHANNON	TEACHER -GUIDANCE COUNSELOR	PES	\$ 47,293.00	\$ 2,518.00	\$ 49,811.00
ROBERSON	NICOLE	TEACHER -GRADE 5	PES	\$ 59,373.20	\$ 1,334.23	\$ 60,707.43
ROCK	KATE	TEACHER -GRADE 2	PES	\$ 47,293.00	\$ 1,022.47	\$ 48,315.47
ROSA	THERESA	TUTOR TITLE I READING	PES	\$ 3,602.97	\$ -	\$ 3,602.97
ROSSI	AMY	TEACHER -GRADE 2	PES	\$ 52,450.00	\$ 2,543.58	\$ 54,993.58
SAWYERS	MARIE	TEACHER -HEALTH	PES	\$ 51,831.00	\$ 222.00	\$ 52,053.00
SHARP	EMILY	TEACHER-SPECIAL EDUCATION	PES	\$ 43,482.00	\$ 3,854.47	\$ 47,336.47
SHIELDS	JANE	TEACHER-SPECIAL EDUCATION	PES	\$ 45,027.00	\$ 3,810.00	\$ 48,837.00
ST. AUBIN	BETHANY	TEACHER -GRADE 4	PES	\$ 45,748.00	\$ 1,069.92	\$ 46,817.92
STRUTH	KERRY	ASST PRINCIPAL ELEMENTARY	PES	\$ 88,011.00	\$ 96.47	\$ 88,107.47
SULLIVAN	MEGHAN	TEACHER -GRADE 4	PES	\$ 46,778.00	\$ 3,690.91	\$ 50,468.91
TALBOT	SHANNON	TEACHER -GRADE 5	PES	\$ 43,275.00	\$ 632.42	\$ 43,907.42
TODD	PATRICIA	MONITOR LUNCH	PES	\$ 6,942.28	\$ 89.16	\$ 7,031.44
VAILLANCOURT	LIZAH	TEACHER -ART	PES	\$ 43,791.00	\$ 410.00	\$ 44,201.00
VAN AUKEN	BRUCE	CUSTODIAN	PES	\$ 38,538.64	\$ 4,441.59	\$ 42,980.23
VAN VRANKEN	JESSICA	PRINCIPAL ELEMENTARY	PES	\$105,298.00	\$ 28.89	\$ 105,326.89
VIEIRA	MARY	MONITOR RECESS	PES	\$ 5,683.94	\$ 12.00	\$ 5,695.94
WEIGLER	ERIN	TEACHER -MUSIC	PES	\$ 63,087.00	\$ 5,765.15	\$ 68,852.15
WEIGLER	LAURA	SECRETARY SCHOOL YEAR	PES	\$ 32,056.37	\$ 3,192.94	\$ 35,249.31
WEIR	NICOLE	TEACHER -GRADE 2	PES	\$ 51,831.00	\$ 1,051.64	\$ 52,882.64
ZIDEK	JILL	TEACHER -GRADE 4	PES	\$ 62,645.00	\$ 541.11	\$ 63,186.11

**2022 - PSD Employee Wages
Pelham Memorial School (2021-2022)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2022 BASE WAGES	FY 2022 OTHER WAGES	FY 2022 TOTAL WAGES
BARRIOS	SARAH	TEACHER-SPECIAL EDUCATION	PMS	\$ 42,245.00	\$ 3,425.15	\$ 45,670.15
BEAUCHESNE	WILLIAM	TEACHER -PHYSICAL EDUCATION	PMS	\$ 56,983.00	\$ 349.94	\$ 57,332.94
BEINEKE	HEIDI	TEACHER -7 SCIENCE/SOCIAL STUDIES	PMS	\$ 51,831.00	\$ 5,063.69	\$ 56,894.69
BOSWELL	KATIE	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 17,253.93	\$ 17.00	\$ 17,270.93
BRANCO	AMY	TEACHER -GRADE 6	PMS	\$ 64,117.00	\$ 6,166.16	\$ 70,283.16
BROWN	EMMA	TEACHER -HEALTH	PMS	\$ 42,245.00	\$ 6,793.00	\$ 49,038.00
BRYANT	JAMIE	TEACHER -7 SOCIAL STUDIS	PMS	\$ 64,195.00	\$ 2,313.66	\$ 66,508.66
CARTEN	KARENA	TEACHER - MATH	PMS	\$ 61,645.00	\$ 6,182.50	\$ 67,827.50
CARTIER	KATHLEEN	TEACHER -GUIDANCE COUNSELOR	PMS	\$ 78,233.00	\$ 509.94	\$ 78,742.94
CASAVANT	DIANE	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 26,332.70	\$ 1,149.34	\$ 27,482.04
CLOUTIER	KIMBERLY	SPECIAL ED COORDINATOR	PMS	\$ 86,905.00	\$ 488.40	\$ 87,393.40
COUTU	RANDY	TEACHER -ART	PMS	\$ 59,275.00	\$ 5,955.00	\$ 65,230.00
CURFMAN	CHARLES	TUTOR READING	PMS	\$ 40,821.02	\$ 231.15	\$ 41,052.17
DAVIS	KATHERINE	TEACHER -GRADE 7 ENGLISH	PMS	\$ 55,953.00	\$ 3,001.43	\$ 58,954.43
DELUCIA	MEGAN	TEACHER -7 ENGLISH/SOCIAL STUDIES	PMS	\$ 46,778.00	\$ 2,990.98	\$ 49,768.98
ERNST	CATHLEEN	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 22,576.30	\$ 588.30	\$ 23,164.60
FOUNTAIN	KEEGHAN	TEACHER -MUSIC	PMS	\$ 38,364.65	\$ 4,470.00	\$ 42,834.65
GILMAN	BRYANNA	TEACHER -GRADE 6	PMS	\$ 48,328.00	\$ 2,291.28	\$ 50,619.28
GRIFFIN	ANGELA	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 26,300.60	\$ 1,104.35	\$ 27,404.95
GROVER	JENNIFER	TEACHER-SPECIAL EDUCATION	PMS	\$ 58,013.00	\$ 6,203.51	\$ 64,216.51
HATZIMANOLIS	CRYSTAL	TEACHER -8 ENGLISH	PMS	\$ 48,328.00	\$ 8,442.50	\$ 56,770.50
HATZIMANOLIS	HARALAMBOS	TEACHER -GUIDANCE COUNSELOR	PMS	\$ 52,862.00	\$ 2,062.75	\$ 54,924.75
IGO	MOLLY	TEACHER -8 ENGLISH/SOCIAL STUDIES	PMS	\$ 52,862.00	\$ 6,264.00	\$ 59,126.00
JAMES	JANELLE	TEACHER -7 MATH	PMS	\$ 47,293.00	\$ 1,745.00	\$ 49,038.00
JEAN	KELLY	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 26,851.08	\$ 1,788.94	\$ 28,640.02
KAVARNOS	JAMES	TUTOR MATH	PMS	\$ 53,748.27	\$ 2,766.19	\$ 56,514.46
KELLY	EILEEN	TEACHER -8 MATH	PMS	\$ 43,275.00	\$ 5,625.25	\$ 48,900.25
KIVIKOSKI	JEAN	SECRETARY SCHOOL YEAR	PMS	\$ 33,066.32	\$ 172.34	\$ 33,238.66
KONG	RAYMOND	TEACHER-SPECIAL EDUCATION	PMS	\$ 43,997.00	\$ 7,746.25	\$ 51,743.25
LAMONTAGNE	PATRICIA	ED TECHNOLOGY INTEGRATOR	PMS	\$ 62,057.00	\$ 10,713.13	\$ 72,770.13
LEE	TARYN	TEACHER -8 SCIENCE/SOCIAL STUDIES	PMS	\$ 44,088.99	\$ 3,653.05	\$ 47,742.04
LEMERISE	KELLY	TEACHER-SPECIAL EDUCATION	PMS	\$ 52,862.00	\$ 1,869.92	\$ 54,731.92
LEWIS	KEITH	TEACHER -8 SCIENCE	PMS	\$ 43,275.00	\$ 7,785.89	\$ 51,060.89
LORENTZEN	CHRISTOPHER	CUSTODIAN	PMS	\$ 33,439.12	\$ 1,353.27	\$ 34,792.39
MADDEN	DOROTHY	TEACHER-SPECIAL EDUCATION	PMS	\$ 81,354.00	\$ 6,417.75	\$ 87,771.75
MAGHAKIAN	STACY	PRINCIPAL MEMORIAL SCHOOL	PMS	\$106,349.00	\$ 78.00	\$ 106,427.00
MARVIN	MELISSA	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 12,527.75	\$ 265.55	\$ 12,793.30
MCCUNE	ERIN	TEACHER-SPECIAL EDUCATION	PMS	\$ 53,171.00	\$ 1,876.63	\$ 55,047.63
MEDLOCK	ZACHARY	ASST PRINCIPAL MEMORIAL S	PMS	\$ 87,389.00	\$ -	\$ 87,389.00
MILLER	ALLISON	TEACHER -GRADE 7 SOCIAL STUDIES	PMS	\$ 51,831.00	\$ 4,392.41	\$ 56,223.41
MOORE	SANDRA	TEACHER -READING SPEC	PMS	\$ 61,104.00	\$ 6,551.16	\$ 67,655.16
MORRISON	JOANNE	SCHOOL NURSE	PMS	\$ 51,419.00	\$ 621.16	\$ 52,040.16
MURPHY	RONALD	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 19,850.02	\$ 1,541.61	\$ 21,391.63
OROZCO UMANA	LESLIE	TEACHER -7 SCIENCE	PMS	\$ 45,748.00	\$ 5,013.70	\$ 50,761.70
PEREZ	ANDRES	TEACHER -FOREIGN LANG	PMS	\$ 46,778.00	\$ 2,418.55	\$ 49,196.55
PERRY	BEVERLY	CUSTODIAN	PMS	\$ 24,138.00	\$ 1,188.00	\$ 25,326.00
PRAETZ	DANIEL	CUSTODIAN	PMS	\$ 36,535.44	\$ 4,206.44	\$ 40,741.88
RALLS	KATIE	TEACHER -8 SOCIAL STUDIS	PMS	\$ 42,966.00	\$ 3,081.70	\$ 46,047.70
RAYMOND	KELLEY	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 18,643.46	\$ 578.41	\$ 19,221.87
RENAUD	EMILY	TEACHER -GRADE 6	PMS	\$ 47,548.52	\$ 2,693.15	\$ 50,241.67
ROUSE	SUSAN	ADMINISTRATIVE ASST YR RD	PMS	\$ 38,706.95	\$ 3,436.92	\$ 42,143.87
SANDERS	ANN-MARIE	TEACHER -LIBRARY MEDIA	PMS	\$ 63,087.00	\$ 113.84	\$ 63,200.84
SAUNDERS	ELISA	TEACHER -MUSIC	PMS	\$ 63,087.00	\$ 4,056.15	\$ 67,143.15
SHANTLER	JUDITH	TEACHER -GRADE 6	PMS	\$ 62,645.00	\$ 5,856.16	\$ 68,501.16

**2022 - PSD Employee Wages
Pelham Memorial School (2021-2022)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2022 BASE WAGES	FY 2022 OTHER WAGES	FY 2022 TOTAL WAGES
SMITH	ASHLEY	TEACHER -GRADE 6	PMS	\$ 49,712.36	\$ 473.52	\$ 50,185.88
SOMMER	WENDY	TEACHER -8 MATH/SOCIAL STUDIES	PMS	\$ 48,328.00	\$ 615.00	\$ 48,943.00
STEPHEN	RONALD	CUSTODIAN LEAD	PMS	\$ 44,912.88	\$ 7,153.87	\$ 52,066.75
STEVENS	LISA	TEACHER-SPECIAL EDUCATION	PMS	\$ 64,117.00	\$ 6,338.65	\$ 70,455.65
TESSIER	KELLY	TEACHER -GRADE 6	PMS	\$ 60,073.00	\$ 2,751.16	\$ 62,824.16
VANTI	LINDA	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 25,974.11	\$ 739.60	\$ 26,713.71
WALLACK	SAMANTHA	TEACHER -7 MATH/SOCIAL STUDIES	PMS	\$ 48,843.00	\$ 6,833.70	\$ 55,676.70
YOUNG	LINDSEY	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 19,011.58	\$ 1,738.90	\$ 20,750.48

**2022 - PSD Employee Wages
Pelham High School (2021-2022)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2022 BASE WAGES	FY 2022 OTHER WAGES	FY 2022 TOTAL WAGES
ARSENEAULT	JACOB	CUSTODIAN	PHS	\$ 29,916.72	\$ 3,151.20	\$ 33,067.92
BABAIAN	THOMAS	TEACHER -PHYSICAL EDUCATION	PHS	\$ 66,147.00	\$ 4,960.23	\$ 71,107.23
BARRIERE	ADAM	ASST PRINCIPAL HIGH SCHOOL	PHS	\$ 94,449.00	\$ 78.00	\$ 94,527.00
BERGSTEDT	JOEL	TEACHER -FOREIGN LANG	PHS	\$ 59,043.00	\$ 3,661.79	\$ 62,704.79
BOULTER	LAUREN	TEACHER-SPECIAL EDUCATION	PHS	\$ 56,983.00	\$ 825.00	\$ 57,808.00
BRAY	CYNTHIA	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 23,701.74	\$ 94.10	\$ 23,795.84
BUCHNER	DANIEL	TEACHER -MUSIC	PHS	\$ 52,346.00	\$ 12,031.44	\$ 64,377.44
BURNS-MITTLER	MARCIA	TUTOR MATH	PHS	\$ 12,639.32	\$ -	\$ 12,639.32
BYRNE	KATHRENE	TEACHER -HS BUSINESS	PHS	\$ 72,051.00	\$ 7,402.64	\$ 79,453.64
CARIGNAN	KELLY	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 25,194.55	\$ -	\$ 25,194.55
CARMODY	KAITLIN	SPECIAL ED COORDINATOR	PHS	\$ 86,905.00	\$ 3,000.00	\$ 89,905.00
CARO	BEVERLY	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 7,064.98	\$ 7.34	\$ 7,072.32
CATAURO	JULIE	TEACHER -HS SOC STUDIES	PHS	\$ 53,892.00	\$ 2,461.16	\$ 56,353.16
CHARBONNEAU	STEPHEN	TEACHER -HS SOC STUDIES	PHS	\$ 53,480.00	\$ 4,765.25	\$ 58,245.25
CHURCHILL	KAREN	ADMIN ASST-BUILDING SERV	PHS	\$ 43,780.88	\$ 154.68	\$ 43,935.56
CLARK	RYAN	TEACHER -HS SOC STUDIES	PHS	\$ 58,013.00	\$ 1,721.16	\$ 59,734.16
DAILEY	JOSEPH	CUSTODIAN LEAD	PHS	\$ 22,716.33	\$ 5,991.28	\$ 28,707.61
DAVITT	AMANDA	TEACHER -HS ENGLISH	PHS	\$ 59,043.00	\$ 2,963.16	\$ 62,006.16
DAY	KRISTA	TEACHER -HS ENGLISH	PHS	\$ 46,778.00	\$ 10,257.16	\$ 57,035.16
DECINTO	BRYAN	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 21,888.55	\$ 4,364.67	\$ 26,253.22
DETELLIS	NORA	TEACHER -HS BUSINESS	PHS	\$ 47,293.00	\$ 6,418.56	\$ 53,711.56
DEXTER	KIMBERLY	TEACHER -HS MATH	PHS	\$ 53,892.00	\$ 2,577.75	\$ 56,469.75
DORVAL	WENDY	TEACHER -HS BUSINESS	PHS	\$ 68,960.00	\$ 6,021.29	\$ 74,981.29
DOWDLE	BELINDA	SECRETARY-GUIDANCE	PHS	\$ 24,624.60	\$ 154.88	\$ 24,779.48
ENGLISH	AMELIA	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 19,117.09	\$ 5,524.40	\$ 24,641.49
FAZIOLI	PHILIP	TEACHER -HS MATH	PHS	\$ 52,623.00	\$ 4,550.80	\$ 57,173.80
FRENCH	ELAINE	TEACHER-SPECIAL EDUCATION	PHS	\$ 64,396.00	\$ 5,993.24	\$ 70,389.24
FROST	GRETA-ANNE	TEACHER -HS SCIENCE	PHS	\$ 49,735.75	\$ 1,275.38	\$ 51,011.13
GARCIA	ARLANNA	SECRETARY SCHOOL YEAR	PHS	\$ 25,702.48	\$ 205.00	\$ 25,907.48
GLOOR	SCOTT	TEACHER -HS BUSINESS	PHS	\$ 52,346.00	\$ 11,893.69	\$ 64,239.69
GREGSON	TEGHAN	TEACHER-SPECIAL EDUCATION	PHS	\$ 42,245.00	\$ 4,967.50	\$ 47,212.50
GRIFFIN	PAUL	CUSTODIAN	PHS	\$ 37,429.12	\$ 2,307.96	\$ 39,737.08
HANNON	BRANDON	TEACHER -HS SCIENCE	PHS	\$ 42,245.00	\$ 9,719.79	\$ 51,964.79
HASYCHAK	LARA	TEACHER-SPECIAL EDUCATION	PHS	\$ 46,778.00	\$ 6,920.92	\$ 53,698.92
HENDERSON	ERIN	TEACHER -LIBRARY MEDIA	PHS	\$ 46,778.00	\$ 11,796.77	\$ 58,574.77
HILDRETH	ANGELA	SCHOOL NURSE	PHS	\$ 49,304.39	\$ 221.16	\$ 49,525.55
HOLDEN	JANET	TEACHER -HS SCIENCE	PHS	\$ 70,269.00	\$ 1,322.12	\$ 71,591.12
HURLEY	THOMAS	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 22,330.04	\$ 4.52	\$ 22,334.56
JARVIS	DEBORAH	TEACHER -HS ENGLISH	PHS	\$ 59,043.00	\$ 8,223.49	\$ 67,266.49
JARVIS	WILLIAM	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 11,910.32	\$ -	\$ 11,910.32
JIANG-DEMETRION	DARLENE	TEACHER-SPECIAL EDUCATION	PHS	\$ 55,953.00	\$ 15,562.13	\$ 71,515.13
JONES	DANIEL	TEACHER -ART PHOTO	PHS	\$ 48,328.00	\$ 2,578.15	\$ 50,906.15
KORAVOS	BETH	SECRETARY-GUIDANCE	PHS	\$ 23,494.65	\$ 416.18	\$ 23,910.83
KRESS	HEATHER	TEACHER -GUIDANCE COUNSELOR	PHS	\$ 66,147.00	\$ 8,567.85	\$ 74,714.85
KRESS	TODD	DIR OF HS ATHLETICS	PHS	\$ 86,148.00	\$ 78.00	\$ 86,226.00
KRUMLAUF	SHANNON	ADMINISTRATIVE ASST YR RD	PHS	\$ 39,337.43	\$ 4,016.15	\$ 43,353.58
KUDALIS	TAYLOR	TEACHER -ART	PHS	\$ 43,997.00	\$ 4,268.61	\$ 48,265.61
LADUKE-SANCHIS	SUSANNE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 25,555.31	\$ 1,844.96	\$ 27,400.27
LALIBERTE	ALLISON	TEACHER -FOREIGN LANG	PHS	\$ 66,179.00	\$ 7,713.60	\$ 73,892.60
LANTHIER	STEPHEN	IA-REGULAR ED 6.75 HR	PHS	\$ 24,870.13	\$ 6,704.47	\$ 31,574.60
LEONARD	JILL	TEACHER -GUIDANCE COUNSELOR	PHS	\$ 46,263.00	\$ 3,661.78	\$ 49,924.78
LEONDIRES	DEBORAH	TEACHER -HS MATH	PHS	\$ 43,791.00	\$ 628.62	\$ 44,419.62
LIMERICK	THOMAS	TEACHER -HS SCIENCE	PHS	\$ 50,079.00	\$ 6,301.66	\$ 56,380.66
LOCKE	CASEY	TEACHER -ART	PHS	\$ 55,541.00	\$ 2,531.02	\$ 58,072.02
LYON	SANDRA	TEACHER-SPECIAL EDUCATION	PHS	\$ 64,396.00	\$ 2,803.84	\$ 67,199.84



**2022 - PSD Employee Wages
Pelham High School (2021-2022)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2022 BASE WAGES	FY 2022 OTHER WAGES	FY 2022 TOTAL WAGES
MAKARA	JESSICA	TEACHER -HS MATH	PHS	\$ 53,892.00	\$ 10,696.23	\$ 64,588.23
MARTIN	LORRIE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 26,358.60	\$ 5.33	\$ 26,363.93
MARTINS	KALEIGH	TEACHER -HS SCIENCE	PHS	\$ 51,831.00	\$ 6,182.81	\$ 58,013.81
MASSAHOS	LISA	SCHOOL TO CAREER COORDINATOR	PHS	\$ 26,546.31	\$ 229.55	\$ 26,775.86
MEAD	DAWN	PRINCIPAL HIGH SCHOOL	PHS	\$ 113,678.00	\$ 28.89	\$ 113,706.89
MEUSE	JILL	SECRETARY SCHOOL YEAR	PHS	\$ 21,793.69	\$ 24.86	\$ 21,818.55
MORGAN	RICKARD	TEACHER -ACADEMIC CENTER	PHS	\$ 48,328.00	\$ 4,082.33	\$ 52,410.33
MURPHY	AMBER	TEACHER -HEALTH	PHS	\$ 49,564.00	\$ 8,065.16	\$ 57,629.16
NESKEY	KAREN	CUSTODIAN	PHS	\$ 29,272.32	\$ 416.22	\$ 29,688.54
NESKEY	STEPHEN	CUSTODIAN	PHS	\$ 31,952.96	\$ 3,512.49	\$ 35,465.45
NIEMASZYK	LINDSEY	TEACHER - FACS	PHS	\$ 42,245.00	\$ 8,066.77	\$ 50,311.77
NOLIN	AUDRA	TEACHER -FOREIGN LANG	PHS	\$ 44,627.21	\$ 3,568.53	\$ 48,195.74
NUGENT	JENNIFER	TEACHER -HS ENGLISH	PHS	\$ 66,147.00	\$ 2,105.23	\$ 68,252.23
PADHYE	NISHA	TEACHER -HS SCIENCE	PHS	\$ 51,415.00	\$ 1,540.25	\$ 52,955.25
PAGE	CHERYL	TEACHER -HS MATH	PHS	\$ 55,953.00	\$ 1,225.20	\$ 57,178.20
PARENT	JESSICA	TEACHER -HS ENGLISH	PHS	\$ 52,346.00	\$ 4,337.75	\$ 56,683.75
PHILLIPS	SARA JEAN	TEACHER -GUIDANCE COUNSELOR	PHS	\$ 58,013.00	\$ 2,034.14	\$ 60,047.14
PHINNEY	HELEN	CUSTODIAN	PHS	\$ 4,789.12	\$ 357.31	\$ 5,146.43
POMERLEAU	MARIELLE	TEACHER -HS ENGLISH	PHS	\$ 45,748.00	\$ 5,435.45	\$ 51,183.45
REGAN	MATTHEW	TEACHER -PHYSICAL EDUCATION	PHS	\$ 56,983.00	\$ 2,341.16	\$ 59,324.16
ROBINSON	SHAWNI	TEACHER -HS SCIENCE	PHS	\$ 49,564.00	\$ 5,587.22	\$ 55,151.22
ROGERS	DAVID	CUSTODIAN LEAD	PHS	\$ 12,343.12	\$ 2,414.46	\$ 14,757.58
ROGERS	LAURA	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 25,864.30	\$ 711.63	\$ 26,575.93
ROONEY	KRISTEN	TEACHER -ART	PHS	\$ 43,482.00	\$ 6,183.18	\$ 49,665.18
ROSSE	LEIGH ANN	TEACHER -FOREIGN LANG	PHS	\$ 60,073.00	\$ 875.95	\$ 60,948.95
SAWYER	MARYANN	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 8,978.82	\$ 2,500.00	\$ 11,478.82
SCANLON	IRENE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 24,506.31	\$ 139.58	\$ 24,645.89
SCANZANI	LOUISE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 24,506.30	\$ 717.11	\$ 25,223.41
SHUMWAY	RYAN	TEACHER -MUSIC	PHS	\$ 51,419.00	\$ 4,456.56	\$ 55,875.56
SIDHU	MANNAT	TEACHER -HS SOC STUDIES	PHS	\$ 45,748.00	\$ 2,038.08	\$ 47,786.08
SPAULDING	LAURA	TEACHER -GUIDANCE COUNSELOR	PHS	\$ 52,862.00	\$ 4,153.84	\$ 57,015.84
TANDY	DIANE	TEACHER -HS MATH	PHS	\$ 67,209.00	\$ 4,853.64	\$ 72,062.64
TANGUAY	TINA	DEP ASST PRIN-COUNSELING	PHS	\$ 89,175.00	\$ 5,922.80	\$ 95,097.80
TERRIEN	GARY	TEACHER-SPECIAL EDUCATION	PHS	\$ 42,760.00	\$ 4,917.49	\$ 47,677.49
TOBIN	JEFFREY	TEACHER -HS MATH	PHS	\$ 62,057.00	\$ 3,438.11	\$ 65,495.11
TORRISI	DAVID	TEACHER -HS SOC STUDIES	PHS	\$ 62,645.00	\$ 546.16	\$ 63,191.16
WAGNER	JEANNA	ED TECHNOLOGY INTEGRATOR	PHS	\$ 69,173.00	\$ 4,333.50	\$ 73,506.50
WATERS	PETER	TEACHER -HS ENGLISH	PHS	\$ 50,899.00	\$ 4,999.84	\$ 55,898.84
WILSON	RYAN	TEACHER -HS MATH	PHS	\$ 43,791.00	\$ 4,553.77	\$ 48,344.77
ZEMETRES	ELIZABETH	TEACHER -HS SOC STUDIES	PHS	\$ 66,147.00	\$ 26,971.08	\$ 93,118.08

SCHOOL BOARD 2022 Annual Report

To All Our Friends and Neighbors, the Residents of Pelham,

This year has been a time to build-up, not only in a physical sense, but also for our curriculum and as a community. The School Board is committed to policies and actions that recognize we as individuals, a District, and as a community, are better together. No different from any other year, the School Board took a good hard look at the strategic direction of the District and adopted three primary goals to guide and direct resources, time, and effort in the 2022-2023 school year and beyond. These meaningful goals include:

- 1) Improving math performance;
- 2) Fostering a true sense of belonging; and,
- 3) Making the Pelham School District one of the best places to work.

The Board ardently supports District-wide efforts to improve student performance in mathematics. A Math Task Force comprising administrators and teachers closely and holistically scrutinized the math curriculum and its delivery across all grade levels. The Task Force identified needs and made recommendations to: increase professional development in math instruction; adjust accelerated math in sixth grade to allow for students to take Algebra 1 in eighth grade; and introduce a math coach position at the Elementary School, among other actions. The Board is putting forth a proposed budget for 2023-2024 that includes the math coach position at PES with zero net impact on the bottom line as a position will be reallocated from PHS to PES. This shared commitment across all levels of the District is a great example of how we are better together.

Perhaps the most direct example of how we are all better together is the Board's commitment to providing a safe space where everyone feels connected and where we can learn from one another. The goal we all share is providing the most successful outcomes for students, and that common bond can build us up. Attracting and retaining excellent staff remains at the forefront of hiring and operations and was a point of emphasis in recent negotiations with the Pelham Educational Support Personnel Association (PESPA). The three-year contract agreed to by the Board and PESPA being put forth for voter approval on March 7, 2023, reflects this commitment and recognizes the important work performed by these District employees. In the following year, we will enter negotiations for the teacher contract with a similar focus that recognizes how valuable our educators are to our community.

Thanks to your support on Election Day 2021, you can see the tremendous progress being made on the addition and renovation to Pelham Memorial School on your drive along Marsh Road. The Board is grateful to have a highly experienced, knowledgeable, and dedicated project management team including Trident Project Advantage Group; Bonnette, Page, and Stone Construction Management; as well as District administrators and staff. This group is in constant communication to review and determine plans and progress; and, consistent with a priority of the Board, to ensure the project remains within the confines of the taxpayer-approved budget. Beyond vast improvements to the physical space, Pelham Memorial School is now officially designated as a middle school rather than an upper elementary school. Offering STEM (Science, Technology, Engineering, and Mathematics) and FACS (Family and Consumer Sciences) curriculum is key to having achieved this designation and contributes to bringing our sixth through eighth grade offerings fully into the twenty-first century.

You also supported the introduction of full-day kindergarten in a way that kept costs down. This programming is now in full-swing, and we are thrilled to be offering this much-needed service to our community. Not only is this offering highly responsive to community feedback, we also want to note that it brings additional state-level education funding to Pelham, which helps off-set costs to local taxpayers.

In March, we will ask you for your support of the 2023-2024 budget. We sharpened the pencil on this one many times to keep costs down as much as possible while still making progress on our primary goals and objectives. The increase of less than three percent is driven by contractual obligations and our mandate to provide special education services.



In closing, we want to express our sincere appreciation for your continued support of, and involvement with, the Pelham School District. The whole absolutely is greater than the sum of its parts.

Respectfully,

The Pelham School Board

Megan Larson, Chair

Troy Bressette, Vice Chair

Thomas Gellar

Darlene Greenwood

David Wilkerson

PELHAM ELEMENTARY SCHOOL

Principal's Report 2021-2022

At the beginning of the 2022 school year Pelham Elementary School's enrollment for grades preschool, kindergarten, and grades 1-5 was 756 students. Our class sizes were less than 20 students in grades kindergarten through grade five. Pelham Elementary has continued with preschool programming to include typical peers, and enrollment for 2022-23 is currently near capacity with 68 students, with class sizes not exceeding twelve students. Here at Pelham Elementary, we continue to utilize every space in the building housing such programs as Title I, ELL, STEAM, and our PAL's and SEL programming, which are special education programs. We also have several district personnel in our building including the Assistant Director of Student Services, District Social Worker, PES and PMS School Resource Officer, the District ELL teacher, and our school psychologist who is shared with the sixth grade at PMS.

This school year we welcomed full day kindergarten into the building. We currently have 6 full day programs, with approximately 16 students in each classroom. These students embrace the PES climate and culture by having breakfast and lunch within our student dining. They experience two recess times a day as well as the six unified arts (Physical Education, Library, Music, Art, STEAM and Health).

PES also introduced a new reading program this school year which is Wonders by McGraw Hill. This program has been updated for our students in grades 3, 4 & 5 and students in grades 1 & 2 are embracing the new learning. Foundations by Wilson is still being utilized in our kindergarten classroom, and as an intervention tool for students in grades 1 & 2.

New to our teaching staff this past year at Pelham Elementary School is:

- Mrs. Rebecca Terrio, Preschool Special Education Teacher
- Mrs. Tionna Bahill, Kindergarten Teacher
- Mrs. Yvonne Coleman, Kindergarten Teacher
- Mrs. Shawna Lacasse, Kindergarten Teacher
- Mrs. Miranda Barnett, 1st Grade Teacher
- Ms. Colleen Callahan, 1st Grade Teacher
- Mrs. Ashley Gedrich, 1st Grade Teacher
- Ms. Kiana Brown, 4th Grade Teacher
- Ms. Catie Kondi, Music and Chorus Teacher
- Ms. Kelley Freeman, STEAM Teacher
- Mrs. Kristen Merrill, Occupational Therapist
- Ms. Madison Mondejar, Special Education Teacher
- Ms. Cassidy Silva, Special Education Teacher
- Ms. Emilie Slossar, Special Education Teacher

We also have our new support staff to welcome:

- Ms. Nicole Boaman, Instructional Assistant
- Ms. Desiree Demers, Instructional Assistant
- Ms. Mackenzie Fallon, Instructional Assistant
- Ms. Kelly Miller, Instructional Assistant
- Mrs. Kristene Sorensen, Instructional Assistant
- Mrs. Stephanie Bernard, Lunch Monitor
- Mrs. Jessica Gluck, Lunch Monitor
- Mrs. Ellen Campbell, Lunch Monitor
- Mr. Timothy O'Connor, Recess Monitor
- Mrs. Jessica Croteau, Recess Monitor
- Mrs. Melissa Boutin, Kindergarten General Instructional Assistant
- Mrs. Nina Meneses, Kindergarten General Instructional Assistant

Last year, Mrs. Pam Mansfield, a second-grade teacher, retired after many years of service at Pelham Elementary School. While Mrs. Mansfield may have left the classroom, we have the pleasure of still having her expertise as a part time Title I tutor. We are so excited each year to have new team members to join our veteran staff.

Last school year we worked on establishing Professional Learning Communities within our grade level teams. As the teams continue to evolve, they continue to work together for the benefit of the students' academic growth. Our teachers work collaboratively and share their expertise and experience with each other to improve upon their instructional practices.

One of the district goals is to improve math scores across the district. At Pelham Elementary School, we have also established this as one of our goals for the next few years. Last school year, we focused on looking at school data. As we continue with this practice, we also are working with Ms. AnnElise Record on math strategies and practices. Through our professional development with Ms. Record and efficiently and effectively looking at our school's data, we are hoping to see an increase in math knowledge and skill set.

Social/Emotional learning continues to be on the forefront of education and learning. We are continuing to provide support for our students within the classroom from our school counselors through the Second Steps program. This program allows our counselors to help the students grow as a person and feel supported and connected through their school experience. Our school counselors are continually in classrooms building connections with students and helping through social situations, when needed. Through our social and emotional work, we continue to implement the BIMAS screener school wide, with parent permission. This is used to identify students who might be at risk or in need of further assessment and/or Progress Monitoring. Our School Counselors and the District Mental Health Counselor work together to analyze the data and work with intervention supports (School Psychologist, School Counselor, Classroom Teacher, Special Education Teacher, etc.) in the school to meet all the students' needs and help them to be successful.

This school year our theme is **Our Story Starts Here, which you will see when you enter the building.** This theme was decided upon to help students know that each day is a new start to their story and their story may not match their peers, which is okay. We continue to work on our Panther expectations that coincide with our Mission statement of, *"The PES Community strives to develop excellence in academic and social skills in a safe and supportive environment; working in partnership with our families and the community to educate and empower life-long learners."* In our morning announcements we focus our Monday Motivations on each letter of our Panther Expectations and on Thursdays we have Thoughtful Thursday, which we connect with our Theme. Thank you all for your continued support of education.

Respectfully submitted,
Jessica L. Van Vranken - Principal

PELHAM MEMORIAL SCHOOL

Principal Report 2022

This year, Pelham Memorial School’s enrollment is 356 students. We are privileged to welcome new teaching staff to the Pelham Memorial Team this year: Katie Boswell, Health; Jacqueline Heaton, Grade 8 Special Education; James Kavarnos, Physical Education; Rebecca Patterson, Grade 8 Social Studies; Joseph Zannoni, Grade 7 Math. We also welcome Jen Steck as an Instructional Assistant. With the additions of a Family and Consumer Science (FACS) program and a Science, Technology, Engineering, Art, and Math (STEAM) program, we are excited to share that Pelham Memorial School now meets the standards to be considered a true middle school! Ms. Ralls, formerly an 8th grade social studies teacher, transitioned to our new Family and Consumer Science program. Ms. Renaud, formerly a 6th grade science teacher, transitioned to our new STEAM program. Mrs. Cheryl Northrup has also joined our administration team as our Special Education Coordinator. We are very **#PelhamProud** of the Pelham Memorial School team!

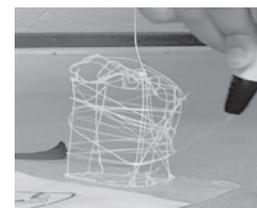
Our construction project is well underway. Some supply chain issues have contributed to a delay in our project completion, and we have a wonderful team working through each obstacle that arises. The addition is scheduled to be complete prior to the start of the 2023-24 school year, and we are looking forward to the next phases to renovate the interior to be complete before the start of the 2023-24 school year. The progress has been interesting to watch!

As we journeyed through 2022, we had many adventures. The tremendous learning and growth we experienced as students, staff, parents, and community was overwhelming... and it continues. With more normalcy ahead of us, we have not forsaken the teaching and learning strategies we have gained. Below you will learn about the tremendous accomplishments, growth, and learning happening throughout our school for 2022.

Math Department: This last year was a great year to come back to “normal”. With students in the classrooms, the math classrooms were busy with the gentle hum of excitement and wonderment with the content. Activities were ready to go for students as was the determination of the teachers to bring normalcy back.



The fall of 2021, math teachers in grades 7 and 8 had fun learning what their “Promethean boards” could do. These are large touch screen devices that can take the place of projectors and allow for student and teacher interactions. Lessons seem to come to life with the interactive tool at the fingertips of the teachers and students. Teachers helped each other out learning the new technology and had some great ideas on how to integrate the new interactive board into their classroom.



Students in all the math classes were engaged with math through various activities provided by teachers. For example, the accelerated math class in grade 7 got a lesson in dancing during a review activity. It isn’t just any kind of dance lesson - the students danced to *Dance, Dance, Transversals* while learning and reviewing about transversals.



Social Studies Department: The social studies department is fully back into the swing of things! Last year (2021-22), we were once again able to return to an overnight trip and although it wasn’t the traditional four nights in the nation’s capital, the 8th graders had a wonderful overnight trip to Boston. The students walked the Freedom Trail, boarded the USS Constitution and stood at the site of the Battle of Bunker Hill. This year we are once again stepping out into our community for educational experiences including a visit to the Gibson Cemetery for our in-depth study of local history and the use of primary and secondary sources as well as a day trip to Boston’s Freedom Trail. All real-world educational experiences that we were so lucky to be able to participate in again!

In terms of what has been new and exciting in the classroom, technology once again takes center stage. All of the social studies classrooms have been equipped with Promethean Boards. Promethean Boards are interactive whiteboards that allow students to engage with the content in new and exciting ways! Along with technology, our students are also engaged in hands-on learning activities such as performing skits, creating maps, analyzing primary sources, drawing timelines, and debating and thinking critically about how events and people connect. Doing all those things that create a passion for learning and a connection with their peers and the world around them. While we may not know what tomorrow will bring, the social studies department is committed to helping our students grow into knowledgeable and committed citizens of their community.

Science Department: The science department is again so happy to be physically in school. Inquiry remains a focus in all science classes. Grade 6 started off the year learning all about the human body systems. Fun labs and four dissections were part of the Fall trimester. Grade 7 learned about states of matter and explored some fun labs having to do with energy and matter. Grade 8 started the year learning about human impact on the environment.



Student work is both hands on as well as online using Google classroom. Many new programs and online variations of activities and review games are added bonuses from our remote learning days. Fun activities for vocabulary review and presenting of new information have been available for use with the 1:1 technology here in Pelham.

English/Language Arts Department: 6th grade English was busy during the 2021-2022 school year. We started off reading Hatchet. This story of survival is always an intriguing way to begin the year. Students created their very own digital comic books based on the story. We also learned about sentence structure to prepare our students for the year. In October, students wrote Halloween stories and shared them aloud with the class. They loved being able to express themselves through writing!



We also read another 6th grade favorite book, Maniac Magee. After completing this book, students spent time researching a famous poet of their choice, and wrote their own poems. They created a pop-up book and were able to share their work with each other.

For our third book, students were able to choose a “Hero’s Journey” book. In their small groups, students created a website for their novel, and also designed a children’s book version of their story. This was a great unit for students to show some more independence. We also learned about nouns and pronouns during this time to enhance student writing.

We ended our year with the mystery, The Westing Game. While reading this novel, students created a social media page for a specific character in the book. They love getting into the mind of another character and putting this character into the 21st century with “status updates.” Throughout the year, we also included short stories and nonfiction essays to balance out our reading. We ended the year sharing our The Westing Game projects. After a successful 2021-2022 school year, we are excited that another great year has begun!

Last year was an excellent year for seventh grade ELA! We began the year with *The Breadwinner*, and the students learned about the harsh conditions endured by the citizens of Afghanistan under Taliban rule. They connected with the protagonist and her family and thought about how they might handle a similar situation of survival. They showed their understanding in several ways, including an activity retelling part of the story from a different character’s point of view, creating a scrapbook for a character detailing their life, and putting together a time capsule to show what daily living looked like for the characters in the novel.

Our next novel was *The Giver*, and students were tasked with creating their own perfect utopian society, to demonstrate the difficulty of eliminating the world’s problems. When they were introduced to Jonas’s world, they judged for themselves whether it could call itself a utopia, or if the term dystopia suited it better. They followed Jonas in his journey of self-discovery and his realization that choices in life are important. To wrap up the unit, students created unique projects and compared and contrasted the novel with its 2014 film adaptation.

While reading *The Outsiders*, students first completed a choice board to build their background knowledge of the 1960s. After a major event in the novel, they produced a newspaper article showing how different characters responded to that event. Finally, they were assigned different courtroom roles in order to put Johnny Cade on trial, ultimately becoming the jury to decide if the act he committed was justified.

Finally, during our *Hunger Games* unit, students learned about standing up for oneself and for others, and why doing so is vital to creating a fair and just society. They followed Katniss as she volunteered for the Games and through her various struggles and triumphs while in the arena.

Throughout the year, we also tackled various short stories and longer writing projects, including a research paper, a narrative, and an argumentative essay. Students enjoyed being able to decide upon their topics, and the results were, on the whole, fantastic.

The eighth-grade students started off the year with a Suspense Unit which included *The Raven* and *The Tell-Tale Heart* by Edgar Allan Poe, *The Monkey’s Paw*, and literature circle groups that completed a personalized book report. Students have also been working on grammar throughout this time while incorporating important editing skills to help refresh their memories after the last couple of years.



We were fortunate to have an in-person presentation from Tara Altebrando, the author of *The Leaving*. She visited after their suspense unit was completed in which about half of the students read her book. She shared how she began her career as a writer and how her idea for *The Leaving* came to be. Mrs. Altebrando then did a writing workshop with the students to help them write creatively.

Students later worked on reading *A Christmas Carol* along with seeing the play at the Palace Theatre in Manchester, New Hampshire. The year 2022 was off to a great start and by learning about the Holocaust through literature, students made connections to the real world, as well as learned how to be positive role models. Ms. Perry, our custodian, joined in ELA classes and shared her father’s story of being in the military during World War II, and the impact it had on families. Ms. Preston, a Holocaust survivor visited the students and this was a great opportunity in which the Holocaust course at Pelham High joined us. She not only shared her story, but the positive message that the students are our future, and the change is up to them.

Special Education Department: The Special Education Department at PMS remains fully staffed, consisting of one coordinator, seven teachers, and nine instructional assistants. In order to provide the most efficient and effective level of service to the identified school population who require specialized instruction in reading, math and/or writing, five of the seven teachers act as case managers for their own grade level team. The other two case managers work directly with students meeting criteria that required great amounts of services to be delivered outside of the regular classroom setting. The programs we use to service these students are:

- the Memorial Alternative Curriculum Setting (MACS) program, which is a targeted instruction approach utilizing evidence-based practices for students identified with significant disabilities; and
- the Social Emotional Learning Program (SEL) program, which is a resource room model for students requiring assistance outside of the classroom that do not meet the significant disability threshold. This program is designed to provide academic, behavioral, social and therapeutic support to increase each student’s availability for learning by enhancing coping skills.

We have been able to use several changes to the overall schedule, along with a team first mindset, to further implement an even more effective delivery of required services, including:

- The recent combination of the WIN and Literacy blocks resulted in case managers working closer than ever with service providers and classroom teachers in order to ensure that special education and related services continued to be provided to the identified student population as prescribed in their IEPs.
- Eighth grade case managers are utilizing the additional time opened up by the inclusion of a Spanish Block to provide additional reading and math services.
- When appropriate, it was determined that services could be delivered in a co-treatment format between special education teachers and service providers and that some services could be addressed inside the regular classroom setting as well.

Every student, especially those with IEP goals, has unique strengths and areas of improvement. In order to better pinpoint the best way to identify and optimize these areas, the case managers have increased their use of the IXL program to provide personalized learning platforms. The IXL program is designed to better allow for the confident and efficient creation of SMART IEP goals that address each learner’s exact needs. After identifying target areas for growth, the students can then be assigned the personalized skills that the program recommends, using the SMART criteria: Specific, Measurable, Attainable, Relevant, and Time sensitive. A student’s progress toward each goal is then measured by tracking performance against established baselines.



Art: The art curriculum focuses on the elements of art and the principles of design. To kick off the year, 6th graders started with a project called “Word Art!” This project helps students focus on class expectations as well as the visual presentation on all class projects. Students learn how to utilize “word association” to develop and conceptualize new ideas. Students also focus on the value of project preparation by creating thumbnail sketches, drawing light, drawing large, lots of overlapping, and quality coloring to add dimension and make the finished visual presentation much more appealing. Other 6th grade projects included are, “Wrong Texture,” “Pinwheel Patterns,” “Ice Cream Shop collage,” “Pointillism,” “Advertisements,” and “Neon Art.”

Seventh graders get a little more technical and start off creating templates while exercising measuring skills, later these templates are turned into “Personal Cubes.” Each side of the cube is decorated with artwork that displays all the personal interests of each student. Other seventh grade projects include Morphing, “Picasso” style painting, perspective drawing, the “Magazine Mirage,” and scratchboard art.

Eighth graders learn how to draw using graphing techniques. With graphing, a student can learn how to recreate an image the size of a postage stamp onto the side of a building, bedroom wall or more. Other projects include “Double Sided Image”, “Intro to Pottery”, and Van Gogh style self-portraits.

General Music: General Music has been a blast this year! The goal of General Music is to foster a love and knowledgeable appreciation for the music that we encounter on a daily basis. Throughout the trimester, we utilize technology to create, discover, perform, and research music. Students have a variety of different activities where they are required to compose/create music using parameters that set them up for success and a fulfilling experience. It is established early that everyone’s musical tastes vary and a large goal of the class is finding an appreciation for all types of musical genres and sound in general. With that being said, a positive environment is created for sharing songs and projects with classmates, showing how everyone’s creativity is different and unique.



In class, we look at why music makes us feel certain emotions and dive into the devices that are used to make us feel the way we do when listening to a song/piece, such as tempo, pitch, and rhythm. Students are exposed to a variety of musical genres, including but not limited to: Classical, Pop, Funk, Rock, Latin, and other world music genres. Basic understanding of rhythm, music notation, and instrumental playing/singing are important focuses throughout the trimester. In class, we utilize musical instruments such as pianos, ukulele, boomwhackers, tongue drums, etc. to apply the musical content to real world sounds/instruments, and to be able to create music in a safe and engaging way.

Band: The Memorial School band program is in full swing again this year! With approximately 20% of the middle school enrolled in the program, the groups are robust and well balanced.



Our first performance of the year was our annual “Tunes and Treats” concert, held in October. It featured the 6-8th grade bands and was very successful. Select groups will also be performing at the Southern New Hampshire Festival of Trees, held at Sherburne Hall, as well as our annual full band Winter Concert on December 13th.



In the spring, the 7th and 8th grade band will be performing at the NHMEA Large Group Festival in March, followed by our last big concert for all band students in early June.



Along with performance skills, students enrolled in the band program learn music theory and music history curriculum. They also do several composition units, writing everything from a soundtrack to a short film all the way to an original piece of band music.

We hope to see you at a future performance!

Physical Education: Physical Education kicked off this year with discussing what physical fitness means to one another and how it relates to the many hobbies, activities, and team-related sports that are offered in/out of school. At the start of this trimester, each grade level came up with a list of warm-up routines and exercises that touch on all major muscle groups and are typically done 3 days a week. Students keep track of their progress and try to beat personal bests. They are motivated to work together and encourage each other through all levels of difficulty. We discuss the importance of heart rate + endurance, tuning + improving fine/gross motor skills, and finding ways to stay active and healthy (*and happy!*).

6th grade classes' emphasis is on team building and communication skills. They take part in daily challenges along with introductions to many of the team sports and games they will continue to see in their lives.

7th and 8th grade classes hone their skills on team-related sports including floor hockey, soccer, volleyball, softball, KanJam, flag football and among a variety of other games and activities that promote a healthy lifestyle.

Health: The Health Class at Pelham Memorial takes a look at health topics that help our students make educated decisions on topics that can affect health throughout the student's life. Class lectures pair different technologies and platforms with traditional book work. Guest speakers with immense knowledge on some of these topics are also brought in to talk to students about their health. Class work includes projects and presentations, along with some paper assessments.

Our 6th graders begin by learning about the 3 main aspects of health- mental, physical, and emotional. The students then begin to explore stress and stress management techniques, interpersonal communication and bullying, and the basics of nutrition using the MyPlate model. Indoor, outdoor, fire (thank you, Pelham FD!), swimming, and inclement weather safety are also covered, as well as a unit on internet safety, with a presentation given by SRO Myia Yates. The students round out the trimester with a unit on accessing valid information before covering puberty and hygiene.

The 7th grade students take a look at physical health, analyzing influences on social media, and bullying. Mental health issues such as anxiety and depression are covered, along with a review of bullying. The 7th grade learns about chronic health conditions, and how decisions they make now with their growing bodies can affect their health later in life. Vaping and its effect on health is covered in depth, using the experts at Breathe New Hampshire. 7th graders are also exposed to basic first aid and CPR thanks to the Pelham Fire Department. They round out the trimester with a unit on sustainability.

The 8th grade covers topics like sleep health, sun safety, physical injuries, and nutritional supplements. They take an in depth look at building healthy relationships with family and peers, including how to recognize dating violence with a presentation given by the district-wide Clinical Mental Health Counselor, Shannon Hebert. Alcohol and drugs are covered, as well as analyzing the influences in the student's life that may affect their decisions on these. We also cover body image, the media's influence on body image, and self-esteem, before wrapping up the trimester by looking at human reproduction.



STEAM: We are so excited to have STEAM at Pelham Memorial this year. The first trimester has gone by quickly and it has been a lot of fun! The overall goal for STEAM is to give students a creative space to problem solve, think critically, work on collaborative projects, and increase their confidence.

Sixth grade has completed many projects, individually, in pairs, and in groups. A few to highlight are their invention and innovation project, engineering an animal's survival project, and learning about circuits. In the engineering of an animal's survival project they had an animal with an injury that designed a habitat and a prosthetic to help it heal. Lastly, students were in groups building various circuits from making a light bulb glow, dimming a light, and making a bell ring.

Seventh grade has focused on block and JavaScript coding using code.org. Over the trimester they learned many skills to code captioned images, animations, and our largest project was to design their own game! It took some time but they felt proud of what they accomplished in the end. They will end the trimester with hands-on experience building balloon cars.



Eighth grade has completed different engineering design projects and learned block coding through Robotify. A class favorite project was the mini-game challenge, making a foosball table, tabletop minigolf, 3D board game, or a pom pom catapult. Just before Thanksgiving, they designed and built prosthetic arms using low-cost materials. The arm had to pick up dice and carry a heavy bucket, the groups came up with some great ideas!

Family and Consumer Sciences: We are excited that Pelham Memorial was able to introduce Family and Consumer Sciences to their educational curriculum this year. While the actual classroom is currently under construction, students have been introduced to Financial Literacy, Career Exploration and Entrepreneurship. Students started the trimester learning about savings and checking accounts, how to write a check, and how to read a pay stub. They showcased their learning by completing a real-world budgeting project that got students thinking about their futures. Students also explored different careers and career clusters that they might be interested in. To close out the trimester, students worked in groups to create a "Shark Tank" project. Students worked together to build a prototype, create a pitch, and present their products to "Sharks". While we have had some great experiences throughout this trimester, students are looking forward to next year when we will be able to incorporate cooking and sewing into our curriculum.

Library: We are very excited that our new library will be here in the future! Although the library books are in storage, the library program continues to be strong. Through a partnership with the Pelham Public Library, we are still able to get physical

books to the students. During the month of September, 251 physical books were checked out along with 791 eBooks and magazines.



The library purchased access to the NH Schools Shared Digital Collection through Sora this year. This subscription gives us access to thousands of eBooks and audiobooks. In addition to the books, the library also has access to over 80 different magazine titles.

The current library program consists of both scheduled classes and integration into the classroom. Students are learning how to verify websites, use key terms to search the internet and how to make sure they do not plagiarize by paraphrasing and giving credit to the author.

Technology: Instructional Coach - the instructional coach is an advocate for equitable access for all students. Encourages community connections along with collaboration and personalized learning. This position allows me to assist with technology in all classrooms for staff and students. We are currently installing Promethean boards in all classrooms. Promethean boards are interactive whiteboards that allow both staff and students to project and share their computer screens.



Tiger Tech Program - is a program open to all interested 6th, 7th, and 8th-grade students. Once the student completes the five assignments to see their interest and learn about digital footprints (safety), they are invited to attend meetings in the technology room. The Junior Techs then will learn how to assist staff and students with Google and Resources. When we have free time we have fun with 3D Pens.

In closing, we are #PelhamProud to be a part of this wonderful community. We continue to learn and grow together. We look forward to a successful and progressive year ahead.

Respectfully submitted,

Stacy Maghakian
Principal



Pelham High School Principal's Report 2022

The 2022-23 school year opening looked like a traditional school opening. We are reignited and even more committed to fostering a culture of learning both in our academic and content areas and in socio-emotional supports. Our leadership team welcomed a new Assistant Principal, Mr. Thomas Babaian. He oversees our student body and activities. We said goodbye to one veteran teacher as they moved on to enjoy their retirement. Our faculty welcomed eleven new members. Our student body welcomed one hundred and forty-two new members, as the Class of 2026 became a part of the Python family.

Our faculty began the year by attending three days of professional development. There were opportunities to review, reflect, and revise instruction, assessment, and curriculum. We attended training sessions on topics related to safety, social-emotional learning, culture and climate, UbD curriculum design, and technology tools. Staff was given time to prepare their classrooms and meet with colleagues.



We welcomed our incoming freshmen during an orientation that gave them the opportunity to meet with students, counselors, and administration. We followed the traditional model by bringing the Class of 2026 into the building. Our student ambassadors answered questions, brought them on tours, and counselors had conversations about graduation expectations, Naviance, CTE, and other opportunities at PHS. The leadership team met with each class on opening day. We introduced our adopted motto for the year of #today. Each student received a wristband with the new motto. Our seniors received a car magnet with the Python 'P'. Throughout the year, their teachers, counselors, and peers for their commitment to their school nominate students. They are presented with Pelham Pythons 'hype' gear from administration. Assistant Principal Babaian has recognized students nominated by their teachers for exemplifying Python Pride in the classroom. Our school store is up and running. We have an online store as well. We are able to make Python spirit gear available to the school, district, and community.

We are still using the New England Association of Schools and Colleges (NEASC) 2019 visiting team's report and recommendations to review, reflect, and revise our curriculum, instruction, and assessment practices. We have formalized Professional Learning Community (PLC) groups. They meet daily to collaborate with colleagues in similar content areas. They use calibration protocols and other practices to collect data that will help design future instruction and assessment tools. PHS administration and the Assistant Superintendent continue to attend each PLC monthly to offer feedback and participate in the collegial conversations.

Our students have been actively engaged in academics, athletics, and extracurricular activities. Grades 9-11 participated in a school-wide PSAT testing. Our fall sports teams have completed their seasons. Our girls' soccer team made PHS history as the first team to win the state championship. We are so very proud of this group of student-athletes. Our football team brought home another state championship. This is their third in a row. What an impressive run. Our fall cheer came in third in the state. Our volleyball team made playoffs and continued their community service activism with a fundraiser called #servingforthosewhoserve. We held our second BlackOut #turnoutthelights football game. We had two students receive

national attention as members of the FFA Vet Tech team as part of the CTE program in collaboration with Alvirne High School. The team came in first in the nation and our students earned gold medals in individual competitions. The art department has adorned the hallways of the SAU with more beautiful paintings and photographs. Our marching band has performed at halftime shows and town parades. They look and sound great. Two of our PHS musicians qualified for All-State this year. We have added a district choir teacher. We are now able to add choir to our Program of Studies.



We have been able to hold two school wide pep rallies, our annual first day senior march, a well-attended Homecoming dance. All of our HOCO events were well attended by students, staff, families, and the community. Powder Puff Football returned to Harris Field. It was a successful fundraiser for our senior class. We opened our doors to the Class of 2027 as we held our annual PHS Showcase on November 17. It was well attended and was the perfect event to celebrate our #PythonPride and share the amazing opportunities both academic, athletic, and extra-curricular that Pelham High School has to offer.

Dawn M Mead
Pelham High School Principal

DIRECTOR OF STUDENT SERVICES 2022 Annual Report

The mission of the Pelham School District special education department is to provide Free and Appropriate Public Education (FAPE) to students who qualify for special education services. During the 2021-2022 school year, the Pelham School District provided specially-designed instruction and related services to more than three hundred students whose ages ranged from three to twenty-one (As of October 2021, the exact student count was 326. During the 2021-2022 school year, the district via the special education process had a total of 11 students who were educated within a specialized school placement as required by their Individualized Education Plans (IEP). In addition, the district provided related and special services to 21 students whose families selected a public charter school as their school placement.

Special education is defined as specially designed instruction that addresses the unique needs of a student determined through the IEP team process in order to be eligible to receive special education services. Special education is provided at no cost to parents and includes the related services a student needs to access her/his educational program referred to as Free and Appropriate Public Education (FAPE). The Pelham School District receives federal funds to support special education programs for students who reside within the community.

Over the course of the year, The Pelham School District continued to see a rise in social and emotional behavioral-based challenges within the student body. As a response to these community-based concerns, the District worked to establish specific goals and objectives intended to foster deeper connections for students with the goal to help students feel like they belong within the district and community. The district offered professional development opportunities that focused on fostering belongingness, improved means of communication, and empathy. Supplemental federal funding was allocated to increase student engagement within the District programming by utilizing “Project Based Learning” activities. An example of these educational activities includes a collaborative Gardening Project at Pelham Memorial that will bring peer groups together to work on a shared project-based learning activity. Additionally, federal funding was used to support Pelham High School’s STEPS program by purchasing updated classroom appliances and additional materials used to teach daily living and vocational-based skills. Finally, the district initiated a self-audit of the related services of School Psychology, Speech and Language, and Occupational Therapy to support the District’s understanding of the availability of these related services with the goal to improve the delivery of these related services.

The Pelham School District met on June 6, 2022, and engaged in meaningful consultation regarding the District’s responsibilities to appropriate a proportional share of IDEA grants for FY22 to serve students with disabilities attending private schools in Pelham. As a result of this discussion, coupled with utilizing the equitable share formula, the Pelham School District and Crossroads school agreed to an expenditure of up to \$2,229.54 to support students via the eligibility process who require the following related services: Speech and Language services via the Individualized Services Plans.

The district continues to include typically developing peers in the Preschool programs. In this program, students who have been identified with a disability have the opportunity to learn within an inclusive classroom from both their teacher as well as their peers. By including typically developing peers, the district decreased the financial responsibility of tuition for Pelham students in area preschools by having the capacity to offer an educational placement. This past year the District supported 18 students in our morning typical Preschool Program and 15 students in our afternoon preschool classes. In total, the District’s preschool program supported 17 preschool-aged students via special education services.

During the 2021-2022 school year the district maintained its partnership with the New England Center for Children (NECC) to support our elementary school ABA classrooms and pre-k programming. This collaboration remains an important partnership for the Pelham School District. This relationship strengthens the district’s capacity to meet the needs of students identified with Autism Spectrum Disorders and other developmental disabilities.

During the 2021-2022 school year the Pelham School District supported 135 students who are identified as requiring accommodations under Section 504 of the Rehabilitation Act of 1973. The District also serves English Language Learners with English language learning support and interventions. The Pelham School District offered ESOL programming for roughly 13 students during the 2020-2021 school year.

Finally, due to the Emergency Rule that was put into place in August of 2019, the District continued to have challenges with the Medicaid reimbursement process and therefore only had marginal reimbursement returns for medically-based IEP services. The district has increased its staff training efforts with the partnership between MSB (District Providers) to work with

area agencies to solidify a more comprehensive plan to recoup these medically necessary school-based services for the current school year. The District has developed a comprehensive plan and intends to improve upon its ability to recoup more monies under the Medicaid to-school reimbursement for the upcoming fiscal year.

In accordance with SAU 28's local Child Find Program, referrals for students between the ages of 3 and 22 who are suspected of having an educational disability can be made at any time by contacting the Director of Student Services. A special education referral form is available at www.pelhamsd.org. Also available on the District website is information regarding Section 504, special education, bullying, and home education.

Thank you to all of our staff who work together to support our students. Special Education Teachers, Counselors, Instructional Assistants, and Related Service Providers at every level work tirelessly to support and guide our students every day. Staff members across the district are committed to ensuring that each child will be prepared to transition successfully into adult life. It is a pleasure to be part of a community so focused on the mission of "Inspire success one mind at a time".

Special Services Notation:

June 24, 2022 Governor Sununu signed into Law House Bill 1513 which is an act relative to the definition of a child with a disability under special education laws.

Effective July 1st, 2022 Special Education; Definition; Child with a Disability. Amend RSA 186-C:2, I to read as follows:
I. "Child with a disability" means any person **between the ages of 3 and 21, inclusive**, who has been identified and evaluated by a school district according to rules adopted by the state board of education and determined to have an intellectual disability, a hearing impairment including deafness, a speech or language impairment, visual impairment including blindness, an emotional disturbance, an orthopedic impairment, autism, traumatic brain injury, acquired brain injury, another health impairment, a specific learning disability, deaf-blindness, multiple disabilities, or a child at least 3 years of age but less than 10 years of age, experiencing developmental delays, who because of such impairment, needs special education or special education and related services. "Child with a disability" shall include a **person between the ages of 18 and 21 inclusive**, who was identified as a child with a disability and received services in accordance with an individualized education program but who left school prior to his or her incarceration, or was identified as a child with a disability but did not have an individualized education program in his or her last educational institution.

Respectfully submitted,

Brendan Hoffman, M, Ed., BCBA
Director of Student Services, SAU 28

**Statement of Actual Expenditures for
Special Education Programs and Services**

	2020-2021	2021-2022
EXPENDITURES		
Instruction	\$ 5,097,910	\$ 5,295,887
Related Services	\$ 1,416,201	\$ 1,420,348
Administration	\$ 357,126	\$ 357,367
Legal Services	\$ 32,865	\$ 32,772
Transportation	\$ 287,614	\$ 358,164
Total Expenditures	\$ 7,191,716	\$ 7,464,538
REVENUES		
Special Education Aid	\$ 359,225	\$ 183,870
IDEA Grant	\$ 342,306	\$ 383,463
Other Federal Grants	\$ 9,903	\$ 15,134
Medicaid	\$ 6,706	\$ 454
Total Revenues	\$ 718,140	\$ 582,921

PELHAM SCHOOL DISTRICT ENROLLMENT

<u>Grade</u>	<u>Enrolled 2022-23</u>	<u>Projected for 2023-24</u>
PK	62	72
K	98	100
1	128	117
2	109	131
3	110	107
4	123	110
5	126	125
6	116	121
7	108	113
8	132	107
9	140	127
10	145	141
11	153	148
12	143	157
PES Total	756	762
PMS Total	356	341
PHS Total	581	573
PSD Grand Total	1,693	1,676