



2019

Annual Town Report





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2019 Annual Town Report Dedication

Walter J. Kosik



As a very active member of his adopted community, Walter served for 33 years as a member of the Pelham ZBA, many of those years as Chairman, from 1971 until he resigned from the board in April of 2004.

Walter also served as a Pelham Cemetery Trustee for approximately 34 years from 1986 until his passing on January 5, 2020. He was appointed as Pelham Plumbing Inspector in April of 1996 and remained in that position for 24 years until his death.

Walter was a fixture in Town Hall and beloved by his co-workers. Walter could also be found “holding court” at McDonalds where he and many of his friends regularly met to discuss the issues of the day.

As his obituary describes, Walter was born in Lowell on May 16, 1931. He was a son of the late Walter J. and Bertha (Janeczko) Kosik. He attended schools in Lowell and Dracut, and attended St. Stanislaus Polish School.

Walter enlisted in the Army on August 18, 1948, serving in New Jersey and then Korea during the Korean War attaining the rank of Sgt. He was Honorably Discharged in 1952. He received the Good Conduct Medal, Korean Service Medal with 3 Bronze Stars, National Defense Service Medal, United Nations Service Medal, Korea Presidential Unit Citation Badge and the Korean War Service Medal presented by the Republic of Korea.

His affiliations included: life member of the Dom Polski Club, Lowell Polish American Veterans, Dracut American Legion, Pelham Veteran's of Foreign Wars and the Nashua Lodge of Elks.

Walter worked as a plumber since 1952 retiring in 1995 from the Deer Island Project in Boston Harbor. He was a member of the Plumbers Union Local 400, Lowell, the Plumbers and Pipe Fitters Union, Local 132, Lowell, and the Plumbers and Gas Fitters Union, Local 12, Boston.

Walter will be sorely missed by his many family members, friends and associates.

In Memorial

Atwood, Georgia Burton, Eleanor	Council On Aging	2007–2009
	Budget Committee (School Board Rep)	2001–2009
	Capital Improvement Plan Committee School	2006–2009
	Master Plan Advisory Committee	1988–1992
	Municipal Bldg Committee	1998–2003
Hale Jr, Charles Hargreaves, Ann Marie	Recreation Advisory Board	2003–2007
	Pelham Fire Dept	1998–1999
	Water & Sewer Study Committee	1993
	NRPC Commissioner	1991–1995
	Zoning Ordinance Revisions Committee	1989–1991
Lynch, J Albert	Board Of Adjustment	1955–1958
	Planning Board	1958 & 1959
	Planning Board Alternate	1955–1957
	Septic Disposal Committee	1988–1991
	Justice of Municipal Court	1989–1992
Shawver, Rosemary Theoharous, Gene Tracy, Barbara Tracy, Holmes Woodbury, John	Council on Aging	2009–2015
	Technical Staff	1996 & 1997
	Council on Aging	2002–2010
	Recreation Advisory Board	1970 & 1971
	Budget Committee (School Board Rep)	1979
	Highway Safety Committee	1968 & 1969



FEDERAL, STATE, COUNTY AND TOWN OFFICIALS 2019

Governor	Christopher Sununu		
Executive Councilor, District 3	Russell E. Prescott		
U.S. Senators	Maggie Hassan		
	Jeanne Shaheen		
State Senator	Charles “Chuck” Morse		
Representative in Congress, District 2	Ann Kuster		
County Commissioner, District 2	Paul Bergeron		
Representatives to the General Court, District 37	Bob J. Greene		
	Alicia Lekas		
	Tony Lekas		
	Hershel Nunez		
	Lynne M. Ober		
	Russell T. Ober		
	Andrew J. Prout		
	Andrew Renzullo		
	Kimberly A. Rice		
	Jordan G. Ulery		
	James R. Whittemore		
	NAME	TITLE	TERM EXPIRES
Board of Selectmen	William McDevitt	Chairman	2020
	Doug Viger	Vice-Chairman	2020
	Harold Lynde	Member	2022
	Heather Forde	Member	2021
	Kevin Cote	Member	2022
Town Moderator	Philip Currier		2021
Supervisors of the Checklist	Laurie Hogan		2025
	Brenda Eaves		2023
	Kimberly Regan		2022
Town Clerk/Tax Collector.	Dorothy Marsden		2022
Town Treasurer	Charlene Takesian		2020

(cont.)



FEDERAL, STATE, COUNTY AND TOWN OFFICIALS 2019

Town Administrator.	Brian McCarthy
Animal Control Officer	Allison Caprigno
Assessing Assistant	Susan Snide
Bookkeeper	Susan Landry
Building Inspector	Roland Soucy
Cable Television Coordinator	James Greenwood
Cemetery Sexton	Dave Slater
Code & Zoning Enforcement Officer	John Lozowski
Director of Senior Facility & Elder Affairs	Sara Landry
Electrical Inspector	Timothy Zelonis
Finance Director, Acting	Brian McCarthy
Fire Chief/Emergency Management Director	James Midgley
Health Officer	Brenda Eaves
Highway Agent / Transfer Director	Frank Ferreira
Human Resources Coordinator	Diane Hurd
Human Services Agent	Dawn Holdsworth
Information Technology Administrator	Brian Demers
Library Director	Gregory McClay
Planning Director	Jeff Gowan
Police Chief	Joseph Roark
Police Captain	Stephen Toom
Plumbing Inspector	Walter Kosik
Recreation Director	Brian Johnson, CPRP
Town Accountant	Jean Olson



TOWN COMMITTEES & BOARDS 2019

BOARD OR COMMITTEE	NAME	TITLE	TERM EXPIRES
Board of Adjustment	Bill Kearney	Chair	2022
	David Hennessey	Vice Chair	2021
	Diane Chubb	Secretary	2020
	Peter McNamara	Member	2022
	Matthew Hopkinson	Member	2022
	Heather Patterson	Alternate	2020
	Deborah Ryan	Alternate	2020
	John Westwood	Alternate	2022
	Karen Plumney	Alternate	2022
	Jenn Beauregard	Planner/Zoning Admin	Permanent
	Charity Landry	Recording Secretary	Permanent
Budget Committee	David Cronin	Chair	2021
	Amber Capone	Vice Chair	2021
	Daryle Hillsgrove	Member	2020
	Meg Bressette	Member	2021
	Dave Cate	Member	2020
	Deb Ryan	Appointed Member/School Board	
	Charity Landry	Recording Secretary	
	Heather Forde	Board of Selectmen Rep.Appointed	
	Eduardo Martony	Member	2022
	Jas Moorjani	Member	2022
	Kannan Sasi	Member	2022
	Bob Sherman	Member	2020
Cemetery Trustees	Nathan Boutwell	Chair	2021
	Walter Kosik	Vice-Chair	2019
	Donna Smith	Secretary	2020
	Tim Zelonis	Trustee	2020
Conservation Commission	Paul Gagnon	Chair	2021
	Mike Gendreau	Vice-Chair	2020
	Karen MacKay	Secretary	2021
	Brandi Shydo	Member	2020
	Louise Delehanty	Member	2021

(cont.)



TOWN COMMITTEES & BOARDS 2019

BOARD OR COMMITTEE	NAME	TITLE	TERM EXPIRES
Conservation Commission (cont.)	Ken Stanvick	Member	2022
	Lisa Loosigian	Member	2020
	Dennis Hogan	Alternate	2022
	Kara Kubit	Alternate	2022
	Nathaniel Al Steward	Alternate	2022
Forestry Committee	Deborah Waters	Chair	2021
	Paul Gagnon	Member	2022
	Robert Lamoureux	Member	2021
	Gayle Plouffe	Member	2020
	Brendan Decelles	Vice-Chair	2020
Library Trustees	Roseann Cares	President	2020
	Jennifer Maslanek	Vice President	2021
	Cindy McGhee	Treasurer	2020
	Lynn Garcia	MemberAt-Large	2022
	Carol Beland	Secretary	2022
Planning Board	Roger Montbleau	Chair	2021
	Paul Dadak	Vice Chair	2020
	Cindy Kirkpatrick	Secretary	2022
	Timothy Doherty	Member	2022
	James Bergeron	Member	2020
	Paddy Culbert	Alternate	2022
	Richard Olsen	Alternate	2022
	Bruce Bilapka	Alternate	2020
	Derek Steele	Alternate	2021
	Hal Lynde	Selectmen's Representative	
	Kevin Cote	Selectmen's Representative-Alt.	
	Jeff Gowan	Planning Director (Permanent)	
	Charity Landry	Recording Secretary (Permanent)	
Trustee of the Trust Funds	Edmund Gleason	Trustee/Chair	2021
	Demetra Bergeron	Trustee/Secretary	2022
	Cindy Ronning	Trustee	2020



Board of Selectmen

William McDevitt, Chair, '20
Doug Viger, Vice Chair, '20

6 Village Green
Pelham, NH 03076

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

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

Selectmen;
Harold Lynde, '22
Heather Forde, '21
Kevin Cote, '22

This past year has been a year of triumphs and frustrations; not different from most other years I suspect. Among the triumphs was the start and partial completion to replace or expand three major bridges that cross Beaver Brook. Some will recall this all started with the so called Mother's Day flood of 2006. The Selectmen commissioned a study through which we learned several structural reasons for the brook to be flood prone. Three bridges, the Daniel Gionet (Main St.) bridge, the historic Abbott Bridge, and the Willow St. bridge were scheduled for either replacement (Willow and Gionet) or major changes (Abbott). Now that Willow has been completed this year we turn our attention to the other two. It's a slow process because the State pays 80% of the cost and thus we are bound to their schedule and funding timing. For those who are concerned, the historic portion of the Abbott bridge will be respected.

Triumph and frustration both apply to the solution of traffic problems at Sherburne and Marsh and Marsh and Mammoth. The Town initiated solutions by applying for and being awarded a Federal grant. Since these are state roads we are totally bound by the state's timeline, funding mechanisms and process. Still, the first important steps have been taken by the Selectmen working with the state and engineers hired by the Town. Unfortunately, the process will take possibly two more years, maybe three, before we see new roundabouts which will be a vast improvement. In the meantime, the Selectmen have continued to support placing a police officer at the Mammoth/Sherburne intersection at evening rush hour. It's a rare sight anywhere in the state to see an officer directing traffic.

Traffic volumes continue to build at other key intersections in town. Future Boards of Selectmen will soon have to be addressing these since solutions are neither quick nor inexpensive.

Frustrations exist when both the state and Federal governments shift costs to the local taxpayer; costs over which we have no control. Most significantly this year is the Municipal Stormwater ("MS4") program of the U.S. Environmental Protection Agency. Essentially this program attempts to identify and mitigate unsound practices that allow local rivers and brooks to carry contaminants in runoff from local streets and parking lots, among other places. While we applaud the idea, the Federal government had required us to fully implement the costly program under penalty of hefty fines. You will see the Selectmen spending your tax dollars this coming year to begin to implement the ongoing requirements of MS4. We have no choice.

On a final and personal note, March 2020 concludes my public service which began as a volunteer on a library committee in 1974 and finishes with this, my final term, as a member of the Board of Selectmen. While it is unfortunately fashionable in some quarters to hold government in low regard, I am proud to say that our present Town employees are more dedicated and hard working than one could wish for. I continue to marvel at the many instances in this group of quiet commitment, going above and beyond any formal job description, and giving outstanding customer service that makes Pelham one of the most desirable places to live in southern New Hampshire. The same tip of the hat to the many, many steadfast volunteers that comprise our boards and committees. We could not function without them.

Lastly, a thanks to you, the resident reading this, for your support and assistance for the things we have all accomplished working together this past year.

William McDevitt
 Chairman, Board of Selectmen



Town Administrator

Brian McCarthy
6 Village Green
Pelham, N H 03076

Phone: (603) 508-3074

Fax: (603) 635-8274

Website:

www.pelhamweb.com/town-administrator

Email: bmccarthy@pelhamweb.com

TOWN ADMINISTRATOR'S REPORT

2019 has come and gone and has proved to be another productive year for the Town of Pelham.

The winter season wasn't too bad for 2019. The two long duration storms (three days each) in December were challenging but our Highway Department did a great job with the roads. We hired additional personnel and vehicles which improved our efficiency in clearing the roads. We will continue to evaluate our plow routes, equipment and personnel to ensure we are working to the best of our ability to reduce the impact of winter storms to our community.

The results of the Town meeting in March were once again a strong message that our citizens continue to support our infrastructure and operational needs. All of the approved warrant articles and budgets will continue to improve the Town's efficiency and provide the highest level of service to all of our citizens in the years to come. The 2020 Town warrant will contain several articles that will need your support. Please take time to review the voter's guide and if you have any questions about any of the warrant articles, please feel free to contact me at my office.

The Willow Street Bridge project was completed this past fall. The project was a terrible inconvenience for our citizens traversing our roads during that time. The bridge was completed with a minor delay at the end of the project and well under budget. The completed project resulted in a beautiful bridge, newly paved road

and the addition of two speed signs for motorist to check their speeds when driving on Willow Street. This was a challenging project for our citizens and we appreciate everyone's patience during this project. The Abbot Bridge project will start in 2021 and the Gionet Bridge soon after that. We will keep our citizens updated as those projects come to fruition.

The first stage of the installation of natural gas (Liberty Utilities) was completed in our community. Natural gas was installed on Willow Street, Marsh Road and a section of Main Street and Bridge Street. Our Municipal building, Library and Fire Department have all converted to natural gas. We have already seen an increase in our energy efficiency and costs savings. In January, the Town will participate in a free thermal energy evaluation offered by Liberty Utilities on the Municipal building, the Library and the Hobbs Center. Our goal is to have our buildings evaluated to ensure they are energy efficient to reduce our operating cost on these properties. There will be an opportunity for citizens to sign up for natural gas this year. Please watch your mail for the information from Liberty Utilities. As more citizens sign up for natural gas, the expansion of the project in our community will continue.

With the addition of our new Information Technology Administrator in 2019, our Town of Pelham website was reconfigured for easier use for our citizens. Please go online at www.pelhamweb.com and surf our website for news, information, forms and Town activities! We also implemented our own "Town of Pelham" official Facebook page to enhance our ability to inform our citizens through their mobile devices. We are now streaming live all of our Town Board meetings (Selectmen, Zoning Board of Adjustment & Planning Board) on Facebook. With this new technology, you can be anywhere on a mobile device and receive our community alerts, send the Town messages and watch our meetings! In early 2020, keep a lookout for our new Kiosk tablet in Town Hall. This new tablet will allow citizens to conduct Town business instead of waiting in lines during busy times!

Lastly, as I have stated in past reports, I continue to have conversations with citizens while in the office or out in the community that I have really enjoyed and will continue to do. Your input is important to me and I need to hear from the community so that I can address issues and find solutions to problems. If anyone has a question, comment or suggestion about anything we do as a Town, please feel free to contact me at my office or stop in if you're visiting Town Hall. My door is always open for any citizen who wishes to be heard on any issue and I enjoy having the opportunity to meet new citizens in our community.

Respectfully Submitted,

Brian McCarthy, Town Administrator



Town Clerk/ Tax Collector

Department Head:
Dorothy Marsden
Town Clerk/Tax Collector

Linda Newcomb,
**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

Business Hours:

8AM to 4PM

*Monday, Wednesday, Thursday &
Friday*

11AM to 7PM

Tuesday

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 1 and December 1, tax bills are due

TOWN OF PELHAM, NH TOWN CLERK/TAX COLLECTOR ANNUAL REPORT 2019

I am pleased to present the Annual Report for the Town Clerk/Tax Collector Department for 2019. This department is responsible for the collection of property taxes, boat and motor vehicle registrations, vital (birth/marriage/death/divorce) records administration, dog licensing, hunting and fishing licenses, voter registration, as well as conducting Town and State Elections as governed by the laws of the State of New Hampshire.

2019 was another extremely busy year for our department. Motor Vehicle transactions continue to comprise the "bulk" of our everyday operations for the staff. We continue to have a great response with our EB2Gov program, which is our online service for renewal of motor vehicles, dog licensing renewals, vital records applications and property tax payments. This service can be accessed by a link on our Town webpage, www.pelhamweb.com/townclerk. Pelham is a one check Town. A single check made out to the Town of Pelham covers both the Town and State fees for vehicle registrations, with the State portion being transferred electronically. We accept credit cards at the counter; however, there is a fee of 2.79% incurred with this service. Cash and check is still an acceptable form of payment. Residents need to have their current driver license or government issued ID for motor vehicle transactions. To renew through the mail, enclose a self-addressed stamped envelope with a check and the renewal notice. Registrations which are not simple renewals such as new vehicles, transfers or ownership changes must be completed in person at the Town Hall. We have signature pads at each station which allows our customers to sign their name alleviating signing all of their registrations and title applications. This saves a lot of time for them and us. Our office hours are M, W, TH & F - 8:00 a.m. - 4:00 p.m. Tues - 11:00 a.m. - 7:00 p.m.

Dogs must be licensed by April 30th of each year (RSA 466:1). Pelham currently has 2,586 licensed dogs. A late fee of \$1 per month is charged beginning June 1st for each unlicensed dog. Any dog still unlicensed after June 20th will be issued a civil forfeiture fine of \$25.00 in accordance with RSA 466:13.

Property taxes are issued semi-annually and are due in July and December. Online payment options include ACH and Credit Card. At the counter we accept Cash, Check or Credit Cards.

Deputy Town Clerk/Tax Collector Linda Newcomb, Clerks, Kelly Salois and Regina Malloy continue to provide an outstanding job on the many services for our residents. Their vast knowledge that is required of the motor vehicle procedures, tax collection and of the New Hampshire laws that pertain to our office can sometimes be overwhelming; but these dedicated employees are highly appreciated for their professionalism, friendliness and great sense of humor while serving the public. Their accuracy and hard work is the success behind this department. They do an outstanding job for each and every customer who appears at our office. They greet them with a smile while striving to make the resident's transactions as quick and easy as possible. It is a great team effort and I cannot thank them enough for all that they do.

Finally, I would like to thank the Board of Selectmen, the Town Administrator and the many dedicated town employees for their continued support throughout the year. I would also like to thank the residents of Pelham for giving me this great opportunity to serve them.

Respectfully Submitted,

Dorothy A Marsden, Town Clerk



To Pelham Dog Owners

**2019 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 MON, WED, THURS, FRI 8:00AM – 4:00PM

TUES 11:00AM – 7:00PM

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





Total Registered Voters - 19,109
BALLOTS CAST - 2,317



BALLOT 1 OF 2

OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF
PELHAM, NEW HAMPSHIRE
March 12, 2019

Dorothy A. Marsden
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 1375 ☐

HAROLD (HAL) LYNDE 1175 ☐

JOSEPH PASSAMONTE 960 ☐

(WRITE-IN) ☐

(WRITE-IN) ☐

Town Clerk/Tax Collector

THREE YEARS Vote for not more than ONE

DOROTHY A. MARSDEN 1937 ☐

(WRITE-IN) ☐

Cemetery Trustee

THREE YEARS Vote for not more than ONE

WALTER J. KOSIK, SR. 1888 ☐

(WRITE-IN) ☐

Trustee of Trust Funds

THREE YEARS Vote for not more than ONE

DEMETRA BERGERON 1792 ☐

(WRITE-IN) ☐

Library Trustees

THREE YEARS Vote for not more than TWO

CAROL BELAND 1726 ☐

LYNN GARCIA 1616 ☐

(WRITE-IN) ☐

(WRITE-IN) ☐

Budget Committee

THREE YEARS Vote for not more than THREE

JAS MOORJANI 1662 ☐

(WRITE-IN) EDUARDO MARTONY 43 ☐

(WRITE-IN) KANNAN SASI 43 ☐

(WRITE-IN) ☐

Budget Committee

ONE YEAR Vote for not more than ONE

DAVE CATE 1220 ☐

EDUARDO MARTONY 249 ☐

KANNAN SASI 141 ☐

(WRITE-IN) ☐

Planning Board

THREE YEARS Vote for not more than TWO

TIM DOHERTY 983 ☐

CINDY KIRKPATRICK 914 ☐

DEREK STEELE 609 ☐

BRUCE M. BILAPKA 307 ☐

PATRICK CULBERT 520 ☐

(WRITE-IN) ☐

(WRITE-IN) ☐

**TOWN WARRANT
ARTICLES**

Article 2

Are you in favor of Amendment No. 1 as proposed by the Planning Board for the Town of Pelham to repeal in its entirety Pelham Zoning Ordinance Article IX, Elderly Housing? The effect of the repeal would be to eliminate any future age-restricted housing as an allowed use within Pelham. (Recommended by the Planning Board).

1531 YES ☐

326 NO ☐

Article 3

Are you in favor of the adoption of Amendment No. 2 as proposed by Citizen's Petition for the Town of Pelham Zoning ordinance as follows: this amendment would modify: Article IV, Section 307-16(A); Article V, Section 307-18 Table of Permitted Uses; and Article V-1 Mixed-Use Overlay District as follows: The raising and keeping of livestock, excluding poultry, may be conducted as an accessory use of a principal Residential or Mixed-Use Overlay District property of at least three (3) acres and shall be clearly incidental and subordinate to the use of the lot for its principal purpose. Structures and enclosures used in conjunction with the raising and keeping of livestock shall be a minimum of fifty (50) feet from any property line and shall comply with the best practices as identified by the UNH Cooperative Extension's housing and space guidelines for livestock. At no time shall a nuisance be created as to sight, sound, smell or any other impact that may interfere with nearby property owners' rights and enjoyment of their properties. (Recommended by the Planning Board).

1252 YES ☐

1019 NO ☐

Article 4

Are you in favor of the adoption of Amendment No. 3 as proposed by Citizen's Petition for the Town of Pelham Zoning Ordinance as follows: this amendment would modify Sections 307-18 -- To allow Light Industrial and Manufacturing in the B5 zone? They would pay commercial taxes and employ residents to work in their establishments. Nothing else would change to the existing B5 zone. (Not Recommended by the Planning Board).

846 YES ☐

1402 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 Sixteen Million, Four-Hundred and Twenty-One Thousand, Two Hundred and Twenty-Seven Dollars (\$16,421,227)? Should this article be defeated, the default budget shall be Sixteen Million, Four-Hundred and Fifty-Two Thousand, Three-Hundred and Eighty-Five Dollars (\$16,452,385) 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 Board of Selectmen) (Recommended by the Budget Committee) (Majority Vote Required).

1858 YES ☐
386 NO ☐

Article 6

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 Public Works and Municipal Employees, Local 1801 of the American Federation of State, County and Municipal Employees (AFSCME), which calls for the following increases in salary and benefits and to further raise and appropriate the sum of Fifty-Four Thousand, Three Hundred and Ninety-Two Dollars (\$54,392) to fund this year of the 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? This is a Special Warrant Article. (Majority Vote Required).

Year	Cost	Accumulated Cost
2019	\$54,392	\$ 54,392
2020	\$46,516	\$100,908
2021	\$47,660	\$148,568
2022	\$42,618	\$191,186
2023*	\$40,292	\$231,479

*includes 3 months of 2024
(Recommended by the Selectmen) (Recommended by the Budget Committee). (Majority Vote Required).

1554 YES ☐
677 NO ☐

Article 7

Shall the Town vote to raise and appropriate the sum of Three Hundred Twenty-Eight Thousand, Six Hundred Eighty-Four Dollars (\$328,684) 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) (Majority Vote Required).

2066 YES ☐
196 NO ☐

Article 8

Shall the Town vote to raise and appropriate the sum of Three Hundred-Thousand Dollars (\$300,000) to be placed into the Highway Department Maintenance Capital Reserve Fund previously established for the purpose of constructing a highway maintenance facility to house office and equipment (with the Board of Selectmen having been named as agents to expend, authorizing expenditures following one public hearing.) (Recommended by the Selectmen) (Recommended by the Budget Committee) (Majority Vote Required).

1533 YES ☐
696 NO ☐

Article 9

Shall the town vote to raise and appropriate the sum of \$1,713,000 for the purpose of engineering, permitting, and constructing a flood relief bridge structure adjacent to the Old Bridge Street (Abbott) Bridge? Of the \$1,713,000 appropriation, up to \$1,370,400 will come from New Hampshire Department of Transportation (NHDOT) State Bridge Aid, \$342,600 (requested herein) from general taxation. This is a non-lapsing appropriation and will not lapse until 12/31/2025 or until the project is completed. (Recommended by the Selectmen) (Recommended by the Budget Committee). (Majority Vote Required).

1631 YES ☐
627 NO ☐

Article 10

Shall the Town vote to raise and appropriate the sum of Two-Hundred Fifty-One Thousand and Sixty Dollars (\$251,060) for the purpose of renovations to the Pelham Library consisting of expanded Young Adult area, ceiling enclosure of the Ernest Law Room, remodel and expansion (including a kitchenette) to the Molly Hobbs Room, sound reduction in the stairwell, employee break room renovation as well as new office space. This is a Special Warrant Article. (Recommended by Library Trustees) (Recommended by the Budget Committee). (Majority Vote Required).

1123 YES ☐
1131 NO ☐

Article 11

Shall the Town vote to raise and appropriate the sum of thirty thousand dollars (\$30,000) 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, VI, and shall not lapse until 12/31/2024 or until this project is completed, whichever comes first. (This is a Special Warrant Article) (Recommended by the Selectmen) (Recommended by the Budget Committee). (Majority Vote Required).

1835 YES ☐
417 NO ☐

Article 12

Shall the Town vote to establish as Town Forests pursuant to RSA 31:110-113 – Map 33 Lot 1-161 and Map 33 Lot 2-61-1 – totaling approximately 92 acres and add them to the Cutler-Spalding Town Forest? No tax impact. (Recommended by the Selectmen) (Majority Vote Required).

2045 YES ☐
216 NO ☐



BALLOT 2 OF 2

OFFICIAL BALLOT
ANNUAL TOWN MEETING
 TOWN OF
PELHAM, NEW HAMPSHIRE
 March 12, 2019

Dorothy A. Harsden
 TOWN CLERK

Article 13

Shall the Town vote to establish the Moeckel Road Town Forest pursuant to RSA 31:110-113 - Map 9 Lot 9-2, Map 9 Lot 9-5 and Map 9 Lot 9-9 - totaling approximately 75 acres? No Tax impact. (Recommended by the Selectmen) (Majority Vote Required).

2060 YES ☐
 216 NO ☐

Article 14

Shall the Town vote to establish the Moose Pond Town Forest pursuant to RSA 31:110-113 - Map 24 Lot 12-41 and Map 31 Lot 11-28-6 - totaling approximately 31 acres? No Tax impact. (Recommended by the Selectmen) (Majority Vote Required).

2074 YES ☐
 206 NO ☐

Article 15

Shall the Town vote to establish the Wolven Park Conservation Area as a town forest pursuant to RSA 31:110-113 - Map 41 Lot 10-264 - totaling approximately 23 acres? No Tax impact. (Recommended by the Selectmen) (Majority Vote Required).

2062 YES ☐
 213 NO ☐

Article 16

Shall the Town vote to establish a water utility district, as is authorized by N.H. RSA 31:134-149, which shall consist of 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? The purpose of this Water District is to provide water service to properties that have had their water supply adversely impacted by MTBE and other contaminants. The expenses of the Water District shall be borne by property owners and water users, as appropriate, within the Water District. And further, that the Water District shall be managed by a five (5) member Water Commission, whose members shall be Pelham residents and who shall be appointed by the Board of Selectmen for an initial term of either 1, 2 or 3 years, and shall thereafter be appointed to a term of 3 years. (Recommended by the Selectmen) (Majority Vote Required)

1733 YES ☐
 498 NO ☐

Respectfully Submitted,

Dorothy A. Harsden
 Town Clerk

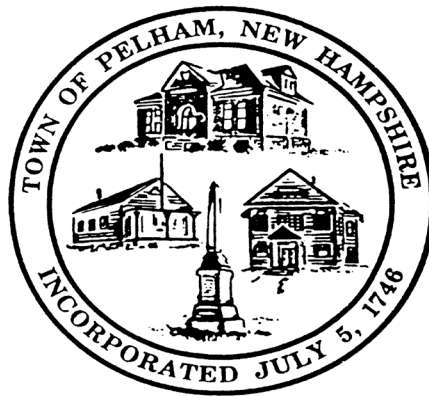


Town of Pelham

The State of New Hampshire

2019 Town Deliberative Session

Minutes





**TOWN OF PELHAM
DELIBERATIVE SESSION
SHERBURNE HALL
6 VILLAGE GREEN
FEBRUARY 5, 2019**

The Moderator Pro Tem, James Hogan opened the Deliberative Session of the 2019 Town Meeting at 7:00 p.m. at the Sherburne Hall in the Municipal Building, 6 Village Green on Tuesday, February 5, 2019. He then introduced Town Administrator, Brian McCarthy; Selectman Chairman, Hal Lynde; Selectman Vice Chairman, William McDevitt; Selectmen, Doug Viger, Heather Forde and Amy Spencer; Town Clerk, Dorothy Marsden; Deputy Town Clerk, Linda Newcomb; Budget Committee Chairman, Mike Bailey; Budget Committee Vice Chairman, Dave Cronin and Town Counsel, Atty John Ratigan. He explained that this Session shall consist of explanation, discussion and debate of warrant articles numbered 5 through 16. Articles 2 through 4 are Zoning Amendments and cannot be discussed or amended this evening. He then explained that warrant articles 4 through 16 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. The second session of our Annual Town Meeting will be held at Pelham High School, 85 Marsh Road, on Tuesday, March 12, 2019 between the hours of 7:00 a.m. and 8:00 p.m. to vote by official ballot to choose all necessary Town Officials for the ensuing year and to vote on all warrant articles numbered 2 through 16. Mr. Hogan then called the 2019 Town Meeting to order. He asked State Rep Hershel Nunez to lead in the Pledge of Allegiance.

Article 2

Are you in favor of Amendment No. 1 as proposed by the Planning Board for the Town of Pelham to repeal in its entirety Pelham Zoning Ordinance Article IX, Elderly Housing? The effect of the repeal would be to eliminate any future age-restricted housing as an allowed use within Pelham.

(Recommended by the Planning Board).

Article 3

Are you in favor of the adoption of Amendment No. 2 as proposed by Citizen's Petition for the Town of Pelham Zoning ordinance as follows: this amendment would modify; Article IV, Section 307-16(A); Article V, Section 307-18 Table of Permitted Uses; and Article V-1 Mixed-Use Overlay District as follows: The raising and keeping of livestock, excluding poultry, may be conducted as an accessory use of a principal Residential or Mixed-Use Overlay District property of at least three (3) acres and shall be clearly incidental and subordinate to the use of the lot for its principal purpose. Structures and enclosures used in conjunction with the raising and keeping of livestock shall be a minimum of fifty (50) feet from any property line and shall comply with the best practices as identified by the UNH Cooperative Extension's housing and space guidelines for livestock. At no time shall a nuisance be created as to sight, sound, smell or any other impact that may interfere with nearby property owners' rights and enjoyment of their properties. (Recommended by the Planning Board). Bob Sherman asked who determines if something is a nuisance or not. Mr. McDevitt answered saying that it is a Petition Warrant Article so it would be up to the petitioners to answer the question. Judy Birch spoke saying that she helped to write this petition. She said they live next door to a situation where there are pigs next door. They live in a subdivision of nice new homes and the neighbor decided to raise pigs. It has come to a point where they cannot sit on the deck and can't enjoy their property at all. Everybody on the street below them is affected and that is the reason behind this petition. Atty. Ratigan said if at the end of the day neighbors are upset after this ordinance is adopted and seek to privately enforce it, it would be a Judge who would make a determination as to whether or not the activity next door or in the neighborhood was a nuisance.



Article 4

Are you in favor of the adoption of Amendment No. 3 as proposed by Citizen's Petition for the Town of Pelham Zoning Ordinance as follows: this amendment would modify Sections 307-18 -- To allow Light Industrial and Manufacturing in the B5 zone? They would pay commercial taxes and employ residents to work in their establishments. Nothing else would change to the existing B5 zone.

(Not Recommended by the Planning Board).

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 Sixteen Million, Four-Hundred and Twenty-One Thousand, Two Hundred and Twenty-Seven Dollars (\$16,421,227)? Should this article be defeated, the default budget shall be Sixteen Million, Four-Hundred and Fifty-Two Thousand, Three-Hundred and Eighty-Five Dollars (\$16,452,385) 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 Board of Selectmen) (Recommended by the Budget Committee)



Department	BOS Approved	Bud Com Approved
Assessor	222,211	222,213
Budget Committee	162	162
Cable Department	136,837	136,838
Cemetery	145,470	145,835
Conservation Committee	7,947	7,947
Debt Service Interest	113,477	113,477
Debt Service Principal	710,714	710,714
Elections	11,427	11,427
Emergency Management	8,644	\$8,644
Fire Department	\$2,259,025	\$2,351,733
Health Officer	45,766	45,766
Health Services	73,500	73,500
Highway Maintenance	1,530,276	1,537,223
Human Services	93,040	93,040
Insurance	2,410,396	2,590,049
Legal	97,500	97,500
Library	474,848	443,839
Parks & Recreation	248,850	248,938
Planning Dept	409,593	409,693
Police Department	3,077,012	3,062,874
Retirement	1,757,918	1,757,918
Selectmen	513,716	513,716
Senior Center	136,845	136,844
Town Buildings	713,910	717,578
Town Celebrations	9,260	9,261
Town Clerk	240,680	240,680
Transfer	711,831	712,492
Treasurer	15,176	21,176
Trust Funds	150	150
Total	16,176,181	16,421,227

(Majority Vote Required)

Selectman Hal Lynde explained that the Budget process starts in early July and then they make a request to the Department Heads to submit their budgets. The procedure to follow is keep the same as last year's budget plus contractual increases and any other items to be put on a wish list and then it will get reviewed. A public hearing is held and then those budgets are reviewed and over a two month period it goes to the Budget Committee for a thorough process. Budget Committee Chairman, Mike Bailey spoke saying that they go line by line through the budgets and ask a lot of questions so that they understand where the money is going to be spent and why. Moderator, Mr. Hogan 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 12, 2019.

A motion was made by William McDevitt and seconded to Restrict Reconsideration on Article 5.



Article 6

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 Public Works and Municipal Employees, Local 1801 of the American Federation of State, County and Municipal Employees (AFSCME), which calls for the following increases in salary and benefits and to further raise and appropriate the sum of Fifty-Four Thousand, Three Hundred and Ninety-Two Dollars (\$54,392) to fund this year of the 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? This is a Special Warrant Article. (Majority Vote Required).

<u>Year</u>	<u>Cost</u>	<u>Accumulated Cost</u>
2019	\$54,392	\$54,392
2020	\$46,516	\$100,908
2021	\$47,660	\$148,568
2022	\$42,618	\$191,186
2023*	\$40,292	\$231,479

*includes 3 months of 2024

(Recommended by the Selectmen) (Recommended by the Budget Committee). (Majority Vote Required).

Bill Scanzani spoke saying that this was as friendly a contract as the Town is going to see to the taxpayers of this Town. He said the contract gives reasonable rates of increases on an annual basis and it does something he has been asking for every contract to have which is a small increase to the medical contribution of what it costs for medical. Moderator, Mr. Hogan 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 12, 2019.

A motion was made by William McDevitt and seconded to Restrict Reconsideration on Article 6.

Article 7

Shall the Town vote to raise and appropriate the sum of Three Hundred Twenty- Eight Thousand, Six Hundred Eighty-Four Dollars (\$328,684) 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) (Majority Vote Required). Moderator, Mr. Hogan 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 12, 2019.

Article 8

Shall the Town vote to raise and appropriate the sum of Three Hundred-Thousand Dollars (\$300,000) to be placed into the Highway Department Maintenance Capital Reserve Fund previously established for the purpose of constructing a highway



maintenance facility to house office and equipment (with the Board of Selectmen having been named as agents to expend, authorizing expenditures following one public hearing.)

(Recommended by the Selectmen) (Recommended by the Budget Committee) (Majority Vote Required). Bill Scanzani spoke saying that we have been putting money away for a couple of years now and asked how much we have in there now. Brian McCarthy answered saying that we are currently at \$500,000.

Moderator, Mr. Hogan 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 12, 2019.

A motion was made by Jeff Gowan and seconded to Restrict Reconsideration on Articles 7 & 8.

Article 9

Shall the town vote to raise and appropriate the sum of **\$1,713,000** for the purpose of engineering, permitting, and constructing a flood relief bridge structure adjacent to the Old Bridge Street (Abbott) Bridge? Of the \$1,713,000 appropriation, up to \$1,370,400 will come from New Hampshire Department of Transportation (NHDOT) State Bridge Aid, **\$342,600 (requested herein) from general taxation**. This is a non-lapsing appropriation and will not lapse until 12/31/2025 or until the project is completed. (Recommended by the Selectmen) (Recommended by the Budget Committee). (Majority Vote Required). It was explained that in 2012, the Town of Pelham conducted a bridge survey, the conclusion of which was that three bridges in Town (Willow Street, Abbott Bridge, Daniel Gionet Bridge at Main Street) needed to be altered to improve water flow to reduce flooding and the scouring effects to the historic Abbott Bridge footings. This represents the second stage of the improvements by the 2012 survey. The cost of this project will be significantly borne (80%) by the State of New Hampshire. Moderator, Mr. Hogan 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 12, 2019.

A motion was made by William McDevitt and seconded to Restrict Reconsideration on Article 9.

Article 10

Shall the Town vote to raise and appropriate the sum of Two-Hundred Fifty-One Thousand and Sixty Dollars (\$251,060) for the purpose of renovations to the Pelham Library consisting of expanded Young Adult area, ceiling enclosure of the Ernest Law Room, remodel and expansion (including a kitchenette) to the Molly Hobbs Room, sound reduction in the stairwell, employee break room renovation as well as new office space. This is a Special Warrant Article. (Recommended by Library Trustees) (Recommended by the Budget Committee). (Majority Vote Required). Moderator, Mr. Hogan 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 12, 2019.

Article 11

Shall the Town vote to raise and appropriate the sum of thirty thousand dollars (\$30,000) 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, VI, and shall not lapse until 12/31/2024 or until this project is completed, whichever comes first. (This is a Special Warrant Article) (Recommended



by the Selectmen) (Recommended by the Budget Committee). (Majority Vote Required). Moderator, Mr. Hogan 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 12, 2019.

A motion was made by William McDevitt and seconded to Restrict Reconsideration on Articles 10 & 11.

Article 12

Shall the Town vote to establish as Town Forests pursuant to RSA 31:110-113 – Map 33 Lot 1-161 and Map 33 Lot 2-61-1 - totaling approximately 92 acres and add them to the Cutler-Spalding Town Forest? No tax impact. (Recommended by the Selectmen) (Majority Vote Required). Moderator, Mr. Hogan 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 12, 2019.

Article 13

Shall the Town vote to establish the Moeckel Road Town Forest pursuant to RSA 31:110-113 - Map 9 Lot 9-2, Map 9 Lot 9-5 and Map 9 Lot 9-9 - totaling approximately 75 acres? No Tax impact. (Recommended by the Selectmen) (Majority Vote Required). Moderator, Mr. Hogan 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 12, 2019.

Article 14

Shall the Town vote to establish the Moose Pond Town Forest pursuant to RSA 31:110-113 - Map 24 Lot 12-41 and Map 31 Lot 11-28-6 - totaling approximately 31 acres? No Tax impact. (Recommended by the Selectmen) (Majority Vote Required). Moderator, Mr. 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 12, 2019.

Article 15

Shall the Town vote to establish the Wolven Park Conservation Area as a town forest pursuant to RSA 31:110-113 – Map 41 Lot 10-264 – totaling approximately 23 acres? No Tax impact. (Recommended by the Selectmen) (Majority Vote Required). Moderator, Mr. 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 12, 2019.

A motion was made by William McDevitt and seconded to Restrict Reconsideration on Articles 12 through 15.

Article 16

Shall the Town vote to establish a water utility district, as is authorized by N.H. RSA 31:134-149, which shall consist of those properties that are adjacent to and within five hundred feet (500') of the following 2 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? The purpose of this Water District is to provide water service to properties that have had their water supply adversely impacted by MTBE and other contaminants. The expenses of the Water District shall be borne by property owners and water users, as appropriate, within the Water District. And further, that the Water District shall be



managed by a five (5) member Water Commission, whose members shall be Pelham residents and who shall be appointed by the Board of Selectmen for an initial term of either 1, 2 or 3 years, and shall thereafter be appointed to a term of 3 years. (Recommended by the Selectmen) (Majority Vote Required) Selectman Hal Lynde made a friendly amendment to change the spelling of MBTE to MTBE in the third sentence from the end of this article. A vote was taken and the amendment passed. Representative Nunez asked if there was a report provided by someone that identified the contaminants. Town Administrator, Brian McCarthy answered by saying that he does. He stated that back in the 1980's MTBE was discovered in well water down in the southern end of Town. The then Getty gas station tanks in the ground breached and leaked approximately 12 to 2400 gallons into the ground water which contaminated people's drinking water. There was a lot of discussion about taking legal action against Getty and what ended up happening the State got involved and they said they would go after Getty to get money for damages done to the Town of Pelham. In 2013 the trial went forward and the Court found in favor of the State and awarded the State Three hundred thirty million dollars and this fund was designed to help the Communities that were impacted by MBTE. Mr. McCarthy said after hearing this he applied for the fund through the drinking water bureau of DES. An application was filed and the reasoning was they would like to get some fresh water down to those areas now. Those waters were tested a couple of times and it is safe to drink and it is defined as acceptable standards. Mr. McCarthy further stated that he applied for a grant and made it through the first round but didn't make it to the second round. Then we were told if we reapplied in 2019 they would give us consideration again. The Selectmen's feeling was that we have a designated water district with these two areas. There was much further discussion on the district approval. If this district is approved, the Selectmen will seek volunteers to be appointed to the Water Commission. It will be the responsibility of this commission to develop plans for the expansion of water to these areas including all costs associated with the expansion and the cost to property owners in those areas. No costs of any expansion or subsequent operation of water service within the district will be paid for by property owners outside the district. Water will be provided by Pennichuck East, Inc. which holds the franchise for water distribution within the Town. The Selectmen have agreed that if this article is approved but they do not have five volunteers for appointment to the Commission, no further action will be taken. Moderator, Mr. Hogan directed the Clerk to place Article 16, as amended, on the official ballot to be voted on at the next session of this meeting on March 12, 2019.

A motion was made by William McDevitt and seconded to Restrict Reconsideration on Article 16.

Selectman, Hal Lynde asked to recognize Selectman Amy Spencer who has chosen to take a vacation from her job for personal and professional reasons. He stated that we will miss you and appreciate your service. She has been a great asset to us and hopefully she will come back. Amy replied saying "Thank You" and it has been a sincere honor and great pleasure to serve our Town and all of you in this capacity as Selectman for a little over three years.

The Deliberative Session was adjourned at 8:00 p.m.

Respectfully Submitted,

Dorothy A. Marsden

Town Clerk



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: 2018	Year:	Year:
Property Taxes	3110		\$961,880.14		
Resident Taxes	3180				
Land Use Change Taxes	3120		\$12,190.00		
Yield Taxes	3185		\$1,201.07		
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$25,658.42)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2018	
Property Taxes	3110	\$38,018,642.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$124,746.00	\$166,070.00	
Yield Taxes	3185	\$10,014.88	\$1,201.07	
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2018		
Property Taxes	3110	\$57,895.34			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$9,551.85	\$50,153.84		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$38,195,191.65	\$1,192,696.12	\$0.00	\$0.00



New Hampshire
Department of
Revenue Administration

MS-61

Credits

Remitted to Treasurer	Levy for Year of this Report	2018	Prior Levies	
Property Taxes	\$37,097,182.39	\$682,591.26		
Resident Taxes				
Land Use Change Taxes	\$70,940.00	\$178,260.00		
Yield Taxes	\$5,229.70	\$1,201.07		
Interest (Include Lien Conversion)	\$9,476.85	\$46,758.09		
Penalties		\$3,395.75		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$276,475.65		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2018	Prior Levies	
Property Taxes	\$17,730.00	\$2,813.23		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$2,392.59	\$1,201.07		
Excavation Tax				
Other Taxes				
Current Levy Deeded	\$1,235.00			



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
	2018			
Property Taxes	\$941,830.12			
Resident Taxes				
Land Use Change Taxes	\$53,806.00			
Yield Taxes	\$2,392.59			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$7,023.59)			
Other Tax or Charges Credit Balance				
Total Credits		\$38,195,191.65	\$1,192,696.12	\$0.00
				\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$991,005.12
Total Unredeemed Liens (Account #1110 - All Years)	\$202,468.20



New Hampshire
Department of
Revenue Administration

MS-61

Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2017	Year: 2016	Year: 2015
Unredeemed Liens Balance - Beginning of Year		\$153,698.92	\$77,027.38	\$17,296.56
Liens Executed During Fiscal Year	\$297,673.11			
Interest & Costs Collected (After Lien Execution)	\$8,394.42	\$17,953.97	\$22,336.29	\$2,180.85
Total Debits	\$306,067.53	\$171,652.89	\$99,363.67	\$19,477.41

Summary of Credits

	Last Year's Levy	Prior Levies		
		2017	2016	2015
Redemptions	\$161,975.82	\$89,944.80	\$64,717.42	\$16,488.63
Interest & Costs Collected (After Lien Execution) #3190	\$8,394.42	\$17,953.97	\$22,336.29	\$2,180.85
Abatements of Unredeemed Liens	\$751.57			
Liens Deeded to Municipality	\$2,734.74	\$3,424.14	\$3,190.65	
Unredeemed Liens Balance - End of Year #1110	\$132,210.98	\$60,329.98	\$9,119.31	\$807.93
Total Credits	\$306,067.53	\$171,652.89	\$99,363.67	\$19,477.41

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$991,005.12
Total Unredeemed Liens (Account #1110 - All Years)	\$202,468.20



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

Preparer's Last Name

Date

DOROTHY

MARSDEN

1/24/2020

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.

Dorothy Marsden - TAX COLLECTOR
Preparer's Signature and Title



**STATEMENT OF TOWN CLERK ACCOUNTS
2019**

RECEIPTS

Motor Vehicle Permits	\$3,399,062.30
Dog Licenses, Penalties	17,050.50
Municipal Agent Fees	60,291.00
Title Fees	7,566.00
Vital Statistics	9,600.00
Hunt/Fish Licenses	7,379.50
UCC'S	3,765.00
Boat Fees	13,051.17
Miscellaneous	<u>3,676.56</u>
TOTAL	\$3,521,442.03

REMITTED TO TREASURER \$3,521,442.03

Motor Vehicle Permits Issued:	20,628
Dog Licenses Issued:	2,628

Respectfully Submitted,

Dorothy A. Marsden

Dorothy A. Marsden,
Town Clerk/Tax Collector



RESIDENT BIRTH REPORT
01/01/201- 12/31/2019
--PELHAM--

Child's Name	Date of Birth	Place of Birth	Father's/Partner's Name	Mother's Name
SMITH, ELISA DAWN	01/07/19	DERRY, NH	SMITH, DONALD	SMITH, LAURA
KEENLISIDE, DREW MICHAEL	01/08/19	MANCHESTER, NH	KEENLISIDE, MATTHEW	KEENLISIDE, ALISSA
KAHN, MADELINE SARAH	01/29/19	NASHUA, NH	KAHN, MATTHEW	GRAY, NANCY
THOMPSON, LUCY ELIZABETH	02/07/19	NASHUA, NH	THOMPSON, JOHN	THOMPSON, SARAH
PENROSE, RIDLEY JUSTIN	02/14/19	NASHUA, NH	PENROSE, JUSTIN	PENROSE, NICOLE
LANDRY, CLAIRE REGINA	03/07/19	MANCHESTER, NH	LANDRY JR, STEPHEN	LANDRY, AMY
ROOSA, EMILY KATHLEEN	03/09/19	NASHUA, NH	ROOSA, KEVIN	ROOSA, ELIZABETH
STEPHENS, GEOFFREY FINLEY	03/31/19	DERRY, NH	STEPHENS, JOSHUA	STEPHENS, KATHERINE
ENGLISH, THEODORE ALAN	04/18/19	NASHUA, NH	ENGLISH II, THOMAS	ENGLISH, JESSICA
CASELL, ELIZABETH CHARLOTTE	05/04/19	PELHAM, NH	CASELL, JAMES	CASELL, YAROSLAVA
ASHLEY, EMELIA CLAIRE	05/07/19	NASHUA, NH	ASHLEY, BRANDON	ASHLEY, KRISTEN
MARIPURI, MILA ROSE	05/24/19	MANCHESTER, NH	MARIPURI, SAHIL	MARIPURI, CHRISTINE
ROGERS, CALLAN FRASCA	05/30/19	NASHUA, NH	ROGERS, JOSEPH	FRASCA, LEAH
COX, SUTTON CONRAD	06/19/19	NASHUA, NH	COX, ROBERT	AUBREY, KAYLE
MATTHEWS, DELTA GRACE	07/06/19	NASHUA, NH	MATTHEWS, BRYAN	BROWN, HALEY
GIROLAMO, MARK ROBERT	07/15/19	NASHUA, NH	GIROLAMO, STEVEN	GIROLAMO, JULIANNE
LYNCH, EMBERLEIGH RAYNE	08/06/19	DERRY, NH	LYNCH, BILLY	LNCH, APRIL
BESTOR, LINDSEY FRANCES	08/07/19	NASHUA, NH	BESTOR, NICHOLAS	BESTOR, CASSANDRA
MCFEELY, THOMAS CHARLES	08/20/19	NASHUA, NH	MCFEELY, CHRISTOPHER	SCHAEFER, ALEXANDRA
STEVENS, LILLIANA JOANNE	09/06/19	NASHUA, NH	STEVENS, BRYON	STEVENS, TARA
COCHRAN, MADILYN IRENE	09/10/19	NASHUA, NH	COCHRAN, ANDREW	COCHRAN, MEGAN
ATCHISON, OLIVIA PAIGE	09/17/19	NASHUA, NH	ATCHISON, BRANDON	ATCHISON, TAI
SPANOS, JONATHAN HUNTER	10/05/19	NASHUA, NH	SPANOS JR, NICHOLAS	SPANOS, RACHAEL
BERTHIAUME, KENNEDY JACLYN	10/16/19	NASHUA, NH	BERTHIAUME, ERIC	ARNOLD SAMANTHA
SHANAHAN, REESE ELIZA	11/18/19	NASHUA, NH	SHANAHAN, MICHAEL	SHANAHAN, ALYSSA
MONACO, ANDREW JOSEPH	11/28/19	NASHUA, NH	MONACO, ANDREW	MONACO, JAYNA
RICHARD, CHARLES MICHAEL	12/14/19	NASHUA, NH	RICHARD JR, MICHAEL	RICHARD, MEGHAN
DEJACKOME, LEXIE MACLAY	12/15/19	NASHUA, NH	DEJACKOME, JARED	DEJACKOME, CONCEPCION
POOLER, OWEN ANDREW	12/30/19	NASHUA, NH	POOLER, EVAN	LEBEL, ASHLEY



RESIDENT DEATH REPORT

01/01/2019-12/31/2019

--PELHAM--

Name of Deceased	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
WARD, LISA	1/3/19	PELHAM	CHUTE, LAUREL	TUCKER, NITA
MONTBLEAU, RITA	1/12/19	NASHUA	FRECHETTE, LOUIS	JACQUES, ODELIE
KOCH, JANICE	1/14/19	PELHAM	FITZGERALD, WILLIAM	GERRY, CECILA
MACDONALD, ELIETTE	1/15/19	WINDHAM	HUPPE, WILFRED	PAYEUR, EXLICE
DEAN, RICHARD	1/24/19	PELHAM	DEAN, CLARENCE	UNKNOWN, GERTRUDE
ATWOOD, GEORGIA	1/29/19	WINDHAM	GAZES, ATHANASIOS	PERGAKI, PARASKEVI
MARCOUILLIER, LEO	2/8/19	PELHAM	MARCOUILLIER, CONRAD	CHANDONNET, CECILE
VIEIRA, WILLIAM	2/11/19	PELHAM	VIEIRA, ANTHONY	MARTIN, MARY
BARNABY, NICOLE	2/12/19	PELHAM	BARNABY, JEFFREY	LAMONTAGNE, CHRISTINE
HUBERT, ROLF	2/16/19	PELHAM	HUBERT, JOSEF	WYNDORPS, HUBERTINE
PARHAM JR, DOUGLAS	2/18/19	PELHAM	PARHAM SR, DOUGLAS	WUGGIERO, MARILYN
MURPHY, DENNIS	2/18/19	PELHAM	MURPHY, DENNIS	LOHNES, MARGARET
LEMIEUX, COREY	2/24/19	NASHUA	UNKNOWN,UNKNOWN	LEMIEUX, MICHELE
O'RIORDEN, RICHARD	2/27/19	PELHAM	O'RIORDEN, DAVID	KUTSCHKER, LEONORA
VERMETTE, CHERYL	03/19/19	NASHUA	GINGRAS, HAROLD	ALLEN, INES
FLANAGAN JR, FRANCIS	04/07/19	SALEM	FLANAGAN, FRANCIS	DEFREZE, SALOME
THORNTON, RICHARD	05/01/19	PELHAM	THORNTON, RALPH	HOLT, PRISCILLA
CHAFE, HELEN	05/02/19	PELHAM	CALLAHAN, BERNARD	CONNELLY, BARBARA
TRACY, BARBARA	05/05/19	MANCHESTER	ROCK, ISADORE	WOJNAR, STEPHANIE
SHAWVER, ROSEMARY	05/13/19	NASHUA	BUSHONG, FLOYD	BOECHER, DORENA
WARD, KATHLEEN	05/28/19	PELHAM	MCDONALD, HUGH	CONLEY, NORMA
LANDRY, ANDREW	06/09/19	HUDSON	LANDRY, ALPHONSE	ACKERMAN, RUTH
HARGREAVES, ANNEMARIE	06/21/19	SALEM	SAUPE, ARTHUR	WOLFRAM, HELENE
THEOHAROUS, GENE	06/22/19	NASHUA	THEOHAROUS, MILTON	HAJJI, MARIKA
ST GELAIS, THERESE	06/29/19	PELHAM	BELLEFEUILLE, ALCIDE	BEAUSOLEIL, BERTHA
CRYTS, PAUL	07/19/19	PELHAM	CRYTS, BENNY	BENSON, MARGARET
DIAS, EILEEN	07/28/19	PELHAM	GOULET, CLARENCE	BOUMIL, JOSEPHINE
TRACY JR, HOLMES	08/13/19	WINDHAM	TRACY, HOLMES	WATSON, ALICE
CARRIER, MICHAEL	08/29/19	WINDHAM	CARRIER L	BERGERON,MADELINE
BEDARD, RAYMOND	09/12/19	PELHAM	BEDARD, ARTHUR	RONDEAU, GEORGIANA
RIGBY, ELIZABETH	09/17/19	PELHAM	DEWAARD, DUANE	GERDES, JULIE
KOSIK, JOSEPH	09/20/19	NASHUA	KOSIK SR, WALTER	GREENWOOD, PATRICIA
CRONIN, EMMELINE	10/10/19	HUDSON	BORDELEAU, HENRI	LOISELLE, IRENE
FLYNN, WILLIAM	10/13/19	WINDHAM	FLYNN, JOHN	NEWTON, JULIA
BONCZAR, SOPHIE	10/14/19	NEW IPSWICH	PAVELKA, JOHN	GORSKI,MARY
HALE JR, CHARLES	10/29/19	PELHAM	HALE SR, CHALRES	TESSIER, RITA
MOULTON, BRIAN	11/2/19	PELHAM	MOULTON, LAWRENCE	CONLON, LENA
JAROSKY, FLORENCE	11/4/19	PELHAM	JONES, ERNEST	BOYD, MARY
SZETTELLA, RONALD	11/12/19	PELHAM	SZETTELLA, MITCHELL	VERSCHAEVE, SHERYL
WOODBURY, JOHN	12/9/19	NASHUA	WOODBURY, CHESTER	PROCTOR, FLORENCE
BILLINGS, JILL	12/10/19	PELHAM	CHENARD, ANDREW	CHABOT, JACQUELINE
PARENT, THERESE	12/11/19	PELHAM	BERGERON, JOSEPH	JACKSON, PEARL
DUBOIS, ROLAND	12/22/19	MERRIMACK	DUBOIS, PHILLIP	DUBE, BERTHA
DESCHENES, FRANCIS	12/26/19	MERRIMACK	DESCHENES, OSCAR	NAULT, VALEDA
PETROSKI, STEVEN	12/27/19	PELHAM	PETROSKI, JOHN	KOZAK, JOSEPHINE
GOODRIDGE, DIANNE	12/30/19	NASHUA	DUDEVOIR, CHARLES	SHARP, MARTHA



RESIDENT MARRIAGE REPORT
01/01/2019-12/31/2019
PELHAM

Name	Residence	Name	Residence	Place Of Marriage	Date
SHEEHAN, CATHLEEN A	PELHAM, NH	BISSON, ROBERT A	PELHAM, NH	PELHAM	1/19/19
HARGREAVES, KENDRA M	PELHAM, NH	SANZO, KEITH A	PELHAM, NH	PELHAM	2/13/19
LANTAGNE, MELANIE M	PELHAM, NH	SMITH, BENJAMIN W	PELHAM, NH	SALEM	2/23/19
STUART, MICHAEL M	PELHAM, NH	NGUYEN, NHU K	PELHAM, NH	PELHAM	4/8/19
SMITH, DINA C	PELHAM, NH	ZISIS, JOHN J	PELHAM, NH	PELHAM	5/17/19
MCCARTHY, JOSEPH D	CHELMSFORD, MA	WILLIAMS, FAITH R	PELHAM, NH	PELHAM	5/18/19
GERVAIS, WILLIAM J	PELHAM, NH	ANTONETTY, KISHA C	NASHUA, NH	NASHUA	6/13/19
CARROLL, JULIE	PELHAM, NH	SPECK, JEFFREY J	PELHAM, NH	PELHAM	6/20/19
NARBONNE, ALAN P	PELHAM, NH	GANNON, SHARON A	PELHAM, NH	PELHAM	6/28/19
KENNEDY, AMANDA M	PELHAM, NH	OSTERMAN, BRIAN G	PELHAM, NH	LINCOLN	7/20/19
DICHARD, PATRICK M	PELHAM, NH	PLUMEAU, EMILY S	PELHAM, NH	LINCOLN	8/9/19
BREAULT III, WALTER	PELHAM, NH	JONES, STEPHANIE L	PELHAM, NH	PELHAM	8/17/19
ELIAS, DONALD P	PELHAM, NH	MELBERG, LAUREN M	PELHAM, NH	DERRY	8/29/19
MERRILL, CAITLIN K	PELHAM, NH	BAILLARGEON, RON JOSEPH L	PELHAM, NH	LINCOLN	9/1/19
BILSKY, ALICIA A	PELHAM, NH	PIOTROWSKI, JACOB A	PENSACOLA, FL	BEDFORD	9/7/19
KOSIK, ALEESHA A	PELHAM, NH	ROSKO, JOSEPH C	PELHAM, NH	PELHAM	9/13/19
DALTON JR, MICHAEL J	PELHAM, NH	WEBSTER, MICHELLE M	PELHAM, NH	PELHAM	10/5/19
WAGNER, JONAH	NASHUA, NH	DEMERS, MELYSSA L	NASHUA, NH	HOLLIS	10/5/19
BEDARD, AMANDA M	PELHAM, NH	FERREIRA, KODY S	PELHAM, NH	ATKINSON	10/18/19
DE SOUSA, MANUEL L	PELHAM, NH	PHOSY, INDIA	PELHAM, NH	PELHAM	11/2/19
SCHEDLER, NICHOLAS M	PELHAM, NH	YORK, SAMANTHA	PELHAM, NH	PELHAM	11/20/19
BOYLE, MICHAEL	PELHAM, NH	MCCUE, ASHLEY E	PELHAM, NH	PELHAM	12/5/19
THELIN, ABIGAIL C	PELHAM, NH	THISTLE JR, JAMES A	PELHAM, NH	PELHAM	12/13/19



**Town of Pelham NH
Reconciled Cash Account Balances
As of Dec 31, 2019**

General Fund Cash		
General Fund Checking	\$	364,472.23
Ambulance Clearing Account		2,118.01
Automobile Registration Clearing Account		38,667.23
Petty Cash		900.00
Invested Interest Bearing Cash (Insured)	\$	19,933,214.44
Escrow Accounts:		
Planning Department Escrow	\$	222,974.57
Road Bonds		458,151.35
Special Revenue Accounts and Funds:		
Drug Forfeiture Account	\$	8,818.59
Firearm License Fees		1,845.26
Senior Recreation Fees		26,248.93
Sherburne/Mammoth Improvements		180,720.70
Village Greenn Tree Fund		5,413.17
Total Cash - Town of Pelham at 12-31-2019	\$	21,243,544.48

Respectfully submitted:

Charlene F. Takesian
Treasurer
Town of Pelham, NH

These Balances are Unaudited



MELANSONHEATH
ACCOUNTANTS • AUDITORS

102 Perimeter Road
Nashua, NH 03063
(603)882-1111
melansonheath.com

Board of Selectmen
Town of Pelham
6 Village Green
Pelham, New Hampshire 03076

Additional Offices:
Andover, MA
Greenfield, MA
Manchester, NH
Ellsworth, ME

Dear Board of Selectmen:

We have audited the financial statements of the Town of Pelham, New Hampshire, as of and for the year ended December 31, 2018 and have issued our report thereon dated October 29, 2019. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Town solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding other matters noted during our audit in a separate letter to you dated October 29, 2019.



Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team and others in our Firm have complied with all relevant ethical requirements regarding independence. Safeguards that have been applied to eliminate threats to independence or reduce them to an acceptable level include annual certification by all Firm staff of independence, or when circumstances change during the year.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Town is included in the notes to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended December 31, 2018. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Estimated lives and depreciation methods for depreciable assets.
- Collectability of receivables.
- Net OPEB liability.
- Net pension liability.

Management's estimates of the above are based on various criteria. We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.



Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive disclosures affecting the Town's financial statements.

Identified or Suspected Fraud

We have not identified or obtained information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

As an added service to the Town, we assisted in compiling the government-wide financial statements, including consolidating various funds into governmental activities, converting to the accrual basis of accounting, and recording all long-term assets, long-term liabilities, and net position classifications. This consolidation and conversion process was based on information from the Town's accounting records.

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Town's financial statements or the auditors' report. No such disagreements arose during the course of the audit.



Representations Requested from Management

We have requested certain written representations from management, which are included in their letter dated October 29, 2019.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with the Town, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Town's auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the Town's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information (if applicable) and considered whether such information, or the manner of its presentation, was materially inconsistent with the presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the governing body and management of the Town and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Melanson Heath

October 29, 2019



TOWN OF PELHAM, NEW HAMPSHIRE

Management Letter

For the Year Ended December 31, 2018



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MELANSONHEATH
ACCOUNTANTS • AUDITORS

102 Perimeter Road
Nashua, NH 03063
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melansonheath.com

Additional Offices:

Andover, MA
Greenfield, MA
Manchester, NH
Ellsworth, ME

To the Board of Selectmen
Town of Pelham, New Hampshire

In planning and performing our audit of the basic financial statements of the Town of Pelham, New Hampshire, as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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 over financial reporting.

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

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 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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

During our audit, we became aware of various matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The recommendations that accompany this letter summarize our comments and suggestions concerning those matters.

The Town's written responses to our comments and suggestions have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.



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

After you have had an opportunity to consider our comments and recommendations, we would be pleased to discuss them with you.

Melanson Heath

October 29, 2019



STATUS OF PRIOR YEAR RECOMMENDATIONS:

1. Consider Performing Periodic Internal Audits of All Departments

Prior Year Issue:

In the prior year, we recommended the Town consider performing periodic internal audits of departments that collect receipts to ensure compliance with the Town's established cash receipts policy.

Current Year Status:

This issue was addressed in 2018 and is considered resolved.

2. Reconcile Estimated Local Revenues to Final MS-434

Prior Year Issue:

In the prior year, we recommended the Town ensure the estimated local revenues reported in the Town's general fund revenue ledger agree with the final MS-434 report.

Current Year Status:

This issue was addressed in 2018 and is considered resolved.

3. Resolve Inactive Road Bonds and Planning Escrows

Prior Year Issue:

In the prior year, we recommended the Planning Department refund inactive road bonds and research inactive planning escrow deposits.

Current Year Status:

This issue was addressed in 2018 and is considered resolved.

4. Improve Encumbrance Procedures

Prior Year Issue:

In the prior year, we recommended the Town improve encumbrance procedures.

Current Year Status:

This issue was addressed in 2018 and is considered resolved.

5. Improve Impact Fee Accounting and Reporting

Prior Year Issue:

In the prior year, we recommended the Town improve accounting for impact fees.



Current Year Status:

The issue remains unresolved in 2018.

Further Action Needed:

We continue to recommend the Town improve its impact fee accounting and reporting process to ensure that it is in full compliance with NH RSA 674:21 as follows:

- Track expenditures of all impact fees on each impact fee tracking spreadsheet and reconcile the ending balance to the general ledger at year end.
- Add the expiration date of each impact fee collection on all impact fee tracking spreadsheets.
- Ensure all expired and inactive impact fees are either expended or refunded.
- Annually publish a report listing expenditures of impact fee revenue, identifying the capital improvement project for which the fees were assessed, and stating the date assessed and collected.

Town's Response:

This issue is currently being addressed. We will strive to improve our impact fee accounting and reporting process to ensure that it is in full compliance with NH RSA 674:21.

6. Improve Reconciliation of General Ledger Year End Balances

Prior Year Issues and Current Year Status:

In the prior year, we recommended various improvements to the reconciliation process of the general ledger at year end and noted the following areas where controls could be improved:

- The due to school balance at year end should agree to the current school year assessment less all payments made during the year. The Town did not record the assessment to the general ledger, which caused the due to school balance to be incorrect.
 - Current Year Status: The Town recorded the assessment to the general ledger; however, it made payments to the school based upon a preliminary payment schedule. We recommend the Town make payments to the school based on a payment schedule that ties to the tax rate calculation.
- The reserve for inventories balance should be adjusted at year end to agree to the corresponding asset balance.
 - Current Year Status: This issue remains unresolved in 2018.



- The reserve for encumbrances balance should be adjusted at year end to agree to the encumbrance total formally approved by the Board of Selectmen.
 - Current Year Status: This issue remains unresolved in 2018.
- The current use accounts receivable balance should agree to the balance per the Tax Collector's MS-61 and Accounts Receivable Uncollected List. The Town prepared a receivable reconciliation, however, the amount included for the current use accounts receivable balance did not agree to the Tax Collector's MS-61. Therefore, the receivable reconciliation did not correctly show there was a variance between the general ledger and the MS-61.
 - **Current Year Status: This issue was addressed in 2018 and is considered resolved**
- The due to and due from balances between all funds should net to zero at year end (with the exception of any balances due to/from the trust funds and library since these balances and activity are not maintained in the Town's general ledger).
 - **Current Year Status: This issue was addressed in 2018 and is considered resolved**
- The reserve elderly liens balance should be adjusted at year end to agree to the related accounts receivable balance.
 - Current Year Status: This issue remains unresolved in 2018.

Further Action Needed:

We continue to recommend the Town address the remaining unresolved issues regarding the reconciliation of general ledger year end balance. This will improve controls and documented oversight, and reduce the risk of errors or irregularities occurring and going undetected.

Town's Response:

This issue is currently being addressed. We expect to resolve this issue by the end of December 2019.

CURRENT YEAR RECOMMENDATIONS:

7. Improve Cash Reconciliation Procedures

During our audit, we noted multiple entries recorded to the general ledger that "plugged" the cash balance to reconcile with the Treasurer. Furthermore, the Town was unable to provide us with supporting documentation for these entries. Finally,



there is an account in the general ledger titled “Cash Variance” which has a balance of \$20,200 as of December 31, 2018.

We recommend the Treasurer and Accountant work together to investigate the “Cash Variance” account in the general ledger and resolve accordingly. Furthermore, we recommend the Town maintain supporting documentation for all adjusting entries posted to the general ledger. Implementation of these recommendations will help strengthen controls over cash and will reduce the likelihood of errors or irregularities could occur and go undetected.

Town’s Response:

We will ensure that the Treasurer and Accountant work together to investigate the cash variance account in the general ledger, resolve said issue immediately, and we will start maintaining supporting documentation for all adjusting entries posted to the general ledger.

8. Ensure General Ledger Is in Balance

The general ledger was out of balance as of December 31, 2018 in funds 01, 57, and 58. When the Town moved to the new general ledger software in 2017 beginning balances were incorrectly carried over in funds 57 and 58, causing these funds to be out of balance. This situation was detected during the audit and corrected shortly afterward.

We recommend that general ledger trial balance reports be reviewed monthly to ensure the accuracy of account balances and verify that all funds are in balance.

Town’s Response:

This issue is being addressed. We will work diligently to review our monthly balances to verify that all funds are in balance.



TOWN OF PELHAM, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended December 31, 2018



Town of Pelham, New Hampshire

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INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Pelham, New Hampshire

Additional Offices:

Andover, MA
Greenfield, MA
Manchester, NH
Ellsworth, ME

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

The Town'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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire, as of December 31, 2018, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and certain Pension and OPEB schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, 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 evidence sufficient to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Pelham, New Hampshire's basic financial statements. The schedules of Nonmajor Governmental Funds appearing on pages 50 - 55 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance



with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Melanson Heath

October 29, 2019



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, 2018.

A. 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 other 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, conservation, and debt service.

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.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

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.

Other 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.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current year, the total of assets and deferred outflows exceeded liabilities and deferred inflows by \$23,880,316 (i.e., net position), a change of \$3,128,915 in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$11,347,615, a change of \$2,562,974 in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$5,450,039, a change of \$533,836 in comparison to the prior year.



C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

NET POSITION

	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2017</u>
Current and other assets	\$ 24,418,761	\$ 21,172,188
Capital assets	<u>30,016,266</u>	<u>29,733,319</u>
Total assets	54,435,027	50,905,507
Deferred outflows of resources	1,668,766	1,680,822
Current liabilities	12,743,304	12,038,716
Noncurrent liabilities	<u>18,747,854</u>	<u>15,850,397</u>
Total liabilities	31,491,158	27,889,113
Deferred inflows of resources	732,319	1,035,674
Net investment in capital assets	26,915,316	26,634,658
Restricted	2,614,813	2,440,921
Unrestricted	<u>(5,649,813)</u>	<u>(5,414,037)</u>
Total net position	<u>\$ 23,880,316</u>	<u>\$ 23,661,542</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent year, total net position was \$23,880,316, a change of \$3,128,915 from the prior year.

The largest portion of net position \$26,915,316 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 is 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 \$2,614,813, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit of \$(5,649,813), primarily resulting from the Town's unfunded net pension and OPEB liabilities.

CHANGES IN NET POSITION

	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2017</u>
Revenues:		
Program revenues:		
Charges for services	\$ 1,318,098	\$ 1,513,533
Operating grants and contributions	529,625	947,993
Capital grants and contributions	1,241,745	660,031
General revenues:		
Property taxes	11,211,363	9,892,775
Interest, penalties and other taxes	222,172	279,044
Motor vehicle permit fees	3,362,674	3,120,958
Grants and contributions not restricted to specific programs	691,742	681,507
Capital contributions	156,900	24,800
Investment income	110,783	25,974
Miscellaneous	120,634	18,415
Total revenues	18,965,736	17,165,030
Expenses:		
General government	5,972,733	6,648,271
Public safety	5,280,537	5,048,096
Highways and streets	2,213,896	2,252,178
Sanitation	720,400	684,630
Health	102,925	103,130
Welfare	38,409	21,787
Culture and recreation	1,346,253	1,392,755
Conservation	47,238	30,790
Debt service	114,430	120,496
Total expenses	15,836,821	16,302,133
Change in net position	3,128,915	862,897
¹ Net position - beginning of year, as restated	20,751,401	22,798,645
Net position - end of year	\$ 23,880,316	\$ 23,661,542

¹ Restated from the prior year as described in Note 19.

Governmental activities. Governmental activities for the year resulted in a change in net position of \$3,128,915. Key elements of this change are as follows:

General fund operations, as discussed further in Section D	\$ 1,812,333
Nonmajor funds change in fund balance	750,641
Capital assets funded with operating monies	2,299,351
Depreciation expense in excess of principal debt service	(1,280,355)
Change in long-term liabilities	(1,172,944)
Other	719,889
Total	\$ 3,128,915



D. FINANCIAL ANALYSIS OF 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.

As of the end of the current year, governmental funds reported combined ending fund balances of \$11,347,615, a change of \$2,562,974 in comparison to the prior year. Key elements of this change are as follows:

General fund operations, as discussed further below	\$ 1,812,333
Nonmajor funds change in fund balance	<u>750,641</u>
Total	<u>\$ 2,562,974</u>

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$5,450,039, while total fund balance was \$7,941,967. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>12/31/18</u>	<u>12/31/17</u>	<u>Change</u>	% of Total General Fund Expenditures
Unassigned fund balance	\$ 5,450,039	\$ 4,916,203	\$ 533,836	35.8%
Total fund balance	\$ 7,941,967	\$ 6,129,634	\$ 1,812,333	52.1%

The total fund balance of the general fund changed by \$1,812,333 during the current year. Key factors in this change are as follows:

Local revenues in excess of budget	\$ 1,448,778
Expenditures less than budget	978,413
Use of fund balance as a funding source	(2,265,000)
Expenditures of prior year encumbrances	3,713,169
Change in capital reserves	303,289
Other	<u>(2,366,316)</u>
Total	<u>\$ 1,812,333</u>

Included in the total general fund balance are the Town's capital reserve funds with the following balances:

	<u>12/31/18</u>	<u>12/31/17</u>	<u>Change</u>
Capital reserve funds	\$ 531,750	\$ 228,461	\$ 303,289



E. GENERAL FUND BUDGETARY HIGHLIGHTS

There was no difference between the Town's original and final budget in 2018.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year end amounted to \$30,016,266 (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:

- \$363,332 for various road infrastructure improvements.
- \$502,447 for vehicles, machinery and equipment, including seven new police vehicles.
- \$504,302 for land and projects in process, including the Willow Street Bridge and the purchase of conservation land.
- \$929,270 for various building improvements, including a new boiler at Town Hall.
- \$(2,016,404) for current year depreciation expense.

Long-term debt. At the end of the current year, total bonded debt outstanding was \$2,020,000, all of which was backed by the full faith and credit of the government. In addition, total capital lease obligations outstanding at the end of the current year were \$1,080,950.

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:

Office of Town Administrator
Town of Pelham
6 Village Green
Pelham, New Hampshire 03076



TOWN OF PELHAM, NEW HAMPSHIRE

STATEMENT OF NET POSITION

DECEMBER 31, 2018

	Governmental Activities
ASSETS	
Current:	
Cash and short-term investments	\$ 20,393,800
Investments	2,216,343
Receivables, net of allowance for uncollectibles:	
Taxes	1,077,256
Departmental	359,285
Other assets	16,763
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Taxes	165,803
Land and construction in progress	9,587,617
Capital assets, net of accumulated depreciation	20,428,649
DEFERRED OUTFLOWS OF RESOURCES	
Related to pensions	1,668,766
Related to OPEB	189,511
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	56,103,793
LIABILITIES	
Current:	
Accounts payable	606,157
Accrued liabilities	219,051
Due to school district	10,743,112
Tax refunds payable	104,256
Due to external parties	141,486
Other liabilities	224,731
Current portion of long-term liabilities:	
Bonds payable	415,000
Other	289,511
Noncurrent:	
Bonds payable, net of current portion	1,605,000
Net pension liability	12,626,743
Net OPEB liability	3,095,641
Other, net of current portion	1,420,470
DEFERRED INFLOWS OF RESOURCES	
Related to pensions	702,070
Related to OPEB	4,591
Other	25,658
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	32,223,477
NET POSITION	
Net investment in capital assets	26,915,316
Restricted for:	
Grants and other	1,741,068
Permanent funds:	
Nonexpendable	744,796
Expendable	128,949
Unrestricted	(5,649,813)
TOTAL NET POSITION	\$ 23,880,316

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, 2018

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities	Expenses				
General government	\$ 5,972,733	\$ 99,704	\$ 7,680	\$ 817,576	\$ (5,047,773)
Public safety	5,280,537	750,503	16,014	1,486	(4,512,534)
Highways and streets	2,213,896	28,800	-	403,698	(1,781,398)
Sanitation	720,400	57,466	-	-	(662,934)
Health	102,925	-	-	-	(102,925)
Welfare	38,409	-	-	-	(38,409)
Culture and recreation	1,346,253	381,625	274,365	18,985	(671,278)
Conservation	47,238	-	231,566	-	184,328
Debt service	114,430	-	-	-	(114,430)
Total	\$ 15,836,821	\$ 1,318,098	\$ 529,625	\$ 1,241,745	(12,747,353)
		General Revenues			
		Property taxes			11,211,363
		Interest, penalties and other taxes			222,172
		Motor vehicle permit fees			3,362,674
		Grants and contributions not restricted to specific programs			691,742
		Capital contributions			156,900
		Investment income			110,783
		Miscellaneous			120,634
		Total general revenues			15,876,268
		Change in Net Position			3,128,915
		Net Position:			
		Beginning of year, as restated			20,751,401
		End of year			\$ 23,880,316

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



TOWN OF PELHAM, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2018

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and short-term investments	\$ 20,085,336	\$ 308,464	\$ 20,393,800
Investments	870,033	1,346,310	2,216,343
Receivables:			
Taxes	1,247,409	25,898	1,273,307
Departmental	329,938	29,347	359,285
Due from other funds	77,351	1,804,931	1,882,282
Other assets	16,764	-	16,764
TOTAL ASSETS	\$ 22,626,831	\$ 3,514,950	\$ 26,141,781
LIABILITIES			
Accounts payable	\$ 600,104	\$ 6,053	\$ 606,157
Accrued liabilities	172,791	-	172,791
Due to school district	10,743,112	-	10,743,112
Tax refunds payable	104,256	-	104,256
Due to other funds	1,946,417	77,351	2,023,768
Other liabilities	224,731	-	224,731
TOTAL LIABILITIES	13,791,411	83,404	13,874,815
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	893,453	25,898	919,351
FUND BALANCES			
Nonspendable	17,248	744,796	762,044
Restricted	-	1,909,521	1,909,521
Committed	2,094,470	791,899	2,886,369
Assigned	380,210	-	380,210
Unassigned	5,450,039	(40,568)	5,409,471
TOTAL FUND BALANCES	7,941,967	3,405,648	11,347,615
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 22,626,831	\$ 3,514,950	\$ 26,141,781

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, 2018

Total governmental fund balances	\$ 11,347,615
<ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	30,016,266
<ul style="list-style-type: none">• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	863,444
<ul style="list-style-type: none">• Long-term liabilities, including bonds payable, capital leases, compensated absences, net pension liability, and net OPEB liability are not due and payable in the current period; therefore, they are not reported in the governmental funds.	(19,452,365)
<ul style="list-style-type: none">• Other	<u>1,105,356</u>
Net position of governmental activities	\$ <u>23,880,316</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, 2018

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues			
Property taxes	\$ 11,115,952	\$ -	\$ 11,115,952
Interest, penalties and other taxes	221,464	225,332	446,796
Licenses, permits and fees	3,513,450	98,072	3,611,522
Intergovernmental	1,019,123	833,590	1,852,713
Charges for services	821,179	607,255	1,428,434
Investment income	173,949	(63,166)	110,783
Miscellaneous	120,634	25,881	146,515
Total Revenues	16,985,751	1,726,964	18,712,715
Expenditures			
General government	6,158,929	641,602	6,800,531
Public safety	4,718,516	505,209	5,223,725
Highways and streets	1,410,247	3,260	1,413,507
Sanitation	727,589	-	727,589
Health	102,925	-	102,925
Welfare	38,409	-	38,409
Culture and recreation	900,872	376,206	1,277,078
Conservation	38,513	125,013	163,526
Capital outlay	290,895	-	290,895
Debt service	849,895	-	849,895
Total Expenditures	15,236,790	1,651,290	16,888,080
Excess (deficiency) of revenues over expenditures	1,748,961	75,674	1,824,635
Other Financing Sources (Uses):			
Issuance of capital lease	-	738,339	738,339
Transfers in	63,372	-	63,372
Transfers out	-	(63,372)	(63,372)
Total Other Financing Sources (Uses)	63,372	674,967	738,339
Change in fund balance	1,812,333	750,641	2,562,974
Fund Equity, at Beginning of Year	6,129,634	2,655,007	8,784,641
Fund Equity, at End of Year	\$ 7,941,967	\$ 3,405,648	\$ 11,347,615

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, 2018

Net changes in fund balances - total governmental funds	\$ 2,562,974														
<ul style="list-style-type: none"> 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: <table> <tr> <td>Capital outlay</td><td style="text-align: right;">2,299,351</td></tr> <tr> <td>Depreciation</td><td style="text-align: right;">(2,016,404)</td></tr> </table> The issuance of long-term debt (e.g., bonds) 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: <table> <tr> <td>Issuance of debt</td><td style="text-align: right;">(738,339)</td></tr> <tr> <td>Repayments of debt</td><td style="text-align: right;">736,049</td></tr> </table> 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., real estate and land use change taxes) differ between the two statements. This amount represents the net change in deferred revenue. <div style="text-align: right;">99,302</div> 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: <table> <tr> <td>Net pension liability and related deferred outflows and inflows of resources</td><td style="text-align: right;">209,889</td></tr> <tr> <td>Net OPEB liability and related deferred outflows and inflows of resources</td><td style="text-align: right;">(580)</td></tr> <tr> <td>Other</td><td style="text-align: right;">(19,560)</td></tr> </table> Other differences. <div style="text-align: right;"><u>(3,767)</u></div> 	Capital outlay	2,299,351	Depreciation	(2,016,404)	Issuance of debt	(738,339)	Repayments of debt	736,049	Net pension liability and related deferred outflows and inflows of resources	209,889	Net OPEB liability and related deferred outflows and inflows of resources	(580)	Other	(19,560)	
Capital outlay	2,299,351														
Depreciation	(2,016,404)														
Issuance of debt	(738,339)														
Repayments of debt	736,049														
Net pension liability and related deferred outflows and inflows of resources	209,889														
Net OPEB liability and related deferred outflows and inflows of resources	(580)														
Other	(19,560)														
Change in net position of governmental activities	\$ <u>3,128,915</u>														

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



TOWN OF PELHAM, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES -
BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Positive (Negative)</u>
Revenues and Other Sources:				
Property taxes	\$ 11,305,632	\$ 11,305,632	\$ 11,305,632	\$ -
Interest, penalties and other taxes	202,413	202,413	209,394	6,981
Licenses, permits and fees	2,473,025	2,473,025	3,513,495	1,040,470
Intergovernmental	1,018,120	1,018,120	1,019,123	1,003
Charges for services	705,000	705,000	821,179	116,179
Investment income	20,000	20,000	168,378	148,378
Miscellaneous	600	600	109,295	108,695
Transfers in	36,300	36,300	63,372	27,072
Other financing sources	2,200,000	2,200,000	2,200,000	-
Use of fund balance	2,265,000	2,265,000	2,265,000	-
Total Revenues and Other Sources	20,226,090	20,226,090	21,674,868	1,448,778
Expenditures and Other Uses:				
General government	6,430,634	6,430,634	6,223,519	207,115
Public safety	5,108,143	5,108,143	4,752,654	355,489
Highways and streets	1,856,645	1,856,645	1,657,890	198,755
Sanitation	731,122	731,122	727,589	3,533
Health	119,266	119,266	102,925	16,341
Welfare	93,040	93,040	38,409	54,631
Culture and recreation	917,541	917,541	916,674	867
Conservation	1,540,247	1,540,247	1,539,386	861
Debt service	869,452	869,452	849,895	19,557
Capital outlay	2,260,000	2,260,000	2,138,736	121,264
Transfers out	300,000	300,000	300,000	-
Total Expenditures and Other Uses	20,226,090	20,226,090	19,247,677	978,413
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 2,427,191	\$ 2,427,191

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, 2018

	<u>Agency Funds</u>
ASSETS	
Cash and short-term investments	\$ 539,427
Investments	575,931
Due from external parties	<u>141,486</u>
Total Assets	<u>\$ 1,256,844</u>
LIABILITIES	
Other liabilities:	
Town funds:	
Escrow deposits	\$ 517,091
Private trust funds	9,243
School funds:	
Capital reserve funds	498,745
Trust, gift, and scholarship funds	90,279
Impact fees	<u>141,486</u>
Total Liabilities	<u>\$ 1,256,844</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 more significant policies:

A. Reporting Entity

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In year 2018, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

B. 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 is 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.



C. 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, including special assessments. 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 funds:

- The *agency funds* account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others. Agency funds report only assets and liabilities, and therefore, have no measurement focus.

D. Cash and Short-Term 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, trust, and fiduciary funds segregate cash and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits and savings accounts. 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 interest earnings attributable to each fund type are included under investment income.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments managed by the Town Treasurer consist of bank certificates of deposit that are fully protected by FDIC insurance.

Investments managed by the Trustees of Trust Funds consist of various fixed income and equity mutual funds. Investments are reported at fair value except certificates of deposit which are reported at cost.

F. 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).

G. Inventories

The Town maintains nominal gasoline and diesel fuel inventories that are reported with other current assets in the government-wide Statement of Net



Position and governmental funds Balance Sheet. Inventories are valued at cost using the first-in/first-out (FIFO) method.

H. 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 \$5,000 and an estimated useful life in excess of one year. 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

I. 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.

J. 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.

K. 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 that portion of fund balance that is available for appropriation in future periods.

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 their use either through the 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.

L. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles 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 the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

The Town's budget is originally prepared by the Town Administrator and Board of Selectmen, 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; however, they have the power to reclassify its components when necessary.



Departments are limited to their budgets as voted. Certain items may exceed the line item budget as approved if it is for an emergency and for the safety of the general public.

Formal budgetary integration is employed as a management control device during the year for the General Fund. At year end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year.

B. Budgetary Basis

The general fund final appropriation appearing on the “Budget and Actual” page of the fund financial statements represents the final amended budget after all transfers and supplemental appropriations.

C. 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 with budgetary data.

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

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 16,985,751	\$ 15,236,790
Other financing sources/uses (GAAP Basis)	63,372	-
Subtotal (GAAP Basis)	17,049,123	15,236,790
Adjust tax revenue to accrual basis	189,680	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(463,124)
Add end-of-year appropriation carryforwards and related funding sources	2,176,635	4,176,292
Recognize use of fund balance as a funding source	2,265,000	-
Reverse effect of combining capital reserve funds with general fund	(5,570)	297,719
Budgetary Basis	<u>\$ 21,674,868</u>	<u>\$ 19,247,677</u>



D. Deficit Fund Equity

Certain individual funds reflected deficit balances as of December 31, 2018.

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

3. Cash and Investments

A. Custodial Credit Risk

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. New Hampshire RSA 41:29 directs that Town funds be deposited "in participation units in the public deposit investment pool established pursuant to RSA 383:22 or in federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, except that funds may be deposited in federally insured 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 of the following types:

- (a) United States government obligations;
- (b) United States government agency obligations; or
- (c) Obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case."

In addition, RSA 41:29 allows excess funds "which are not immediately needed for the purpose of expenditure" to be invested in the "public deposit investment pool established pursuant to RSA 383:22, or in deposits, including money market accounts, or certificates of deposit, or repurchase agreements, and all other types of interest bearing accounts, of federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, or in obligations fully guaranteed as to principal and interest by the United States government."

As of December 31, 2018, \$225,264 of the Town's bank balance of \$20,876,821, which is in the custody of the Town Treasurer, was exposed to custodial credit risk as uninsured, uncollateralized, or collateral held by pledging bank's trust department not in the Town's name.

The Town also maintains various trust and fiduciary funds managed by the Trustees of Trust Funds (Trustees). As of December 31, 2018, none of the Trustees' short-term cash and investment balances totaling \$94,400 was exposed to custodial credit risk as uninsured, uncollateralized, or collateral held by pledging bank's trust department not in the Town's name.



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 may not be able to recover the value of its investment or collateral securities that are in the possession of another party.

As of December 31, 2018, all of the Town's investments were held in FDIC-insured certificates of deposit and were not exposed to custodial credit risk.

As of December 31, 2018, all of the Trustees' investments were held in fixed income and equity mutual funds registered in the Trustees' name and were not exposed to custodial credit risk.

B. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

As of December 31, 2018, the Town held investments totaling \$358,135 in various certificates of deposit. These investments are exempt from rating disclosure and were fully insured by the FDIC.

The Trustees manage and invest funds in accordance with the Prudent Investor Rule under NH RSA 564-B:9-901 and 564-B:9-906. Monies are invested to protect principal, provide for growth above inflation, and provide earnings and liquidity for the beneficiaries named in the various trust instruments. At December 31, 2018, the Trustees held investments in various fixed income, equity mutual funds, and certificates of deposit valued at \$2,434,138. All of these investment types are exempt from rating disclosures.

C. Concentration of Credit Risk

The Town's investment policy includes asset allocation guidelines for investments in securities. At December 31, 2018, the Town did not hold investments in any securities. All of the Town's investments were held in FDIC-insured bank certificates of deposit with maturity dates not exceeding one year.

The Trustees' investment policy defines asset allocation ranges of 40% - 60% for fixed income and equity securities. The policy for fixed income investments stipulates that concentrations in any one issuer shall not exceed ten percent, except in obligations of the United States and/or of the State of New Hampshire and its subdivisions. The Trustees' investment policy for equity assets stipulates that the maximum exposure to any one industry section should not exceed twenty-five percent without prior approval of the Trustees. In addition, at the security level, the purchase of a single security should not exceed five percent of the equity portion of the portfolio.



As of December 31, 2018, none of the Town's or Trustees' investments were subject to concentration of credit risk.

D. Interest Rate Risk

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.

As of December 31, 2018 all of the Town's investments were held in six-month or one-year certificates of deposit with interest rates fixed until maturity.

As of December 31, 2018, interest rate risks associated with the Trustees' investments in various fixed income mutual funds cannot reasonably be determined. All of these investments are in compliance with the Trustees' investment policy and NH RSAs.

E. Fair Value

The Town categorizes its 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. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Town has the following fair value measurements as of December 31, 2018:

<u>Description</u>	<u>Fair Value Measurements Using:</u>		
	<u>Quoted prices in active markets for identical assets (Level 1)</u>	<u>Significant observable inputs (Level 2)</u>	<u>Significant unobservable inputs (Level 3)</u>
Investments by fair value level:			
Equity securities:			
Fixed income mutual funds	\$ 814	\$ 814	\$ -
Equity mutual funds	928	928	-
Total	<u>\$ 1,742</u>		

4. Property Taxes Receivable

Property taxes are levied based on tax rates set by the NH Department of Revenue Administration. The Town bills property taxes semi-annually, in May and



November. Property tax revenues are recognized in the year for which taxes have been levied. Property taxes billed or collected in advance of the year for which they are levied are recorded as a prepaid tax liability.

Property taxes are due on July 1 and December 1. Delinquent accounts are charged interest at a rate of 12%. In May of the following year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs and accrued interest. Accounts that are lienied by the Town are reclassified from property taxes receivable to unredeemed tax liens receivable and are charged interest at a rate of 18%. The Town annually budgets amounts (overlay) for property tax abatements and refunds.

Property taxes receivable at December 31, 2018 consist of the following:

	<u>Gross Amount</u>	<u>Allowance for Doubtful Accounts</u>	<u>Net Amount</u>
Property taxes			
2018 levy	\$ 961,880	\$ (24,047)	\$ 937,833
Unredeemed tax liens			
2017 levy	153,700	(3,842)	149,858
2016 levy	77,027	(1,926)	75,101
2015 levy	16,046	(401)	15,645
Prior levies	1,250	(32)	1,218
Land use change taxes	12,190	-	12,190
Yield taxes	1,201	-	1,201
Tax deeded properties	<u>50,013</u>	<u>-</u>	<u>50,013</u>
Total	\$ <u>1,273,307</u>	\$ <u>(30,248)</u>	\$ <u>1,243,059</u>

Taxes Collected for Others

The Town collects property taxes for the Pelham School District and the County of Hillsborough. Payments are normally made to the school district throughout the year and payment to the county is normally made in December. However, ultimate responsibility for the collection of these taxes rests with the Town.

As of December 31, 2018, the Town owed \$10,743,112 in committed property tax revenues to the Pelham School District. This amount is reported as Due to School District in both the government-wide Statement of Net Position and the governmental funds Balance Sheet.



5. Interfund Fund 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 following is an analysis of the December 31, 2018 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 77,351	\$ 1,946,417
Nonmajor Governmental Funds:		
Special Revenue Funds:		
Ambulance revolving	91,972	-
PD/FD Special Detail Fund	-	30,411
Park & Recreation Revolving Fund	113,860	-
Firearm License Fees	-	17,098
Drug Forfeiture Fund	-	10,480
Conservation Fund	679,387	-
Village Green Tree Fund	549	-
Cable Equipment Fund	13,122	-
Skate Park	46,747	-
Road Study Funds	500	-
Town Grants	26,425	-
Senior Center Impact Fees	29,817	-
Other Fees	1,230	-
Expendable Trust Funds	7,680	-
Capital Project Funds:		
Willow Street Bridge	793,642	-
Old Bridge Street Bridge	-	19,362
Subtotal	<u>1,804,931</u>	<u>77,351</u>
Fiduciary Funds:		
Agency Funds:		
School Impact Fees	<u>141,486</u>	<u>-</u>
Total	<u>\$ 2,023,768</u>	<u>\$ 2,023,768</u>

Transfers

The Town reports interfund transfers between various funds. Most transfer result from budgetary or statutory actions, whereby funds are moved to accomplish various expenditure purposes. The following is an analysis of major interfund transfers:

<u>Governmental Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 63,372	\$ -
Special Revenue Funds:		
Expendable Trust Funds	-	36,491
Capital Project Funds:		
Highway Truck Capital Lease	-	26,881
Total	<u>\$ 63,372</u>	<u>\$ 63,372</u>



6. Capital Assets

Capital asset activity for the year ended December 31, 2018 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital assets, being depreciated:				
Buildings and improvements	\$ 10,793	\$ 951	\$ -	\$ 11,744
Vehicles, machinery and equipment	7,107	503	-	7,610
Infrastructure	62,677	363	-	63,040
Total capital assets, being depreciated	80,577	1,817	-	82,394
Less accumulated depreciation for:				
Buildings and improvements	(3,076)	(303)	-	(3,379)
Vehicles, machinery and equipment	(4,376)	(494)	-	(4,870)
Infrastructure	(52,497)	(1,219)	-	(53,716)
Total accumulated depreciation	(59,949)	(2,016)	-	(61,965)
Total capital assets, being depreciated, net	20,628	(199)	-	20,429
Capital assets, not being depreciated:				
Land	8,701	272	-	8,973
Construction in progress	404	232	(22)	614
Total capital assets, not being depreciated	9,105	504	(22)	9,587
Governmental activities capital assets, net	\$ 29,733	\$ 305	\$ (22)	\$ 30,016

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

Governmental Activities	
General government	\$ 142
Public safety	401
Highways and streets*	1,394
Sanitation	15
Culture and recreation	63
Conservation	1
Total depreciation expense - governmental activities	\$ 2,016

*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 pensions and OPEB, in accordance with GASB Statements



No. 68 and 75, are more fully discussed in the corresponding pension and OPEB notes.

8. **Accounts Payable and Accrued Liabilities**

Accounts payable and accrued liabilities represent 2018 expenditures paid in 2019.

9. **Tax Refunds Payable**

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

10. **Other Liabilities**

This balance consists primarily of various employee payroll withholdings.

11. **Capital Lease Obligations**

The Town is the lessee of certain equipment under capital leases expiring in various years through July 25, 2023. Future minimum lease payments under the capital leases consisted of the following as of December 31, 2018:

<u>Fiscal Year</u>	<u>Capital Leases</u>
2019	\$ 328,411
2020	262,809
2021	145,840
2022	120,675
2023	120,675
Thereafter	<u>242,791</u>
Total payments	1,221,201
Less amounts representing interest	<u>140,251</u>
Present Value of Minimum Lease Payments	<u>\$ 1,080,950</u>



12. Long-Term Debt

A. General Obligation Bonds

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

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 12/31/18</u>
Municipal complex	08/15/22	4.11%	\$ 1,120,000
Conservation land	10/15/23	2.99%	300,000
Conservation land	07/20/26	2.65%	600,000
Total Governmental Activities			<u>\$ 2,020,000</u>

B. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of December 31, 2018 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 415,000	\$ 75,774	\$ 490,774
2020	415,000	59,676	474,676
2021	415,000	43,246	458,246
2022	415,000	26,052	441,052
2023	135,000	8,919	143,919
2024 - 2026	<u>225,000</u>	<u>10,589</u>	<u>235,589</u>
Total	<u>\$ 2,020,000</u>	<u>\$ 224,256</u>	<u>\$ 2,244,256</u>

C. Changes in General Long-Term Liabilities

During the year ended December 31, 2018, the following changes occurred in long-term liabilities (in thousands):

	<u>Total Balance 1/1/18</u>	<u>Additions</u>	<u>Reductions</u>	<u>Total Balance 12/31/18</u>	<u>Less Current Portion</u>	<u>Equals Long-Term Portion 12/31/18</u>
Governmental Activities						
Bonds payable	\$ 2,435	\$ -	\$ (415)	\$ 2,020	\$ (415)	\$ 1,605
Net pension liability	12,761	-	(134)	12,627	-	12,627
Net OPEB liability	2,957	139	-	3,096	-	3,096
Other:						
Compensated absences	609	28	(8)	629	-	629
Capital leases	<u>664</u>	<u>738</u>	<u>(321)</u>	<u>1,081</u>	<u>(290)</u>	<u>791</u>
Subtotal - Other	<u>1,273</u>	<u>766</u>	<u>(329)</u>	<u>1,710</u>	<u>(290)</u>	<u>1,420</u>
Total	<u>\$ 19,426</u>	<u>\$ 905</u>	<u>\$ (878)</u>	<u>\$ 19,453</u>	<u>\$ (705)</u>	<u>\$ 18,748</u>



13. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net position by the Town that are 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 is 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.

14. 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 following types of fund balances are reported at December 31, 2018:

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 unspent capital lease proceeds, 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 encumbrances for 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, and surplus set aside to be used in the subsequent year's budget.

Unassigned - Represents amounts that are available to be spent in future periods and general stabilization fund, and deficit funds.



Following is a breakdown of the Town's fund balances at December 31, 2018:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Reserve for fuel inventory	\$ 17,248	\$ -	\$ 17,248
Nonexpendable permanent funds	-	744,796	744,796
Total Nonspendable	17,248	744,796	762,044
Restricted			
Special revenue funds	-	1,762,274	1,762,274
Capital project funds	-	18,298	18,298
Expendable permanent funds	-	128,949	128,949
Total Restricted	-	1,909,521	1,909,521
Committed			
Article carryforwards	1,429,971	-	1,429,971
Non-lapsing appropriation	132,749	-	132,749
Capital project funds	-	791,899	791,899
Capital reserve funds	531,750	-	531,750
Total Committed	2,094,470	791,899	2,886,369
Assigned			
Budgetary encumbrances	380,210	-	380,210
Total Assigned	380,210	-	380,210
Unassigned			
General fund	5,450,039	-	5,450,039
Special revenue fund deficits	-	(21,206)	(21,206)
Capital project fund deficits	-	(19,362)	(19,362)
Total Unassigned	5,450,039	(40,568)	5,409,471
Total Fund Balance	\$ 7,941,967	\$ 3,405,648	\$ 11,347,615

15. General Fund Unassigned Fund Balance

The unassigned general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how unassigned fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.



The following summarizes the specific differences between the GAAP basis and the budgetary basis of reporting the general fund unassigned fund balance:

GAAP basis balance	\$ 5,450,039
Unavailable revenue	<u>893,453</u>
Tax Rate Setting Balance	<u>\$ 6,343,492</u>

16. 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).

A. 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 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 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.

B. Benefits Provided

Group 1 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:

Years of creditable service as of <u>January 1, 2012</u>	Minimum <u>Age</u>	Minimum <u>Service</u>	Benefit <u>Multiplier</u>
At least 3 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	12	2.2%
Less than 4 years	49	24	2.1%

C. Contributions

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 7% for employees and teachers 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 11.08% to 27.79% of covered compensation. The Town's contribution to NHRS for the year ended December 31, 2018 was \$1,139,734, which was equal to its annual required contribution.

D. 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.

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

At December 31, 2018, the Town reported a liability of \$12,626,743 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017. 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 June 30, 2018, the Town's proportion was 0.26222662%.



At the most recent measurement date of June 30, 2018, the Town's proportion was 0.26222662% which was an increase of 0.00274381% from its previous year proportion.

For the year ended December 31, 2018, the Town recognized pension expense of \$1,123,697. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 100,784	\$ 102,239
Net difference between projected and actual earnings on pension plan investments	-	292,194
Changes in assumptions	873,833	-
Changes in proportion	98,404	307,637
Contributions subsequent to the measurement date	595,745	-
Total	<u>\$ 1,668,766</u>	<u>\$ 702,070</u>

The \$595,745 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 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2019	\$ 382,150
2020	296,832
2021	(279,811)
2022	<u>(28,220)</u>
Total	<u>\$ 370,951</u>

F. Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5% per year
Salary increases	3.25 - 5.6% average, including inflation
Investment rate of return	7.25%, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study.



The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

G. Target Allocations

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:

<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 %	4.25%
Small/mid cap equities	7.50	4.50%
Total domestic equities	30.00	
Int'l equities (unhedged)	13.00	4.75%
Emerging int'l equities	7.00	6.25%
Total international equities	20.00	
Core bonds	5.00	0.64%
Short duration	2.00	-0.25%
Global multi-sector fixed income	11.00	1.71%
Absolute return fixed income	7.00	1.08%
Total fixed income	25.00	
Private equity	5.00	6.25%
Private debt	5.00	4.75%
Opportunistic	5.00	3.68%
Total alternative investments	15.00	
Real estate	10.00	3.25%
Total	100.00 %	

H. Discount Rate

The discount rate used to measure the total pension liability was 7.25%. 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.

I. 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 7.25%, 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 (6.25%) or one percentage-point higher (8.25%) than the current rate:

1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
\$ 16,799,984	\$12,626,743	\$ 9,129,438

J. Pension Plan Fiduciary Net Position

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

17. Other Post-Employment Benefits (GASB 75)

GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, replaces the requirements of *Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The 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.



A. Town OPEB Plan

All the following OPEB disclosures are based on a measurement date of June 30, 2018.

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, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries	
currently receiving benefit payments	15
Active employees	<u>71</u>
Total	<u>86</u>

Actuarial Assumptions and Other Inputs

The total OPEB liability was determined by an actuarial valuation as of June 30, 2018, in accordance with the parameters of GASB Statement No. 75. Alternative measurement method valuations of an ongoing plan are allowed for a sole employer with fewer than one hundred total plan members and involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future, similar to broad measurement steps as would be used by an actuarial valuation for plans whose members exceed one hundred. Examples include assumptions about future employment, mortality, and the healthcare cost trend. The alternative



measurement method used the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	5.60%, average, including inflation
Discount rate	3.71%
Healthcare cost trend rates	8.50% for 2018, decreasing to an ultimate rate of 4.50% in 8 years
Retirees' share of benefit-related costs	100%

The discount rate was based on the Fidelity general Obligation AA 20 Year Bond at June 30, 2018.

Mortality rates were based on mortality tables at the National Center for Health Statistics. The 2014 United States Life Tables for Males and Females were used.

The actuarial assumptions used in the June 30, 2018 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, 2010 – June 30, 2015.

Discount Rate

The discount rate used to measure the total OPEB liability was 3.71%. 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 \$1,650,828 was measured as of June 30, 2018, and was determined by an actuarial valuation as of June 30, 2018.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balances, beginning of year	\$ 2,009,914
Changes for the year:	
Service cost	84,248
Interest	61,257
Changes in assumptions or other inputs	(382,625)
Benefit payments	<u>(121,966)</u>
Net Changes	<u>(359,086)</u>
Balances, end of year	\$ <u>1,650,828</u>



Changes of assumptions and other inputs reflect a change in the discount rate from 3.31% in 2017 to 3.71% in 2018. All other assumptions were the same as those used in the previous measurement.

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:

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$ 2,032,671	\$ 1,650,828	\$ 1,356,995

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:

<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
\$ 1,530,765	\$ 1,650,828	\$ 1,781,290

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

For the year ended December 31, 2018, the Town recognized an OPEB expense of \$101,212. At December 31, 2018, the Town did not have any deferred outflows or inflows of resources related to the Total OPEB liability.

B. 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.

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 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

Actuarial Assumptions and Other Inputs

The Town's proportionate share of the NHRS Medical Subsidy as of June 30, 2018 is based upon an actuarial valuation performed as of June 30, 2017 (rolled forward to June 30, 2018) using a measurement date of June 30, 2018. The actuarial valuation used the following actuarial assumptions:

Price inflation	2.50%
Wage inflation	3.25%
Salary increases	5.60%
Investment rate of return	7.25%
Discount rate	7.25%

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent experience study, which was for the period July 1, 2010 – June 30, 2015.

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, 2018 was \$1,444,813.

For the year ended December 31, 2018, the Town recognized an OPEB expense related to the NHRS Medical Subsidy of \$516,943. At December 31, 2018, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to the measurement date	\$ 75,519	\$ -
Difference between expected and actual experience	8,481	-
Changes in proportion	105,511	-
Net difference between projected and actual OPEB investment earnings	<u>-</u>	<u>4,591</u>
Total	<u>\$ 189,511</u>	<u>\$ 4,591</u>

The \$75,519 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, 2019.

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

Year Ended June 30:

2019	\$ 112,559
2020	(1,432)
2021	(1,432)
2022	<u>(294)</u>
Total	<u>\$ 109,401</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 were calculated using a discount rate that is one



percentage-point lower or one percentage-point higher than the current discount rate:

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$ 1,503,768	\$ 1,444,813	\$ 1,279,671

C. 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, 2018:

	<u>Total/Net OPEB Liability</u>	<u>Total Deferred Outflows of Resources</u>	<u>Total Deferred Inflows of Resources</u>	<u>Total OPEB Expense</u>
Town OPEB Plan	\$ 1,650,828	\$ -	\$ -	\$ 101,212
Proportionate share of NHRS Medical Subsidy Plan	<u>1,444,813</u>	<u>189,511</u>	<u>4,591</u>	<u>516,943</u>
Total	<u>\$ 3,095,641</u>	<u>\$ 189,511</u>	<u>\$ 4,591</u>	<u>\$ 618,155</u>

18. Commitments and Contingencies

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 has \$380,210 in encumbrances that will be honored in the next fiscal year.



19. Beginning Net Position Restatement

The beginning (January 1, 2018) net position of the Town has been restated as follows:

	Governmental <u>Activities</u>
As previously reported	\$ 23,661,542
GASB 75 implementation	<u>(2,910,141)</u>
As restated	<u>\$ 20,751,401</u>



TOWN OF PELHAM, NEW HAMPSHIRE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE (GASB 68)
OF THE NET PENSION LIABILITY

DECEMBER 31, 2018
(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, 2018	June 30, 2018	0.26222662%	\$12,626,743	\$ 7,217,093	174.96%	64.7%
December 31, 2017	June 30, 2017	0.25948281%	\$12,761,346	\$ 6,921,993	184.36%	62.7%
December 31, 2016	June 30, 2016	0.26521070%	\$14,102,832	\$ 6,899,201	204.41%	58.3%
December 31, 2015	June 30, 2015	0.26814720%	\$10,622,724	\$ 6,904,874	153.84%	65.5%

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

See Independent Auditors' Report.



TOWN OF PELHAM, NEW HAMPSHIRE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION CONTRIBUTIONS (GASB 68)

DECEMBER 31, 2018

(Unaudited)

New Hampshire Retirement System

<u>Calendar Year</u>	<u>Measurement Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2018	June 30, 2018	\$ 1,139,734	\$ 1,139,734	\$ -	\$ 7,217,093	15.79%
December 31, 2017	June 30, 2017	\$ 886,679	\$ 886,679	\$ -	\$ 6,921,993	12.81%
December 31, 2016	June 30, 2016	\$ 932,876	\$ 932,876	\$ -	\$ 6,899,201	13.52%
December 31, 2015	June 30, 2015	\$ 940,641	\$ 940,641	\$ -	\$ 6,904,874	13.62%

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

See Independent Auditors' Report.



TOWN OF PELHAM, NEW HAMPSHIRE
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PROPORTIONATE SHARE
 OF THE NET OPEB LIABILITY (GASB 75)

DECEMBER 31, 2018

(Unaudited)

New Hampshire Retirement System Medical Subsidy						
<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net OPEB Liability</u>	<u>Proportionate Share of the Net OPEB Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Net OPEB Liability</u>
December 31, 2018	June 30, 2018	0.315567730%	\$1,444,813	\$ 7,217,093	20.02%	7.53%

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

See Independent Auditors' Report.



**TOWN OF PELHAM, NEW HAMPSHIRE
OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

Schedules of Changes in the Total OPEB Liability (GASB 75)

(Unaudited)

Pelham OPEB Plan *

	<u>2018</u>
Total OPEB Liability	
Service cost	\$ 84,248
Interest on unfunded liability - time value of \$	61,257
Changes of assumptions	(382,625)
Benefit payments, including refunds of member contributions	<u>(121,966)</u>
Net change in total OPEB liability	(359,086)
Total OPEB liability - beginning	<u>2,009,914</u>
Total OPEB liability - ending	<u>\$ 1,650,828</u>

Does not include New Hampshire Retirement System Medical Subsidy.

Schedule is 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 Auditors' Report.



TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2018

	Special Revenue Funds						
	Ambulance Revolving Fund	PD/FD Special Detail Fund	Recreation Revolving Fund	Pelham Public Library	Firearm License Fees	Drug Forfeiture Fund	Conservation Commission Fund
ASSETS							
Cash and short-term investments	\$ -	\$ -	\$ -	\$ 20,062	\$ 465	\$ 6,971	\$ -
Investments	-	-	-	-	-	-	-
Receivables:							
Taxes	-	-	-	-	-	-	25,898
Departmental	-	29,347	-	-	-	-	-
Due from other funds	91,972	-	113,860	-	-	-	679,387
Total Assets	<u>\$ 91,972</u>	<u>\$ 29,347</u>	<u>\$ 113,860</u>	<u>\$ 20,062</u>	<u>\$ 465</u>	<u>\$ 6,971</u>	<u>\$ 705,285</u>
LIABILITIES AND FUND BALANCE							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 4,286	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	30,411	-	-	17,098	10,480	-
Total Liabilities	-	30,411	4,286	-	17,098	10,480	-
	-	-	-	-	-	-	25,898
DEFERRED INFLOWS OF RESOURCES							
Fund Balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted	91,972	-	109,574	20,062	-	-	679,387
Committed	-	-	-	-	-	-	-
Unassigned	-	(1,064)	-	-	(16,633)	(3,509)	-
Total Fund Balance	<u>91,972</u>	<u>(1,064)</u>	<u>109,574</u>	<u>20,062</u>	<u>(16,633)</u>	<u>(3,509)</u>	<u>679,387</u>
Total Liabilities and Fund Balance	<u>\$ 91,972</u>	<u>\$ 29,347</u>	<u>\$ 113,860</u>	<u>\$ 20,062</u>	<u>\$ 465</u>	<u>\$ 6,971</u>	<u>\$ 705,285</u>

(continued)



TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2018

(continued)

	Special Revenue Funds						
	Village Green Tree Fund	Cable Fund	Skate Park Fund	Road Study Funds	Town Grant Funds	Senior Ctr Impact Fees	Other Fees
ASSETS							
Cash and short-term investments	\$ 5,411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,046
Investments	-	-	-	-	-	-	-
Receivables:							
Taxes	-	-	-	-	-	-	-
Receivables:	-	-	-	-	-	-	-
Due from other funds	549	13,122	46,747	500	26,425	29,817	1,230
Total Assets	\$ 5,960	\$ 13,122	\$ 46,747	\$ 500	\$ 26,425	\$ 29,817	\$ 206,276
LIABILITIES AND FUND BALANCE							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25
Due to other funds	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	25
DEFERRED INFLOWS OF RESOURCES							
Fund Balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted	5,960	13,122	46,747	500	26,425	29,817	206,251
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balance	5,960	13,122	46,747	500	26,425	29,817	206,251
Total Liabilities and Fund Balance	\$ 5,960	\$ 13,122	\$ 46,747	\$ 500	\$ 26,425	\$ 29,817	\$ 206,276

(continued)



TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2018

(continued)

	Special Revenue Funds		Permanent Funds			Total
	Expendable Trust Funds	Subtotals	Capital Project Funds	Cemetery Trust Funds	Library Trust Funds	Nonmajor Governmental Funds
ASSETS						
Cash and short-term investments	\$ 19,591	\$ 257,546	\$ 18,298	\$ 32,620	\$ -	\$ 308,464
Investments	505,185	505,185	-	740,551	100,574	1,346,310
Receivables:						
Taxes	-	25,898	-	-	-	25,898
Receivables:	-	29,347	-	-	-	29,347
Due from other funds	7,680	1,011,289	793,642	-	-	1,804,931
Total Assets	\$ 532,456	\$ 1,829,265	\$ 811,940	\$ 773,171	\$ 100,574	\$ 3,514,950
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts payable	\$ -	\$ 4,311	\$ 1,742	\$ -	\$ -	\$ 6,053
Due to other funds	-	57,989	19,362	-	-	77,351
Total Liabilities	-	62,300	21,104	-	-	83,404
DEFERRED INFLOWS OF RESOURCES						
Fund Balances:						
Nonspendable	-	-	-	-	-	-
Restricted	532,456	1,762,273	18,299	653,785	91,011	744,796
Committed	-	-	791,899	119,386	9,563	1,909,521
Unassigned	-	(21,206)	(19,362)	-	-	(40,568)
Total Fund Balance	532,456	1,741,067	790,836	773,171	100,574	3,405,648
Total Liabilities and Fund Balance	\$ 532,456	\$ 1,829,265	\$ 811,940	\$ 773,171	\$ 100,574	\$ 3,514,950

See Independent Auditors Report



TOWN OF PELHAM, NEW HAMPSHIRE

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue Funds						
	Ambulance Revolving Fund	PD/FD Special Detail Fund	Recreation Revolving Fund	Pelham Public Library	Firearm License Fees	Drug Forfeiture Fund	Conservation Commissioner Fund
Revenues							
Interest, penalties and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,332
Licenses, permits and fees	-	-	-	-	1,051	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	60,000	165,630	381,625	-	-	-	-
Investment income	-	-	-	-	1	4	-
Miscellaneous	-	-	-	12,202	-	-	6,000
Total Revenues	60,000	165,630	381,625	12,202	1,052	4	231,332
Expenditures							
General Government	-	-	-	-	-	-	-
Public safety	-	163,875	-	-	9,990	4,981	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	360,173	14,866	-	-	-
Conservation	-	-	-	-	-	-	124,079
Total Expenditures	-	163,875	360,173	14,866	9,990	4,981	124,079
Excess (deficiency) of revenues over expenditures	60,000	1,755	21,452	(2,664)	(8,938)	(4,977)	107,253
Other Financing Sources (Uses)							
Capital lease proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	10,050	-	-	-
Transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	10,050	-	-	-
Change in fund balances	60,000	1,755	21,452	7,386	(8,938)	(4,977)	107,253
Fund Balances, beginning of year	31,972	(2,819)	88,122	12,676	(7,695)	1,468	572,134
Fund Balances, end of year	\$ 91,972	\$ (1,064)	\$ 109,574	\$ 20,062	\$ (16,633)	\$ (3,509)	\$ 679,387

(continued)



TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue Funds						
	Village Green Tree Fund	Cable Fund	Skate Park Fund	Road Study Funds	Town Grant Funds	Senior Ctr Impact Fees	Other Fees
Revenues							
Interest, penalties and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	18,984	78,037
Intergovernmental	-	-	-	-	16,014	-	-
Charges for services	-	-	-	-	-	-	-
Investment income	2	-	-	-	-	-	290
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	2	-	-	-	16,014	18,984	78,327
Expenditures							
General Government	-	-	-	-	-	-	-
Public safety	-	-	-	-	6,323	-	-
Highways and streets	-	-	-	-	-	-	3,260
Culture and recreation	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	6,323	-	3,260
Excess (deficiency) of revenues over expenditures	2	-	-	-	9,691	18,984	75,067
Other Financing Sources (Uses)							
Capital lease proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
Change in fund balances	2	-	-	-	9,691	18,984	75,067
Fund Balances, beginning of year	5,958	13,122	46,747	500	16,734	10,833	131,184
Fund Balances, end of year	\$ 5,960	\$ 13,122	\$ 46,747	\$ 500	\$ 26,425	\$ 29,817	\$ 206,251

(continued)



TOWN OF PELHAM, NEW HAMPSHIRE

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue Funds			Permanent Funds			Total
	Expendable Trust Funds	Subtotals	Capital Project Funds	Cemetery Trust Funds	Library Trust Funds	Subtotals	
Revenues							
Interest, penalties and other taxes	\$ -	\$ 225,332	\$ -	\$ -	\$ -	\$ -	\$ 225,332
Licenses, permits and fees	-	98,072	-	-	-	-	98,072
Intergovernmental	-	16,014	817,576	-	-	-	833,590
Charges for services	-	607,255	-	-	-	-	607,255
Investment income	(26,248)	(25,951)	-	(33,039)	(4,176)	(37,215)	(63,166)
Miscellaneous	7,679	25,881	-	-	-	-	25,881
Total Revenues	(18,569)	946,603	817,576	(33,039)	(4,176)	(37,215)	1,726,964
Expenditures							
General Government	3,303	3,303	632,244	6,055	-	6,055	641,602
Public safety	-	185,169	320,040	-	-	-	505,209
Highways and streets	-	3,260	-	-	-	-	3,260
Culture and recreation	228	375,267	-	-	939	939	376,206
Conservation	934	125,013	-	-	-	-	125,013
Total Expenditures	4,465	692,012	952,284	6,055	939	6,994	1,651,290
Excess (deficiency) of revenues over expenditures	(23,034)	254,591	(134,708)	(39,094)	(5,115)	(44,209)	75,674
Other Financing Sources (Uses)							
Capital lease proceeds	-	-	738,339	-	-	-	738,339
Transfers in	-	10,050	-	-	-	-	10,050
Transfers out	(36,491)	(36,491)	(26,881)	-	(10,050)	(10,050)	(73,422)
Total Other Financing Sources (Uses)	(36,491)	(26,441)	711,458	-	(10,050)	(10,050)	674,967
Change in fund balances	(59,525)	228,150	576,750	(39,094)	(15,165)	(54,259)	750,641
Fund Balances, beginning of year	591,981	1,512,917	214,086	812,265	115,739	928,004	2,655,007
Fund Balances, end of year	\$ 532,456	\$ 1,741,067	\$ 790,836	\$ 773,171	\$ 100,574	\$ 873,745	\$ 3,405,648

See Independent Auditors Report



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Report of Revenue for the Town Report Town of Pelham For 12/31/2019

All

Tax Collector Revenue

Property Tax	\$ 25,733,437.29
Land Use	139,796.00
Yield Taxes	11,215.95
Tax Coll Miscellaneous Revenue	18.64
Current Use Interest	601.30
Property Tax Interest	62,477.42
Tax Coll Ret Check Fee	875.00
Tax Lien Interest	52,438.46
Yield Tax Interest	22.21
Pilot Payments	26,376.00
Total Tax Collector Revenue	<u>\$ 26,027,258.27</u>

Town Clerk Revenue

UCC Filing & Certificates	\$ 3,765.00
Motor Vehicles Decal Fees	60,291.00
Town MV Title Fees	7,566.00
Town MV Registration Fees	3,399,062.30
Town Dog License Fees	10,461.50
Dog Fines & Penalties	1,055.00
State Dog License Fees	(318.00)
Animal Control Pop Fee	(1,216.00)
Civil Forfeiture Fee - Dogs	5,494.00
Boat Taxes	13,051.17
Hunting/Fishing License	218.00
Vital Statistics	7,500.00
Marriage Ceremony	2,100.00
Town Clerk - Notary Public Fee	1,975.00
Miscellaneous	2,889.29
Total Town Clerk Revenue	<u>\$ 3,513,894.26</u>

Planning Department Permits

Planning-Copier Fees	\$ 438.67
Building Permits	51,962.41
Sign Fees	496.00
Pellt Stove Fees	325.00
Electrical Permits	15,700.00
Well Water Permit	825.00
Plumbing Permits	8,925.00
Septic System Permits	7,673.00
Junk License Renewal Fees	75.00
Occupancy Permits	1,975.00
Reinspection Fees	9,250.00
Fines	100.00
Total Planning Department Permits	<u>\$ 97,745.08</u>

Planning Board Fees

PB-Application Fees	\$ 23,025.00
PB-Plans & Fees	750.00
PB-Abutters Fees	3,555.00
PB-Tax Map Revision Fee	680.00
PB-Advertising Fees	2,275.00
Total Planning Board Fees	<u>\$ 30,285.00</u>

Assessing Fees

Assessing - Copies & Fees	\$ 97.49
Total Assessing Fees	<u>\$ 97.49</u>

Police Department Revenue

PD Alarm Permits	\$ 135.00
PD Misc (inmate phone, etc)	75.00
PD Special Details	55,155.73



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**Report of Revenue for the Town Report
Town of Pelham
For 12/31/2019**

All

PD Witness Fees	379.89
PD Insurance Fees	480.00
PD Parking Violations	150.35
PD Sex Offender Reg PD Portion	80.00
Total Police Department Revenue	\$ 56,455.97
Fire Department Revenue	
Ambulance Fees Revenue	\$ 156,006.19
FD Miscellaneous	9,748.00
FD Ambulance Billing Fees	(19,977.19)
Total Fire Department Revenue	\$ 145,777.00
Cable Department Revenue	
Cable Cable Income	\$ 260,413.53
Total Cable Revenue	\$ 260,413.53
Cemetery Department Revenue	
Cemetery - Open & Close	\$ 29,800.00
Cemetery - Cremation	11,650.00
Cemetery - Lots	7,040.00
Cemetery - Foot Marker	850.00
Cemetery - Cremation Vault	1,730.00
Total Cemetery Revenue	\$ 51,070.00
Welfare Reimbursements	
Welfare Reimbursements	\$ 643.04
Total Welfare Reimbursements	\$ 643.04
Transfer Station Revenue	
Transfer - Recycle Lt Iron	\$ 19,161.08
Transfer - Recycling/Aluminum	1,825.70
Transfer - CFCC/HCFC Disposal	6,421.00
Transfer - TV & Monitors	8,600.00
Transfer - Batteries	2,441.40
Transfer - Clothing	399.52
Transfer - Furniture	13,950.00
Total Transfer Station Revenue	\$ 52,798.70
Other Revenue	
Interest Earned - Excess Funds	\$ 292,505.42
Highway - Plowing Private Roads	26,232.00
Unanticipated Revenue from State	108,543.56
Miscellaneous Revenue	275.00
Hawkers & Peddlers	275.00
NH Shared Rev/Meal	701,209.27
NH Highway Block Grant	231,832.13
Conservation Sign Revenue	299.00
NH/Fed Forest Land Reimb	34.87
Total Other Revenue	\$ 1,361,206.25
Total Revenues	\$ 31,597,644.59



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Town of Pelham

Town of Pelham Expenses

Selectmen	
Selectmen - Salaries	\$ 391,842.30
Selectmen - Add'l Comp Budget Only	2,062.50
Selectmen - Supplies	3,625.92
Selectmen - Telephone	3,567.66
Selectmen - Repairs	997.50
Selectmen - Rentals	525.00
Selectmen - New Equipment	534.00
Selectmen - Accounting Software Maintenance	30,853.31
Selectmen - Expenses	<u>79,181.20</u>
Total Selectmen	<u>\$ 513,189.39</u>
IT Department	
IT Department - New Equipment	<u>\$ 4,063.58</u>
Total IT Department	<u>\$ 4,063.58</u>
Trust Funds	
Trust Fund - Supplies	<u>\$ 54.11</u>
Total Trust Funds	<u>\$ 54.11</u>
Town Clerk/Tax Collector	
Town Clerk - Salaries	\$ 212,893.00
Town Clerk - Supplies	19,882.16
Town Clerk - Telephone	90.00
Town Clerk - Rentals	524.96
Town Clerk - Expenses	<u>3,127.65</u>
Total Town Clerk/Tax Collector	<u>\$ 236,517.77</u>
Elections	
Elections - Salaries	\$ 5,046.07
Elections - Supplies	4,858.61
Elections - Expenses	<u>250.00</u>
Total Elections	<u>\$ 10,154.68</u>
Assessor	
Assessor - Salaries	\$ 44,413.22
Assessor - Supplies	2,756.06
Assessor - Telephone	45.00
Assessor - Rentals	524.96
Assessor - Expenses	91,386.80
Assessor - Specials	<u>43,437.14</u>
Total Assessor	<u>\$ 182,563.18</u>
Treasurer	
Treasurer - Salaries	\$ 4,740.00
Treasurer - Supplies	576.54
Treasurer - Expense	85.00
Treasurer - Specials	<u>7,833.58</u>
Total Treasurer	<u>\$ 13,235.12</u>
Legal Expenses	
Legal - Expenses	<u>\$ 122,201.76</u>
Total Legal Expenses	<u>\$ 122,201.76</u>
NH Retirement	
Retirement - Expense	\$ 1,718,973.06



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Town of Pelham

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Town of Pelham Expenses

Total NH Retirement	\$ 1,718,973.06
Planning And Zoning	
Planning - Salaries	\$ 321,332.21
Planning - Supplies	7,095.36
Planning - Telephone	1,810.82
Planning - Gas & Oil	220.64
Planning - Repairs	1,447.78
Planning - Rentals	524.96
Planning - Expenses	24,213.33
Planning - Specials	2,500.00
Planning - Special Project MS4	32,914.52
Total Planning And Zoning	\$ 392,059.62
Town Buildings	
Town Buildings - Salaries	\$ 10,850.00
Town Buildings - Supplies	9,003.16
Town Buildings - Electric	136,191.44
Town Buildings - Phones/Cable	19,103.19
Town Buildings - Water/Pennichuck	20,755.27
Town Buildings - Heat/Pro/Oil	60,976.88
Town Buildings - Repairs	78,020.56
Town Buildings - Projects	22,722.00
Town Buildings - Storage Units	61,615.03
Town Buildings - Hobbs Center Restructure Office Space	18,927.78
Town Buildings - Muni Bldg-Installatin of non-slip floor	14,418.50
Town Buildings - New Equip/Tech Plan	61,521.21
Town Buildings - Exp/Maintenance	19,618.31
Town Buildings - HVAC/Plumbing Maint.	20,240.50
Town Buildings - Elec./Fire Maintenance	10,118.25
Town Buildings - Cleaning Maintenance	85,081.00
Town Buildings - Landscaping Maintenance	110,345.75
Total Town Buildings	\$ 759,508.83
Cemetery	
Cemetery - Salaries	\$ 100,860.43
Cemetery - Supplies	15,073.92
Cemetery - Telephone	3,451.98
Cemetery - Gas & Oil	2,126.52
Cemetery - Repairs	8,688.15
Cemetery - Rentals	7,260.00
Cemetery - New Equip	564.97
Cemetery - Expenses	5,635.00
Total Cemetery	\$ 143,660.97
Insurance	
Insurance - Expense	\$ 2,120,575.10
Total Insurance	\$ 2,120,575.10
Police	
Police-Salaries	\$ 2,622,528.79
Police-Supplies	39,684.19
Police-Telephone	22,915.95
Police-Gasoline	40,328.06
Police-Repairs	50,510.42
Police-Rentals	382.07
Police-Expenses	88,110.58
Total Police	\$ 2,864,460.06



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Town of Pelham

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Town of Pelham Expenses

Highway	
Highway - Salaries	\$ 490,534.59
Highway - Supplies	251,353.12
Highway - Telephone	5,897.80
Highway - Gas & Oil	36,572.50
Highway - Repairs	41,324.54
Highway - Rentals	227,612.84
Highway - New Equipment	1,000.00
Highway - Expenses	46,308.68
Highway - Specials	<u>305,014.00</u>
Total Highway	<u>\$ 1,405,618.07</u>
Transfer Station	
Transfer - Salaries	\$ 262,883.71
Transfer - Supplies	3,048.67
Transfer - Telephone	2,981.24
Transfer - Gas & Oil	3,541.84
Transfer - Repairs	19,482.87
Transfer - Rentals	4,577.72
Transfer - New Equip	436.11
Transfer - Expenses	<u>361,816.59</u>
Total Transfer Station	<u>\$ 658,768.75</u>
Health Officer	
Health Officer - Expenses	\$ 4,695.00
Health Officer - Specials	<u>37,500.00</u>
Total Health Officer	<u>\$ 42,195.00</u>
Health Services	
Health Services - Expenses	<u>\$ 56,000.00</u>
Total Health Services	<u>\$ 56,000.00</u>
Human Services	
Human Services	\$ 20,248.92
Human Services - Salaries	11,912.50
Human Services - Expenses	<u>13,295.86</u>
Total Human Services	<u>\$ 45,457.28</u>
Parks And Recreation	
Recreation - Salaries	\$ 202,545.31
Recreation - Supplies	3,814.73
Recreation - Telephone	4,128.25
Recreation - Gas & Oil	696.37
Recreation - Repairs	3,950.74
Recreation - Rentals	6,890.74
Recreation - New Equipment	120.38
Recreation - Expenses	<u>21,954.12</u>
Total Parks And Recreation	<u>\$ 244,100.64</u>
Cable	
Cable - Salaries	\$ 109,208.09
Cable - Supplies	1,910.81
Cable - Telephone	1,793.58
Cable - Repairs	6,424.69
Cable - New Equipment	12,432.32
Cable - Expenses	<u>3,189.07</u>
Total Cable	<u>\$ 134,958.56</u>



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Town of Pelham

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Town of Pelham Expenses

Senior Citizens	
Senior Citizens - Salaries	\$ 116,951.49
Senior Citizens - Supplies	725.99
Senior Citizens - Telephone	2,923.46
Senior Citizens - Gas & Oil	2,806.71
Senior Citizens - Repairs	1,067.44
Senior Citizens - Rentals	2,103.66
Senior Citizens - Expenses	<u>6,468.17</u>
Total Senior Citizens	\$ <u>133,046.92</u>
Library	
Library - Salaries	\$ 358,317.20
Library - Office Supplies	3,824.44
Library - Program Supplies	898.31
Library - Telephone	585.78
Library - Repairs	12,800.41
Library - New Equipment	4,524.83
Library - Expenses	6,252.90
Library - Printed Materials	<u>51,541.76</u>
Total Library	\$ <u>438,745.63</u>
Conservation Commission	
Conservation Comm - Salaries	\$ 421.20
Cons Comm - Supplies	824.00
Cons Comm - Expenses	<u>5,103.08</u>
Total Conservation Commission	\$ <u>6,348.28</u>
Principal - L/T Bonds & Notes	
Debt Service Principal	\$ <u>704,511.65</u>
Total Principal - L/T Bonds & Notes	\$ <u>704,511.65</u>
Interest - L/T Bonds & Notes	
Debt Service - Interest	\$ <u>119,204.96</u>
Total Interest - L/T Bonds & Notes	\$ <u>119,204.96</u>



Town of Pelham
Department Expenditures Comparative Budget to Actual
12/31/2019

	Budget	Expended
Expenses		
Selectmen	\$ 516,045.60	\$ 513,189.39
IT Department	0.00	4,063.58
Budget Committee	162.00	0.00
Trust Funds	150.00	54.11
Town Clerk	247,980.80	236,517.77
Elections	11,427.00	10,154.68
Assessor	225,456.80	182,563.18
Treasurer	21,176.00	13,235.12
Legal	97,500.00	122,201.76
Retirement - Expense	1,757,918.00	1,718,973.06
Planning	413,291.40	392,059.62
Town Buildings	717,578.00	759,508.83
Cemetery	148,540.00	143,660.97
Insurance	2,590,049.00	2,120,575.10
Police	3,066,264.08	2,864,460.06
Fire	2,353,501.00	2,237,327.57
Emergency Management	8,644.00	0.00
Highway	1,553,570.00	1,405,618.07
Transfer	724,139.80	658,768.75
Health Officer	45,766.00	42,195.00
Health Services	73,500.00	56,000.00
Human Services	93,040.00	45,457.28
Recreation	250,997.20	244,100.64
Cable	136,837.00	134,958.56
Senior. Citizens	136,845.00	133,046.92
Library	443,839.00	438,745.63
Town Celebrations	9,261.00	10,837.73
Conservation Comm	7,947.00	6,348.28
Debt Service Principal	710,714.00	704,511.65
Debt Service - Interest	113,477.00	119,204.96
Total Expenses	\$ 16,475,616.68	\$ 15,318,338.27

This Report has not been Audited



Proposed Budget

Pelham

For the period beginning January 1, 2019 and ending December 31, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

BUDGET COMMITTEE 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.

[illegible]

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal: <https://www.proptax.org/>

For assistance please contact:

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

2019
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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	05	\$452,461	\$477,758	\$514,028	\$0	\$514,028	\$0
4140-4149	Election, Registration, and Vital Statistics	05	\$245,180	\$253,533	\$252,107	\$0	\$252,107	\$0
4150-4151	Financial Administration	05	\$178,663	\$199,978	\$237,388	\$0	\$243,389	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	05	\$108,094	\$87,500	\$97,500	\$0	\$97,500	\$0
4155-4159	Personnel Administration	05	\$1,592,855	\$1,674,851	\$1,757,918	\$0	\$1,757,918	\$0
4191-4193	Planning and Zoning	05	\$348,950	\$390,287	\$409,593	\$0	\$409,693	\$0
4194	General Government Buildings	05	\$737,649	\$824,166	\$713,910	\$0	\$717,578	\$0
4195	Cemeteries	05	\$147,779	\$145,196	\$145,470	\$0	\$145,835	\$0
4196	Insurance	05	\$1,989,759	\$2,377,365	\$2,410,396	\$0	\$2,590,049	\$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		\$5,801,390	\$6,430,634	\$6,538,310	\$0	\$6,728,097	\$0
Public Safety								
4210-4214	Police	05	\$2,761,239	\$2,829,003	\$3,027,197	\$0	\$3,062,874	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	05	\$1,928,854	\$2,270,592	\$2,259,025	\$0	\$2,351,733	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	05	\$8,346	\$8,548	\$8,644	\$0	\$8,644	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
	Public Safety Subtotal		\$4,698,439	\$5,108,143	\$5,294,866	\$0	\$5,423,251	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0





New Hampshire
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Town of Pelham, NH 2019 Annual Town Report – Financial

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
Highways and Streets								
4311	Administration	05	\$1,333,523	\$1,535,062	\$1,530,276	\$0	\$1,537,223	\$0
4312	Highways and Streets		\$321,583	\$321,583	\$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		\$1,655,106	\$1,856,645	\$1,530,276	\$0	\$1,537,223	\$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	\$727,430	\$731,122	\$711,831	\$0	\$712,492	\$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		\$727,430	\$731,122	\$711,831	\$0	\$712,492	\$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



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
Health								
4411	Administration	05	\$39,425	\$45,766	\$45,766	\$0	\$45,766	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	05	\$0	\$73,500	\$73,500	\$0	\$73,500	\$0
	Health Subtotal		\$39,425	\$119,266	\$119,266	\$0	\$119,266	\$0
Welfare								
4441-4442	Administration and Direct Assistance	05	\$38,409	\$93,040	\$93,040	\$0	\$93,040	\$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		\$38,409	\$93,040	\$93,040	\$0	\$93,040	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	05	\$233,136	\$233,615	\$248,850	\$0	\$248,938	\$0
4550-4559	Library	05	\$407,745	\$420,402	\$474,848	\$0	\$443,839	\$0
4583	Patriotic Purposes	05	\$7,935	\$9,260	\$9,260	\$0	\$9,260	\$0
4589	Other Culture and Recreation	05	\$246,107	\$254,264	\$273,682	\$0	\$273,683	\$0
	Culture and Recreation Subtotal		\$894,923	\$917,541	\$1,006,640	\$0	\$975,720	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	05	\$1,540,247	\$1,540,247	\$7,947	\$0	\$7,947	\$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		\$1,540,247	\$1,540,247	\$7,947	\$0	\$7,947	\$0





Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	05	\$708,438	\$735,672	\$710,714	\$0	\$710,714	\$0
4721	Long Term Bonds and Notes - Interest	05	\$113,846	\$133,780	\$113,477	\$0	\$113,477	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$822,284	\$869,452	\$824,191	\$0	\$824,191	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$108,000	\$108,000	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$2,108,000	\$2,108,000	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$16,126,367	\$0	\$16,421,227	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations for Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2019 (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
4313	Bridges	09	\$1,713,000	\$0	\$1,713,000	\$0
		<i>Purpose: Old Bridge Street Over Beaver Brook (Abbott Bridge)</i>				
4619	Other Conservation	11	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: Forestry Committee</i>				
4903	Buildings	10	\$251,060	\$0	\$251,060	\$0
		<i>Purpose: Library Renovation Project</i>				
4915	To Capital Reserve Fund	08	\$300,000	\$0	\$300,000	\$0
		<i>Purpose: Highway Building Capital Reserve</i>				
Total Proposed Special Articles			\$2,294,060	\$0	\$2,294,060	\$0





Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)
0000-0000	Collective Bargaining	06	\$54,392	\$0	\$54,392	\$0
		<i>Purpose: Support Union Contract</i>				
4312	Highways and Streets	07	\$328,684	\$0	\$328,684	\$0
		<i>Purpose: Highway Block Grant</i>				
Total Proposed Individual Articles			\$383,076	\$0	\$383,076	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Selectmen's Estimated Revenues for period ending 12/31/2019	Budget Committee's Estimated Revenues for period ending 12/31/2019
Taxes					
3120	Land Use Change Tax - General Fund	05	\$377,952	\$62,300	\$62,300
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	05	\$4,236	\$5,000	\$5,000
3186	Payment in Lieu of Taxes	05	\$27,412	\$26,000	\$26,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	05	\$123,907	\$100,000	\$100,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$533,507	\$193,300	\$193,300
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	05	\$4,665	\$1,000	\$1,000
3220	Motor Vehicle Permit Fees	05	\$3,362,631	\$2,050,000	\$2,050,000
3230	Building Permits	05	\$109,404	\$67,000	\$67,000
3290	Other Licenses, Permits, and Fees	05	\$36,753	\$43,000	\$43,000
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$3,513,453	\$2,161,000	\$2,161,000
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	05	\$691,742	\$650,000	\$650,000
3353	Highway Block Grant	07	\$325,661	\$328,684	\$328,684
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	05, 09	\$0	\$1,370,900	\$1,370,900
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$1,017,403	\$2,349,584	\$2,349,584



New Hampshire
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Town of Pelham, NH 2019 Annual Town Report – Financial

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Selectmen's Estimated Revenues for period ending 12/31/2019	Budget Committee's Estimated Revenues for period ending 12/31/2019
Charges for Services					
3401-3406	Income from Departments	05	\$1,044,624	\$550,000	\$550,000
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$1,044,624	\$550,000	\$550,000
Miscellaneous Revenues					
3501	Sale of Municipal Property	05	\$0	\$10,000	\$10,000
3502	Interest on Investments		\$0	\$0	\$0
3503-3509	Other		\$0	\$0	\$0
Miscellaneous Revenues Subtotal			\$0	\$10,000	\$10,000
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	11	\$36,300	\$30,000	\$30,000
Interfund Operating Transfers In Subtotal			\$36,300	\$30,000	\$30,000
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$2,200,000	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$2,200,000	\$0	\$0
Total Estimated Revenues and Credits			\$8,345,287	\$5,293,884	\$5,293,884



New Hampshire
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Budget Summary

Item	Selectmen's Period ending 12/31/2019 (Recommended)	Budget Committee's Period ending 12/31/2019 (Recommended)
Operating Budget Appropriations	\$16,126,367	\$16,421,227
Special Warrant Articles	\$2,294,060	\$2,294,060
Individual Warrant Articles	\$383,076	\$383,076
Total Appropriations	\$18,803,503	\$19,098,363
Less Amount of Estimated Revenues & Credits	\$5,293,884	\$5,293,884
Estimated Amount of Taxes to be Raised	\$13,509,619	\$13,804,479





Supplemental Schedule

1. Total Recommended by Budget Committee	\$19,098,363
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$19,098,363
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$1,909,836
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: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	
	\$21,008,199



NEW HAMPSHIRE
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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
William McDevitt	Chairman, Board of Selectmen	
Doug Viger	Vice Chairman, Board of Selectmen	
Harold Lynde	Member, Board of Selectmen	
Heather Forde	Member, Board of Selectmen	
Kevin Cote	Member, Board of Selectmen	

Preparers

Name	Phone	Email
Monica Hurley	603-635-3317	mkchurley@comcast.net
Monica Hurley	603-635-3317	mkchurley@comcast.net
Monica Hurley	603-635-3317	mkchurley@comcast.net

Preparer's Signature

10/21/2019



New Hampshire
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Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	3,506.47	\$379,902
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0
1C	Discretionary Easements RSA 79-C		
1D	Discretionary Preservation Easements RSA 79-D		
1E	Taxation of Land Under Farm Structures RSA 79-F		
1F	Residential Land	8,357.14	\$620,637,448
1G	Commercial/Industrial Land	686.61	\$40,156,420
1H	Total of Taxable Land	12,550.22	\$661,173,770
1I	Tax Exempt and Non-Taxable Land	3,157.25	\$31,589,575

Buildings Value Only		Structures	Valuation
2A	Residential		\$1,180,636,179
2B	Manufactured Housing RSA 674:31		\$273,800
2C	Commercial/Industrial		\$81,166,321
2D	Discretionary Preservation Easements RSA 79-D		
2E	Taxation of Farm Structures RSA 79-F		
2F	Total of Taxable Buildings		\$1,262,076,300
2G	Tax Exempt and Non-Taxable Buildings		\$48,670,900

Utilities & Timber		Valuation
3A	Utilities	\$57,944,390
3B	Other Utilities	\$0
4	Mature Wood and Timber RSA 79:5	
5	Valuation before Exemption	\$1,981,194,460

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		
8	Improvements to Assist Persons with Disabilities RSA 72:37-a		
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV		
10A	Non-Utility Water & Air Pollution Control Exemption RSA		
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a		
11	Modified Assessed Value of All Properties		\$1,981,194,460

Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	10	\$150,000
13	Elderly Exemption RSA 72:39-a,b		42	\$4,841,600
14	Deaf Exemption RSA 72:38-b			
15	Disabled Exemption RSA 72:37-b			
16	Wood Heating Energy Systems Exemption RSA 72:70		18	\$39,500
17	Solar Energy Systems Exemption RSA 72:62		14	\$53,800
18	Wind Powered Energy Systems Exemption RSA 72:66			
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23			
20	Total Dollar Amount of Exemptions			\$5,084,900
21A	Net Valuation			\$1,976,109,560
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$1,976,109,560
21D	Less Commercial/Industrial Construction Exemption			
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$1,976,109,560
22	Less Utilities			\$57,944,390
23A	Net Valuation without Utilities			\$1,918,165,170
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$1,918,165,170



New Hampshire
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Utility Value Appraiser

Corcoran Consulting Associates

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

Electric Company Name	Valuation
LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP	\$13,900,000
NEW ENGLAND HYDRO TRANSMISSION CORP	\$1,170,000
NEW ENGLAND POWER COMPANY	\$7,903,690
PSNH DBA EVERSOURCE ENERGY	\$754,500
	\$23,728,190

Gas Company Name	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$3,016,100
TENNESSEE GAS PIPELINE COMPANY	\$26,607,100
	\$29,623,200

Water Company Name	Valuation
PENNICHUCK EAST UTILITY INC	\$4,593,000
	\$4,593,000



NEW HAMPSHIRE
Department of
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Veteran's Tax Credits

	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	441	\$220,250
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	29	\$58,000
All Veterans Tax Credit RSA 72:28-b	\$500	30	\$15,000
Combat Service Tax Credit RSA 72:28-c			
		500	\$293,250

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	
Married	

Deaf Asset Limits	
Single	
Married	

Disabled Income Limits	
Single	
Married	

Disabled Asset Limits	
Single	
Married	

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year

Age	Number
65-74	2
75-79	1
80+	3

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	5	\$70,000	\$350,000	\$350,000
75-79	8	\$100,000	\$800,000	\$800,000
80+	29	\$130,000	\$3,770,000	\$3,691,600
	42		\$4,920,000	\$4,841,600

Income Limits	
Single	\$35,000
Married	\$45,000

Asset Limits	
Single	\$130,000
Married	\$130,000

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? No

Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



New Hampshire
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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	548.30	\$190,826
Forest Land	1,834.60	\$159,356
Forest Land with Documented Stewardship	176.33	\$8,235
Unproductive Land	225.90	\$5,082
Wet Land	721.34	\$16,403
	3,506.47	\$379,902

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	295.84
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	21.70
Total Number of Owners in Current Use	Owners:	211
Total Number of Parcels in Current Use	Parcels:	257

Land Use Change Tax

Gross Monies Received for Calendar Year		\$271,088
Conservation Allocation	Percentage: 75.00%	Dollar Amount:
Monies to Conservation Fund		\$203,316
Monies to General Fund		\$67,772

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land		
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land		

Other Conservation Restriction Assessment Statistics

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



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Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
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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

Map	Lot	Block	%	Description
This municipality has no Discretionary Preservation Easements.				

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

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		

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

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
MAHLEP: ELDERLY HOUSING OFF TERRACE DRIVE	\$25,113
	\$25,113

Notes

FOR TAX YEAR 2019 PELHAM CONDUCTED A STATISTICAL UPDATE.



New Hampshire
Department of
Revenue
Administration

2019
\$19.40

Tax Rate Breakdown Pelham

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$10,594,608	\$1,976,109,560	\$5.37
County	\$2,158,869	\$1,976,109,560	\$1.09
Local Education	\$21,842,048	\$1,976,109,560	\$11.05
State Education	\$3,631,485	\$1,918,165,170	\$1.89
Total	\$38,227,010		\$19.40

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$38,227,010
War Service Credits	(\$293,250)
Village District Tax Effort	
Total Property Tax Commitment	\$37,933,760

James P. Gerry
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

11/8/2019



Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$18,847,303	
Net Revenues (Not Including Fund Balance)		(\$6,783,065)
Fund Balance Voted Surplus		\$0
Fund Balance to Reduce Taxes		(\$1,850,364)
War Service Credits	\$293,250	
Special Adjustment	\$0	
Actual Overlay Used	\$87,484	
Net Required Local Tax Effort	\$10,594,608	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$2,158,869	
Net Required County Tax Effort	\$2,158,869	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$29,329,329	
Net Cooperative School Appropriations		
Net Education Grant		(\$3,855,796)
Locally Retained State Education Tax		(\$3,631,485)
Net Required Local Education Tax Effort	\$21,842,048	
State Education Tax	\$3,631,485	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$3,631,485	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$1,976,109,560	\$1,769,633,584
Total Assessment Valuation without Utilities	\$1,918,165,170	\$1,714,232,884
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$1,976,109,560	\$1,769,633,584

Village (MS-1V)

Description	Current Year
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Pelham

Tax Commitment Verification

2019 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$37,933,760
1/2% Amount	\$189,669
Acceptable High	\$38,123,429
Acceptable Low	\$37,744,091

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	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2019 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:

Dorothy Q. Marsden

Date: 11/12/2019

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 2019 Tax Rate	\$19.40	\$9.70

Associated Villages

No associated Villages to report



Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$46,479,705
Final Overlay	\$87,484

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), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.

[3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2019 Fund Balance Retention Guidelines: Pelham

Description	Amount
Current Amount Retained (9.67%)	\$4,493,128
17% Retained (<i>Maximum Recommended</i>)	\$7,901,550
10% Retained	\$4,647,971
8% Retained	\$3,718,376
5% Retained (<i>Minimum Recommended</i>)	\$2,323,985

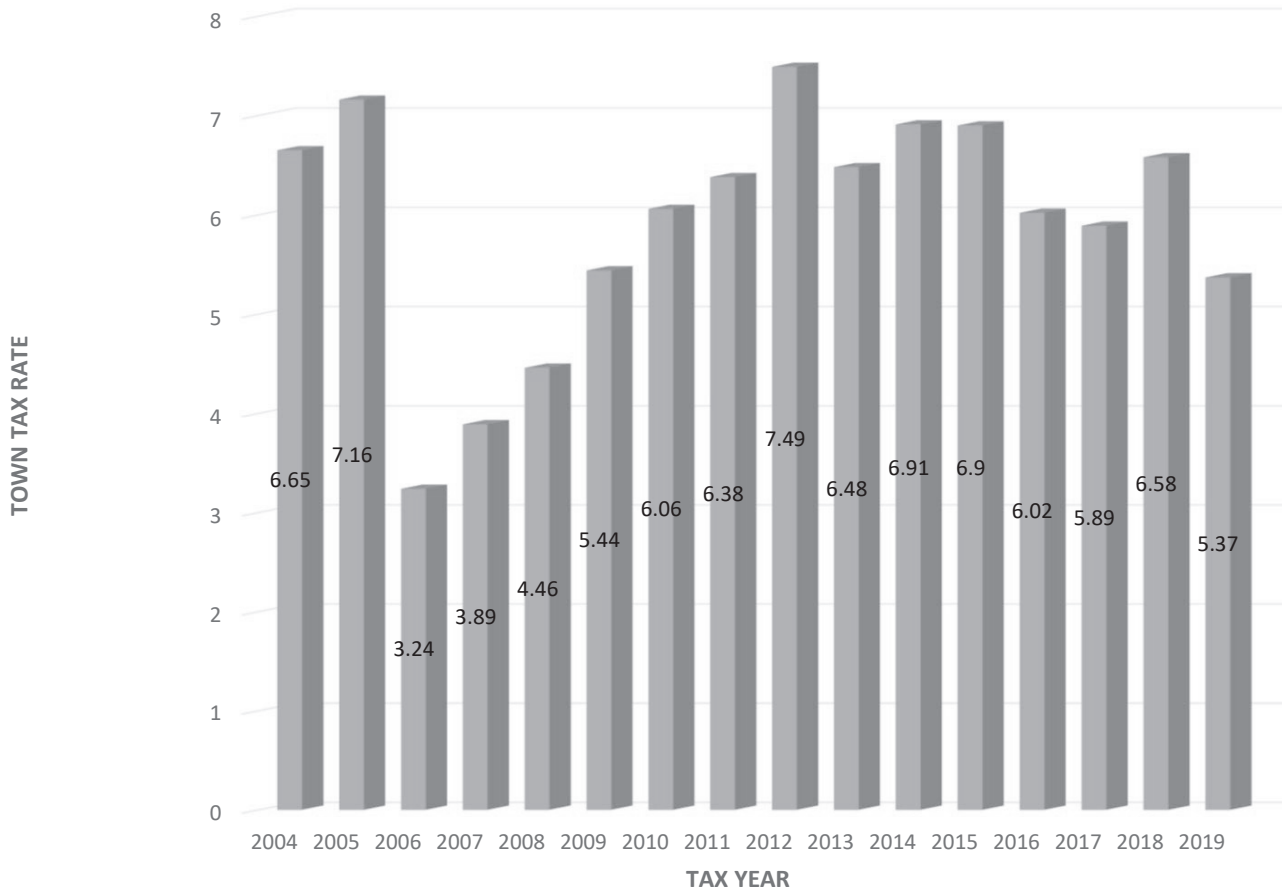


Year	Ratio	Town	County	School	State	Total	FULL VALUE TAX RATE
2000	72%	3.96	2.14	9.01	6.89	22.00	15.84
2001	60%	3.68	2.25	10.06	7.51	23.50	14.1
2002	58%	3.98	2.30	12.14	7.43	25.85	14.89
2003	53%	5.32	2.09	13.06	7.48	27.95	14.9
2004	49%	6.65	2.01	15.96	5.23	29.85	14.72
2005	43%	7.16	2.15	16.96	4.98	31.25	13.53
2006*	100%	3.24	0.93	7.74	2.08	13.99	13.99
2007	99%	3.89	0.96	8.85	2.11	15.81	16.52
2008**	97%	4.46	1.04	9.46	2.36	17.35	16.84
2009**	98%	5.44	1.17	10.46	2.50	19.57	19.02
2010	99%	6.06	1.12	9.87	2.48	19.53	19.42
2011	98%	6.38	1.16	11.37	2.50	21.41	20.90
2012	102%	7.49	1.16	13.26	2.49	24.40	24.64
2013	98%	6.48	1.21	12.71	2.47	22.87	22.41
2014	96%	6.91	1.24	12.29	2.43	22.87	22.02
2015	91%	6.90	1.29	12.65	2.42	23.26	22.40
2016*	99%	6.02	1.23	11.62	2.08	20.95	20.68
2017	95%	5.89	1.21	12.17	2.18	21.45	20.38
2018	88%	6.58	1.17	11.62	2.09	21.46	18.84
2019**		5.37	1.09	11.05	1.89	19.4	

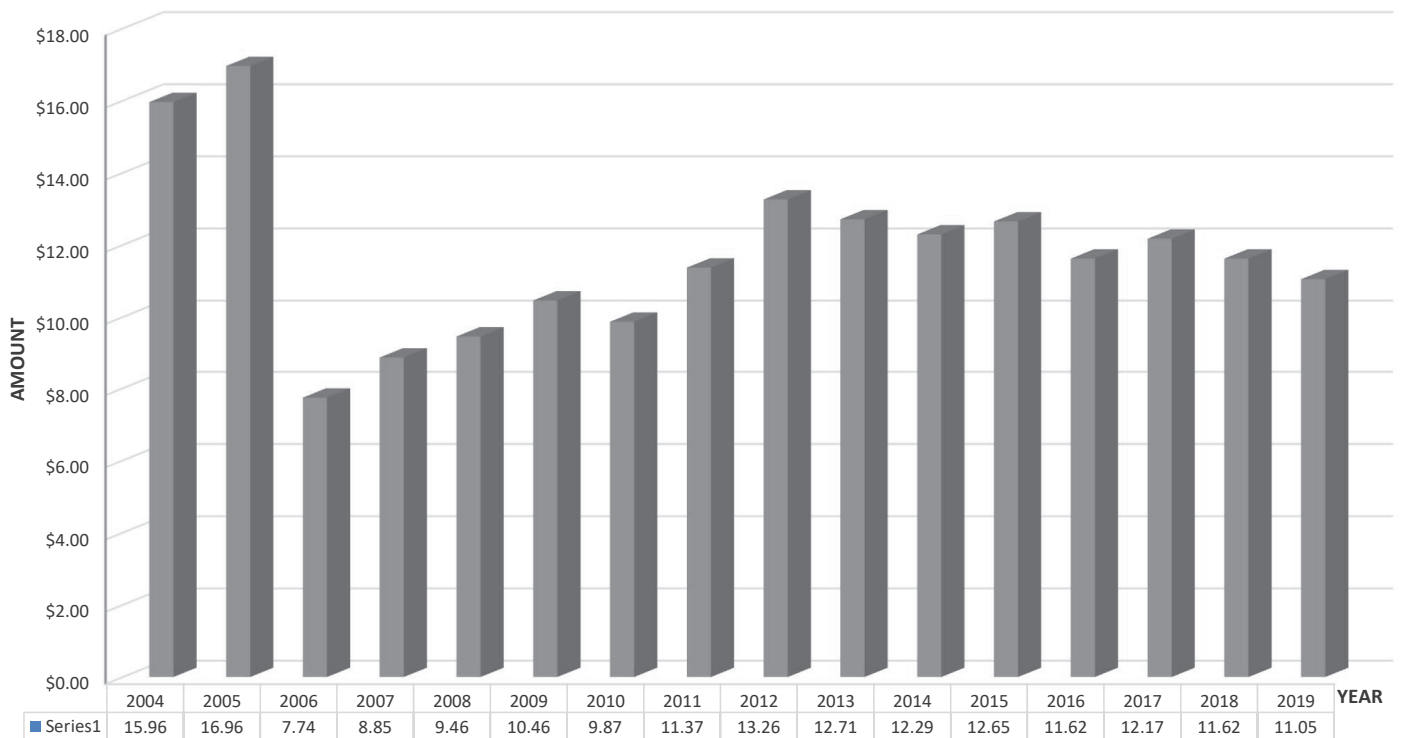
*Revaluation Year ** Statistical Update



TOWN TAX RATE 2004 to 2019

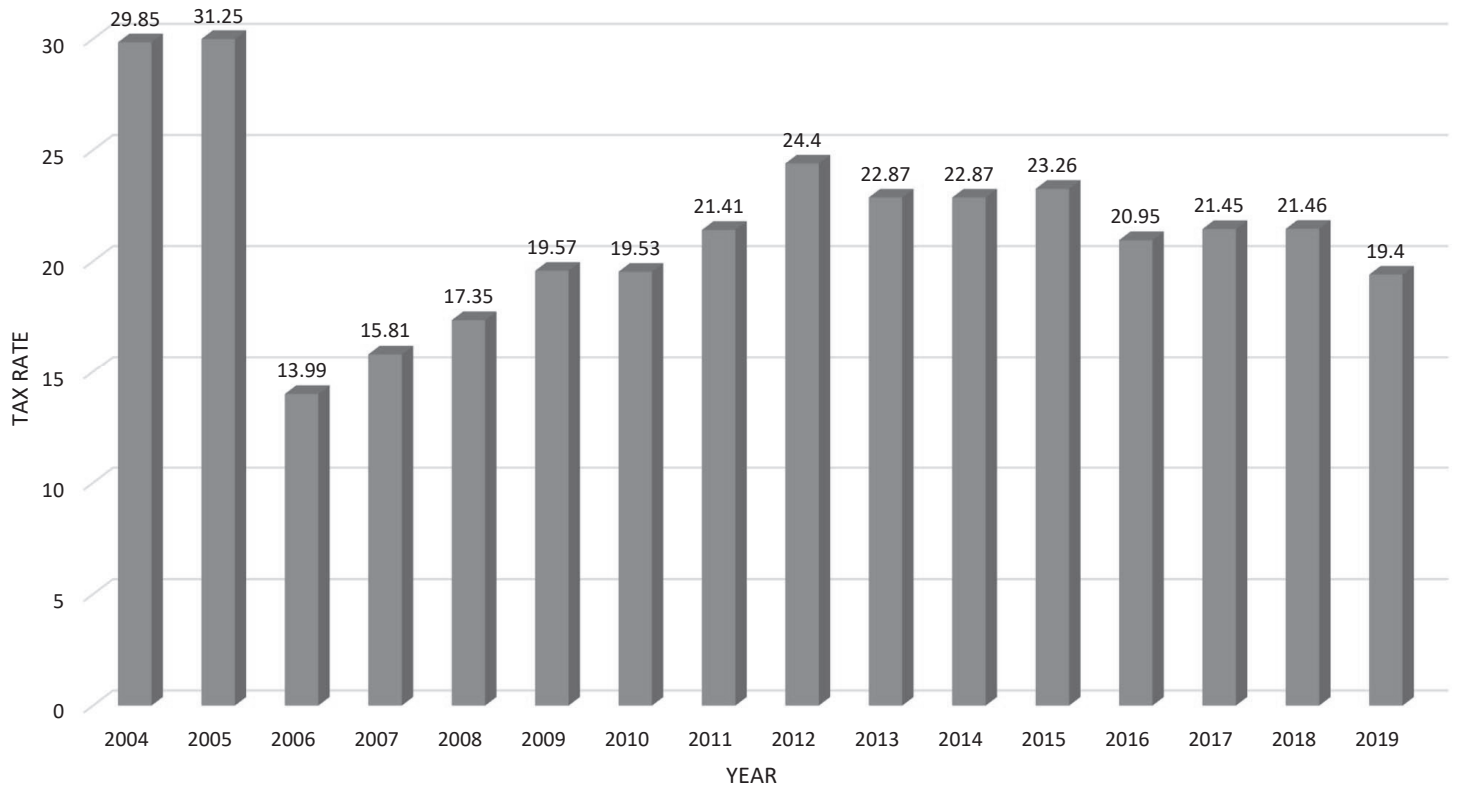


SCHOOL TAX RATE 2004 to 2019

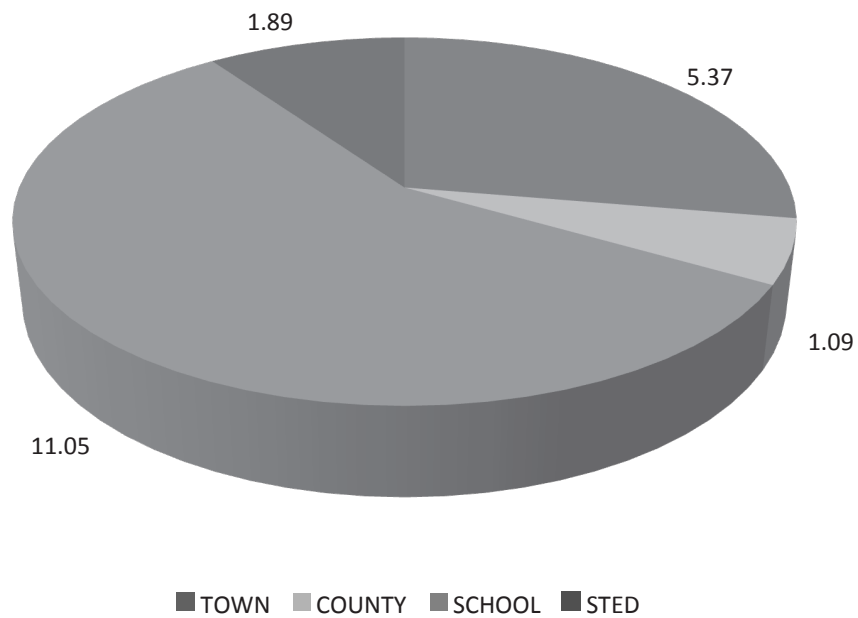




TAX RATES 2004 to 2019



2019 TAX RATE DISTIRBUTION





TOWN OF PELHAM
TOWN BUILDINGS

Property Name		Street Address
2013 Cemetery Building		68 Old Bridge Street
Bath House		Mammoth Road
Boy Scout Lodge		Keyes Hill Road
Cemetery Storage Building		Old Bridge Street North
Cemetery Garage		Mammoth Road
Deeded Property		14 Atwood Road
Deeded Property		181 Hobbs Road
Dog Pound		Simpson Mill Road
Field House		Muldoon Park
Fire Station		36 Village Green
Gas Tank Storage Building		Windham Rd
Hearse House Cemetery		Marsh Road
Historical Society Building		5 Main Street
Hobbs House Senior Center		8 Nashua Road
Library		24 Village Green
Little Island Camp		37 Wood Rd
Main Lodge		Mammoth Road
Mobile Office		74 Newcomb Field Parkway
Pump House - PVMP		Mammoth Road
Quonsett Hut Cemetery		Marsh Road
Raymond Field Shed		1201 Mammoth Rd
Restroom- PVMP		Mammoth Road
Salt Shed		31Newcomb Field Parkway
Shed		Lyons Park
Sherburne Building		6 Village Green
Town Hall Annex		60 Old Bridge Street North
Transfer Station		71 Newcomb Field Parkway



TOWN OF PELHAM
TOWN ROADS

Acorn Lane-now Old Bridge St.	0.130
Albert Street	0.300
Alexandra Drive	0.320
Andrea Lane	0.200
Angus Way	0.168
Appaloosa Avenue	0.420
Applewood Road	0.450
Arlene Drive	1.125
Armand Drive	0.220
Atwood Rd. Ext.-now Peaceful	0.100
Atwood Road	0.800
Autumn Street	0.221
Balcom Road	0.940
Beacon Hill Road	0.430
Bear Hill Road	0.250
Bedard Avenue	0.100
Belvina Circle	0.140
Benoit Avenue	0.524
Berkeley Street	0.170
Birch Lane	0.670
Blacksmith Road	0.150
Blackston Circle	0.380
Blue Jay Avenue	0.150
Blueberry Circle	0.800
Boulder Lane	0.149
Bowley Drive	0.140
Bowman Lane	0.230
Brandy Lane	0.613
Brett Circle	0.206
Brookview Drive	0.860
Brown Avenue	0.162
Burns Road	0.850
Bush Hill Road	1.930
Butternut Drive	0.160
Campbell Road	0.150
Cara Lane	0.200
Cardinal Drive	0.150
Carlisle Lane	0.100
Carol Drive	0.160
Carriage Drive	0.100
Castle Hill Road	0.600
Chagnon Lane	0.530
Christopher Lane	0.260



TOWN OF PELHAM
TOWN ROADS

Clark Circle	0.700
Claudine Drive	0.170
Clearview Avenue	0.080
Clement Road	0.200
Clydesdale Avenue	0.420
Coburn Avenue	0.220
Colby Drive	0.080
Collins Way	0.200
Colonial Drive	0.300
Common Street	0.050
Corey Drive	0.146
Cote Drive	0.140
Countryside Drive	0.292
Cranberry Lane	0.160
Crescent Circle	0.410
Currier Road	1.360
Dale Avenue	0.150
Daniel Drive	0.090
David Drive	0.310
Davis Way	0.015
Debbie Drive	0.740
Deer Hill Circle	0.400
Diamond Hill Road	0.290
Dick Tracy Lane	0.260
Dodge Road	0.314
Dogwood Circle	0.440
Doreen Drive	0.150
Doris Avenue	0.140
Dutton Road	2.450
Economou Avenue	0.200
Eddy Lane	0.120
Edwards Drive	0.140
Ellsworth Drive	0.100
Fair View Drive	0.170
Falcon Drive	0.200
Field Drive	0.100
Fineview Circle	0.100
Fletcher Drive	0.500
Foreman Lane	0.100
Gala Court	0.100
Garland Drive	0.950
Garland Lane-now Pasture Lane	0.180



TOWN OF PELHAM
TOWN ROADS

Gaudet Lane	0.222
Gauthier Way	0.100
Gibson Road	0.200
Gladys Street	0.130
Glenside Drive	0.200
Golden Brook Drive	0.100
Gordon Avenue	0.610
Grandview Road	0.270
Granite Drive	0.100
Greeley Rd.-now Wyndridge Cir.	0.320
Green Meadow Drive	0.570
Greenwood Terrace	0.150
Gumpus Hill Road	0.300
Hancock Lane	0.200
Harley Road	0.235
Hayden Road	0.750
Hearthstone Road	0.560
Heather Lee Lane	0.400
Hemlock Drive	0.100
Heritage Road	0.280
Herrick Circle	0.288
Hickory Hill Road	0.361
Highland Avenue	0.240
Hillcrest Lane	0.450
Hinds Lane	0.800
Hobbs Road	1.240
Holstein Drive	0.400
Homestead Road	0.320
Honey Lane	0.231
Hutchinson Bridge Road	0.160
Independence Drive	0.280
Indian Valley Road	0.250
Industrial Park Drive	0.300
Inwood Circle	0.120
Iris Avenue	0.070
Island Pond Road	0.300
Ivers Grove Lane	0.100
Jefferson Avenue	0.130
Jennifer Drive	0.279
Jeremy Hill Road	2.050
Jericho Road	1.540
Jonathon Road	0.450
Jones Farm Road	0.225



TOWN OF PELHAM
TOWN ROADS

Kathleen Lane	0.031
Katie Lane	0.265
Kennedy Drive	0.460
Kinnal Avenue	0.200
Koper Lane	0.792
Kosik Terrace	0.100
Lane Road	0.780
Lannan Drive	0.400
Lawrence Corner Road	0.550
LeBlanc Road	0.340
Ledge Road	1.440
Lemire Drive	0.180
Leonard Drive	0.770
Lincoln Street	0.360
Linda Avenue	0.090
Lisa Terrace	0.160
Litchfield Circle	0.510
Longview Circle	1.220
Loretta Avenue	0.420
Lori Lane	0.104
Luann Lane	0.470
Lucy Avenue	0.360
Lyons Way	0.111
Madison Avenue	0.090
Magnolia Drive	0.312
Main Street	0.880
Maple Drive	0.210
Marie Avenue	0.254
Marsh Road	2.530
Matthew Drive	0.096
May Lane	0.276
Mayflower Lane	0.100
McGrath Road	0.550
McLain Drive	0.150
Meadow Lane	0.180
Meagan Circle	0.127
Melissa Circle	0.165
Melody Lane	0.630
Mercury Lane	0.230
Michelle Avenue	0.401
Millstone Road	0.170
Misty Lane	0.600
Moekle Road	0.550



TOWN OF PELHAM
TOWN ROADS

Monticello Drive	0.300
Monument Hill Road	0.400
Moonshadow Drive	0.300
Morgan Avenue	0.920
Mossey Lane	0.100
Mount Vernon Drive	0.400
Mountain View Road	0.100
Mulberry Lane	0.650
Nancy Avenue	0.500
Nashua Road	1.500
Nature's Way	0.200
Nickolas Lane	0.294
Noela Avenue	0.140
Oak Hill Road	0.410
Old Bridge Street	0.550
Old County Road	0.400
Old Lawrence Rd.-now Briarwood	0.597
Orchard Lane	0.260
Overlook Drive	0.200
Partridge Lane	0.100
Patriot Drive	1.129
Peabody Lane	0.250
Pelham Road	0.400
Pete's Way	0.167
Pheasant Lane	0.100
Pineridge Road	0.250
Pinewood Circle	0.380
Plower Road	0.300
Ponderosa Drive	0.210
Pondview Drive	0.196
Poplar Hill Road	0.400
Primrose Lane	0.300
Priscilla Way	0.391
Pulpit Rock Road	0.770
Quail Run Road	0.200
Radcliff Drive	0.150
Regis Drive	0.260
Renee Lane	0.100
Rita Avenue	0.150
River Bend Drive	0.100
Robert Street	0.060
Robinson Road	0.600
Rocky Hill Road	0.130



TOWN OF PELHAM
TOWN ROADS

Russell Drive	0.340
Sandy Circle	0.220
Sawmill Road	0.660
Scenic View	0.340
Scotland Avenue	0.180
Shannon Circle	0.381
Shelly Drive	0.300
Shepard Road	0.830
Short Road	0.200
Simpson Mill Road	1.450
Simpson Road	1.440
Sky View Road	0.530
Slaven Drive	0.150
Slaven Drive Extension	0.250
Spaulding Hill Road	0.660
Spring Street	1.094
Spruce Street	0.180
Squire Drive	0.200
St. Margaret Drive	0.450
Stephanie Drive	0.200
Stevens Road	0.320
Stonepost Road	0.400
Sunrise Drive	0.080
Sunset Drive	0.090
Surrey Lane	0.570
Susan Drive	0.400
Sycamore Street	0.234
Tallant Road	1.940
Tenny Road	0.960
Theodore Avenue	0.100
Therriault Drive	0.180
Thomas Avenue	0.550
Tiger Avenue	0.160
Timber Lane	0.110
Tina Avenue	0.180
Township Road	0.432
Trailside Drive	0.100
Valley Hill	1.100
Vassar Drive	0.320
Velma Circle	0.208
Victoria Circle	0.230
Vista Drive	0.100
Washington Street	0.500



TOWN OF PELHAM
TOWN ROADS

Webster Avenue	1.050
Wellsley Drive	0.460
West Street	0.100
Westfall Rd. N-now Westfall Rd.	0.600
Westfall Rd. S-now Turtle Crossing	0.317
Westview Terrace	0.190
Wheaten Drive	0.280
William Drive	0.340
Willow Street	0.830
Willshire Lane	0.400
Willshire Lane	0.400
Woeckle Circle	0.230
Woodbury Avenue	0.150
Woodlawn Road	0.341
Wyndridge Road	0.562
Youngs Crossing Road	0.380



**Town of Pelham
Report of Wages Paid
2019**

<u>Name</u>	<u>Wages</u>	<u>Overtime</u>	<u>Specials</u>	<u>TOTAL WAGES</u>
Ackroyd, Carissa L	\$ 5,662.50			\$5,662.50
Allard, Maddison	\$ 2,235.00			\$2,235.00
Annal, Valerie M	\$ 1,070.00			\$1,070.00
Aprin, Danielle	\$ 16,121.25			\$16,121.25
Atwood, Gregory P	\$ 8,005.15			\$8,005.15
Austin, Jonathan T	\$ 2,295.00			\$2,295.00
Avery, David	\$ 7,435.34		376.00	\$7,811.34
Babb, Troy M	\$ 56,574.84	14,227.55		\$70,802.39
Baisley, Elise K	\$ 2,260.00			\$2,260.00
Baisley, Manny T	\$ 2,065.00			\$2,065.00
Banfield, Jeffrey S	\$ 44,670.63	6,494.69		\$51,165.32
Barbato, Brian E	\$ 86,016.56	34,958.47	5908.50	\$126,883.53
Barrett, Ralph R	\$ 52,665.69	5,655.37		\$58,321.06
Beauregard, Jennifer	\$ 60,724.35	1,595.20		\$62,319.55
Beacotte, Jackson	\$ 60.00			\$60.00
Becotte, Jasmine	\$ 60.00			\$60.00
Becker, Andrew	\$ 90.00			\$90.00
Bedard, Jeremy J	\$ 46,693.98	7,923.62		\$54,617.60
Beecher, Justin D	\$ 3,871.00			\$3,871.00
Belcher, Stephen J	\$ 48,538.36	2,415.49		\$50,953.85
Berger, Thalan R	\$ 2,160.00			\$2,160.00
Binette, Kelly A	\$ 1,541.00			\$1,541.00
Binette, Melissa J	\$ 27,808.56			\$27,808.56
Bonnell, Brandon G	\$ 44,538.12	544.61		\$45,082.73
Bordeleau, Krista D	\$ 42,660.00			\$42,660.00
Bordeleau, Olivia C	\$ 9,914.50			\$9,914.50
Bouchard, Evan T	\$ 200.00			\$200.00
Boucher, Susan D	\$ 13,999.80			\$13,999.80
Bowlan, Kyle	\$ 90.00			\$90.00
Bowlan, Nathan W	\$ 190.00			\$190.00
Boyd, Nicholas B	\$ 104.00			\$104.00
Brennan, Morgan	\$ 33,905.54	7,318.60		\$41,224.14
Bridge, Nicholas J	\$ 41,959.86	8,376.56		\$50,336.42
Brown, Andrew D	\$ 1,910.00			\$1,910.00
Brown, Gilberto	\$ 24,479.45	1,915.95		\$26,395.40
Buckley, Shawn	\$ 56,496.85	12,679.38		\$69,176.23
Bullock, Anthony S	\$ 15,798.58	3,332.99		\$19,131.57
Butler, Andrew J	\$ 2,210.00			\$2,210.00
Campbell, Brian R	\$ 61,276.00	21,156.03		\$82,432.03
Caprigno, Allison D	\$ 54,003.28	28,033.48	511.00	\$82,547.76
Carito, Adam W	\$ 690.25			\$690.25
Carr, Kathleen A	\$ 64,716.26	23.01		\$64,739.27
Carroll, Brendan T	\$ 80,963.67			\$80,963.67
Carter, Mark J	\$ 10,972.00			\$10,972.00
Cashman, Corey J	\$ 38,873.05	6,909.51		\$45,782.56
Catizone, Sarra	\$ 685.00			\$685.00
Charette, Robert	\$ 110.00			\$110.00



Name	Wages	Overtime	Specials	TOTAL WAGES
Chase, Glen E	\$ 83,132.41	21,506.86	6140.00	\$110,779.27
Cheung, Brayden M	\$ 247.50			\$247.50
Chiasson, Katharine C	\$ 2,250.00			\$2,250.00
Choate, David J	\$ 53,815.41	17,775.50		\$71,590.91
Classon, Emily E	\$ 1,643.25			\$1,643.25
Connolly, Jamie E	\$ 45,757.24	14,643.52		\$60,400.76
Costa, Joseph B	\$ 4,727.00			\$4,727.00
Costello, Michael E	\$ 13,034.53			\$13,034.53
Cote, Kevin	\$ 1,200.00			\$1,200.00
Crowley, Derek M	\$ 2,255.00			\$2,255.00
Crowley, Matthew	\$ 2,210.00			\$2,210.00
Cunningham, Sean D	\$ 40,711.33	5,697.99		\$46,409.32
Currier, Philip	\$ 800.00			\$800.00
Dagher, Maria N	\$ 180.00			\$180.00
Dame, Paige C	\$ 575.00			\$575.00
Davis, Anastasia M	\$ 6,242.40			\$6,242.40
Davis, Joan B	\$ 7,305.75			\$7,305.75
Day, Nicholas P	\$ 1,260.00			\$1,260.00
Deacon, Alexander M	\$ 896.00			\$896.00
DeMelo, Siera A	\$ 307.00			\$307.00
Demers, Brian R	\$ 85,650.37	4,190.65		\$89,841.02
DeRoche, David G	\$ 73,869.89	13,386.37	2155.00	\$89,411.26
Desmarias, Joseph E	\$ 2,157.50			\$2,157.50
DeSousa, Claudia	\$ 2,364.00			\$2,364.00
Doherty, Linda T	\$ 18,469.79			\$18,469.79
Donovan, Ryan J	\$ 77,904.01	22,390.65	4933.50	\$105,228.16
Downes, James	\$ 30.00			\$30.00
Driscoll, Jeremy	\$ 23,073.08	3,171.00		\$26,244.08
Drolet, Jack A	\$ 1,086.00			\$1,086.00
Drolet, Matthew G	\$ 885.00			\$885.00
Drouin, Cole	\$ 3,329.75			\$3,329.75
Druding, Christopher B	\$ 2,782.50			\$2,782.50
Duarte, Baylee R	\$ 2,101.00			\$2,101.00
Eagen, Samantha M	\$ 3,300.50			\$3,300.50
Eagen, Sarah A	\$ 2,235.00			\$2,235.00
Eaves, Brenda A	\$ 3,975.00			\$3,975.00
Edwards, Glennie Mae	\$ 14,411.84			\$14,411.84
Fancher, Mark R	\$ 6,995.25			\$6,995.25
Fant, Melinda	\$ 1,890.00			\$1,890.00
Farris, Alivia A	\$ 1,614.25			\$1,614.25
Farris, Joseph C	\$ 1,622.25			\$1,622.25
Farris, Lindsey A	\$ 600.00			\$600.00
Farwell, Daniel M	\$ 61,316.89	22,478.74	564.00	\$84,359.63
Fauvel, Kristine C	\$ 866.91			\$866.91
Fehmel, Erik J	\$ 1,765.00			\$1,765.00
Ferreira, Francis M	\$ 95,561.41	11,567.20		\$107,128.61
Ferreira, Kody S	\$ 37,139.14	8,495.62		\$45,634.76
Finn, Irja	\$ 48,262.56			\$48,262.56
Fisher, Paul D	\$ 55,247.78	19,089.81		\$74,337.59
Forde, Heather A	\$ 1,200.00			\$1,200.00
Forosisky, Edward	\$ 14,287.07	329.62		\$14,616.69



Town of Pelham, NH 2019 Annual Town Report – Financial

Name	Wages	Overtime	Specials	TOTAL WAGES
Fournier, Rachel	\$ 1,400.00			\$1,400.00
Furtado, Dahlia	\$ 2,235.00			\$2,235.00
Galgay, Jordyn H	\$ 2,007.00			\$2,007.00
Gavelis, Rita J	\$ 65,419.59			\$65,419.59
Giniewicz, Sarah	\$ 2,260.00			\$2,260.00
Gloor, Brianna	\$ 1,122.00			\$1,122.00
Gosselin, Piper	\$ 700.00			\$700.00
Gowan, Scott J	\$ 101,800.52			\$101,800.52
Greene, Jennifer	\$ 1,120.02			\$1,120.02
Greenwood, James B	\$ 53,777.81			\$53,777.81
Grenda, Marilyn F	\$ 8,747.00			\$8,747.00
Grinley, Jeffrey B	\$ 60,071.51	23,596.21		\$83,667.72
Grinley, Patrick	\$ 1,596.26	28.50		\$1,624.76
Guerrero, Hannah	\$ 1,052.26			\$1,052.26
Halliday, Cody D	\$ 60,893.94	8,156.04	188.00	\$69,237.98
Hamel, Leigh Ann Dakota	\$ 47,211.37			\$47,211.37
Hamilton, Shaun P	\$ 5,305.66			\$5,305.66
Hammond, Jeri L	\$ 5,460.00			\$5,460.00
Harrington, Klye	\$ 60.00			\$60.00
Hegan, Aiden J	\$ 320.00			\$320.00
Hein, Gregory M	\$ 4,342.40			\$4,342.40
Higgins, Valerie E	\$ 5,249.00			\$5,249.00
Hodge, Anthony J	\$ 2,061.00			\$2,061.00
Hodge, Elizabeth L	\$ 520.00			\$520.00
Hodge, John W	\$ 58,979.41	11,876.85		\$70,856.26
Hoey, Ian P	\$ 3,039.00			\$3,039.00
Hoffman, Craig	\$ 60,900.49	9,493.31		\$70,393.80
Hoffman, James B	\$ 55,677.50	8,825.51		\$64,503.01
Hogan, Laurie A	\$ 600.00			\$600.00
Holdsworth, Dawn M	\$ 11,775.00			\$11,775.00
Horne, Robert D	\$ 69,476.51	25,541.11		\$95,017.62
Howard, James G	\$ 5,434.78			\$5,434.78
Huertas, Jaime	\$ 62,901.03	24,964.63	14905.00	\$102,770.66
Humphreys, Connor M	\$ 110.00			\$110.00
Hurd, Diane L	\$ 65,005.94	830.09		\$65,836.03
Hurd, Megan M	\$ 5,200.00			\$5,200.00
Ignatowicz, John W	\$ 70,743.16	22,749.91		\$93,493.07
Isabelle, Jordyn	\$ 2,013.00			\$2,013.00
Janak, Alyssa R	\$ 272.25			\$272.25
Jenkins, Christopher M	\$ 1,624.96			\$1,624.96
Johnson, Brian R	\$ 74,423.23			\$74,423.23
Johnstone, David R	\$ 52,174.07	14,572.72		\$66,746.79
Kasiske, Michael J	\$ 67,409.77	14,995.86	325.00	\$82,730.63
Keenlside, Matthew P	\$ 82,042.50	14,876.82	1332.50	\$98,251.82
Kelly, Brian M	\$ 83,585.30	11,231.36	258.50	\$95,075.16
Koravos, Olivia	\$ 2,947.00			\$2,947.00
Kosik, Walter J	\$ 14,166.00			\$14,166.00
Kuilan, Jeremy M	\$ 815.50			\$815.50
Laffin, Eva	\$ 82.50			\$82.50
Landry, Sara E	\$ 54,858.49			\$54,858.49
Landry, Susan	\$ 29,858.00	68.04		\$29,926.04



Name	Wages	Overtime	Specials	TOTAL WAGES
Larson, Tyler J	\$ 2,206.50			\$2,206.50
Law, Jonathan P	\$ 16,097.10			\$16,097.10
Leischner, Paul G	\$ 38,209.59			\$38,209.59
LeMasurier, Noelle M	\$ 53,811.08	14,023.61		\$67,834.69
Lingley, Celia M	\$ 54,116.68	1,371.77		\$55,488.45
Lloyd, Trevor P	\$ 8,945.50			\$8,945.50
Locke, James M	\$ 73,119.90	5,931.80	2729.00	\$81,780.70
Lodge, William C	\$ 8,996.80			\$8,996.80
Long, Robert W	\$ 48,243.71	2,944.55		\$51,188.26
Lord, Karen L	\$ 15,053.88			\$15,053.88
Lozowski, John P	\$ 25,600.54			\$25,600.54
Lyman, Olivia C	\$ 3,057.00			\$3,057.00
Lynde, Harold V	\$ 1,200.00			\$1,200.00
Mackay, Karen	\$ 421.20			\$421.20
Mahoney, Landra L	\$ 1,230.00			\$1,230.00
Maille, Sarah	\$ 635.00			\$635.00
Malloy, Regina M	\$ 43,459.16	171.09		\$43,630.25
Mannion, Dennis J	\$ 2,257.00		15308.50	\$17,565.50
Marcus, Tracey	\$ 1,597.83			\$1,597.83
Marsden, Dorothy A	\$ 74,172.87			\$74,172.87
Marston, Julie A	\$ 13,795.80			\$13,795.80
Martin, Kevin J	\$ 1,629.00		12463.00	\$14,092.00
Martin, Rhonda M	\$ 28,160.87	50.49		\$28,211.36
Mastropiero, Rebecca L	\$ 9,073.50			\$9,073.50
Matarazzo, Bradley J	\$ 280.00			\$280.00
Matarazzo, Maxwell M	\$ 560.00			\$560.00
McAdam, Shannon	\$ 3,972.50			\$3,972.50
McAdam, Shawn P	\$ 2,205.00			\$2,205.00
McCarthy, Brian C	\$ 106,709.48			\$106,709.48
McClay, Gregory	\$ 6,971.15			\$6,971.15
McDevitt, William	\$ 1,500.00			\$1,500.00
McNamara, Maureen C	\$ 201.44			\$201.44
Michaud, Megan	\$ 345.00			\$345.00
Midgley, James F	\$ 115,492.26			\$115,492.26
Midgley, James T	\$ 53,821.54	15,746.45		\$69,567.99
Midgley, Jeannette	\$ 15,282.75			\$15,282.75
Miller, Tyler J	\$ 120.00			\$120.00
Montano, Bismark	\$ 65,383.17	11,173.27	4925.00	\$81,481.44
Moran, William	\$ 22,672.71	1,669.30		\$24,342.01
Murphy, Nicholas	\$ 36,588.16	14,191.21	364.25	\$51,143.62
Nale, Catherine	\$ 60.00			\$60.00
Neskey, Larry P	\$ 59,499.64	4,374.07		\$63,873.71
Newcomb, Linda	\$ 54,829.88	1,450.23		\$56,280.11
Normandin, Troy R	\$ 1,590.85			\$1,590.85
Nottebart, Joshua R	\$ 560.00			\$560.00
Noyes, Benjamin P	\$ 50,331.93	15,382.48		\$65,714.41
O Connor, Jarrett	\$ 120.00			\$120.00
O Connor, Timothy	\$ 861.50			\$861.50
OConnell Galeotalanza, Shannon K	\$ 66,336.98	27,990.74		\$94,327.72
O Donnell, Thomas J	\$ 84,509.03	20,563.89		\$105,072.92
Ogiba, Michael	\$ 774.00		4281.50	\$5,055.50



Town of Pelham, NH 2019 Annual Town Report – Financial

<u>Name</u>	<u>Wages</u>	<u>Overtime</u>	<u>Specials</u>	<u>TOTAL WAGES</u>
Olson, Jean A	\$ 46,692.57	3,396.28		\$50,088.85
O Maey, Susan	\$ 3,496.57			\$3,496.57
Orlando, Kaelyn	\$ 1,850.00			\$1,850.00
Owens, Lisa A	\$ 53,256.12	113.32		\$53,369.44
Page, Ronald L	\$ 74,109.58	21,256.80		\$95,366.38
Paige, Chelsea M	\$ 28,521.33			\$28,521.33
Parece, Patricia A	\$ 1,637.25			\$1,637.25
Patterson, Mikayla	\$ 2,045.00			\$2,045.00
Pawlowicz, Kenneth	\$ 748.00			\$748.00
Pendergast, Georgia A	\$ 3,174.00			\$3,174.00
Perkins, Michael	\$ 843.12			\$843.12
Perriello, Anne T	\$ 85,900.10	1,413.56	11647.00	\$98,960.66
Pitts, Ryan	\$ 46,111.24	14,819.68	552.25	\$61,483.17
Ramgopaul, Dayanand	\$ 11,532.28			\$11,532.28
Regan, Kimberly A	\$ 600.00			\$600.00
Riddinger, Mark N	\$ 59,628.69	13,834.55	7659.00	\$81,122.24
Rizzo, Brenda M	\$ 54,410.16	2,625.36		\$57,035.52
Roark, Joseph A	\$ 149,910.24		188.00	\$150,098.24
Roberts, Olivia	\$ 1,999.25			\$1,999.25
Robichaux, Matthew R	\$ 2,514.00			\$2,514.00
Roche, Justin	\$ 2,325.00			\$2,325.00
Rodrigue, Alex	\$ 3,192.00			\$3,192.00
Rooney, Daniel C	\$ 61,667.40	18,072.97		\$79,740.37
Russo, Steven M	\$ 66,693.00	16,885.09	6844.50	\$90,422.59
Sage, Derek	\$ 3,370.50			\$3,370.50
Salois, Kelly L	\$ 40,863.55	1,563.51		\$42,427.06
Sauer, Robert	\$ 2,496.13			\$2,496.13
Schedeler, Elizabeth A	\$ 588.00			\$588.00
Simes, Michael W	\$ 67,015.12	11,503.87	747.00	\$79,265.99
Slater, David J	\$ 22,940.00			\$22,940.00
Slattery, Elizabeth D	\$ 3,379.44			\$3,379.44
Slattery, Lynne A	\$ 21,442.64			\$21,442.64
Snide, Ann S	\$ 40,999.47	30.86		\$41,030.33
Snyder, Jaxon D	\$ 303.00			\$303.00
Sobalo, Nicholas	\$ 95.00			\$95.00
Somorrostro, Omobono Wolffer	\$ 3,472.16			\$3,472.16
Soucy, Roland J	\$ 29,556.00			\$29,556.00
Soucy, Russell N	\$ 13,990.95			\$13,990.95
Sprague, Nathan B	\$ 60.00			\$60.00
Stickney, Jacob S	\$ 2,870.00			\$2,870.00
Strout, Andrew T	\$ 2,115.00			\$2,115.00
Suprenant, Joshua G	\$ 2,257.00			\$2,257.00
Takesian, Charlene F	\$ 3,792.00			\$3,792.00
Thibeault, Jamie E	\$ 4,096.00			\$4,096.00
Thistle, Adam J	\$ 73,544.40	19,366.81	1566.50	\$94,477.71
Thompson, Carolyn A	\$ 1,432.00			\$1,432.00
Toom, Stephen R	\$ 95,826.78	3,659.37	25441.50	\$124,927.65
Truong, Makena	\$ 80.00			\$80.00
Vecchi, Betsy A.V.	\$ 46,973.96			\$46,973.96
Vieira, Bruce J	\$ 70,263.73	19,931.48	744.00	\$90,939.21
Viger, Douglas E	\$ 1,200.00			\$1,200.00



Name	Wages	Overtime	Specials	TOTAL WAGES
Volianites, Jamie	\$ 18,775.45	3,729.38		\$22,504.83
Volpe, John	\$ 1,200.00			\$1,200.00
Warren, Frank A	\$ 320.25			\$320.25
Weaver, Patrick M	\$ 67,085.65	29,441.69		\$96,527.34
Webster, Kimberly R	\$ 1,440.00			\$1,440.00
Weishaar, Heidi I	\$ 7,063.82			\$7,063.82
White, Robert F	\$ 765.00			\$765.00
Wholey, Joseph T	\$ 2,907.50			\$2,907.50
Williams, Gary E.	\$ 33,301.99	87.52		\$33,389.51
Williams, Kevin	\$ 720.00			\$720.00
Willis, Charity A Landry	\$ 7,499.97			\$7,499.97
Willis, Cloverlyn Landry	\$ 1,603.00			\$1,603.00
Woekel, Blake	\$ 2,240.00			\$2,240.00
Wong-Sierra, Chrysta M	\$ 6,180.00			\$6,180.00
Wood, Lisa A	\$ 7,860.50			\$7,860.50
Yates-Souza, Myia M	\$ 65,202.86	7,037.29	188.00	\$72,428.15
Young, Lauren S	\$ 827.94			\$827.94
Zelonis, Kerry	\$ 43,207.50			\$43,207.50
Zelonis, Timothy	\$ 26,249.52			\$26,249.52
Totals	\$ 6,253,761.87	\$ 845,895.34	\$ 133,246.00	\$ 7,232,903.21

This report has not been audited

IMPORTANT NOTE REGARDING OVERTIME AND SPECIAL WAGES

Department heads and the Town Administrator are not eligible for overtime pay (OT). In the Police Department, the Chief (a department head) and Lieutenants may be paid overtime for work under grants which specify overtime must be paid. Any member of the Police Department may be paid for "Details". These are performed for third parties. These wages are fully reimbursed to the Town although the offsetting revenue does not appear here. Regular wages may include longevity, education, or other payments required by contract. These explanations are as comprehensive as possible. If you have questions on any matter herein, please contact a member of the Board of Selectmen.



Town of Pelham, NH

Encumbered Funds for 2019-2020

Fire Department Repairs	Garage heating system replacements	\$ 10,000.00
Municipal Building Projects	New rear storage area cameras	\$ 7,200.00
	Security system update	\$ 9,451.06
	Paver protection on newly installed roof (Planning)	\$ 2,500.00
	Exterior parking lot lights for the rear of the building	\$ 3,500.00
Pelham Public Library	Heating system	<u>\$ 70,000.00</u>
TOTAL ENCUMBERED FUNDS FROM 2019		<u>\$ 102,651.06</u>

This Report has not been Audited



**Trustees of the Trust Funds
Town of Pelham**

2019 Annual Report

In 2018 the Department of Justice, Charitable Trust Division, in conjunction with the Department of Revenue Administration, instituted a new electronic procedure for filing the yearly MS-9 and MS-10. In February 2019 the Trustees successfully filed the necessary reports in the prescribed format. While these reports in the future will be filed yearly electronically, the Trustees will maintain the current format for local reporting.

The Investment Policy has been updated, reapproved 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.

As of 31 October 2019, a total of \$2,961,131.82, is currently held by the Trustees in various trust and Capital Reserve Funds. Of this total, \$1,835,940.59 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 at plus 12.8%
The balance of \$1,125,191.23 is deposited in Certificates of Deposits 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 plus 2.38%

A formal detailed, unaudited report of all existing funds is summarized on 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	\$ 993,950.96
Expendable Trust Funds	<u>\$ 841,989.63</u>
Total	<u>\$1,835,940.59</u>

Breakdown of Capital Reserve Funds:

Capital Reserve Accounts	\$ 1,104,479.10
Non-Capital Reserve Funds (by state regulations classified as Capital Reserve)	<u>\$ 20,712.13</u>
Total	<u>\$1,125,191.23</u>

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
Demetra Bergeron	Secretary
Cindy Ronning	Trustee



Town of Pelham, NH 2019 Annual Town Report – Financial

Report of the Trust Funds of the Town of Pelham N.H. for year ending December 31, 2019 (as of 10/31/2019) MS-9

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	%	***PRINCIPAL***					***INCOME***					Year End Balance	Grand Total of Principal & Income	End of Year Fair Market Value
					Balance Beginning Year	New Funds Created*	Cash Gains or (Losses)	Withdrawals*	Year End Balance	Balance Beginning Year	Income %	Income Earned	Income Expended	Fees			
CAPITAL RESERVE FUNDS																	
2013	Cistern Repair	Cemetery	CDs	2.63%	29,982.57		(1.47)		29,981.10	619.58	4.14%	627.49		(113.74)	1,133.33	31,114.43	31,363.29
2006	Cemetery Lot Repurchase	Cemetery	CDs	0.00%	0.00		(0.03)		-0.03	410.94	0.06%	8.42		(1.55)	417.81	417.78	421.12
2014	Special Education CDF	School	CDs	17.54%	199,883.79		(9.80)		199,873.99	4,089.15	27.60%	4,182.43		(758.19)	7,513.39	207,387.38	209,046.10
2019	Buildings & Grounds Ren. & Improv.	School	CDs	6.64%	0.00	75,670.61	0.00		75,670.61	0.00	0.00%	256.63		(57.25)	199.38	75,869.99	76,476.81
1980	Raymond Park Forestry	Parks & Rec	CDs	1.69%	19,234.79		(1.04)		19,233.75	2,291.04	2.91%	441.38		(80.00)	2,652.42	21,886.17	22,061.22
1992	Senior Center Bus	Seniors	CDs	4.39%	49,970.95		(0.18)		49,970.77	-46,009.78	0.54%	81.23		(14.72)	-45,943.27	4,027.50	4,059.71
2004	Town Building Emer. Repair	Cemetery	CDs	0.00%	0.00		(0.07)		-0.07	1,589.14	0.22%	32.57		(5.90)	1,615.81	1,615.74	1,628.66
2016	Highway Dept Maintenance	Cemetery	CDs	65.36%	449,620.84	300,000.00	(36.24)	(4,790.27)	744,794.33	6,975.51	61.78%	12,743.79		(2,353.52)	17,365.78	762,160.11	768,256.01
NON-CAPITAL RESERVE FUNDS																	
	Fire Department Matching Grant	Fire Dept	CDs	1.75%	19,988.37		(0.98)		19,987.39	382.75	2.76%	417.71		(75.72)	724.74	20,712.13	20,877.79
Total Capital Reserve Funds					768,681.31	375,670.61	(49.81)	(4,790.27)	1,139,511.04	-29,851.67	100.00%	18,791.85	0.00	(3,460.59)	-14,320.61	1,125,191.23	1,134,190.72
RESTRICTED PRINCIPAL TRUST FUNDS																	
CEMETERY																	
1997	Perpetual Care	Cemetery	Stocks & Bonds	41.85%	633,224.93		28,773.17		661,998.10	115,303.09	41.85%	12,582.50		(5,144.12)	122,741.47	784,739.57	858,022.11
1986	Eva Pariseau	Cemetery	Stocks & Bonds	0.05%	684.59		45.43		730.02	497.33	0.05%	19.87		(8.13)	509.07	1,239.09	1,354.80
1998	Myron Robie	Cemetery	Stocks & Bonds	0.45%	6,787.08		352.89		7,139.97	2,393.23	0.45%	154.32		(63.09)	2,484.46	9,624.44	10,523.21
LIBRARY																	
1979	Charles Sweeney	Library	Stocks & Bonds	0.48%	7,266.79		319.20		7,585.99	1,037.25	0.48%	136.48		(55.95)	292.03	7,878.01	8,613.70
1990	E & E Chalfoux	Library	Stocks & Bonds	0.38%	5,678.39		257.79		5,936.18	1,028.06	0.38%	112.73		(46.09)	1,094.70	7,030.88	7,687.46
1979	Frank Woodbury	Library	Stocks & Bonds	0.88%	13,270.80		601.14		13,871.94	2,367.72	0.88%	262.87		(107.47)	2,523.12	16,395.06	17,926.10
1937	Mary Gage	Library	Stocks & Bonds	0.09%	1,350.20		57.67		1,407.87	150.13	0.09%	25.22		(10.31)	165.04	1,572.90	1,719.79
1940	Sherman Hobbs	Library	Stocks & Bonds	0.43%	6,483.53		280.80		6,764.33	821.45	0.43%	122.80		(50.21)	894.04	7,658.36	8,373.53
2012	Anna M. Beaudoin Book Fund	Library	Stocks & Bonds	3.81%	58,007.45		2,289.34		60,296.79	1,549.27	3.81%	1,001.12		(409.29)	2,141.10	62,437.88	68,268.62
SCHOOL																	
1995	Dr. Ernest M. Law	Scholarship	Stocks & Bonds	0.87%	13,282.35		542.17		13,824.52	822.14	0.87%	237.09		(96.92)	962.31	14,786.83	16,167.69
1997	Grace O'Hearn	Scholarship	Stocks & Bonds	0.50%	7,532.37		297.13		7,829.50	197.29	0.50%	129.93		(53.12)	274.10	8,103.59	8,860.34
2000	Lanselgne Case Mem.	Scholarship	Stocks & Bonds	1.06%	15,229.47	1,000.00	610.82		16,840.29	635.92	1.06%	275.10		(112.40)	598.62	17,438.91	19,067.44
1982	Ruth Richardson	Scholarship	Stocks & Bonds	0.41%	6,277.49		252.79		6,530.28	298.82	0.41%	110.54		(45.19)	364.17	6,894.45	7,538.28
1985	Starlighters Drum	Scholarship	Stocks & Bonds	0.41%	6,277.29		249.52		6,526.81	213.80	0.41%	109.12		(44.61)	278.31	6,805.12	7,440.61
2012	John & Glenys Wolfendend1	Scholarship	Stocks & Bonds	1.98%	30,115.06		1,162.53		31,277.59	127.85	1.98%	508.36		(207.84)	428.37	31,705.96	34,666.80
TOWN																	
1997	H. Tracy Davis Mem.	Boy Scouts	Stocks & Bonds	0.52%	7,914.43		349.79		8,264.22	1,185.25	0.52%	152.97		(62.53)	1,275.69	9,539.91	10,430.79
EXPENDABLE TRUST FUNDS																	
CEMETERY																	
2009	General Maintenance	Cemetery	Stocks & Bonds	3.55%	40,130.46	14,400.00	1,596.67		56,127.13	1,406.51	3.55%	752.44		(304.89)	1,854.06	57,981.19	63,395.74
1956	E & A Raymond	Cemetery	Stocks & Bonds	0.02%	310.74		25.10		335.84	342.32	0.02%	10.99		(4.48)	348.83	684.67	748.61
1966	Henry Currier	Cemetery	Stocks & Bonds	0.03%	484.11		37.53		521.64	492.14	0.03%	16.41		(6.71)	501.84	1,023.48	1,119.06
1966	Koehler/Cahill	Cemetery	Stocks & Bonds	0.02%	277.42		24.43		301.85	358.16	0.02%	10.68		(4.37)	364.47	666.32	728.54
LIBRARY TRUSTS																	
	Noreen Brown	Library	Stocks & Bonds	0.00%	0.00	36.73	0.00		36.73	0.00	0.00%	0.33		(0.12)	53.41	90.14	98.56
1994	Pelham Veterans Memorial Park	Parks & Rec	Stocks & Bonds	0.53%	8,092.75		225.20		8,317.95	-2,234.35	0.53%	98.47		(40.25)	-2,176.13	6,141.82	6,115.37
1996	Raymond Park Trust - Public	Parks & Rec	Stocks & Bonds	1.02%	15,111.05		1,019.15		16,130.20	11,402.01	1.02%	445.67		(182.21)	11,665.47	27,795.67	30,391.36
1991	Compensated Absence	Employee Rel.	Stocks & Bonds	20.47%	309,341.22		14,466.18		323,807.40	67,024.43	20.47%	6,320.18		(2,583.79)	69,760.82	393,568.22	430,321.41
SCHOOL/SCHOLARSHIP FUNDS																	
1994	ADA Modification	School	Stocks & Bonds	1.18%	17,612.31		1,018.37		18,630.68	8,849.20	1.18%	451.20		(184.56)	10,115.84	28,746.52	31,431.00
2013	Pelham HS Sr Scholarship Fd	School	Stocks & Bonds	0.24%	3,711.57		148.54		3,860.11	152.76	0.24%	64.96		(26.55)	191.17	4,051.28	4,429.61
1999	School Building Maint.	School	Stocks & Bonds	16.00%	242,884.35		10,185.38		253,069.73	22,086.14	16.00%	4,454.05		(1,820.96)	24,719.23	277,788.96	303,730.15
1976	Robinson Tennis Court	School	Stocks & Bonds	0.10%	1,435.12		153.80		1,588.92	2,566.07	0.10%	67.26		(27.50)	2,605.83	4,194.75	4,586.47
ROAD/TOWN FUNDS																	
1980	Forest Mgmt Committee	Forestry	Stocks & Bonds	2.66%	69,603.10		2,514.52		42,117.62	(3,255.30)	2.66%	848.97		(354.71)	(2,761.04)	39,356.59	43,031.88
Total Individual Trusts					1,528,376.42	15,436.73	67,857.05	(30,000.00)	1,581,670.20	237,818.68	100.00%	29,482.63	(972.55)	(12,058.37)	254,270.39	1,835,940.59	2,007,389.04
Total All Trust Funds					2,297,057.73	391,107.34	67,807.24	(34,790.27)	2,721,182.04	208,167.01		48,274.28	(972.55)	(15,118.96)	238,949.78	2,961,131.82	3,141,579.76



Report of the Trust Funds of the Town of Pelham N.H. for year ending December 31, 2019 (as of 10/31/2019)
MS-10

HOW INVESTED			***PRINCIPAL*** ADDITIONS					***INCOME***					GRAND TOTAL YEAR END PRINCIPAL & INCOME	BEGINNING OF YEAR FAIR MARKET VALUE	UNREALIZED GAIN/LOSS	END OF YEAR FAIR MARKET VALUE
NUMBER OF SHARES	DESCRIPTION OF INVESTMENT NAME OF BANKS, STOCKS, BONDS		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				
	Cash and Cash Equivalents		111,262.29	(26,338.75)				84,923.54	(122,579.08)	477.58	(14,025.87)	(136,127.37)	(51,203.83)	52,018.51	0.00	28,304.03
	Cash received from deposits															
14,331.12	Delaware Value Cl Inst		300,634.93	20,000.00				320,634.93	0.00	4,696.70	(4,696.70)	0.00	320,634.93	280,603.33	33,979.37	334,582.70
6,099.57	Goldman Sachs Intl Eq Insights		80,636.25					80,636.25	0.00		0.00	0.00	80,636.25	68,498.11	9,759.31	78,257.42
1,616.09	Harding Loeven Emerging Markets Portfolio		72,867.07			16,897.89	2,164.45	58,133.63	0.00		0.00	0.00	58,133.63	77,119.96	11,545.67	71,767.74
3,201.85	Parnassus Mid Cap Fund		98,880.02					98,880.02	0.00		0.00	0.00	98,880.02	92,533.49	21,516.44	114,049.93
8,156.40	T Rowe Price Instit. Large Cap Growth		0.00	331,897.89				331,897.89	0.00		0.00	0.00	331,897.89	0.00	33,971.57	365,869.46
0.00	Vanguard Growth Index Fd Admiral Share		242,697.77			308,661.25	65,692.60	(270.88)	0.00		0.00	0.00	288,103.30	28,478.39	0.00	0.00
6,724.83	Wcm Focused Intl Growth		85,825.15					85,825.15	0.00		0.00	0.00	85,825.15	94,282.14	24,478.39	118,760.53
443.00	SPDR S&P 600 Small Cap ETF		30,737.65					30,737.65	0.00	300.44	(300.44)	0.00	30,737.65	26,566.71	3,800.94	30,367.65
3,389.79	Brookfield Gbl Listed Real Estate Y		43,695.00					43,695.00	0.00	1,380.66	(1,380.66)	0.00	43,695.00	39,999.55	7,254.15	47,253.70
13,250.74	Blackrock High Yield Bd Port Cl Instl		101,696.44					101,696.44	0.00	4,945.96	(4,945.96)	0.00	101,696.44	94,610.28	7,022.90	101,633.18
5,625.22	Blackrock Total Return Bond Fund		63,733.78					63,733.78	0.00	1,839.69	(1,839.69)	0.00	63,733.78	63,115.00	4,162.67	67,277.67
23,931.93	Doubleline Total Return Bd Fd Cl I		241,426.58					241,426.58	0.00	7,718.69	(7,718.69)	0.00	241,426.58	249,370.72	7,658.22	257,028.94
2,564.00	iShares Trust Barclays Fund		270,911.99					270,911.99	0.00	6,022.10	(6,022.10)	0.00	270,911.99	273,040.36	17,076.24	290,116.60
	Vanguard Index Fd Inc Intermediate Term		92,709.01					92,709.01	0.00	2,100.81	(2,100.81)	0.00	92,709.01	94,215.11	7,904.38	102,119.49
0.00	Vanguard Bond Index Fund Short Term Bond Etf		2.68					2.68	0.00			0.00	2.68	0.00	0.00	0.00
Total All Funds			1,837,716.61	325,559.14	0.00	325,559.14	67,857.05	1,905,573.66	(122,579.08)	29,482.63	(43,030.92)	(136,127.37)	1,769,446.29	1,794,076.57	190,130.25	2,007,389.04



Assessor's Office

Department Head:
Susan Snide, Assessing
Assistant

6 Village Green
Pelham, NH 03076

Phone: (603) 635-3317

Fax: (603) 635 3096

Email: ssnide@pelhamweb.com

Office Hours:
Monday thru Friday 8AM to 4PM
www.pelhamweb.com/assessor



ASSESSING DEPARTMENT

For the 2019 tax year Pelham had 5636 properties of which 5432 are taxable. We continue with the 5-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.

2018 saw our assessed values remain the same as 2016. When the 2016 Certification was completed our equalization, rate was 99.5%. Since then the residential market has been very strong and assessed values continued to drop to 82% of fair market by the summer of 2019.

Once assessments are outside of 10% of the fair market average, we must adjust them to be closer the fair market sale values. A statistical update was conducted for 2019 to bring our assessments closer to market values. The analysis and subsequent valuation update reveal the following:

179 Total Qualified sales from October 1, 2018 through July 31, 2019.

Property Type	# of Sales	Median Size	Median Sale Price	Median 2018 Ratio	Median 2019 Ratio
Single Family	149	2,213	\$425,000	.82	.97
Condominium	29	1,894	\$379,000	.50*	.97

*This ratio is not reflective of true market ratio as many new condominium units went online in 2018 and 2019. The actual ratio of improved condominiums built prior to 2018 was approximately 83%.

However, this does not impact our 5-year DRA Certification scheduled for 2021. We will be finishing the final cycle of the inspection phase in 2020 and then reviewing all credits, exemptions, and current use for 2021.

The following is the official 2019 summary of taxable inventory for Pelham as reported on our **MS1**:

Residential Land.....	\$ 620,637,448
Commercial/Industrial Land.....	\$ 40,156,420
Current Use Land.....	\$ 379,902
Total of Taxable Land.....	\$ 661,173,770
Residential Buildings.....	\$ 1,180,909,979
Commercial/Industrial Buildings	\$ 81,166,321
Total of Taxable Buildings.....	\$ 1,262,076,300
Public Utilities.....	\$ 55,062,390
Total Public Utilities.....	\$ 55,062,390
Total Valuation before exemptions.....	\$ 1,978,312,460
Total Optional Exemptions.....	\$ 5,084,900
Modified Assessed Valuation.....	\$ 1,973,227,560

The modified assessed valuation is used to determine our tax rate; and the modified assessed valuation minus utilities will be used to calculate our portion of the state education tax in 2021.



When the overall town assessment increases the tax rate typically decreases. For 2019 it decreased to \$19.40 from \$21.46 in 2018. The current rate is broken down into local school at \$11.05, County at \$1.09, Municipal at \$5.37 and State Education rate at \$1.89. below is the updated version of tax rates and equalization values per year since 2000.

Year	Ratio	Town	County	School	State	Total	FULL VALUE TAX RATE
2000	72%	3.96	2.14	9.01	6.89	22.00	15.84
2001	60%	3.68	2.25	10.06	7.51	23.50	14.1
2002	58%	3.98	2.30	12.14	7.43	25.85	14.89
2003	53%	5.32	2.09	13.06	7.48	27.95	14.9
2004	49%	6.65	2.01	15.96	5.23	29.85	14.72
2005	43%	7.16	2.15	16.96	4.98	31.25	13.53
2006*	100%	3.24	0.93	7.74	2.08	13.99	13.99
2007	99%	3.89	0.96	8.85	2.11	15.81	16.52
2008**	97%	4.46	1.04	9.46	2.36	17.35	16.84
2009**	98%	5.44	1.17	10.46	2.50	19.57	19.02
2010	99%	6.06	1.12	9.87	2.48	19.53	19.42
2011	98%	6.38	1.16	11.37	2.50	21.41	20.90
2012	102%	7.49	1.16	13.26	2.49	24.40	24.64
2013	98%	6.48	1.21	12.71	2.47	22.87	22.41
2014	96%	6.91	1.24	12.29	2.43	22.87	22.02
2015	91%	6.90	1.29	12.65	2.42	23.26	22.40
2016*	99%	6.02	1.23	11.62	2.08	20.95	20.68
2017	95%	5.89	1.21	12.17	2.18	21.45	20.38
2018	88%	6.58	1.17	11.62	2.09	21.46	18.84
2019**		5.37	1.09	11.05	1.89	19.4	

*Revaluation Year ** Statistical Update

The 2019 equalization ratio won't be available until sometime in January 2020.

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 similar 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
www.pelhamweb.com/ptv

Office Hours:
Monday thru Friday 12 PM to 4PM



Pelham Community Television 2019 ANNUAL REPORT

2019 has been a busy year for PTV and has also continued its partnership with the Park & Recreation Department and Theatre in Pelham. We now support three theatre groups, including Pelham Community Theatre, Kids and Teen as well as the Pelham Actors Guild, Adult Theatre. There was a total of three Kids Productions, Three Teen productions and two Adult productions in 2019. We also began assisting residents with their productions: State Representative Hershel Nunez with his show, "Granite's Edge", and Dave Hennessey with his show "Pelham Real Estate". PTV provides the equipment and expertise for the technical part of all the productions including; lighting, microphones, speakers, video projection, and special effects. As well as record for playback on our public access and YouTube channels. In the last quarter of 2019, we began streaming Channels 20 and 21 on YouTube and will be adding 22 in 2020 once testing is complete.

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, The Moving Wall, Old Home Day,

Horrible's Parades, Festival of Trees, Yuletide, and much more. We also accept and schedule for playback several productions and shows that are produced outside of PTV but Sponsored or submitted by Pelham residents.

As always, the PTV equipment e.g. digital camcorders, tripods, live equipment at PES, Sherburne Hall and the Studio are available for all Pelham residents to use for live shows and/or the taping of and playing back of any other shows. If you are interested in learning more about producing your own show, please contact Jim Greenwood or Linda Doherty at 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.

Funding for PTV and PEG access Community Television is done entirely by receiving approx. 50% revenues from Pelham Cable Television subscribers as outlined in the Franchise Agreement between the Town of Pelham, NH and Comcast, in the end of 2019 the FCC voted to change the way communities receive revenues from cable providers and will have a direct impact on the revenues receive.

Respectfully Submitted,
James B. Greenwood

Cable Coordinator

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

Pelham School District Today in sixth year of production

Linda Doherty 31 years as Part Time Assistant

James Greenwood 21 years as Cable Coordinator

Production Team in 2019

Trevor Lloyd 6th year

Clover Willis 5th year

Tyler Larson 4th year

Val Higgins 4th year

Olivia Bordeleau 4th year

Joe Wholey 3rd year

Cole Drouin 1st year

Robert Sauer 1st year



Cemetery Department

Trustees:

Nate Boutwell, Trustee Chair
Dave Slater, Cemetery Sexton

68 Old Bridge Street
Pelham, NH 03076

Phone: (603) 635-6974

Fax: (603) 751-8178

Email: nboutwell@pelhamweb.com
www.pelhamweb.com/cemetery-department

Office Hours:
 Monday thru Friday 8AM to 4PM

To the Board of Selectmen and the Citizens of the Town of Pelham:
 2019 Board of Trustee members are as followed.

Nate Boutwell, Chairman
 Donna Smith, Vice Chair
 David Provencal, Board Member

This year we had to bid farewell to Brandon Bonnell. Brandon had been employed with the Cemetery Department for the past 18 years. Brandon has chosen to move onto new endeavors, and we wish him well. With the departing of Brandon, we welcomed our newest employee Sean Cunningham. Sean is a resident of Pelham and has been a Town employee for the past 2 years, we welcome him into our department. Special thanks to our Cemetery Sexton Dave Slater and our employees Jay Law and Russ Soucy. They have worked diligently this year in keeping all 6 of our Cemeteries orderly and well kept.

Currently we have lots available to Town Residents in 4 of our older cemeteries, as well as Gibson Cemetery.

Below is our Cemetery Find link, this is available to the public to assist in locating loved ones.

<https://cemeteryfind.com/PublicSearch/BurialSearch/Gibson%20Cemetery>

We proudly have an Avenue of Flags at the entrance of Gibson Cemetery. These flags are displayed during Veteran Funerals, as well as on Patriotic Holidays.

As a friendly reminder, artificial flowers & decorations are to be removed by April 15, 2020. Landscaping borders around head stones may not exceed 16

inches in the front and 10 inches on the sides and are to be flush to the ground. We ask lot owners to please abide within the guidelines of our Cemetery Bi-Laws.

The Cemetery Sexton has the authority to remove any floral designs, weeds, trees, shrubs or shrubs of any kind.

The revenues taken in from 2019:

Lots Sold: \$ _____ General Fund: \$ _____
 Openings and Closings: _____ Maintenance Fund: \$ _____
 Cremations: _____
 Cremation Vaults Sold: _____
 Markers Installed: _____
 Total: _____ Total: _____

Respectfully Submitted,
 Nate Boutwell
 Chairman

 Lisa Wood, Secretary
lwood@pelhamweb.com

Important Reminders

April 15, 2020: All artificial flowers and winter decorations are to be removed from lots by this date.
 All graves must stay in compliance with the Cemetery Bi-Laws at all times.

Independence Day: Gibson and Center Cemetery gates will be locked the day of the town's Independence Day festivities. Gates will reopen the following day at 8 A.M. This is necessary to keeping our Cemeteries respected and orderly.





Pelham Fire Department

Department Head:
James Midgley, Chief
36 Village Green
Pelham, NH 03076

Non-Emergency Phone Number:
(603) 635-2703
www.pelhamweb.com/fire-department

Office Hours:
Monday thru Friday 8AM to 4PM



PELHAM FIRE DEPARTMENT
P. O. Box 321
Pelham, NH 03076

James F. Midgley Fire Chief

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

It is with great honor that I submit to you this review of the activities of my department and its members for 2019. This year our department has made significant changes to the operations of the department and delivery of services to the community.

In 2018 the Fire Department received a nationally competitive SAFER grant from FEMA for the purpose of hiring 4 additional firefighters. On January 6, 2019 the new employees started. This increased staffing now gives the department 5 firefighters per shift. All shift personnel also have a minimum of Advanced EMT certification. This increased staffing allows us to provide a fire staffing with 4 firefighters on an Engine and 1 firefighter bringing the water tanker. This increased our arriving water supply at a fire from 1000 gallons to 3700 gallons. In addition, this now allows us to have a dedicated incident commander at all calls and 4 working personnel at an incident. This added

staffing also allows us to frequently operate all 3 of our ambulances at the same time by utilizing call department staff and administrative personnel as the 6th person. Approximately 85% of our calls for service are for Emergency Medical Services.

In 2018 the department outsourced its dispatching to the town of Londonderry Fire Department. Now with almost 2 years since the transition I can report to you that this was a resoundingly positive move for the department and the town for several reasons. This now alleviates a single Police dispatcher having to manage two vastly different agencies at the same time when we are frequently working the same incident. The Town of Londonderry regional dispatch center has just finished constructing a state of the art facility with new communications infrastructure that now enhances the towns communications system. Londonderry also staffs the communications center with 2 dispatchers during the day and has multiple trained dispatchers working as firefighters in the central station where dispatch is located. This allows the dispatcher to have immediate help if a major incident occurs. The cost for these services is far less than hiring 1 fulltime dispatcher.

This year on the ballot you will see a Warrant article to replace a fire engine. The current engine to be replaced was purchased in 1997. It currently has a rotten sub frame, a foam system the has not been operational for several years due to frozen valves and an electrical system that has undergone numerous repairs. A new vehicle will take one year to construct so this vehicle upon replacement if approved, would have served the town for 24 years. The department has gone out to bid and has received competitive pricing and within weeks of receiving approval from the town vote we will place the order to construct for a delivery in early 2021. This replacement vehicle will be purchased by withdrawing funds from the towns fund balance. Doing this will allow us to avoid paying interest on the borrowed cost of the vehicle and avoid raising funds through taxation.

Also, on the town ballot you will also see a negotiated union contract with the firefighters that I would strongly urge you to support as I do. In 2019 we lost 3 fulltime firefighters to other jobs with higher wages. Last year we conducted a salary and benefits analysis of area comparable departments our size. This showed that our pay and benefits combined are far below that of other departments that we surveyed. Over several months the town worked with the union to negotiate a fair contract which addresses some of this discrepancy in pay and benefits This will not bring Pelham to the top of the wage analysis but will bring it closer to departments in the area and hopefully make it less desirable for personnel to leave. Our firefighters are among the best trained and equipped in the area thanks to the support that we receive from the community. Loosing employees means losing knowledge and experience and this loss hurts not only the department but also the town. Please support the firefighters contract this March at town vote.



Each year the ambulance services revenue helps offset the tax rate by returning generated revenue back to the general fund. Last year we recouped approx. \$405,000 with \$345,000 being returned to the general fund. The remainder of the revenue, \$60,000, is set aside for the purchase of a new ambulance, when needed and approved at town vote.

In closing I wish to thank the citizens of Pelham. In my eleven years as your fire chief you have consistently show support for the Fire Department. Our ultimate goal and privilege is to serve the community we work for. Your support allows us to provide superior service when needed. We provide these services with a conscious goal to keep costs of service as low as possible.

Respectfully,

James Midgley, Fire Chief.

The Pelham Fire Department responded to 1455 incidents from 1/1/2019 - 12/31/2019:

Rescue & Emergency Medical Service Incidents	891
False Alarm & False Call (Includes CO / Smoke / Heat Detector Activations)	141
Service Call	128
MVA	88
Hazardous Condition, No Fire (Includes CO Detector Activations)	67
Good Intent Call	48
Overpressure Rupture, Explosion, Overheat (no fire)	35
Fire, Other (Includes cooking / outside fires)	16
Unauthorized Burning	15
Building Fire	14
Vehicle Fire	9
Chimney Fire	3

Note: The 2019 incident total of 1455 includes 159 Mutual Aid Calls; There were 58 Mutual Aid Calls given and 101 Mutual Aid Calls received.

The total number of incidents does not include Training, Work Details / Storm Coverage

PELHAM FIRE DEPARTMENT 2019 ROSTER

James F. Midgley, Chief
Paul G. Leischner, Deputy Chief

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

Robert Horne, Lt.
John Ignatowicz, Lt.
Patrick M. Weaver, Sr., Lt.
Daniel Rooney, Lt.
Mark Fancher, Lt.

FIREFIGHTERS

David Avery
Shawn Buckley
Jeremy Driscoll
Jeffrey Grinley
Shaun Hamilton
Tracey Marcus
Benjamin Noyes

Troy Babb
Brian Campbell
Daniel Farwell
Patrick Grinley
Gregory Hein
James T. Midgley
Ryan Pitts

Nicholas Bridge
David Choate
Paul Fisher
Hannah Guerriero
David Johnstone
Nicholas Murphy

Retired from Fire Department in 2019:

Lt. Gregory Atwood
Erik Fehmel
Christopher Jenkins

Resigned from Fire Department in 2019:

Morgan Brennan
Anthony Bullock
William Moran
Troy Normandin
Cameron Robideaux



2019 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 14 communities, covering approximately 350 square miles with a population of over 175,000 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.

The District draws its funding from an annual assessment from each community as well as from grants and donations. The FY 2020 operating budget for the District was \$137,155. Additionally, in 2019 the District applied for and received federal grants for equipment, training, and operational expenses totaling \$163,193. This grant funding included funding for a new Hazardous Materials Response Vehicle which will be delivered in the spring of 2020. 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, Technician Team Liaison, and one Member at Large, manages the operations of the District within the approved budget. The District employs a part-time REPC Director to manage 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 REPC Director. 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 Officer 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 26 members drawn from the ranks of the fire departments within the District. The Team consists of 5 Technician Team Leaders, 17 Hazardous Materials Technicians, 2 Communication Specialists, 1 Information Technology Specialist. In addition to these personnel, the team also includes an industrial chemist from a local industry.

District Resources

The Team maintains a fleet of vehicles and specialized equipment with a value of approximately \$1,000,000. The vehicles consist of a Mobile Command Support Unit, two Response Trucks, three Spill Trailers, a Technician Trailer, an Operations/Spill Trailer and a Firefighting Foam Trailer and an Air Supply/Lighting Trailer. In 2019 the Town of Windham donated a used Ford SUV to the District for use as a utility vehicle.

These mobile apparatus carry the team's equipment which includes 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 Command Support Unit and one Response Truck along with the Technician Trailer are housed in our Windham facility, while spill trailers are located in Derry, Sandown and Plaistow, allowing for rapid deployment. The Foam Trailer is housed by Salem Fire. Activation of the team is made at the request of the local Incident Commander through the Derry Fire Department Dispatch Center.



The second Response 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 has the ability to 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, soap and brushes to assist with the decontamination of fire fighters 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

In 2019 the Emergency Response Team completed 877 hours of training consisting of monthly training drills and specialized classes attended by team members. These specialized classes included Cargo Tank Emergencies, Rail Car Emergency Response, Physical and Chemical Properties for Risk based Response. Several Team members attended the New Hampshire Hazardous Materials Training Conference. Funding provided through a Hazardous Materials Preparedness Grant allowed for four Team Leaders to attend the International Association of Fire Chiefs Hazardous Materials Teams Conference.

Emergency Responses

In 2019 the Hazardous Materials Team responded to 15 incidents. These included spill trailer responses for hydrocarbon fuel spills from motor vehicle crashes. Other responses included identifying unknown substances and suspicious packages, 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 8 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:
Health Officer,
Brenda Eaves, RN
Deputy Health Officer,
Paul Zarnowski

6 Village Green
Pelham, NH 03076

Phone: (603) 635-8233
Alt. Phone: (603) 624-1602
Fax: (603) 635 8274

www.pelhamweb.com/board-of-health

Important Information:

- *Contact Deputy Health Officer Paul Zarnowski at (603) 508-3085 directly for questions or information on the following:*
 - *Health ordinances*
 - *Witnessing of soil testing*
 - *Sewage disposal system design, installation and applications*
 - *Daycare & foster home inspections (done by appointment only)*
- *Mosquito spraying is done by Municipal Pest Management Services, Inc. Please call (603) 431-0008 if you would like any information regarding areas treated, etc.*

The Health Officer & Deputy Health Officer performed inspections of public and private facilities, communicated directly with the State of New Hampshire Department of Health and Human Services, the Department of Environmental Services and acted as chairperson for the Pelham Board of Health when required.

Complaints were investigated relative to unsanitary site and living conditions, mold issues, food service, septic system failures, surface water quality and well issues.

Inspections and reports for various licensing requirements of child daycare facilities, foster homes and the local schools were completed.

As always, we will gladly answer any questions from the public regarding health, drinking water supply and waste water disposal issues.

Thanks to all of the administrative staff at the Town Offices for the assistance they have provided us throughout the years.

Respectfully submitted,

Brenda Eaves



Highway Department

Department Head:
Frank Ferreira, Highway Agent

31 Newcomb Field Parkway
Pelham, NH 03076

Phone: (603) 635-8526

www.pelhamweb.com/highway-department

Office Hours:
Monday thru Friday 8AM to 4PM

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 TOWN REPORT FOR 2019

To the Board of Selectmen and the
Residents of the Town of Pelham, NH 03076.

The following roads were repaved in 2019:

St. Margarets Drive	McClain Drive	Inwood Circle
Colby Lane	Coburn Avenue	Eddy Lane
Regis Drive	Balcom Road	Danial Drive
Wheaton Drive	Willow Street	

The following roads were crack sealed in 2019:

Foreman Lane	Harley Road	Coburn Avenue
Pete's Way	Doreen Drive	St. Margarets Drive
Golden Brook Drive	Kinnal Avenue	Regis Drive
Cote Drive	Bear Hill Road	Wheaton Drive
Surrey Lane	Blue Jay Lane	Colby Lane
Stevens Road	McClain Drive	Willow Street
Patriot Drive	Danial Drive	Tenney Road
Matthew Drive	Gauthier Way	Hancock Lane

We repaired the catch basins that needed repair and raised some of them before paving was done. We dug out the rocks that were visible on the roads before crack sealing or paving them. We continue to cut brush and high hanging branches around Town. This will continue until we get to all the roads in Town.

General maintenance o fall the Town roads consist of snow and ice removal, road sweeping, line painting, brush cutting, replacing signs, cleaning and replacing/repairing catch basins, replacing failed culverts, patching roads, crack sealing, roadside mowing and paving the roads. In addition, roadside trash is picked up and disposed of.

The Highway Department plows, sands and salts 107.7 miles of Town-owned roads, 3.31 miles of unaccepted new subdivision roads and 1/3 mile of private roads. The Highway Department is also responsible for plowing, sanding and salting the Town parks and all the Town Building parking lots (except for the Fire Department and the Transfer Station & Recycling Center). The fire Department and Transfer Station & Recycling Center do their own plowing while the Highway Department sands and salts them.

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:

SHERBURNE ROAD

ROUTE 38

WINDHAM ROAD

MAMMOTH ROAD

KEYES HILL ROAD

OLD GAGE HILL ROAD

MAIN STREET (FROM OLD BRIDGE STREET TO ROUTE 38)



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

I would like to take this time to Thank all the residents of Pelham for their patience when calling with concerns or issues.

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

Respectfully Submitted,

Frank Ferreira, Highway Agent

Parks & Recreation

Department Head:
Brian Johnson, CPRP
Kathy Carr,
Office Manager

6 Village Green
Pelham, NH 03076

Phone: (603) 635-2721

Fax: (603) 508-3094

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

Office Hours:
Monday thru Friday 8AM to 4PM

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.

2019 Town Report Pelham Parks and Recreation

This Year's Highlights

- 2019 Programming
- Pelham Outlaws Win State Championship
- Parks and Recreation Facilities
- Veterans Memorial Park Gate

Parks and Recreation continued to improve our department with the goal of improving facilities and programming for the town. Director, Brian Johnson, Program Director, Kathy Carr, and Coordinator, Melissa Binette, each continue to work at these goals to allow Pelham to play. Our website is updated regularly as is our Facebook page and Twitter. We produce timely press releases with the area newspapers, Pelham Cable TV, and school newsletters. Our aim is to keep families updated with all that is being offered and what our programs entail for adults, teens and children.

2019 Programming



Teen Theatre entertained the crowds with their October production of *The Addams Family*, a musical. The show was directed and produced exclusively by our teen actors and directors. We could not be more proud of this group and look forward to their 2020 production of *Legally Blonde, Jr.*

Blast! Babysitting Course made its debut in 2019. The one-day course offers teens a chance to learn babysitting lessons and safety training that will ready them for handling childcare basics. The class offers training in pediatric first aid, household safety and fundamentals of childcare.



GO OUTLAWS!

Pelham Lacrosse – The 8U Pelham Outlaws for boys avenged their only loss of the season in the State Championship game knocking off Nashua to claim the Title.

Our 14U Lady Outlaws for girls knocked off Portsmouth in the regular season handing them their first loss in 3 years but lost to Portsmouth in the State Championship taking home Runner Ups.

It was a good year for Pelham Lacrosse and we hope to see the program continue with success in 2020.

Facilities



Dennis P. Lyons Park Basketball Courts got a facelift this summer. Cracks in the playing surface had developed and seemed to grow each year. A Request for Proposal went out in the local papers and the contract was awarded. All the cracks have been repaired and fiberglass mesh was placed over the filled cracks. The courts were sealed and then painted with Pelham royal blue and grey colors. Funds for the project were taken from the Parks and Recreation funding account. There were no taxpayer dollars used for this project.

George Muldoon Park Walking Path - The .25-mile walking loop at Muldoon Park had become overgrown over the years. We decided to tackle the street side of the walking path this year. Equipment was brought in and a section was fully ripped out. Improvements were made to the stone wall and eight dogwood trees were planted along with some grasses and annuals. A flower bed was also created by the bushes and annuals. We hope to tackle another section in 2020.

George Muldoon Park Softball Field backstop was replaced in 2019. Frost heaves had pushed up the support posts that warped the backstop. A Request for Proposal was created and sent out to the local papers and the contract was awarded. Funds used from the Parks and Recreation program account was used to complete the project.



Veterans Memorial Park Gate – An electronic gate was installed at the entrance to Veterans Park. The gate limits access to residents and their guests. As a result, there was a significant decrease in vandalism and trash dumping at the park as well as disturbances at the Town Beach.

Our website, www.pelhamweb.com/recreation, continues to be the best source for information on all our programs, as well as online registration, pictures, and videos. We are happy to have anyone stop by the office with inquiries or discussions and to accept calls or emails. Our office hours are Mon-Fri 8 am to 4 pm at the Pelham Municipal Building.

Many thanks to all our volunteers and staff who made 2019 such a great success. Many of our programs are dependent on their efforts and goodwill, which are greatly appreciated. Our plans are to continue to improve our facilities while adding and improving the activities and programs offered. We look forward to another great year in 2020!

Brian, Kathy and Melissa
Pelham Parks and Recreation



Planning Department

Department Head:
Jeff Gowan, Planning Director

Planner/Zoning Administrator:
Jennifer Beauregard

Phone: (603) 635-7811

Fax: (603) 635-6594

www.pelhamweb.com/planning-department

Office Hours:
Monday thru Friday 8AM to 4PM

Important Links:

NRPC – www.nashuarpc.org

Greater Salem Chamber of Commerce - www.gschamber.com

Planning Department – 2019 Annual Report

The Pelham Planning Department continues to grapple with a very busy residential building environment. Our previous part-time Admin Assistant, Elizabeth Slattery left the Planning Department early in 2019 for a full-time position. We wish her the best in her post-graduate endeavors! As of March, we have a new part-time Administrative Assistant, Jeanette Midgley who assists with many aspects of the Planning Department workload. If you have never visited the Planning Department or reviewed your own property files, I encourage you to do so and to meet our helpful staffers in the process!

Jennifer Beauregard, *Planner/Zoning Administrator*, Kerry Zelonis, *Planning Office Manager* and Jeanette Midgley, *Planning Administrative Assistant* have performed their individual roles with a high degree of professionalism and enthusiasm. I rely on these capable individuals and continue to be impressed with their dedication and the way they provide service to our customers...the citizens of Pelham and the contractors working on the many projects underway, both big and small.

So far in 2019, we have issued building permits for 52 new residential units, 10 commercial renovations and hundreds of permits for additions, septic systems, decks, pools, sheds, etc. These figures do not include 4 new Accessory Dwelling Unit (ADU) permits issued in 2019. We are seeing an increase in ADU applications and if you are wondering what your options are just visit us in the Planning Department.

Our inspectors remain part-time, yet they complete their inspections in a timely and professional manner. Those inspectors are Roland Soucy, *Building Inspector*, Tim Zelonis, *Electrical Inspector*, Walter Kosik, *Plumbing Inspector* and

Paul Zarnowski, *Health Agent*. Gary Webster was our back-up reviewer of septic designs and he observed test pits and bed bottom inspections. We lost Gary to cancer in October. His optimistic approach to life and work will be sorely missed. As of November, we are relying upon Gifford Colburn of Keach/Nordstrom Associates to take on those tasks. I also want to recognize our part-time Code Compliance Official John Lozowski. John continues to be effective at handling complaints, performing and documenting investigations and closing violations. John has investigated ____ violation cases so far in 2019 and has closed ____ of them.

I continue to work with the BOS on the Congestion Mitigation Air Quality (CMAQ) intersection improvement project to design and construct roundabouts at the intersections of Sherburne/Mammoth and Mammoth/Marsh. The Town has selected VHB as our engineering firm utilizing a very regimented path required for federally-funded projects.

Another ongoing project is known as MS4, an un-funded federal mandate to control all aspects of stormwater. In early 2019 we hired an environmental engineering firm, Geosight who did the heavy lifting in the preparation of Pelham's first Stormwater Management Plan. This robust document is available for public review on the Stormwater Page within the Town website. This work is just beginning and will continue every year moving forward. This will be an ongoing annual obligation.

The Pelham Economic Development Committee (PEDC) continues to meet monthly to find ways to support existing Pelham businesses and to help identify future business who may wish to locate in Pelham. I urge any Pelham business person to attend a PEDC meeting to see what our group does and to add your insights to those represented by our membership. Please contact me directly if you are interested.

As always, I am honored to serve as your Planning Director and I look forward to working with our land use boards, Board of Selectmen, Town Administrator, Conservation Commission, federal and state agencies, Nashua Regional Planning Commission, my fellow department heads, my staff and Pelham residents as we plan for Pelham's future.

Respectfully submitted, Jeff Gowan, *Planning Director*



PLANNING DEPARTMENT

OFFICE HOURS:

Monday through Friday 8:00 A.M. – 4:00 P.M.

All work performed in the Town of Pelham must meet the current versions of the ICC International Building Code, National Electrical Code and International Plumbing Code. All inspections are arranged through the Planning Office staff.

Planning Office Staff

Jeff Gowan, *Planning Director*

Jennifer Beauregard, *Planner / Zoning Administrator*

Kerry Zelonis, *Planning Office Manager*

Jeannette Midgley, *Administrative Assistant*

Inspectors

Roland J. Soucy, *Building Inspector*

Timothy Zelonis, *Electrical Inspector*

Walter Kosik, *Plumbing Inspector*

Health Agent

Paul Zarnowski - *Heath Agent / Deputy Heath Officer*

Gifford Colburn of Keach/Nordstrom – *Alternate Septic Inspector*

Code Compliance Official

John Lozowski



30 Temple Street, Suite 310
Nashua, NH 03060
Phone: 603.417.6570

Value yesterday. Enhance tomorrow. Plan today.

NASHUA REGIONAL PLANNING COMMISSION 2019 ANNUAL REPORT

The Nashua Regional Planning Commission (NRPC) provides comprehensive transportation, land use, and environmental planning services and offers extensive mapping and data management products and services to the region's communities utilizing the latest technologies available. Membership in NRPC gives communities access to this wide range of resources, some of which are highlighted below.

- **Transportation Planning:** Vehicle, bicycle, and pedestrian counts; circulation and corridor studies; traffic modeling; intersection analyses; road safety audits; pavement conditions surveys; traffic study reviews and parking studies.
- **Land Use Planning:** Planning and Zoning Board staff support; local land use ordinance and regulation preparation and review; planning and zoning training including workshops, fact sheets, guidebooks, and other educational resources; master plan development; capital improvement program preparation; economic development consultation and the development of specialized plans and studies.
- **Data Management and GIS Mapping:** Demographic, land use, transportation, natural resources, and related data collection and analyses; individual municipal and regional base map sets; production of annual tax maps; natural features, water resources, trails and street mapping, and development of online interactive apps.
- **Environment and Energy:** Electrical energy purchase aggregation for municipal and school facilities; consultation with local Energy Committees; MS4 Stormwater Permit coordination; Natural Resource Conservation planning; Hazard Mitigation Planning, and household hazardous waste collections.

NRPC uses local dues to leverage grant funds and support the planning needs of local communities. The most recent NRPC budget is comprised of 60% federal transportation funding sub-allocated by the State of NH, 10% local dues, 15%, Household hazardous waste program support, 5% local contracts, 1% State of NH grants, 9% Federal grants, and 1% from special services and miscellaneous revenue.

Highlights of 2019 regional initiatives of benefit to all communities include:

- **Transportation Planning Administration:** NRPC updated the Transportation Improvement Program (TIP), which provides a schedule of project implementation for federally funded and other regionally significant projects for the 2019-2022 period. The Metropolitan Transportation Plan (MTP), NRPC's long-range transportation plan, was adopted in December 2018 and finalized in early 2019 with all comments incorporated. NRPC has continued to update the MTP project list as TIP Amendments are adopted. Data collection and analysis are in the works for future MTP updates, including performance measures, traffic model forecasts and congestion analyses.



- **Regional Housing Needs Assessment:** Completed in December 2019, the Regional Housing Needs Assessment aims to analyze and understand the characteristics and trends related to households, housing stock and market conditions within the region and seeks to identify various barriers and opportunities, project future housing needs, and provide the tools and resources for municipalities to make more informed housing decisions.
- **Brownfields Assessment Program:** NRPC received a \$300,000 EPA grant in October 2019 to implement a new Brownfields Assessment program. The program provides funding to conduct environmental assessments on sites with known or suspected contamination to safeguard public health and encourage the redevelopment of target sites into economically viable uses consistent with community goals.
- **NRPC Public Involvement Plan:** Adopted in June 2019, the updated Public Involvement Plan enhances NRPC's procedures and strategies for integrating public participation throughout the transportation planning process. The plan will ensure transportation-related decisions are made in consideration of and of benefit to public needs and preferences.
- **Regional Census Partnership:** Through active participation in various Census Bureau programs including the Participant Small Area Program (PSAP), the Local Update of Census Addresses (LUCA) program, the Census Boundary Annexation Survey (BAS), and Census New Construction, NRPC's GIS team has provided feedback on small area geography delineations and has submitted over 2500 address database additions or corrections to Census. These efforts and others, including support of the City of Nashua's Complete Count Committee and our own outreach, will help ensure the most accurate and complete Census for the communities in our region.
- **Toxic Free: Easy as 1-2-3:** This EPA-funded initiative seeks to provide education to parents and caregivers about the risk that household hazardous products pose to children and ways to reduce the chances of exposures and poisonings. The project's outreach encourages residents to properly dispose of household hazardous waste (HHW) at NRPC-run collection events in the region. In 2019, we convened an advisory committee, drafted and finalized an outreach survey, and began distributing that survey.
- **Regionwide Bicycle Level of Stress:** In partnership with NHDOT, NRPC finalized a GIS layer measuring bicycle-friendliness of every road segment in the region. The data will be used for local and regional Complete Streets planning and to analyze the potential effectiveness of future project applications in the Ten-Year Planning process.
- **CommuteSmart:** The mission of the CommuteSmart Nashua is to improve transportation mobility options of all residents and employees in the region. In 2019, NRPC conducted outreach on behalf of the program and participated in two challenge events that encouraged alternate modes of commuting including rideshare, transit, bicycle and walking, and telecommuting.



HIGHLIGHTED PELHAM MEMBERSHIP BENEFITS	ESTIMATED VALUE
<p>ELECTRICITY SUPPLY AGGREGATION www.nashuarpc.org/energy-environmental-planning/energy-aggregation</p> <p>NRPC serves as an aggregator to facilitate a bid process among competitive electricity suppliers licensed with the NH Public Utilities Commission. Each aggregation member signs its own contract with the supplier for a fixed electricity supply rate. Rates and contracts are identical for each member within a given electric distribution territory. In 2018, Pelham signed a 3-year contract with a competitive supplier as part of the aggregation.</p>	<p>Pelham's total savings since 2012: \$46,466 (compared to the default utility rate) NRPC Staff Time: 10 hours</p>
<p>HOUSEHOLD HAZARDOUS WASTE COLLECTION www.nashuarpc.org/hhw</p> <p>NRPC staff conducted six HHW collections this year on behalf of the Nashua Region Solid Waste Management District (NRSWMD) to allow residents to properly dispose of hazardous products. Five of the events were in Nashua, and one in Pelham. Residents of Pelham could attend any of the six events. In 2019, a total of 1,734 households participated in the HHW collections District-wide.</p>	<p>NRPC Staff Time: 500 hours</p> <p>Pelham households served: 186 (10.7% of total served)</p> <p>Single collection event cost savings to NRSWMD: \$16,250.</p>
<p>TRAFFIC COUNTING https://arcg.is/Ovm8q</p> <p>NRPC collects and maintains authoritative traffic counts in the region. These counts are collected at the request of the NH Department of Transportation to support the Highway Performance Monitoring System or at the request of town officials to support various transportation planning needs. NRPC maintains a public online viewer featuring 10 years of traffic count data for the region.</p>	<p>NRPC Staff Time: 30 hours</p>
<p>ONLINE GIS https://nrpcnh.mapgeo.io</p> <p>MapGeo, NRPC's award-winning Live Maps App, is a public-facing resource for GIS property information in the region. Pelham has a link to this resource on the Town's assessing webpage.</p>	<p>Licensing fee \$6,000/year NRPC staff time: 100 hours</p>
<p>TAX MAPPING https://www.nashuarpc.org/gis-mapping/tax-maps/pelham-tax-map/</p> <p>NRPC continues to provide tax mapping services to the Town. NRPC incorporates updates and changes recorded in the Hillsborough County Registry of Deeds and as reported by the town. Hard copy and</p>	<p>NRPC Staff Time: 40 hours</p>



electronic pdfs are available to the Town annually at no additional charge.	
GIS TECHNICAL ASSISTANCE NRPC continues to provide a variety of GIS services to the town, including outreach and technical assistance related to Town's stormwater permit requirements, extensive mapping to support the Forestry Committee's property and trail stewardship activities, analyses to support the proposed listing of new prime wetlands, maps to facilitate the Town's housing charrette, and participation in the U.S. Census Bureau's New Construction program which will help ensure an accurate Census 2020 enumeration for Pelham.	NRPC Staff Time: 120 hours
CAPITAL IMPROVEMENT PROGRAM In 2019, NRPC entered a contractual agreement to assist the Planning Board in completing the 2020-2026 update to the Pelham Capital Improvements Plan, building on the comprehensive update completed by NRPC in 2014.	NRPC Staff Time: 30 hours/\$2,000

PAYMENTS TO NRPC:

Membership Dues:	\$10,736
Other Contractual Amounts:	\$10,101

REPRESENTATIVES FROM PELHAM TO NRPC:

NRPC extends its heartfelt thanks to the citizens and staff of Pelham who volunteer to support regional planning. The work of NRPC would not be possible without the support of the dedicated Commissioners and Advisory Committee members from Pelham. Special thanks to:

Commissioners: Dave Hennessey, Hal Lynde

Transportation Technical Advisory Committee: Jeff Gowan, Jennifer Beauregard

Nashua Regional Solid Waste Management District: Frank Ferreira, Rhonda Martin

Respectfully Submitted,

Jay Minkarah, Executive Director



Police Department

Department Head:
Joseph A. Roark, Chief

14 Village Green
Pelham, NH 03076

Phone: (603) 635-2411

Fax: (603) 635-2525

www.pelhampolice.com

Office Hours:
Monday thru Friday 8AM to 4PM

Important Contact Information:

Citizens Observer Link for up-to-date alerts found on
www.pelhampolice.com

Follow us on Twitter
@pelhamnhpolice
Or Friend us on Facebook!



PELHAM POLICE DEPARTMENT

14 VILLAGE GREEN
PELHAM, NEW HAMPSHIRE 03076
Telephone (603) 635-2411 Fax (603) 635-2525



Chief of Police **JOSEPH A. ROARK**

To the Honorable Board of Selectmen and my fellow Pelham Neighbors,

It is with great pride that I present to you my annual Pelham Police Town Report. With your support, my fellow police employees and I continue to try to offer the highest level of community safe keeping that we can deliver to you as citizens.

In 2019 we were able to successfully implement a second school resource officer position (SRO) to work daily within the Pelham School System. We now have SRO Brian Kelly stationed at the Pelham High School while SRO Myia Yates splits her duties between the Pelham Elementary School and Pelham Memorial School. The benefits of having in SRO in school are not limited to a security function. Our SRO's contribute a great deal to the students, staff and parents by lending their expertise in educational, health and social issues affecting all school users.

Although our town and state have made great strides in trying to understand and treat our opioid abuse problem there is still much work to be done. According to the US & World News Report New Hampshire has the second highest overdose death rate per 100,000 citizens in the entire country over the past five years: 27.2 deaths per 100,000.

<https://www.usnews.com/news/health-news/slideshows/10-states-hit-hardest-by-opioid-crisis?slide=10>

Pelham is not immune to this problem as we continue to respond to fatal and near fatal overdose calls. The devastation this crisis has placed on families is incalculable. We will continue to help these addicted people and their families. Our Drug Treatment and Prevention Officer, (DTPO) Detective Bruce Vieira has been instrumental in our efforts to reach out and help impacted people and their families. DTPO Vieira has developed a wide network of resources of treatment that he personally helps people navigate in hopes of assisting in their recovery.

The opioid crisis is not the only national security threat that has made its way to our peaceful town. As everyone knows we had the unfortunate circumstance of a responding to an "active shooter" situation at a church in our town this past year. Although this was a terrible incident for everyone involved, I could not have been prouder of how our officers and dispatchers responded to such a disturbing experience. Everyone responded as they had been trained. They handled the crisis in a courageous, professional and tactically sound manner while comforting over 40 traumatized parishioners.

The church shooting incident highlights why our training has to be extensive and complete. It also highlighted some of the preparation we have completed over the past few years in anticipation of such event. Through the support of the town we have conducted extensive tactical training specific to active shooter events including this past year when we completed "warm zone" active shooter medical treatment training with the Pelham Fire Department.

In terms of equipment we issued all of our officers' belt worn tourniquets, "quick clot" bandages, and heavy additional body. All of these tools have shown to be critical in responding to violent shooting encounters. In the instance of the church shooting our officers applied a tourniquet to a gunshot wound victim and likely saved a life.

We have also been aggressive in teaching "Civilian Response to Active Shooters" to numerous citizen groups. The training



has been conducted at our schools, town hall, local businesses and churches. In fact, the church staff that operates the day care center at the church shooting location had been previously trained by our officers for just such an event. If you would be interested in hosting or attending CRASE training please contact Lieutenant Anne Perriello at aperriello@pelhampolice.com or at 603-635-2411.

My proposed 2020 budget requests funding to implement a Body Worn Camera (BWC) program within our patrol ranks. As society changes and technologies improve it has become an expectation that police officers provide video documentation of their duties. As a department we have had dash cameras in our entire marked police vehicle fleet for many years and they have proved to be effective tools many times over.

A BWC program is more complex to implement then a dashboard camera program simply due to the sheer volume of video and audio that will be collected when an officer wears a camera for their entire shift. Due to this extraordinary amount of data I have included within the program cost provisions to hire a part time video records clerk to assist with the preserving and dissemination of videos.

In the interest of transparency and contemporary policing best practices I would respectfully ask that you support our BWC program within the 2020 proposed police budget.

There are several ways to keep informed about what we are doing on a daily basis at the police department. To receive official notifications and alerts from our department please click on “sign up for alerts” at www.citizenobserver.com . We are also available through social media platforms Facebook, Twitter and Instagram.

Lastly, I would be remiss if I did not thank all of the hard-working men and women of the Pelham Police Department who continue to provide the highest level of police services to our fine town.

If you should have any questions or comments please feel free to contact me at the above telephone number or at jroark@pelhampolice.com .

Respectfully,

Joseph A. Roark

Chief Joseph A. Roark



PELHAM POLICE DEPARTMENT ROSTER

Chief Joseph Roark
Captain Stephen Toom
Lieutenant Anne Perriello
Detective Sergeant Thomas O'Donnell
Sergeant Glen Chase
Sergeant Matthew Keenlside
Sergeant Brian Barbato
Corporal David DeRoche
Corporal Ronald Page
Corporal/School Resource Officer Brian Kelly
Corporal James Locke
Detective Corporal Bismark Montano
Corporal Ryan Donovan
Corporal Michael Kasiske
Corporal Adam Thistle
Corporal School Resource Officer Myia Yates-Souza
Detective Bruce Vieira
Patrolman Jaime Huertas
Patrolman Mark Riddinger
Patrolman Cody Halliday
Patrolman Steven Russo
Patrolman Michael Simes
Patrolman Gilberto Brown

Dispatcher Noelle LeMasurier
Dispatcher Shannon Galeotalanza
Dispatcher Jamie Connolly

Part Time Patrolman Michael Ogiba
Part Time Patrolman Kevin Martin
Part Time Patrolman Dennis Mannion
Part Time Patrolman/Animal Control Officer Allison Caprigno

Prosecutor Attorney Brendan Carroll

Police Technical Administration Manager Celia Lingley
Record Coordinator Brenda Rizzo

Crossing Guard Joan Davis
Crossing Guard Robert White



Pelham Public Library

Library Trustees:
Roseann Cares, President

Library Director:
Gregory McClay
24 Village Green
Pelham, NH 03076

Please check our website for office hours.

Phone: (603) 635-7581
Fax: (603) 635 6952
www.pelhampubliclibrary.org

Pelham Public Library 2019 Annual Report

Rose Ann Cares – President
Jennifer Maslanek – Vice President
Cindy McGhee – Treasurer
Carol Beland – Secretary
Lynn Garcia – FLIP Liaison

I am Greg McClay the new Pelham Library Director as of November 18, 2019. I am very much looking forward to working with the Library Trustees, Library Staff and town people in providing Pelham with a Library that envelopes the entire community.

Also welcome to Julie Marston our new head of Circulation and to Jennifer Greene our new Assistant Director.

As of this writing the library circulated 51,352 items over the past 12 months with 12,749 checkouts of ebooks and e-audiobooks from Overdrive. 34,821 visited the library.

Most popular adult book: Nine perfect strangers by Liane Moriarty.

Most popular adult film: Bohemian Rhapsody

We had a wide variety of adult programming this year, averaging almost 12 a month, including:

Financial Literacy with James Maguire. James Maguire is a Licensed Investment Advisor Representative and is the Regional Vice President of Primerica Advisors in Londonderry, NH. He is a born and raised Pelham native and is also a Military Veteran.

Unwind Time for Adults: 2 hours of calming music playing, puzzles, adult coloring, Aromatherapy, and Tea! Sit back and relax!

Escape from the Empire Escape Room a Star Wars themed Escape Room for Teens and Adults! You and your group of Rebels are caught by Storm Troopers and must find the key before they return! May the force be with you.

Nomad Life – With Pelham resident Pat Guerard, who detailed her cross-country trip in her truck camper "The Wandering Rose". Pat gave insight into which camper is right for you, the best places stay, great trails and parks to visit and more!

We want to thank FLIP for their continued support of library programming.

There was 2,023 hours of public computer use and we also launched a new website this year!

It was a busy year in the Children's Department. By the end of 2019 the Children's Department will have offered at least 349 programs for children and families. These programs include early literacy programs, music and movement, craft, and STEM programs. On November 25th, 9,279 people have participated in these programs, and we think it is possible to hit 10,000 participants by the end of the year. Our most popular books were *Elephant and Piggie: Pigs Make me Sneeze!* by Mo Willems and *If you Give a Dog a Donut* by Laura Numeroff. Each book was checked out eighty times in 2019.

It was a year of transition in the Teen Department. Krista Bordeleau shifted roles at the library to become the Young Adult and Outreach Coordinator in September. Since then she has started new programs for the after school crowd, including mindfulness programs to de-stress after school and Pokemon Club. During 2019 nearly 2,000 teens and tweens visited the library after school to do homework, attend programs, and hang out. 1,088 kids participated in programs and clubs sponsored by the library. The most popular Young Adult book in 2019 was *The Fault in Our Stars* by John Green. It was borrowed thirty-eight times.



On March 8 the library experienced some flooding due to a burst pipe and was forced to close for a short period of time. While there was a variety of minor damage luckily no books were lost and we're almost back to normal. We are looking forward to 2020 and offering all kinds of new programs, books, and movies (and music!) for you to discover!

Respectfully submitted,

Greg McClay
Library Director

Betsy Vecchi
Head of Children's Services



Senior Programs 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 thru Friday 8AM to 4PM

Important Dates:

Please check our calendar on our webpage for important dates throughout the year.



Hobbs Community Center

Where Friends Gather!

The Pelham Senior Programs at the Hobbs Community Center continues to be a busy and active place! We have many ongoing weekly programs such as coffee hours, cards, core fitness and senior STEP fitness classes, computer access, bone builders- now 4 days per week, Wii Bowling, BINGO (for seniors 55 and over), tai chi, lunches (for seniors age 60 and over), knitting group, art classes, movies, teas, etc. In addition to these ongoing programs, the center offers access to health clinics such as hearing screenings, blood pressure, flu shot and foot clinics, and Medicare Part D Open Enrollment counseling sessions. Additionally, we offer transportation services to and from the Hobbs Community Center and one day is set aside for grocery shopping trips.



Winnepesaukee Cruise



Pelham Awesome Walkers Club



Greek Dancing Workshop

In 2019, the Senior Programs had a well-attended trips program. We visited the Nashville, Memphis, New Orleans, Scotland, Nova Scotia, Cape Breton Island, Rhode Island, Squam Lake, Foxwoods Casino, Mohegan Sun Casino, took a cruise on Lake Winnepesaukee, visited Vermont and saw the amazing Friesians of Majesty, enjoyed the Atlantic City Boys in concert and had a ball in Kennebunkport and York Maine at Fosters Lobster bake!

On November 12, 2019 we celebrated the Grand Re-Opening Celebration of the Pelham Community Thrift Store



The Senior Programs continues to have a strong working relationship with the Pelham NH Council on Aging, Corp. (PCOA). 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. In 2019, the PCOA helped to pay for five trips for our seniors, a February winter pancake breakfast, a Christmas social breakfast event and an ice cream social, the volunteer appreciation luncheon, our veteran's appreciation event as



well as the annual Christmas party at Harris Pelham Inn!! The PCOA funded major renovations in the thrift store. On November 12th we had a wonderful Grand Re-opening Celebration for the Pelham Community Thrift Store. The newly renovated space has made a tremendous impact already.



The Senior Programs works with St. Joseph's Community Services to provide congregate meals for our seniors, aged 60 and over. St. Joseph Community Services is funding our kitchen manager position. This employee and many volunteers allow our nutrition program to run smoothly. The center serves lunch four days a week, Tuesday-Friday.

The Senior Center staff includes a full-time director, a part-time office manager, a part-time travel assistant and a full-time bus driver/facilities assistant.

The staff, along with several committed senior volunteers (these volunteers assist with general maintenance, running The Pelham Community Thrift Store, SJCS meals, community events etc.) keep the senior programs on track. The senior programs continue to be lucky to have such dedicated and hardworking employees and volunteers.

Our amazing volunteers in action!



This past year has seen major improvements completed by the town at our center.

- Renovated the Main Office-including redesign, paint, carpet and desks
- New carpet in the Travel Office
- New music player for the dining room
- Structural improvements to the Thrift Store
- New carpet in the Thrift Store
- New signs for the Thrift Store
- A new handicap door opener for the door going to the dining hall



These improvements have created a more welcoming environment at our center.

Transportation continues to be a major need of aging adults here in town. In the past year our bus had provided 3,957 trips since January 1, 2019. Trips included rides to and from the Hobbs Community Center, medical appointments, grocery stores, shopping centers, the post office, pharmacies, banks and other stores. The Hobbs Community Center bus provided 41 different seniors rides this year.



As our senior population increases in our community so do the needs. Many requests come into the Senior Center for transportation services, financial assistance and homecare service advice. Pelham's biggest challenge over the next few years will be to adequately meet the needs of our home bound seniors. Outreach services to these seniors could be very beneficial. Additional staffing at the Hobbs Community Center to improve and maintain services should be considered and is necessary to adequately manage our aging population in town.

To join the Pelham NH Council on Aging, Corp. you must be 50 years old and pay annual dues of \$10.00 for town residents and \$15.00 for nonresidents. There is no annual join fee for the Senior Programs.

There is always something fun happening at the Hobbs Community Center, so stop on by and check us out!

Respectfully Submitted,
Sara Landry
Senior Center Director



Transfer Station/ Recycling Center

Department Head:
Frank Ferreira, Director

74 Newcomb Field Parkway
Pelham, NH 03076

Phone: (603) 635-3964

Fax: (603) 635-3964

Email: fferreira@pelhamweb.com

Website:

www.pelhamweb.com/recycling-centertransfer-station

Hours of Operation:

Sunday and Monday – Closed

Tuesday

10:30AM to 7:00PM

(gates close at 6:55PM)

Wednesday – Saturday

8:30AM to 4:30PM

(gates close at 4:25PM).

TRANSFER STATION & RECYCLING CENTER ANNUAL TOWN REPORT FOR 2019

In the year of 2019, the Pelham Transfer Station & Recycling Center handled 3,179.14 tons of solid waste. In 2018, we handled 3,160.32 tons of solid waste. Which is increase/decrease of 18.82 tons of solid waste.

In the year of 2019, the Pelham Transfer Station & Recycling Center handled 845.49 tons of single stream recyclables. In 2018, we handled 886.15 tons of single stream recyclables. Which is increase/decrease of 40.66 tons of single stream recyclables.

In the year of 2019, the Pelham Transfer Station & Recycling Center has brought \$ 52,885.70 in revenue. In the year of 2018, the Pelham Transfer Station & Recycling Center has brought \$ 57,370.77 in revenue. Which is increase/decrease of \$ 4,485.07 in revenue. Our revenue will fluctuate. Unfortunately, it has decrease this year for Light Iron and ABC markets have gone down.

The Town of Pelham, NH held our HHW collection on August 24, 2019. Which we collected 1,920 LBS of HHW. Which was an increase from our 2017 HHW collection. In 2016, we had a total of 172 cars. In 2017, we had 185 cars. In 2019, we had 233 cars. There has been an increase in the number of cars for our HHW collection. We will be hosting our next HHW in 2021. Milford, NH will be hosting HHW in 2020, along with Nashua, NH who hosts 5 HHW collections.

If you would like to get more information on how to handle the household hazardous waste you have, please check out the Town website at www.pelhamweb.com and click onto 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 & Recycling Center also 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.

Pelham Transfer Station & Recycling Center has issued approximately 807 permits to the residents of Pelham, NH., 546 of those permits are "Resident Renewals", 258 of those permits are "New Residents" and 3 of them are "New Seasonal Residents".

We also, got four (4) New signs for the Transfer Station & Recycling Center. Two (2) are Permit Required signs, which one is located as you enter the front gate and the other sign is mounted on the trailer in front of the trash building, so when you are backed into the doors it is visible. The other two (2) signs are mounted on the trash building itself above two (2) different doors. Those signs read " All Cat Litter & Sawdust Must be Bagged".

Once again, we would also like to thank all the residents of Pelham who utilize the facility. We are always looking for ways to reduce costs while producing more revenue for our taxpayers. Our staff of Larry Neskey, Bob Long, Steve Belcher, Ralph Barrett, Rhonda Martin and I would also 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,
Frank Ferreira, Director

Rhonda Martin, Administrator Assistant
rmartin@pelhamweb.com



Zoning Board of Adjustment

Committee Chair:

Bill Kearney

Committee Vice Chair:

David Hennessey

Pelham 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:

ZBA Meets:

Day:

The 2nd Monday of each month
at 7PM

Location:

Sherburn Hall,
Town Municipal Building
6 Village Green
Pelham, NH 03076

Applications to appear in front of the ZBA can be found at:

www.pelhamweb.com/planning-department

or visit the Planning Department
during the business hours of
8AM to 4PM –
located at
6 Village Green
Pelham, NH 03076

BOARD OF ADJUSTMENT 2019 ANNUAL REPORT

The Pelham Board of Adjustment provides the important service of hearing several cases pertaining to land use in our town throughout the year. Through testimony the Board must determine if the applicant has sufficiently provided enough evidence to meet the requirements for the Board to grant relief from the current zoning ordinances. The dedicated members and alternates that sit on the Board have respectfully performed the duties required in a thoughtful manner, balancing the rights of the property owners and overall good of our town. Our Board Members and Alternates have consistently attended valuable training sessions to remain current with the changing laws and regulations.

The Board would like to recognize and thank everyone who provides support and services to ensure the monthly meetings are seamless and professional. Recording Secretary Charity Landry does an outstanding job keeping up with the pace to record the minutes. Planning Director Jeff Gowan who provides invaluable guidance and support. Audio and Video Coordinator Jim Greenwood keeps the entire A/V crew on point to broadcast the meetings. A special thank you goes to Zoning Administrator Jennifer Beauregard who works tirelessly to provide support for the Board with all materials required to successfully conduct monthly meetings. Jenn's dedication to the town of Pelham is exceptional, her knowledge is invaluable.

The following cases were heard in 2019:

Applications for Variance	20
Applications Approved.....	14
Applications Denied/Withdrawn.....	5
Applicants not yet decided	1
Appeal of Administrative Decision	0
Administrative Decisions Upheld	0
Administrative Decisions Overturned	0
Applications for Equitable Waiver	0
Applications Approved.....	0
Applications Denied/Withdrawn.....	0
Applications for Special Exception	7
Applications Approved.....	6
Applications Denied/Withdrawn.....	1
Requests for Rehearing	2
Request Granted	0
Requests Denied/Withdrawn	2

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/.

Members of the Board

Bill Kearney, Chair.....	Term Expires 2021
Svetlana Paliy, Vice Chair	Term Expires 2022
Diane Chubb, Secretary	Term Expires 2020
Peter McNamara	Term Expires 2022
David Hennessey	Term Expires 2021
Deborah Ryan, Alternate	Term Expires 2020
Heather Patterson, Alternate	Term Expires 2020
John Westwood.....	Term Expires 2022
Matthew Hopkinson.....	Term Expires 2022
Recording Secretary, Charity Landry	

Respectfully Submitted,

Bill Kearney, Chair



Capital Improvement Committee

Committee Chair:
Roger Montbleau

Pelham Planning Department
6 Village Green
Pelham, NH 03076

Phone: (603) 635-7811
Fax: (603) 635-6954

Webpage:
[www.pelhamweb.com/capital-
improvements-committee](http://www.pelhamweb.com/capital-improvements-committee)

Town of Pelham, NH

CAPITAL IMPROVEMENTS PLAN

2020 – 2026

Adopted by the Pelham Planning Board on August 5, 2019

Prepared by the Pelham Capital Improvements Plan Committee:

Roger Montbleau, Chair
Kevin Cote, Selectmen's Representative
Hal Lynde, Selectman
Bob Sherman, Budget Committee Member
David Wilkerson, School Board Member
Deborah Mahoney, Pelham School District SAU 28 Business Administrator
Samuel Thomas, Planning Board Alternate Member
Jeff Gowan, Planning Director

Pelham Planning Board:

Roger Montbleau, Chair
Blake Clark, Vice Chair
Cindy Kirkpatrick, Secretary
Hal Lynde, Selectmen's Representative
Paul Dadak, Member
Tim Doherty, Member
Jim Bergeron, Member
Paddy Culbert, Alternate Member
Richard Olsen, Alternate Member
Samuel Thomas, Alternate Member
Derek Steele, Alternate Member
Bruce Bilapka, Alternate Member
Jeff Gowan, Planning Director
Charity Landry, Recording Secretary

With Assistance from:



Nashua Regional Planning Commission



Town of Pelham
Capital Improvements Plan
2020-2026

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PELHAM CAPITAL IMPROVEMENTS PLAN 2020-2026

A. 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 NH Office of Strategic Initiatives (NHOSI) estimated population of Pelham in 2015 was 13,117, with an estimated density of 499.08 persons per square mile, up from 497.7 in 2013. US Census figures show that Pelham's population experienced rapid growth between 1960 (pop. 2,605) and 1980 (pop. 8,090) and the most recent 2010 Census lists Pelham's population at 12,897. (Table 1, Figure 1). 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 NHOEP 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 NHOSI. 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.

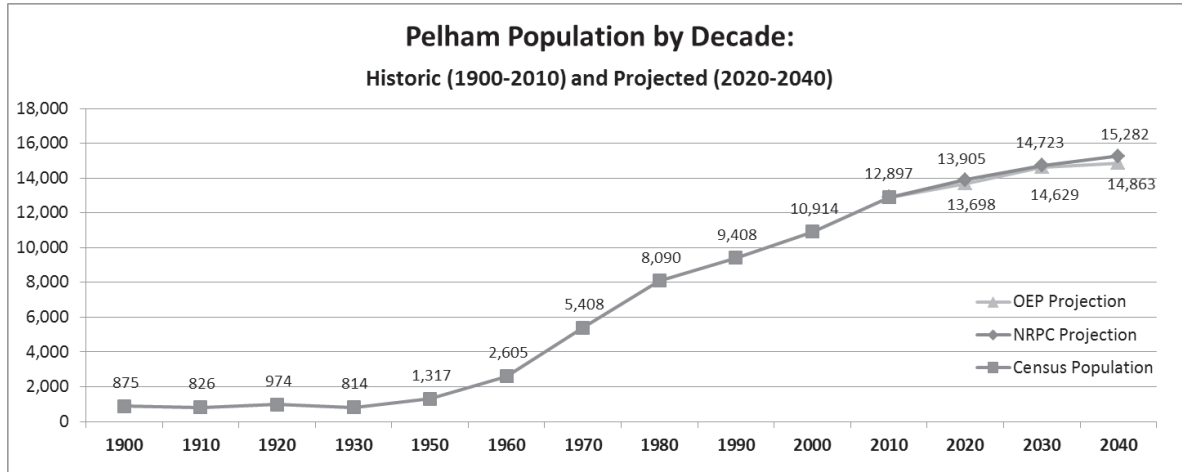
Narrowing in on projected population by age cohort, as shown in Figure 2, like many communities in the State and region, Pelham is forecast to see a decline in the number of children under age 20 between 2010 and 2040. This decrease is estimated to total 241 persons, a change of -6.6 percent. The adult 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 Plan
2020-2026

FIGURE 1: POPULATION BY DECADE



Source: 2010 U.S. Census, NRPC, New Hampshire Office of Strategic Initiatives

TABLE 1: HISTORIC POPULATION AND FUTURE PROJECTIONS

Historical U.S. Census Population			OSI Population Estimates		
Year	Population	Annual GR	Year	Population	Annual GR
1900	875		2011	12,894	0.0%
1910	826	-0.6%	2012	12,898	0.0%
1920	974	1.7%	2013	12,970	0.6%
1930	814	-1.8%	2014	13,069	0.8%
1940	979	1.9%	2015	13,117	0.4%
1950	1,317	3.0%	NRPC Projections		
1960	2,605	7.1%	Year	Population	Annual GR
1970	5,408	7.6%	2020	13,905	1.2%
1980	8,090	4.1%	2025	14,357	0.6%
1990	9,408	1.5%	2030	14,723	0.5%
2000	10,914	1.5%	2035	15,063	0.5%
2010	12,897	1.7%	2040	15,282	0.3%

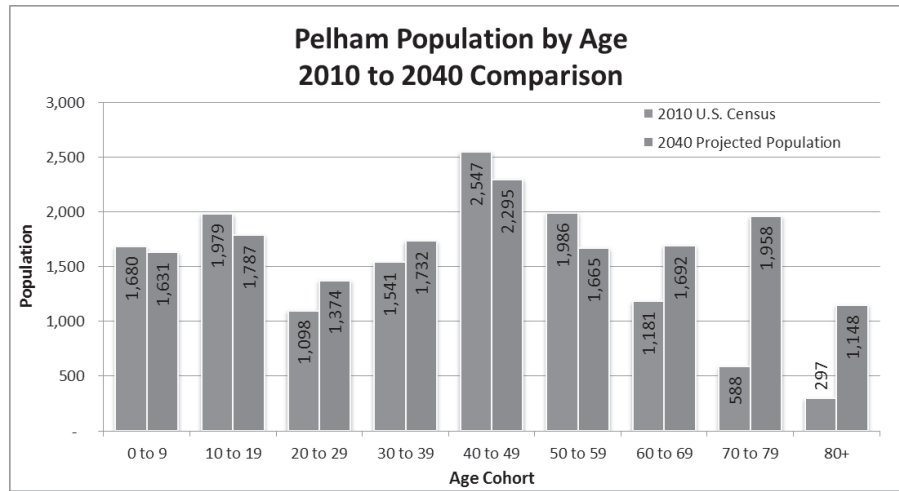
Annual GR: Annualized Growth Rate

Source: 2010 U.S. Census Bureau, Nashua Regional Planning Commission, NH Office of Strategic Initiatives



Town of Pelham
Capital Improvements Plan
2020-2026

FIGURE 2: POPULATION BY AGE



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 2020 to 2026 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 in order 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 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 in order to focus on the more critical needs identified as community development goals. Operating expenditures for personnel and other general



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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 2020 to 2026 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.

B. 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 One-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.



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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 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 in order 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.

C. 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



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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.

D. 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 2 contains the projects classified by town specific departments as well as the School Department, considered by the Committee in 2020. The information in Table 2 represents all requests for capital projects submitted by each municipal division to the CIP Committee in 2020. 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.



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TABLE 2: SUMMARY OF PROJECTS REQUESTED 2020 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										
A	Municipal Building			Appropriation – Ballot		C					
B	• 20-Year Bond /Bank Note 2002-2022	\$1,949,640	2002	Bond Schedule		C					
C	• Town Building Emergency Repair Capital Reserve	\$81,932	Existing			C					
II.	POLICE DEPARTMENT										
A	Animal Control Shelter	\$274,709	2021	1-Year Appropriation			N			R	
III.	FIRE DEPARTMENT										
A	Replace Ambulance 2	\$275,000	2021	1-Year Appropriation			N				
	• Capital Reserve Withdrawal	(\$275,000)		Offset Appropriation			N				
B	Replace Engine 1	\$630,000	2020	1-Year Appropriation			N				
C	Fire & Police Department Radio System	\$625,000	2021	1-Year Appropriation			N				
IV.	HIGHWAY DEPARTMENT										
B	3.5-Yard 4-Wheel Drive Loader	\$190,000	2020	1-Year Appropriation			N				
C	66,000 GVW 10-Wheel Dump Truck	\$225,000	2021	1-Year Appropriation			N				
D	36,000 GVW 6-Wheel Dump Truck	\$210,000	2022	1-Year Appropriation			N				
V.	SOLID WASTE DISPOSAL										
	No CIP needs at this time										
VI.	PARKS AND RECREATION										
	No CIP needs at this time										
VII.	LIBRARY										
	Renovations	\$56,148	2020	1-Year Appropriation			N				
VIII.	CEMETERY										
	No CIP needs at this time										
IX.	SENIOR CENTER										
A	No CIP needs at this time										
X.	PELHAM SCHOOL DISTRICT										
A	Pelham High School Addition					C					
B	• 20-Year Bond/Bank Note 2015-2034	\$12,198,775	2015	Bond		C					
C	Memorial School Upgrade/Renovation	TBD	2020	TBD			N			R	
D	PES Asphalt Parking Lot & Roadways	\$144,100	2020	1-Year Appropriation			N			R	
E	PES Air Conditioning System	\$600,000	2021-22	1-Year Appropriation			N				
F	Memorial School Septic Field Replacement	\$85,000	2023	1-Year Appropriation			N				
G	PHS Student Parking Lot Replacement	\$121,307	2024	1-Year Appropriation			N			R	
H	Memorial School Boiler Replacement	\$120,000	2025	1-Year Appropriation			N			R	
I	Memorial School Roof Replacement	\$151,000	2026	1-Year Appropriation			N			R	



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E. LISTING AND DISCUSSION OF PROJECTS BY RECOMMENDED PRIORITY

“U”--Urgent: Cannot be delayed. Needed for health or safety.

No projects were ranked as Urgent in the 2020 – 2026 CIP.

“C”--Committed: Part of an existing contractual agreement or otherwise legally required.

- I. A. **Municipal Building / Library – Appropriation by Ballot.** Voters approved the conversion of the Ernest G. Sherburne School into a combined municipal facility in 2003. Town Offices and Police Headquarters are located at the former Ernest G. Sherburne School. The new Library, built on the Mills property, is overlooking a new three (3) acre Town Green.
- I. B. **Bond Bank Note (Private) – 2002-2022.** Voters approved a 20-year bond for conversion of the Ernest G. Sherburne School into a combined municipal facility in 2003. A new library was built on the Mills property. The town opted for a private institution for favorable rates.
- I. C. **Town Buildings Emergency Repair Capital Reserve.** The voters approved starting this Capital Reserve Account in 2004 in order to fund necessary repairs to all the town buildings. This fund will be used to stabilize the tax rate when funding future repairs and additions to Town facilities.
- 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. **NH Municipal Bond Bank Note – 2015-2034.** High school addition and renovation of existing space at the current High School location.

“N”--Necessary: Needed to maintain basic level and quality of community services.

- II. A. **Animal Control Shelter - 2021.** The current animal control facility is at least 35 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 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. This project also has a CIP Committee Priority Ranking of N/R, as this need is considered to be necessary but additional research is needed.



- III. A. **Replace Ambulance 2 – 2021.** Ambulance 2 is a 2012 Horton ambulance on an International Terastar Chassis. The chassis are no longer manufactured by International and the fire department has reverted to Ford F550 chassis with diesel engines. The department currently operates 3 ambulances on a 12-year cycle. The new vehicle operates for 4 years as the primary response vehicle and then moves to the secondary position where the 2 older vehicles rotate to distribute usage. The ambulances currently raise revenue of approximately \$325,000 per year. Ambulance revenues have historically increased over the years along with the EMS call volume. This year we are on track to break over 1,600 total calls with 85% being EMS calls. This project would be a zero-tax impact on the tax rate since the money would be withdrawn from the Ambulance Capital Reserve fund.
- III. B. **Replace Engine 1 – 2020.** The scheduled replacement of the Engine 1 in 2020, with the cost of \$600,000. Engine 1 will be 23 years old if replaced in 2020. The vehicle was purchased without stainless steel piping which has caused significant corrosion issues. Pipes have already corroded and were replaced. In addition, there have been numerous recurring electrical issues, corrosion to the vehicle body that has needed attention, on board generator failure and significant rusting and rot to the steel subframe that sits between the frame and the body that supports the water tank. In June of 2013, major work was done to the pump to get it to stop leaking water, with the cost of the repair coming to \$8,079. In 2014 work was done to the pump gear box that cost \$3,500. The age of this vehicle will necessitate constant maintenance to keep it in service and reliability will be an increasing concern. This vehicle has been moved to third-line response.
- III. C. **Fire & Police Department Radio System – 2021.** Motorola communications will no longer be serving the fire and police departments' repeaters and receivers because Motorola has declared the product line EOL (end of life) as of 12/31/2020. This equipment provides the transmitting and receiving capabilities of the fire and police departments' radio system. The fire department currently has three repeaters and one receiver, and the police department currently has 2 repeaters and one receiver. Replacing the components one at a time over several years is not feasible because the age of the current equipment will not be compatible with the current infrastructure that is on the market. That means that after 2021 when Motorola deems the fire and police departments' existing equipment EOL, if there should be a failure they may not be able to have it repaired. If this should occur, the fire and police departments would have to replace all the equipment in order to return the radio system since any new equipment will be on a different communications platform. In addition, 2 new receiver sites would be populated for police and fire at an existing tower that is currently pending planning board approval. These new receiving sites will cover gaps in coverage and would delete one existing fire/police receiver site in our current system.
- IV. A. **3.5 Yard 4-Wheel Drive Loader – 2020.** This machine will be used to load trucks and stockpile material, which would be much more effective than the backhoes currently being used. The loader will also save money on rental budget for snow removal at the schools and town buildings. The Highway Department is spending \$49,000 annually to rent this loader for snow removal. Moving forward, the Highway



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department would like to apply those funds to instead purchase the machine. The department would own the loader in 3 years at that rate, and the company that is renting out the loader will apply some of the money already spent by the Highway Department on rental costs towards the purchase price.

- IV. B. **66,000 GVW 10-Wheel Dump Truck - 2021.** A lease purchase for a new 66,000 GVW 10-wheel dump truck with plow frames and front and side wing blades, a central hydraulics system with the latest technology unit to control the amount of sand and salt applied to the roads, and a 10yd stainless steel sander. The 66,000 GVW 10-Wheel Dump Truck will replace the Highway Department's oldest truck, a 2005 Freightliner 6-wheeler, and it will be able to haul a load that is equal to 2 loads that the other 6-wheel dump trucks can haul which in turn saves money in fuel and labor cost, as well as time that can be used on other tasks. The lease will also include a full 84-month extended warranty which will reduce the repair budget.
- IV. C. **36,000 GVW 6-Wheel Dump Truck - 2022.** A lease purchase for a new 36,000 GVW 6-wheel dump truck with plow frames and front and side wing blades, central hydraulics system with the latest technology unit to control the amount of sand and salt applied to the roads, and a 10yd stainless steel sander. This truck would be replacing a 2010 6-wheel dump truck that was put into service in Dec. 2009. The lease will include a full 84 month extended warranty which will reduce the repair budget.
- VII. A. **Library Renovations – 2020.** The current design of the Pelham Library, with open areas on both sides of the stairs, and an open ceiling in the Reading Room, causes noise to reverberate, interrupting quiet areas. The proposed project addresses these concerns by adding glass to the stair areas upstairs (phase 1) and enclosing the Reading Room ceiling (phase 2). Enclosing the Reading Room ceiling has the benefit of increasing the floor space on the second floor by 550 square feet, where it can be used for shelving and added program space.
- X. C. **Memorial School Upgrade/Renovation – 2020.** The project proposes to upgrade or replace PMS to meet current student and program needs. 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. 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 – 2020.** Cold planning, clean tack coating, and overlay asphalt parking lot and roadways at Pelham Elementary School. The Pelham Elementary School parking lot is beginning to show wear and damage from constant use by both the schools and the community. Most of the parking lot is original to the



school building from 2002 and will be 20 years old when this area is expected to be overlaid. Parking lots are recommended by the state to be replaced or repaired every 15-20 years, depending on their condition. Currently, there is no substrate damage to the asphalt, but if the asphalt is not overlaid as a maintenance process, it will become more porous, resulting in substrate damage and a much costlier 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.

- X. E. **PES Air Conditioning System – 2021-22.** The project proposes to design, build, and install an air conditioning system at the Pelham Elementary School. Educational research has clearly shown that the environmental conditions of a classroom can have a significant negative affect on learning. For example, the school regularly tests for air-quality conditions to ensure that the air exchange is adequate to keep carbon dioxide levels at a healthy level in classrooms. High levels of carbon dioxide lead to sleepiness and therefore lower levels of student learning. The same has been shown true of high levels of heat in the classroom. Classrooms where temperatures exceed 78 degrees Fahrenheit also create deficits in learning. The total cost of this project is \$600,000.
- X. F. **Memorial School Septic Field Replacement – 2023.** The project proposes to replace the existing septic system at Pelham Memorial School. The current septic field is showing some preliminary signs of failure and therefore, replacement will be necessary in the near future. This project will be withdrawn should the Pelham Memorial Project be approved at Town Meeting in March 2020.
- X. G. **PHS Student Parking Lot Replacement – 2024.** This project proposes to replace the existing porous asphalt student parking lot at the Pelham High School. This parking lot was installed in the summer of 2014. Porous pavement has the ability to drain water directly through it, which eliminates the need for multiple drains. The life expectancy is 10 years, and in 2024 the school system needs 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. 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. H. **Memorial School Boiler Replacement – 2025.** The project proposes to replace the two existing forced hot water boilers at Pelham Memorial with two high efficiency boilers. Replacing the boilers with high efficiency equipment will yield utility savings in future years. The boilers are currently 15 years old. The state identifies the expected equipment life span to be between 15 and 25 years depending on use. This project plan sets replacement at 21 years; however, the school system will monitor the condition of the system of each year to adjust the timing of this replacement and expected costs. This project will be withdrawn should the Pelham Memorial Project be approved at Town Meeting in March 2020. 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.



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- X. I. **Memorial School Roof Replacement – 2026.** This project proposes to replace two areas of roofing at the Pelham Memorial School. The flat roof located above the second story of classrooms was installed in 1986 with the addition and has already exceeded a typical flat roof life span of 15 to 20 years. The school system also has to plan for roof replacement of the gymnasium area. The school system is uncertain of when this roof was originally installed. The café/kitchen area and front hallway had a roof replacement in 2005, so that area is excluded from this project. There are currently no leaks in the gymnasium area roof, but it is showing signs of wear, and while there is no record of installation of some of the current roofing it is estimated to be at least 33 years old at this time and 40 years old at the time of planned replacement. The school system will continue to monitor the condition, timing, and expected costs for this project. This project will be withdrawn should the Pelham Memorial Project be approved at Town Meeting in March 2020. 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.

No projects were ranked as Desirable in the 2020 – 2026 CIP.

“F”--Deferrable: Can be placed on hold until after 7-year period but supports community development goals.

No projects were ranked as Deferrable in the 2020 – 2026 CIP.

“R”--Research: Pending results of ongoing research, planning, and coordination.

Several projects listed under Urgent, Necessary, and Desirable above will require additional research, including:

- II. A. Animal Control Shelter
- X. C. Memorial School Upgrade/Renovation
- X. D. PES Asphalt Parking Lot & Roadways
- X. G. PHS Student Parking Lot Replacement
- X. H. Memorial School Boiler Replacement
- X. I. Memorial School Roof Replacement

“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 2020 – 2026 CIP.



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F. 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, in order 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 also 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. Future meetings with the Board of Selectman and School Board regarding better long-term planning could result in tax savings.



- APPENDIX A -

PELHAM CIP PROGRAM

Schedule of CIP Projects, 2020-2026, Annual Costs and Revenues

[illegible]



- APPENDIX B -

PELHAM CIP PROGRAM

Capital Project Worksheet and Submission Form



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Appendix B

TOWN OF PELHAM CAPITAL IMPROVEMENT PLAN 2020-2026

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):



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Appendix B

Cost Estimate: (Itemize as Necessary)	Capital Costs Dollar Amount (in current \$)	Impact on Operating & Maintenance Costs or Personnel Needs
\$_____	Planning/feasibility analysis	<input type="checkbox"/> Increases personnel requirements
_____	Architecture & engineering fees	<input type="checkbox"/> Increases O & M costs
_____	Real Estate acquisition	<input type="checkbox"/> Reduces personnel requirements
_____	Site preparation	<input type="checkbox"/> Reduces O & M costs
_____	Construction	
_____	Furnishings & equipment	
_____	Vehicles and capital equipment (+) \$_____ annually	Dollar Cost of Impacts if known:
_____		(-) \$_____ 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



- APPENDIX C -

2019

N.H. REVISED STATUTES ANNOTATED

Chapters 674:5 through 674:8

Capital Improvements Program

And

Chapter 674: 21

Innovative Land Use Controls



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Appendix C

**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.



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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.



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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 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.



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(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 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



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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 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 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.



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(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 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



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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.



- APPENDIX D -

PELHAM CIP PROGRAM

Bond Schedules



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**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



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**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	\$46,585,000	\$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



Conservation Commission

Committee Chair:
Paul Gagnon

Pelham Planning Department
6 Village Green
Pelham, NH 03076

Phone: (603) 635-7811
Fax: (603) 635 6954

www.pelhamweb.com/conservation-commission

Conservation Commission Meets:

Day:

The 2nd Wednesday of each month at 7PM

Location:

*Sherburn Hall,
Town Municipal Building
6 Village Green
Pelham, NH 03076*

PELHAM CONSERVATION COMMISSION 2019 ANNUAL REPORT

The Conservation Commission's responsibilities to the Town of Pelham, as established by RSA:36-A, are to assure the proper utilization and protection of our natural resources including the watershed resource, wetlands, open space, surface waters and ground waters.

The Conservation Commission members, working together with the Board of Selectmen, Planning Board, Zoning Board and Forestry Committee continue to make progress towards comprehensive protection of our environment and natural resources.

Highlights of our activities during the year 2019 include:

- Two more parcels, totaling 16.6 acres, were acquired for \$38,430 and hence protected from development. These parcels abut the class VI portion of Spaulding Hill road and are surrounded, on three sides, by Town Forest.
- The open space resulting from the Waterford Estates Conservation Subdivision, on Sherburne Road, was acquired by the Town, at no cost. This 17 acre open space parcel connects Pelham Veterans Memorial Park (PVMP) with Cutter Woods. One can now hike thru PVMP, across this newly acquired lot, across Sherburne Road and all the way to Gumpus Pond, without ever leaving Town land.
- Since 2002, thru fee simple acquisitions, donations and open space subdivisions, the Conservation Commission has acquired 1074 acres of open space. We have exceeded our goal, set back in 2002, to preserve 1000 acres and are working to protect another 500 acres in Pelham!
- Thanks to Brandie Shydo and Mike Gendreau we now have a Conservation Commission Facebook page. A more extensive list of our accomplishments is available on our Facebook page and on the Pelham Conservation Commission website.
- NH Fish and Game staff members made a presentation, in January, on the seven species of turtles that live in our state. And, in June, made a presentation on vernal pools. This is part of our continuing education.
- The Selectmen approved the installation of a plaque, at the Village Green, in recognition of the good work of the Conservation Commission.
- Members of the Conservation Commission joined with members of the Forestry Committee and Border Riders to staff a booth at Old Home Day. We explained

our mission, accomplishments, and how we work together to make Pelham's open space accessible to all.

- We welcomed three new members to the Commission; Dennis Hogan, Kara Kubit, and Al Steward. Since we currently have a full board, all three are alternate members. This is the first time in over a decade that we have had a full board with alternates.
- We worked with the developers, members of the Planning Board and members of the Zoning Board to minimize the impact of developments on our environment. Commission members attend joint site walks, work on sub-committees and communicate often to assure that we work in cooperation with the other boards.
- The Forestry Committee, led by Deborah Waters, had another very active year of trail building and timber harvesting. In addition, they instituted a "trail adopter" program. Please see their annual report for details. Paul Gagnon is the Conservation Commission's representative on that committee.

Thank you, to all the members of the Conservation Commission, Forestry Committee, Board of Selectmen, Planning Board, Zoning Board and to all those who have volunteered their time to preserve and protect the environment in the Town of Pelham.

Conservation Commission Members: Louise Delehanty, Paul Gagnon, Mike Gendreau, Dennis Hogan, Kara Kubit, Lisa Loosigian, Karen MacKay, Brandie Shydo, Ken Stanvick and Al Steward.

Respectfully submitted

Paul R Gagnon, Chairman

Name	Title
Paul Gagnon	Chairman - Term Expires 2021
Mike Gendreau	Vice Chairman - Term Expires 2020
Karen MacKay	Secretary - Term Expires 2021
Brandie Shydo	Member - Term Expires 2020
Louise A. Delehanty	Member - Term Expires 2021
Ken Stanvick	Member - Term Expires 2022
Lisa Loosigian	Member - Term Expires 2020
Dennis Hogan	Alternate - Term Expires 2022
Kara Kubit	Alternate - Term Expires 2022
Nathaniel Al Steward	Alternate - Term Expires 2022



Forestry Committee

Committee Chair:
Deb Waters

Pelham Planning Department
6 Village Green
Pelham, NH 03076

Phone: (603) 635-7811
Fax: (603) 635-6954

www.pelhamweb.com/forestry-committee

“Stewards of our Town Forests and Conservation Lands”

Since 1980 the Forestry Committee, together with the Conservation Commission, Planning Board, Board of Selectmen and Parks and Recreation Commission has voluntarily worked to plan, preserve and protect public forested Town owned lands, the scope of which ranges from forests, parks, open space, water courses, wetlands, wildlife habitat, scenic venues and other forested natural resources.

The Forestry Committee implements forest management plans utilizing the principals of wood, wildlife, water and recreation in accordance with the New Hampshire Tree Farm System. We work with licensed New Hampshire foresters to implement management plans on town forest/conservation lands.

This year a new management plan was drafted for Moeckel Road Town Forest. Timber harvests were conducted on Cutler-Spalding Conservation Area and Moeckel Road Town Forest.

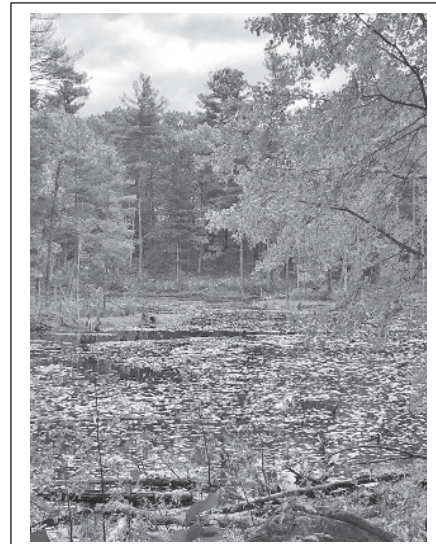
Hundreds of volunteer hours by Trail Adopters, Boy Scouts and other dedicated volunteers contributed to upgrading, cleaning and marking trails.

Moose Pond Town Forest was voted as a town forest in March, 2019. This property provides an important link in a 2 mile trail that starts at Spring Street Town Forest and ends at Calitri Family Conservation Area.

This year's projects include trail repair, upgrades, bridges and/or re-routing on Pelham Veteran's Memorial Park, Moose Pond Town Forest, Peabody Town Forest, Kirby-Ivers Town Forest, Gumpus Pond Conservation Area and Cutler-Spalding Conservation Area.

PELHAM FORESTRY COMMITTEE

Deborah Waters, Chair 2021
Brendan Decelles, Vice Chair 2020
Paul Gagnon 2022
Robert Lamoureux 2021
Gayle Plouffe 2020





Friends of the Library in Pelham (FLIP)

President:
Catherine Somma

Pelham Public Library
24 Village Green
Pelham, NH 03076

Phone: (603) 635-7581
Fax: (603) 635-6952

Website:
www.pelhampubliclibrary.org/friends-of-the-library

Meeting Schedule:

*Meetings are held the second
Tuesday of the month at the
Library Location.*



The Friends of the Library in Pelham (*FLIP*) is an all-volunteer, non-profit organization that has been providing support services to the library since 1976.

Our mission is to promote understanding and appreciation for all the services and programs the Pelham library offers. We actively seek fundraising opportunities so we may sponsor programs and help to support new library services, programs, technologies, and special presenters the library could not normally afford with their budget. The Friends of the Library in Pelham, Inc., is a tax-exempt 501(c)(3) charitable organization. Your contributions to the Friends are tax-deductible under section 170 of the Internal Revenue Code.

Officers:

President: Catherine Somma

Vice President: Raymond Graham

Secretary: Jessica Wilhelm

Treasurer: Jane E. Beane

Friends of the Library in Pelham submit an Annual report to the Office of the New Hampshire Attorney General Charitable Trusts Unit. The report documents the monies collected, Grants received and the distribution of the monies to the library from the Friends of the Library in Pelham for programs which include, but not limited to; our Museum Pass Program, Daddy & Donuts, Young Adult Programing, Arts and Crafts, and Adult and Children's Programs. The Friends of the Library in Pelham also awards annually a \$750.00 scholarship to a Pelham resident High School senior.



Planning Board

Committee Chair:
Roger Montbleau

Pelham 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

Meeting Schedule:

Day:
*Meet on the 1st and 3rd Monday
of the month at 7PM in
Sherburn Hall.*

2019 PLANNING BOARD REPORT

In March of 2019, there was a changing of the Planning Board guard. Long-time member and chairman, Peter McNamara retired from the Board after many years of service. His leadership and guidance will always be remembered by all the members of the Board who served with him. After accepting the responsibilities and vote of the Board, I became the new Chairman. This was an easy transition for me having served the Board for more than 25 years, as Chairman for a number of those years. Personally, I wish Peter much happiness and success as he begins to enjoy a life with fewer responsibilities to town affairs.

I would like to thank all members of the Planning Board for their cooperation during the transition, making it seamless. I feel that the Board has settled-in to a harmonious approach in considering the numerous applications that we review in our public hearings.

This year board members established a list of potential zoning changes, in order of priority for development and potential placement on the 2020 ballot. At the top of that list was Workforce Housing and Accessory Dwelling Units. Often misunderstood, the term “Workforce Housing” refers to housing affordable to teachers, firefighters, police officers and seniors. The Board decided to work on zoning changes in full-board workshops in public session rather than in sub-committees.

In May of 2019 the Town held a Housing Charette to seek public input on the topic of affordable housing in Pelham. The three-day event included participation from our regional planning commission and housing professionals from various organizations around the state. This was an informative event that invited wide participation from members of the public and other Town boards. Several Planning Board members attended, along with our recording secretary, Charity Landry. I was able to attend all three days of the Charette, including the

public listening session, the full-day workshop and the afternoon reveal session. The amount of information and detail was eye-opening and demonstrated the complexity of increasing affordable housing in Pelham and statewide.

The Planning Board is made-up of dedicated, well-seasoned volunteers who not only review projects brought before us but who also work on long-range planning issues. Each development application is challenging, and Board members remain keenly focused on the details of each plan.

The Capital Improvement Plan (CIP) Committee presented its plan and recommendations to the Board of Selectmen and Budget Committee. This document helps the Town’s Boards and Departments to anticipate and prioritize needed future capital expenditures. It is possible only with the cooperation of all the Town’s Department heads and the School Administration, and I extend a sincere thank you to everyone involved in the process.

I would also like to thank Planning Director Jeff Gowan and Zoning Administrator Jenn Beauregard for their continued professionalism in helping the Board perform its duties. The Board could not do its job without them. Thanks also to Jim Greenwood and all the volunteers who broadcast the Board’s meetings and make them available for streaming from the Town website. Last but not least, thank you to Charity Landry for the often thankless job of taking such outstanding minutes at our sometimes chaotic and frequently lengthy meetings.

Respectfully submitted,

Roger Montbleau, Chairman, Pelham Planning Board



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**TOWN OF PELHAM
STATE OF NEW HAMPSHIRE
2020 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 4, at 7:00 PM. This session shall consist of explanation, discussion, and debate of warrant articles numbered 2 through 17. 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 10, 2020 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 17.



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 Moderator for a term of two (2) years: two (2) Cemetery Trustees for a term of three (3) years; One (1) Cemetery Trustee for a term of two (2) years: one (1) Trustee of the Trust Funds for a term of three (3) years; two (2) Library Trustees for a term of three (3) years; three (3) Budget Committee Members 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 one (1) year.

Article 2

Are you in favor of adopting Amendment No. 1 as proposed by the Planning Board for the Town of Pelham to change Pelham Zoning Article XII *Special Exceptions* to allow Accessory Dwelling Units (ADUs) to be a maximum of 1,000 square feet (increased from 800 square feet), and to eliminate the common wall requirement. ADUs shall not be allowed on lots of less than one acre unless the lots are within an approved Conservation Subdivision or within the Mixed-Use Zoning District where the Planning Board has approved smaller lots under their authority over Innovative Land Use projects. Detached ADUs will be allowed when the Planning Board approves them with a conditional use permit after verifying the lot is at least 1.5 acres in size with a minimum of 45,000 square feet of contiguous non-wetland soils. The Planning Board will have the authority to determine the placement of a detached ADU within the property. (Recommended by the Planning Board).

Article 3

Are you in favor of adopting Amendment No. 2 as proposed by the Planning Board for the Town of Pelham to replace in its entirety, the existing Illicit Discharge and Connection Ordinance (IDDE Article VIII-I) with a revised IDDE ordinance that will comply with the Federal Environmental Protection Agency (EPA) mandate to control storm water runoff and its negative impacts to drinking water, ecosystems and wildlife. The proposed amendment clearly defines what are acceptable water discharges and those that are defined as illicit discharges and how the Town can regulate and enforce any illicit discharges.

(Recommended by the Planning Board).

Article 4

Are you in favor of repealing, in its entirety, Pelham Zoning Ordinance Article XV, Residential Conservation Subdivision by Special Permit as proposed by citizen petition? The effect of the repeal would be to eliminate the building of subdivisions that would allow "cluster" style developments where houses are built closer together (on less than the required 1 acre of property) in exchange for open space land.

(Not recommended by the Planning Board).



Article 5

Are you in favor of repealing, in its entirety, as proposed by citizen petition, the ordinance that was created by Article 3 of the 2019 Town Warrant, passed at the March 2019 Town election stating, “Are you in favor of the adoption of Amendment No. 2 as proposed by Citizen’s Petition for the Town of Pelham Zoning ordinance as follows: this amendment would modify, Article IV, Section 307-16(A); Article V, Section 307-18 Table of Permitted uses; and Article V-1 Mixed-Use Overlay District as follows: The raising and keeping of livestock, excluding poultry, may be conducted as an accessory use of a principal Residential or Mixed-Use Overlay District property of at least (3) acres and shall be clearly incidental and subordinate to the use of the lot for its principal purpose. Structures and enclosures used in conjunction with the raising and keeping of livestock shall be a minimum fifty (50) feet from any property line and shall comply with the best practices as identified by the UNH Cooperative Extension’s housing and space guidelines for livestock. At no time shall a nuisance be created as to sight, sound, smell, or any other impact that may interfere with nearby property owners’ rights and enjoyment of their properties. A yes vote would remove this language from the Town of Pelham’s Zoning Ordinance.

(Recommended by Planning Board).

Article 6

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 Professional Firefighters of Pelham, The International Association of Fire Fighters, Local 4546, which calls for the following increases and benefits and to further raise and appropriate the sum of \$118,704 to fund 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? This is a Special Warrant article. (Recommended by the Selectmen)

(Recommended by the Budget Committee).

<u>Year</u>	<u>Cost</u>	<u>Accumulated Cost</u>
2020	\$118,704	\$118,704
2021	\$54,726	\$173,431
2022	\$57,139	\$230,570
2023	\$58,771	\$289,341
2024*	\$75,976	\$365,318

*includes 3 months of 2025



Article 7

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 Seventeen Million, Seven-Hundred and Thirteen Thousand, Four Hundred and Sixty-one Dollars (\$17,713,461)? Should this article be defeated, the default budget shall be Seventeen Million, Three-Hundred and Forty Thousand, Three-Hundred and Ninety-one Dollars (\$17,340,391) 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).

<u>Department</u>	<u>Selectmen</u>	<u>Budcom</u>
	<u>2020 Approved</u>	<u>2020 Approved</u>
Assessor	\$205,801	\$206,640
Budget Committee	\$1	\$1
Cable Department	\$144,480	\$145,873
Cemetery	\$152,979	\$152,793
Conservation	\$5,989	\$5,989
Debt Service Interest	\$96,999	\$96,999
Debt Service Principal	\$649,037	\$649,037
Elections	\$30,779	\$30,779
Emergency Management	\$8,644	\$8,644
Fire Department	\$2,401,014	\$2,436,800
Health Officer	\$45,766	\$45,766
Health Services	\$73,500	\$73,500
Highway Maintenance	\$1,696,756	\$1,810,268
Human Services	\$93,040	\$73,290
Insurance	\$2,579,929	\$2,637,814
Legal	\$96,000	\$96,000
Library	\$521,696	\$527,953
Parks & Recreation	\$259,971	\$263,261
Planning Dept	\$463,828	\$507,131



Police Department	\$3,332,115	\$3,373,951
Retirement	\$1,870,081	\$1,917,125
Selectmen	\$518,920	\$524,699
Senior Center	\$144,630	\$146,643
Technology	\$151,912	\$161,728
Town Buildings	\$649,758	\$668,118
Town Celebrations	\$9,260	\$9,260
Town Clerk/Tax Collector	\$262,961	\$266,846
Transfer	\$856,591	\$861,154
Treasurer	\$15,249	\$15,249
Trust Funds	\$150	\$150
Total	\$17,337,836	\$17,713,461

Article 8

Shall the Town vote to raise and appropriate the sum of six-hundred and Thirty-thousand dollars (\$630,000) for the purpose of purchasing a new Marian Fire Apparatus (Fire Truck) to replace the current Engine 1. The current Engine 1 is Twenty-Four years old and beyond its end of life use with anticipated significant ongoing repair expenses in the future. This sum to come from the unassigned fund balance. No Money to be raised by taxation. (Recommended by the Selectmen) (Recommended by the Budget Committee).

Article 9

Shall the Town vote to raise and appropriate the sum of One Hundred-Thousand Dollars (\$100,000) to be placed into the Highway Department Maintenance Capital Reserve Fund previously established for the purpose of constructing a highway maintenance facility to house office and equipment (with the Board of Selectmen having been named as agents to expend, authorizing expenditures following one public hearing.) (Recommended by the Selectmen) (Recommended by the Budget Committee).

Article 10

Shall the Town vote to raise and appropriate the sum of Three Hundred Thirty- Six Thousand, One Hundred Eighty-Five Dollars (\$336,185) 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).



Article 11

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 Conservation Commission) (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

Article 12

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 Conservation Commission) (Recommended by the Selectmen).

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

Article 13

Shall the Town vote to establish the Merriam Farm Town Forest pursuant to RSA 31:110-113 – Map 39 Lot 6-181- totaling approximately 46.52 acres? No Tax impact. (Recommended by the Selectmen).

**Article 14**

Shall the Town vote to modify the current Exemption with a new Elderly Exemption from property tax as authorized by RSA 72:39-a in the Town of Pelham, based on assessed value, for qualified taxpayers as follows: For a person 65 years of age up to and including 74 years of age, \$78,400; for persons 75 up to and including 79 years of age, \$112,000, and for persons 80 years of age and over, \$145,000. To qualify, the person 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 a new annual income of not more than \$35,000 if single, or if married, a combined net annual income of not more than \$45,000 and own assets, excluding the value of the person's residence, of not more than \$130,000. (Recommended by the Selectmen).

Article 15

Shall the Town vote to allow the operation of sports book retail locations within the Town of Pelham in accordance with the lawful requirements of the statutes and regulations? (Recommended by the Selectmen).

Article 16

Shall the town vote to establish an Agricultural Commission as is authorized by N.H. RSA Section 674:44-e, 673:1-II, and NH RSA Section 673:4-b. The purpose of this Commission is as an Advisory Role to the town and it will recognize, educate, promote, protect and encourage agriculture and agricultural resources throughout the Town. The Agricultural Commission shall consist of five (5) full time members and five (5) alternate members, appointed through the Board of Selectman. Members must be Pelham residents. Initial terms will be appointed for 1, 2, and 3 years and shall thereafter be appointed to 3-year terms. (Recommended by the Selectmen).

Article 17

Shall the Town vote to authorize the Board of Selectmen to lease space on Town owned structures for the purpose of installing solar panel arrays, for a term not to exceed 30 years (Majority vote required). (Recommended by the Selectmen).

Given under our hands this 27th day of January, 2020

William McDevitt, Chair

Doug Viger, Vice Chair

Hal Lynde, Selectmen

Heather Forde, Selectman

Kevin Cote, Selectman



I, the undersigned, Brian McCarthy, serving as the Town Administrator, do hereby certify that on this 27th day of January, 2020, I did post signed copies of the 2020 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,

Brian McCarthy, Town Administrator

Dorothy A. Marsden, Notary Public

DOROTHY A. MARSDEN, Notary Public
My Commission Expires October 7, 2020



2020 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 5, 2020, 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.

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 10, 2020, 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

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

Shall the Pelham School District vote to raise and appropriate the sum of thirty million, eight hundred sixty-one thousand dollars (\$30,861,000) for the design, construction, furnishing and equipping of a major renovation and additions to the Pelham Memorial School and its associated buildings and grounds facilities, with not more than thirty million, eight hundred sixty-one thousand dollars (\$30,861,000) to be raised through the issuance of bonds or notes under and in compliance with the provisions of the Municipal Finance Act (RSA Chapter 33); to authorize the School Board to issue, negotiate, sell and deliver such bond and notes and determine the rate of interest thereon and the maturity and other terms thereof; to authorize the School Board to apply for, obtain, accept and expend federal, state or other aide which may be available for said project and to comply with all laws applicable to said project; to authorize the School Board to take any and all action necessary in connection therewith or to pass any other vote relative thereto, including but not limited to, the acquisition or conveyance of interests and real property necessary to complete the project; and further to raise and appropriate the additional sum of seven hundred seventy-one thousand, five hundred twenty-five dollars (\$771,525) for the first year's payment of interest on the bond? (3/5 ballot vote required)

Recommended By the School Board

Recommended By the Budget Committee

ARTICLE 3

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-four million, thirty-eight thousand, and twenty-one dollars (\$34,038,021)? Should this article be defeated, the default budget shall be thirty-three million, six hundred thirty thousand, five hundred thirty-eight dollars (\$33,630,538), 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

ARTICLE 4

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) which 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
2020-2021	\$ 88,848
2021-2022	\$ 62,528
2022-2023	\$ 62,751

and further to raise and appropriate the sum of eighty-eight thousand, eight hundred forty-eight dollars (\$88,848) for the 2020-2021 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

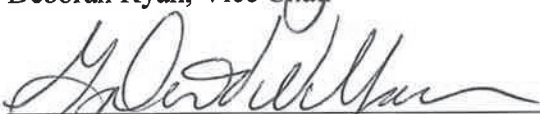
Recommended By the Budget Committee



GIVEN UNDER OUR HANDS AT SAID PELHAM THIS 22nd DAY OF JANUARY 2020.


Megan Larson, Chair


Deborah Ryan, Vice Chair


G. David Wilkerson


Candice Repici


Troy Bressette

Pelham School Board



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Pelham School District

Superintendent:
William Furbush

59A Marsh Road
Pelham, NH 03076

Phone: (603) 635-1145

Fax: (603) 635-1283

Website:
www.pelhamsd.org

Email:
communications@pelhamsd.org

Pelham School District Officers

MODERATOR
Douglas Viger

CLERK
Danielle Pilato

TREASURER
Patricia E. Murphy

SCHOOL BOARD

Megan Larson	2021
Debbie Ryan	2021
Candice Repici	2020
David Wilkerson	2022
Troy Bressette	2022

SUPERINTENDENT OF SCHOOLS
William Furbush

BUSINESS ADMINISTRATOR
Deborah Mahoney

DIRECTOR OF STUDENT SERVICES
Dr. Kimberly Lessard

DIRECTOR OF HUMAN RESOURCES
Joan Cote

BUILDING ADMINISTRATORS

Pelham Elementary School	Jessica Van Vranken, Interim
Pelham Memorial School	Stacy Maghakian
Pelham High School	Dawn Mead

SCHOOL NURSES
Jennifer Bodenrader
Joanne Morrison
Angela Hildreth

AUDITORS
Plodzik & Sanderson



Superintendent of Schools

Superintendent:
William Furbush

59A Marsh Road
Pelham, NH 03076

Phone: (603) 635-1145

Fax: (603) 635-1283

Website:
www.pelhamsd.org

Email:
communications@pelhamsd.org

Superintendent Bill Furbush Town Report

I would like to take this opportunity to say I am honored to be the superintendent of Pelham Schools. This is a great responsibility and I appreciate the work entrusted to me to build upon the great work of Pelham Schools and those before me. I enjoy the collaborative spirit in developing the best schools and education possible for the students of Pelham. Together we make our schools strong.

This year we are creating a 5-year Strategic Plan to help identify and guide the district toward its goals now and in the future. A Strategic Plan is necessary to identify what we wish for Pelham graduates to know and be able to do. The Plan would ensure that during a student's time in Pelham they would have the opportunities to help develop and learn the key characteristics the Strategic Plan has identified as the most important for success after their time here in Pelham Schools.

Personalized learning is a major goal for our schools. In order to accomplish this, we will make strides to customize learning based on student's individual academic needs as they progress in their learning at their pace and move away from the age based model of standards. In order to implement personalized learning changing classroom instruction is key. We will continue to transform instructional practices, integrate technology, update curriculum, update facilities

and resources, to provide students with learning opportunities that are personalized to their specific needs. This is a long road but we will collaboratively develop plans with all stakeholders and identify the path to take this journey together.

A focus this year is providing the best possible facilities for our students. You may not be aware Pelham Memorial School is not considered a middle school but an upper elementary school since we do not meet the minimum school standards for a middle school. PMS does not offer Family and Consumer Science or a Technologies Lab like S.T.E.A.M. Due to the lack of space at PMS we are not able to offer these classes. Our lack of space and inadequate facilities are limiting the curriculum we offer our students. This spring there will be a warrant article asking the community to expand and renovate our current Memorial School facility to provide the programming and facilities our students deserve.

We are very proud of our introduction of Student Voice, Parent Voice, and Faculty Voice committees as the new decision making process for our buildings. It is so important to ensure that all stakeholders have a voice in the decision making process. By involving as many groups as possible we are able to make better decisions and see the impact of those decisions from multiple perspectives and not from only one limited perspective. Together we make our schools better and continue to welcome that involvement.

I am excited about what is to come and what we are creating together. Pelham schools aspire to be the leader and so successful in preparing our students for life after graduation other schools will come to visit us and ask us how we do it! We will continue to *Inspire Success One Mind at a Time*.

Respectfully submitted,

Bill Furbush

Number of Ballots Cast - 2317
Samielle Hilob 3/13/19

SAMPLE BALLOT



OFFICIAL BALLOT
ANNUAL SCHOOL DISTRICT MEETING
TOWN OF
PELHAM, NEW HAMPSHIRE
March 12, 2019

Samielle Hilob
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 YEARS	Vote for TWO
TROY J. BRESSETTE	1291 <input checked="" type="radio"/>
WILLIAM JAKUBEC	589 <input type="radio"/>
G. DAVID WILKERSON	1283 <input checked="" type="radio"/>
(WRITE-IN)	21 <input type="radio"/>
(WRITE-IN)	<input type="radio"/>

OFFICIAL BALLOT SCHOOL DISTRICT WARRANT

ARTICLE 1

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-Two Million, Three Hundred Eighty-Seven Thousand, Nine Hundred Seventy Dollars (\$32,387,970)? Should this article be defeated, the default budget shall be Thirty-One Million, Eight-Hundred Twelve Thousand, Sixty-Eight Dollars (\$31,812,068), 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

1530 YES ☒
738 NO ☐

ARTICLE 2

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 Association (PEA), which 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
2019-2020	\$493,563
2020-2021	\$495,779
2021-2022	\$487,295
2022-2023	\$475,257
2023-2024	\$479,190

and further to raise and appropriate the sum of Four Hundred, Ninety- Three Thousand, Five Hundred and Sixty-Three Dollars (\$493,563) for the 2019-2020 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 1553 YES ☒
729 NO ☐

ARTICLE 3

Shall the Pelham School District vote to establish a Buildings and Grounds Renovation and Improvement Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of planning for, designing and constructing improvements and renovations to Pelham School District facilities and to name the School Board as agents to expend this fund, and further raise and appropriate the sum of \$75,520 to be placed in the fund from year end fund balance generated by the interest earned on the High School bond available for transfer on July 1? No amount to be raised by taxation. (Majority vote required)

Recommended by the School Board

Recommended by the Budget Committee 1723 YES ☒
550 NO ☐

ARTICLE 4

Shall the Pelham School District vote to authorize the Pelham School Board to convey an easement to the Town of Pelham on such terms and conditions as the School Board determines are in the best interest of the District for the purpose of maintaining the Willow Street Bridge? (Majority vote required)

Recommended by the School Board

1775 YES ☒
494 NO ☐



2019 PSD Deliberative Session Minutes

PELHAM SCHOOL DISTRICT Deliberative Session of Annual Meeting February 6, 2019

Moderator, Douglas Viger called the session to order at 7:00 p.m. at the Sherburne Hall. Moderator, Douglas 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 Thursday, February 6, 2019, 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. In simple terms you cannot change the meaning of the Warrant Articles. A number can be changed or adjusted.

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 12, 2019, 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 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.

Selectmen, Hal Lynde led the Pledge of Allegiance. Moderator, Douglas Viger began with asking that all registered town voters show their voting cards and requested that all non-registered voters please sit toward the front. He then asked that if you plan to speak, please come forward and state your name and street address. He gave rules that he would allow speakers to speak for three minutes and anyone may speak a second time only after all others have spoken for a first time. Moderator, Douglas Viger introduced the Board from his right School Board Chair, Thomas Gellar, School Board Member David Wilkerson, School Board Member, Debbie Ryan, School Board Vice- Chair, Megan Larson, School Board Member, Candice Repici, and Superintendent, William Furbush. On his left PSD School District Clerk, Danielle Pilato, PSD Business Administrator, Deborah Mahoney, PSD Attorney, Peter Bronstein, Budget Committee Chair, Michael Bailey and Budget Committee Vice-Chair Dave Cronin.

Article 1

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 vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling Thirty-Two Million, Three Hundred and Eighty-Seven Thousand, Nine Hundred Seventy Dollars (\$32,387,970)? Should this article be defeated, the default budget shall be Thirty-One Million, Eight Hundred and Twelve Thousand, Sixty-Eight dollars (\$31,812,068), 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

School Board Member, Debbie Ryan presented an explanation of the article. She addressed the members of the meeting to refer to the slide showing the breakdown of the budget. Mrs. Ryan highlights the .42% increase in the general fund budget. She states that the board has made every effort to not just repeat what they have done in the past with regard to budgeting, but rather to be sure they address the changing needs of our district. The School District continues to maintain a fiscally responsible budget while moving forward with technology, maintenance, and education initiatives. The district has identified math as an area of improvement. Therefore, additional resources were identified to assist in improving curriculum, instruction, and assessment in the area of math. This will include a new math teacher at Pelham High School. There are currently 31 math classes being taught at Pelham High School. Of the 31 classes, 11 of those classes have 24 or more students. This new position will address large class sizes, allow flexibility to add courses as needed to meet student demand, and will also assist in better addressing learning gaps. The changes will also include a new Math Coach at Pelham Memorial School. Pelham Memorial would like to focus on improving math instruction to better assist students in their math learning. An instructional math coach would provide assistance to teachers to implement personalized learning strategies, increase teacher's instructional skills, and guide the development of better assessments, lessons, and assignments. This coach will model lessons and offer constructive feedback to PMS staff. This position will help improve student's math abilities and success. As part of the Continued Capital Improvements and Maintenance of District Property they will address the Natural Gas Conversion and Efficiency Upgrades. The cost of these improvements is estimated to offset the savings to energy costs. There is no budget impact. They have provided an outline on these changes for reference to the public at the back of the hall. In addition to the savings coming from the conversion from oil to natural gas, the District will install new energy savings devices including advanced heating controls, high efficiency LED lighting, and new boilers at PES (which are nearing the end of their operating life). As part of the Willow Street easement agreement approved in 2018,

Liberty Utilities will provide natural gas lines from the street to the buildings at no cost to the District.

The next slide highlighted the Pelham Tax Rates and Per Pupil Spending. The 2018 Town of Pelham tax rate increased one cent (\$.01) or .05% from 2017. The Local Education rate decreased by fifty-five cents (\$.55) Pelham is the 5th from the bottom in per pupil spending. Mrs. Ryan outlined that the 4 year project of the High School is still going on and yet the tax rate had still gone down. She ended with the statement that the board continues to remain fiscally responsible, as they work to make improvements throughout the district within the budget.

Moderator, Douglas Viger opened to the public for questions, comments and considerations. Seeing that there were none, Mr. Viger stated we would move to Article 2.

Article 2:

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 Association (PEA) which 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
2019-2020	\$493,563
2020-2021	\$495,779
2021-2022	\$487,295
2022-2023	\$475,257
2023-2024	\$479,190

and further to raise and appropriate the sum of Four Hundred, Ninety-Three Thousand, Five Hundred and Sixty-Three Dollars (\$495,563) for the 2019-2020 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

School Board Member, Candice Repici, spoke to items in this Article 2. She directed the attention of the public to view the slides on the content of the Article and the tax impact. The estimated tax impact in Year One of the contract is approximately 29 cents per

thousand. The Pelham School Board has identified Teacher Pay, Recruitment and Retention as a top priority. The intended outcome of the new contract recognizes that the salaries are not competitive. It will also improve our ability to recruit and retain quality educators for our students. Pelham has become a “training ground” for new teachers. Our current salaries are competitive for new teachers. We attract aspiring teachers who are training with us and moving onto other districts with the experience and mentorship we have provided. Our veteran teachers are constantly mentoring new staff. In the current school year (2018-2019) there have been 32 mentors mentoring 40 individuals. These mentors spend approximately 50 hours per school year on mentoring duties. For example a teacher on step M13 will be 6.3% closer to the average salary of our surrounding communities. Although this is a small step forward, it is one she urges we must take as a community. Some highlights of the agreements are that we will move from a 13 step schedule to a 20 step schedule. Every teacher will receive a 1% pay increase. And in addition, they will have an increase based on where they sit on the step schedule. At Step 21 and above they will receive a one thousand longevity adjustment with twenty or more years of creditable service and the last ten years with Pelham. This is in an effort to keep those teachers who have been with us to stay here in our district. The next slide showed how this agreement came to the attention of the board, and why they saw the need to work on a solution. The slide shows the turnover rate of teachers increased from 7.2% in fiscal year 15 to a high of 15% last year. The fiscal year turnover ratio is 14.3% as of December 2018. Historically, additional terminations do occur in the spring and would increase this ratio. A teacher who terminates at the end of the year is counted in the following year. Mrs. Repici concludes that it is time for us to do something about this for our community and our students.

School Board member, Tom Gellar speaks on the next slide and the table including how teachers who are already here in the District will move onto the new schedule. In his example, if the new schedule were to take effect, the salary of a teacher with a Bachelors degree would change at a rate of 1% per year until fiscal year 22 when the teacher would transition to the new salary schedule.

Mrs. Repici closes with repeating that there is no easy solution and directs attention to the slide that reflects the agreement and the charts that show the difference between our district and area towns. We must close the gap and keep our teachers here and she implores voters to help do so.

Moderator, Douglas Viger opens the floor for discussions or questions.

Bill Scanzani came forward to ask how the tax impact was calculated. Deb Mahoney, the Pelham School District business administrator, answered that the tax impact was calculated dividing the annual assessed value without utilities for 2019 by one thousand. Then she took the first year contract cost and divided the 493,563 into that number. Mr.

Scanzani then asked which number was used as the bottom dividing number? Mrs. Mahoney answered that she talked to the town and she asked for an estimate for 2019. The town said that it was difficult to assess where the number would be and they agreed it to be fair to take the prior year's 2.7% and use that for calculating a conservative numbers for the impact. Mr. Scanzani then said by using the 493,563 and applying towards the MS1 rate, it would result that approximately every 1.7 million in spending would reflect in one dollar on the tax rate. He stated that the town is required to do an evaluation every 5 years. Right now home values in Pelham are approximately 14-17% less than what they need to be to get to 100%. Therefore, if you try to use an average home in Pelham at \$383,000 and using his equation of the rate of 1.7 million each home would see an increase of about \$500. Mr. Scanzani remarks that he understands the need to get competitive and that the board has tried to do that before at the lower levels and now at the middle levels. He claims that each step in the scale has been adjusted in value in the past and with this proposed article. He feels that this may be one of the worst in his opinion for the taxpayers. He would have rather seen the board consider reducing the number of steps at the bottom of the contract and plan for the longevity of teachers. He believes they should have addressed the lower levels more and consider having the teachers pay more into their benefits.

Hal Lynde came forward and states as a long term selectmen, he helps set our tax rate, and he confirms the math and rate of the quoted contract by the board. Mr. Lynde commends the School Board to their work on being fiscally responsible and considering all points.

Troy Bressette came forward to also confirm the math related to this article. Mr. Bressette spoke to the amazing quality of teachers at Pelham Elementary School and his support of this article.

Doug Vincent came forward to commend the effort and work by the board. He believes that there is no greater investment than that of our future. We can do this with the retention of good teachers. He is embarrassed as a resident to know we have let this gap dominate the school budget. He is completely in favor of the article and stands with the efforts of the board.

Heather Forde came forward to thank School Board member, Mr. Gellar for his service to our town and on the board. She also spoke as a mother of a special needs student in our district. She sees the great value of the contract and stands with teachers in support.

Brian Carton came forward and remarked as a former school board member and now selectmen that he is pleased with this article and how it addresses the needs of our district to improve. He encourages everyone to keep up the good work

Mary Alice Cookingham came forward to also thank Mr. Gellar and the board and remark how happy she is with the contract. She said "Its time and the teachers need the raise!". She asked voters to vote in favor of this raise and keep our good teachers. Mrs. Cookingham implores the town to put education first.

Amber Capone came forward with statistics about the cost of rehiring new employees and how it compares to retaining good teachers. The high figure in this estimate of cost with our pay scale is 20,000, which would include training and recruiting of a new teacher. When multiplied by the 23 terminations we have had this year we are already at 460,000. Mrs. Capone says these figures speak volumes to the need for this article to pass.

School Board Member, Tom Gellar is the last to speak on the article. He started by stating he is also a numbers guy and that the board verified the calculated tax rate as well. The numbers presented are correct. Teachers are not in this job for the money. Teachers are in it for the love of the job. If we wanted to be average or even comparable, we need to keep the teachers we train, and retain those we have spent our money on and keep them in our district. This was part of negotiations and not something the board just decided on. It was a collaborative effort and he believes we need this change. Mr. Gellar acknowledged that he would not be running for the board again and was grateful for the appreciation shown to him on this evening.

Moderator, Douglas Viger asks if there are any other questions for Article 2. Dave Cate motions to restrict reconsideration for Articles 1 and 2. Moderator asks for all those in favor and those opposed, and there was no opposition. Mr. Viger states that Articles 1 and 2 have been restricted for reconsideration.

Article 3:

Shall the Pelham School District vote to establish a Buildings and Grounds Renovation and Improvement Capital Reserve Fund under the provisions of RSA 35:1 for the purpose planning for, designing and constructing improvements and renovations to Pelham School District facilities and to name the School Board as agents to expend this fund, and further raise and appropriate the sum of \$75,520 to be placed in the fund from year end fund balance generated interest earned on the High School bond available for transfer on July ? No amount to be raised by taxation.

(Majority vote required).

Recommended by the School Board

Recommended by the Budget Committee

Moderator, Douglas Viger introduced Board Member, Thomas Gellar for further explanation. Mr. Gellar states that the funds from the PHS Renovation/Addition Bond article generated \$75,520 in interest before being expended on the project. This article asks voters to approve a new Capital Reserve Fund for the purpose of building renovation and improvement in the District, and to fund it with this amount. This article has no tax impact.

Moderator, Douglas Viger asks if there are any questions or comments on Article 3.

Bill Scanzani came forward to firmly support this reserve fund and the purpose of this article. This fund will allow funding to be put towards future big projects in the district.

Moderator, Douglas Viger asks if there are any further questions on Article 3. He then extends gratitude to those who helped with the Deliberative Session, the supervisors of

the checklist, police officers doing the detail, and those who are working for our television channel.

Article 4:

Shall the Pelham School District vote to authorize the Pelham School Board to convey an easement to the Town of Pelham on such terms and conditions as the School Board determines are in the best interest of the District for the purpose of maintaining the Willow Street Bridge? (*Majority Vote Required*)

Recommended by the School Board

Moderator, Douglas Viger had School Board Member Thomas Gellar explain this article. Mr. Gellar stated the town of Pelham requires access to Pelham School District property from time to time in order to maintain the Willow Street Bridge. The Town currently has a license to access the property which is valid as long as the district owns it. An easement will ensure that the Town has permanent access to the property. In order to grant this access the board must ask the town's permission.

Moderator, Douglas Viger opened up to the public for any questions. No comments were made on Article 4.

Resident, David Cate makes a motion and second motion to restrict reconsideration to articles 3 and 4. Moderator, Douglas Viger asks for all those in favor and all those that oppose. There was no opposition and therefore, Mr. Viger announces that articles 3 and 4 have been restricted for reconsideration.

A motion to adjourn the meeting was made by Budget Committee Vice-Chair Dave Cronin and the motion was seconded by Budget Chair, Michael Bailey.

Moderator, Douglas Viger adjourned the meeting at 7:53 P.M.

PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2019



**PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2019**

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**PLODZIK & SANDERSON***Professional Association/Accountants & Auditors*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

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, 2019, 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Pelham School District, as of June 30, 2019, and the respective changes in financial position and the respective budgetary comparison for the general and grants funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the 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,

***Pelham School District
Independent Auditor's Report***

- Schedule of the School District's Proportionate Share of the 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.

Other 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 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 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 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2019 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.

Sheryl A. Pratt, CPA

November 25, 2019

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, 2019

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, 2019. 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 \$30,522,235; total expenses from governmental activities were \$30,004,025; resulting in an increase of \$518,210 in net position over the prior years' ending net position.

- The District's total net position for the year ending June 30, 2019, was \$373,112. Net position increased by \$518,210 between July 1, 2018 and June 30, 2019. Capital assets, net of debt, were \$17,291,808, a decrease of \$206,668 from July 1, 2018 to June 30, 2019.
- During the year, the District's General Fund Non-GAAP budgetary expenditures and transfers of \$29,197,450 were \$1,099,181 less than the final adjusted budget and the General Fund Non-GAAP budgetary revenues of \$29,006,158 were \$216,399 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 \$1,261,523, or 4.32% of total General Fund expenditures, a decrease of 0.53% from the prior year.
- During the year, the District received \$618,693 in federal grants, a decrease of \$113,464 or 15.5% less than the prior year.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2019

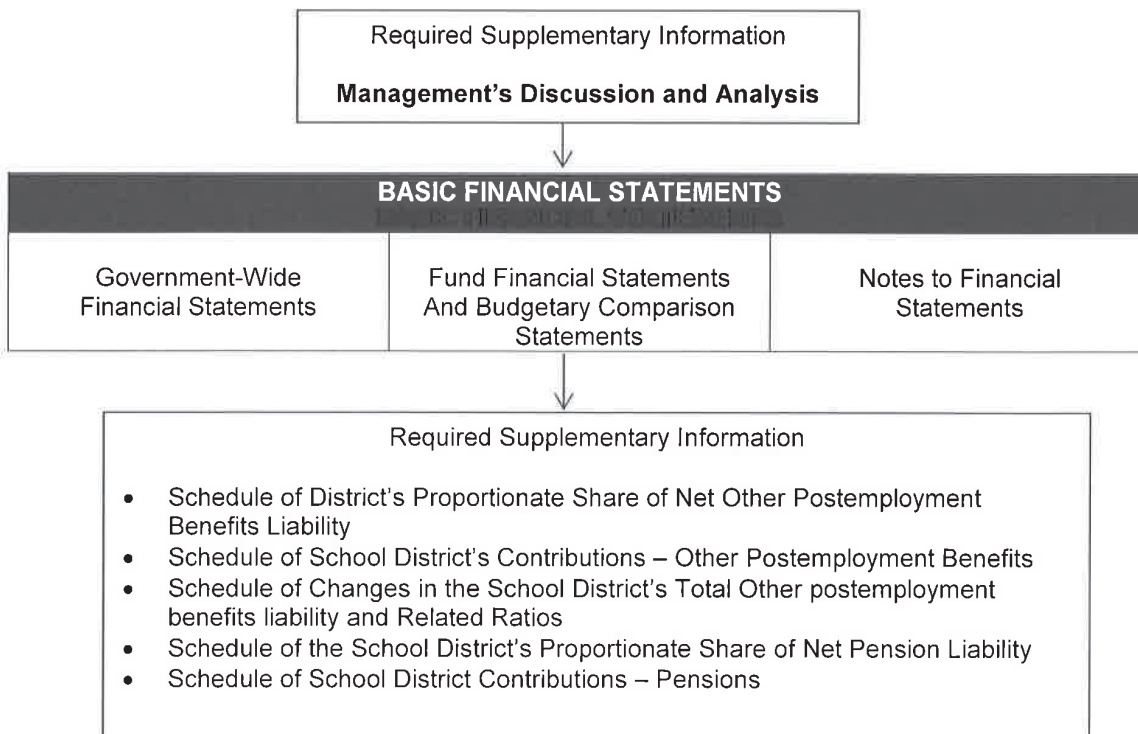
OVERVIEW OF FINANCIAL STATEMENTS

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 five elements: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, 4) required supplementary information, and 5) 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 funds 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
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2019

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.

	Government-Wide	Fund Statements	
		Governmental	Fiduciary
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 (not required for agency funds)
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 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	

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
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2019

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 Capital Projects 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, and Capital Projects 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 agency funds established to account for monies belonging to student groups and private purpose trust funds held for the benefit of others and are shown on a separate schedule.

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
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2019

Net Position for the period ending June 30, 2019

Total net position at year end was \$373,112, an increase of \$518,210 or 357% above the prior year.

Net Position	2019	2018	\$ Change 2018-2019	% Change 2018-2019
Current Assets	4,696,224	3,428,730	1,267,494	37.0%
Non-current Assets	37,307,274	37,069,055	238,219	0.64%
Total Assets	42,003,498	40,497,785	1,505,713	3.72%
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amounts related to pensions	5,172,532	4,642,462	530,070	11.42%
Current Liabilities	1,199,715	882,035	317,680	36.02%
Non-current Liabilities	44,803,237	43,911,457	891,780	2.03%
Total Liabilities	46,002,952	44,793,492	1,209,460	2.70%
DEFERRED INFLOWS OF RESOURCES				
Deferred amounts related to pensions	799,966	491,853	308,113	62.64%
Investment in capital assets (net of debt)	17,291,808	17,498,476	(206,668)	-1.18%
Restricted net position	1,766,426	298,238	1,468,188	492.29%
Unrestricted net position	(18,685,122)	(17,941,812)	(743,310)	4.14%
Total Net Position	373,112	(145,098)	518,210	-357.14%

Change in Net Position

The District's total revenues were \$30,522,235; total expenses from governmental activities were \$30,004,025; resulting in an increase of \$518,210 in net position over the prior years' ending net position.

This year, 94.27% of the District's revenues came from the local tax assessment and the State of New Hampshire, an increase of 0.19% 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
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2019

The following Statement of Activities provides a more detailed breakdown of revenues and expenses.

Statement of Activities	2019	% of Total	2018	% of Total	\$ Change	% Change
Revenues:						
Program revenues:						
Charges for services	735,543	2.4%	741,338	2.4%	(5,795)	-0.78%
Operating grants	1,299,998	4.3%	1,665,334	5.3%	(365,336)	-21.94%
General revenues:						
School district assessment	20,557,888	67.4%	20,880,721	67.0%	(322,833)	-1.55%
Unrestricted grants	7,801,447	25.6%	7,834,058	25.1%	(32,611)	-0.42%
Interest	24,803	0.1%	13,446	0.0%	11,357	84.46%
Miscellaneous	102,556	0.3%	26,281	0.1%	76,275	290.23%
Total revenues	\$30,522,235	100%	\$31,161,178	100%	(\$638,943)	-2.05%
Program Expenses:						
Instruction	17,394,074	58.0%	17,863,372	58.7%	(469,298)	-2.63%
Support services:						
Student	2,533,966	8.4%	2,413,260	7.9%	120,706	5.00%
Instructional staff	1,024,368	3.4%	823,295	2.7%	201,073	24.42%
General administration	71,797	0.2%	101,319	0.3%	(29,522)	-29.14%
Executive administration	696,687	2.3%	669,109	2.2%	27,578	4.12%
School administration	1,552,797	5.2%	1,539,281	5.1%	13,516	0.88%
Business	401,148	1.3%	414,528	1.4%	(13,380)	-3.23%
Operation and maintenance of plant	2,245,586	7.5%	2,413,765	7.9%	(168,179)	-6.97%
Student transportation	1,689,858	5.6%	1,798,507	5.9%	(108,649)	-6.04%
Other	857,361	2.9%	819,851	2.7%	37,510	4.58%
Non-instructional services	854,147	2.8%	871,865	2.9%	(17,718)	-2.03%
Interest on long-term debt	682,236	2.3%	678,030	2.2%	4,206	0.62%
Total governmental activities	\$30,004,025	100.0%	\$30,406,182	100%	(\$402,157)	-1.32%
Change in net position	518,210		754,996		\$ (236,786)	-31.36%
Net Position, Beginning	(145,098)		(900,094)		\$ 754,996	-83.88%
Net Position, Ending	\$ 373,112		\$ (145,098)		\$ 518,210	-357.14%

**PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2019**

Revenues

School district assessment was 67.35% of total revenues for the fiscal year ended June 30, 2019, an increase of 0.34% from the prior year.

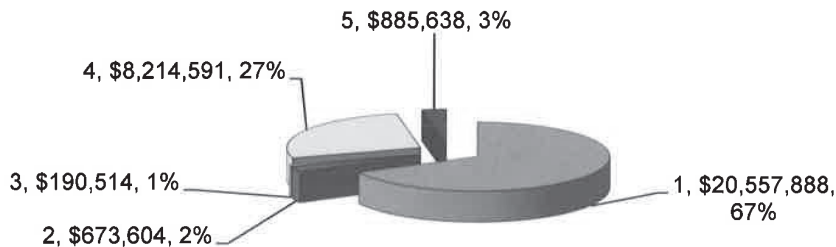
State of New Hampshire source intergovernmental revenues were 26.91% of total revenues for the fiscal year ended June 30, 2019, a decrease of 0.17% from the prior year.

Federal revenues were 2.90% of total revenues for the fiscal year ended June 30, 2019, a decrease of 0.42% from the prior year.

Summary of Revenues

The biggest share, \$28,772,479 (94.27%), 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 2018-2019



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 is as follows:

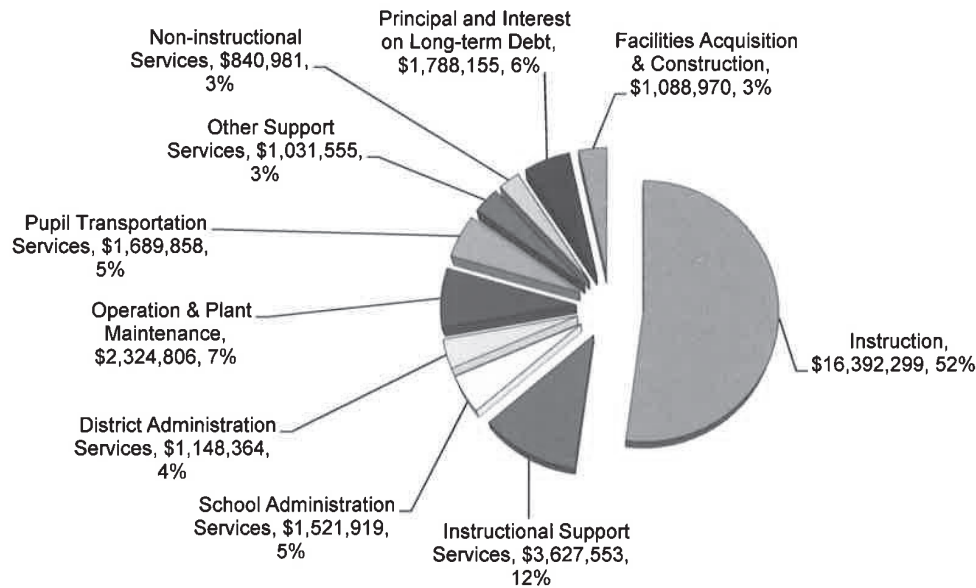
- Instruction expenses were 52.11% of total expenses for the fiscal year ended June 30, 2019, a decrease of 0.43% from the prior year.
- Instructional and staff support service expenses were 11.53% of total expenses for the fiscal year ended June 30, 2019, an increase of 1.29% from the prior year.
- Facilities acquisition and construction expenses were 3.46% of total expenses for the fiscal year ended June 30, 2019, a decrease of 0.12% from the prior year.

**PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2019**

Summary of Expenses

The Pelham School District used its budgetary resources as depicted in the following chart. 69.33% of all expenses were on instruction and instructional support. Federal revenues were expended mostly on special needs instruction and support, teacher professional development, and the district's school lunch program. This expense statement includes expenses paid from local, state and federal appropriations.

School District Total Expenses 2018 - 2019



Highlighted changes in total expenses include:

- An increase in Instruction spending of \$82,585 or 0.51% over the prior year.
- An increase in Instructional and Staff Support Services of \$449,001 or 14.13% over the prior year.
- An increase in District Administration of \$27,256 or 2.43% over the prior year.
- An increase in School Administration services of \$30,675 or 2.06% over the prior year.
- A decrease in Pupil Transportation services of \$108,649 or -6.04% over the prior year.
- A decrease in Facilities Acquisition & Construction spending of \$22,354 or -2.01% over the prior year.
- A decrease in Interest on Long-term Debt of \$53,040 or -2.88% over the prior year, due to the high school capital bond payment schedule.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2019

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).

TOTAL AND NET COST OF SERVICES					
Total Cost of Services					
Functions / Programs	2019		2018		Variance
Instruction	\$17,394,074	58.0%	\$17,863,372	58.7%	(\$469,298)
Support services	11,073,568	36.9%	10,992,915	36.2%	\$80,653
Food service program	854,147	2.8%	871,865	2.9%	(\$17,718)
Facilities acquisition	0	0.0%	0	0.0%	\$0
Unallocated		0.0%			
Interest	682,236	2.3%	678,030	2.2%	\$4,206
	\$30,004,025	100.0%	\$30,406,182	100.0%	\$ (402,157)
Net Cost of Services					
Functions / Programs	2019		2018		Variance
Instruction	\$16,305,049	58.2%	\$16,565,782	59.1%	(\$260,733)
Support services	10,987,502	39.2%	10,771,335	38.5%	\$216,167
Food service program	(6,303)	0.0%	(8,453)	0.0%	\$2,150
Facilities acquisition	0	0.0%	0	0.0%	\$0
Unallocated					
Interest	682,236	2.4%	678,030	2.4%	\$4,206
	\$27,968,484	100%	\$28,006,694	100%	\$ (38,210)

The total cost of all governmental activities in 2019 was \$30,004,025; the total net cost was \$27,968,484. 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 \$24,143,112; which consisted of \$20,557,888 paid in the form of local property taxes and \$3,585,223 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 \$4,174,868 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 \$8017 that was received for special education services provided at charter schools.
- The District also received \$49,374 in State Infrastructure Grant Funds for the PES and PMS School Door Locks project.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2019

Charges for Services

- Total food service revenues of \$860,451 consisted of food service sales and local miscellaneous revenues in the amount of \$673,604 and federal and state food nutrition program operating contributions (free and reduced lunch reimbursements and commodities) of \$186,847.

Operating Grants and Contributions

- Federal grants for instruction were received in the amount of \$618,693.

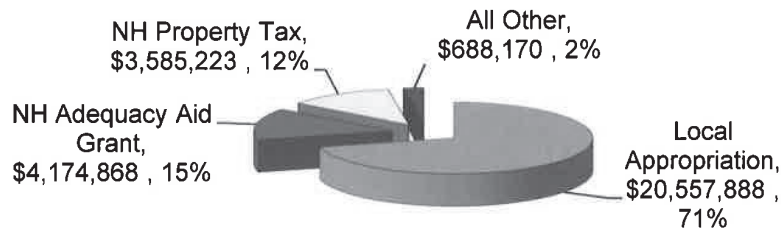
**PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2019**

INDIVIDUAL FUND ANALYSIS

General Fund

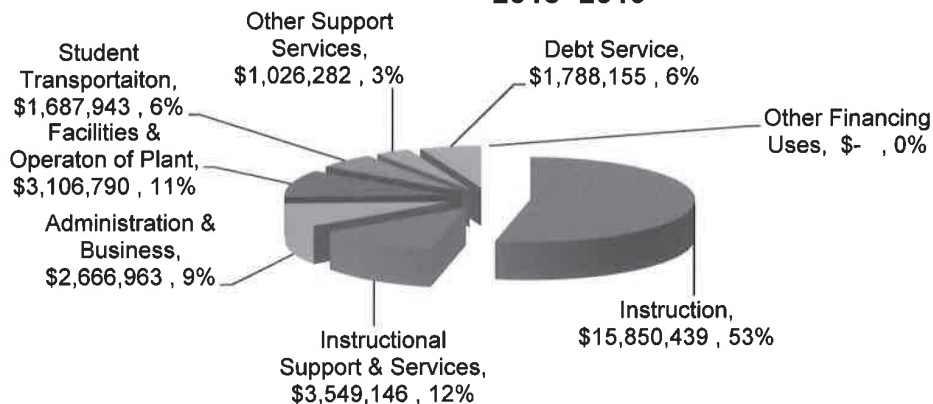
The General Fund is what most people think of as “the budget”, since it is the focal point of the Annual Deliberative Session and largely supported by locally raised taxes. The local appropriation and the state property tax are raised locally and make up 83.23% of general fund revenues. Together, the revenues raised locally and the state adequacy grant comprises 97.6% 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 interfund transfers.

General Fund Budgetary Revenues 2018 - 2019



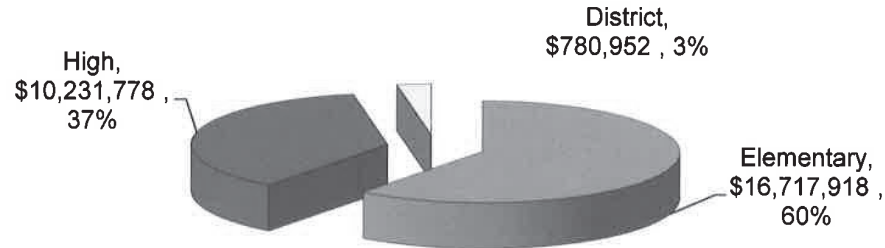
In 2019, instruction made up 53.41% of all general fund expenditures, a decrease of 0.45% from the prior year expenditures, while all other support services including transportation, operation of plant, and administration make up 40.56% of all General Fund expenditures, an increase of 0.71% from the prior year. The remaining 6.03% includes facility acquisition & construction, debt service, and fund transfers, a decrease of 0.26% from the prior year. The following charts provide a more detailed depiction of the makeup and proportions of the expenditures in these broad categories.

**General Fund Budgetary Expenditures by Functions
2018- 2019**



PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2019

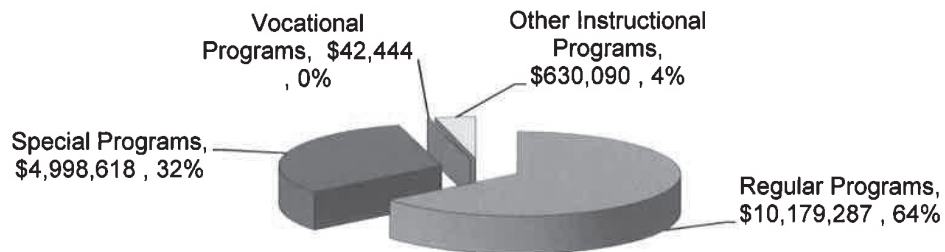
**General Fund Budgetary Expenditures by Grade Level
2018 - 2019**



Note that all grades Pre-Kindergarten through grade 8 are reported as elementary school expenditures as we do not have an approved middle school in accordance with the NH Department of Education standards.

The following chart examines how the direct instructional expenditures were allocated to the various programs.

**General Fund Budgetary Expenditures for Instruction
2018 - 2019**



PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2019

SUMMARY OF FEDERAL SUPPORT OF THE DISTRICT

During fiscal year 2019, 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 \$376,291. 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 \$150,442. 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 \$53,423. These grants funded: differentiated instruction professional development; Common Core State Standards professional development; and mentoring.
- U. S. Department of Agriculture National School Lunch Program revenues for the current period were \$113,285 and for the National Breakfast Program for the current period were \$10,680 (up \$369), for a total of \$123,965. 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 Robotics for an amount of \$5,974 and for Personalized Learning and Coaching for SEL and for other district initiatives related to Science, Technology, Engineering and Math for \$31,963. These funds are issued by the Department of Education, Bureau of Integrated Programs.

CAPITAL RESERVE ACCOUNTS

The district currently has four expendable and capital reserve funds (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 and earned interest during this period. The ADA Modif Fund School District increased by \$1,730.70, ending with a balance of \$28,607.27. Robinson Tennis Courts expendable trust increased by \$249.59, ending with a balance of \$4,174.44.

The Special Education CRF increased by \$4,174.05 through interest earned less fees, ending with a balance of \$206,127.43. The School Building Maintenance CRF increased by \$17,979.86 through interest earned less fees, ending with a balance of \$276,443.53.

Total of all funds increased from \$491,218.47 on June 30, 2018 to \$515,352.67 as of June 30, 2019, inclusive of new funding 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.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2019

COMMENTS ON GENERAL FUND BUDGET COMPARISONS

The beginning General Fund equity was \$1,506,872. General Fund revenues, consisting largely of local taxes and state aid, were \$29,006,158. General Fund expenditures, including fund transfers, were \$29,197,450. The ending fund equity for the District was \$2,131,268 of which \$1,261,523 is an unassigned fund balance, a decrease of \$245,349 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 \$216,399.
- General Fund expenditures were less than the final adjusted budgeted spending by \$1,099,181. The major components of this budget underspend include:
 - Special Services' budget was underspent by approx. \$362,567. \$89,763 underspent in salaries, \$63,803 underspent in benefits, \$264,989 underspent in tuition, and \$134,068 underspent in transportation. Special Education professional services were over spent by \$270,501.
 - Salaries were underspent by approximately \$517,119 (excluding special services). This was primarily due to turnover, including \$425,515 in regular education, \$83,492 in building services and \$17,567 in bilingual programs.
 - All benefits (excluding special services) were underspent by \$124,687. NH retirement was underspent by \$56,827, social security was underspent by approximately \$62,742, worker's compensation was underspent by \$8,681, and unemployment was underspent by \$8,449. Medical and Dental insurance were overspent by about \$17,196 during this year.

We are constantly monitoring our budget planning processes to 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 NUTRITION SERVICE FUND

The results for the Food Service Fund reflect expenses of \$840,981 with revenues of \$860,451. Post-audit results show a year-end restricted fund balance of \$242,189. Of this balance, up to \$90,000 will be utilized to fund the new fridge/freezer at Pelham Elementary, to be installed in the summer of 2019.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

On June 30, 2019, the District reported capital assets of \$37,307,274 (net of accumulated depreciation), which consist of a broad range of capital assets, including land, buildings & improvements, and machinery and equipment.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2019

There were building improvements as well as other adjustments for retired/replaced capital assets. Capital asset additions in 2019 included: PES and PMS Security Door Lock System, PES Chromebook Storage and teacher laptops and other technology equipment, PMS Band Modular Building, and PHS Grinder Sewage Pumps.

Governmental Activities			Increase	% Increase
	2019	2018	(Decrease)	(% Decrease)
Land & Improvements	\$ 699,000	\$ 699,000	\$ -	0.00%
CIP	108,663	0	108,663	100.00%
Land Improvements	2,206,280	1,873,405	332,875	17.77%
Buildings & Improvements	39,349,351	38,954,895	394,456	1.01%
Machinery, Equipment & Vehicles	1,538,930	1,111,297	427,633	38.48%
Total Historical Cost	43,902,224	42,638,597	1,263,627	2.96%
Total Accumulated Depreciation	(6,594,950)	(5,569,542)	(1,025,408)	18.41%
NET CAPITAL ASSETS	37,307,274	37,069,055	238,219	0.64%

Long-Term Liabilities

On June 30, 2019, the District had \$18,114,924 in general obligation bonds. In addition, \$1,900,542 in capital leases, \$691,049 in compensated absences payable long term liabilities, \$4,109,763 in net other post employment benefits liability, and, \$19,986,959 in net pension liability were also reported as long term liabilities as can be seen below:

Governmental Activities			Increase	% Increase
	2019	2018	(Decrease)	(% Decrease)
General Obligation Bonds	\$ 18,114,924	\$ 19,250,544	(1,135,620)	-5.90%
Capital Lease	1,900,542	320,035	1,580,507	493.85%
Compensated Absences	691,049	834,121	(143,072)	-17.15%
Other Post Employment Benefits Payable	4,109,763	4,550,494	(440,731)	-9.69%
Net Pension Liability	19,986,959	18,956,263	1,030,696	5.44%
TOTAL LONG-TERM LIABILITIES	44,803,237	43,911,457	891,780	2.03%

PELHAM SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2019

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 on the District.

The beginning General Fund unassigned equity for the 2019-2020 fiscal year is \$1,261,523.

The significant activities or events which may have an impact on future district finances include:

1. At the time of this report, the district is currently in negotiations with the Pelham Education Support Personnel Association, for the Fiscal Year 2021 and forward.
2. The State of New Hampshire legislature passed legislation in 2012 that allows school district's with voter approval to withhold up to 2.5% of the current year's net assessment of any uncommitted year-end fund balance, such fund balance to be used only for reducing the tax rate or for emergency expenditures. The School Board is not planning to place an article on the warrant to ask the voters to approve the school district's ability to carry a year-end fund balance, but may do so in the future.
3. The State of New Hampshire legislature continues to review funding related to full-day kindergarten and has passed new legislation in 2019 that funds full-day kindergarten students at the same adequacy rate as all other regular students in the District. With this additional state support in mind, the District may pursue a change in programming offered from half-day kindergarten to full-day kindergarten in the future. Gross appropriations requirements may reflect an increase in future budget requirements that will be off-set by available state funding. The community may see a warrant article the future, for this purpose.
4. The Pelham School Board has directed a Pelham Renovations and Upgrade committee for Pelham Memorial School to assess the current facility status and make recommendations for improvements. The committee and board have worked with an Owner's Project Management team to prepare a comprehensive building plan that offers the required educational spaces to meet educational standards for a "middle school" as well as better meets the overall needs of the students and community. A warrant article for the PMS Renovation/Addition project will be on the ballot in March of 2020. A general obligation bond will be pursued to fund the project that is planned to start in Summer 2020.

Questions regarding this report should be directed to William Furbush, 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, 2019

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 4,028,686
Other receivables	14,078
Intergovernmental receivable	645,200
Prepaid items	8,260
Capital assets, not being depreciated	807,663
Capital assets, net of accumulated depreciation	36,499,611
Total assets	<u>42,003,498</u>
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	4,693,701
Amounts related to other postemployment benefits	478,831
Total deferred outflows of resources	<u>5,172,532</u>
LIABILITIES	
Accounts payable	811,183
Accrued interest payable	325,514
Contracts payable	52,152
Retainage payable	10,866
Noncurrent obligations:	
Due within one year	1,446,675
Due in more than one year	43,356,562
Total liabilities	<u>46,002,952</u>
DEFERRED INFLOWS OF RESOURCES	
Amounts related to pensions	624,351
Amounts related to other postemployment benefits	175,615
Total deferred inflows of resources	<u>799,966</u>
NET POSITION	
Net investment in capital assets	17,291,808
Restricted	1,766,426
Unrestricted	(18,685,122)
Total net position	<u>\$ 373,112</u>

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, 2019

		Program Revenues		Net (Expense)
		Charges	Operating	Revenue and
		for	Grants and	Change in
	Expenses	Services	Contributions	Net Position
Governmental activities:				
Instruction	\$ 17,394,074	\$ 61,940	\$ 1,027,085	\$(16,305,049)
Support services:				
Student	2,533,966	-	-	(2,533,966)
Instructional staff	1,024,368	-	78,411	(945,957)
General administration	71,797	-	-	(71,797)
Executive administration	696,687	-	-	(696,687)
School administration	1,552,797	-	-	(1,552,797)
Business	401,148	-	-	(401,148)
Operation and maintenance of plant	2,245,586	-	-	(2,245,586)
Student transportation	1,689,858	-	1,914	(1,687,944)
Other	857,361	-	5,741	(851,620)
Noninstructional services	854,147	673,603	186,847	6,303
Interest on long-term debt	682,236	-	-	(682,236)
Total governmental activities	<u>\$ 30,004,025</u>	<u>\$ 735,543</u>	<u>\$ 1,299,998</u>	<u>(27,968,484)</u>
General revenues:				
School district assessment				20,557,888
Grants and contributions not restricted to specific programs				7,801,447
Miscellaneous				127,359
Total general revenues				<u>28,486,694</u>
Change in net position				518,210
Net position, beginning				(145,098)
Net position, ending				<u>\$ 373,112</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, 2019

	General	Grants	Energy Efficiency Capital Project	Other Governmental Fund (Food Service)	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 2,103,463	\$ 86,276	\$ -	\$ 251,692	\$ 2,441,431
Accounts receivable	13,923	-	-	155	14,078
Intergovernmental receivable	522,873	116,020	-	6,307	645,200
Interfund receivables	111,894	-	-	4,126	116,020
Prepaid items	8,260	-	-	-	8,260
Restricted assets:					
Cash and cash equivalents	75,671	-	1,511,584	-	1,587,255
Total assets	<u>\$ 2,836,084</u>	<u>\$ 202,296</u>	<u>\$ 1,511,584</u>	<u>\$ 262,280</u>	<u>\$ 4,812,244</u>
LIABILITIES					
Accounts payable	\$ 704,816	\$ 86,276	\$ -	\$ 20,091	\$ 811,183
Interfund payable	-	116,020	-	-	116,020
Contracts payable	-	-	52,152	-	52,152
Retainage payable	-	-	10,866	-	10,866
Total liabilities	<u>704,816</u>	<u>202,296</u>	<u>63,018</u>	<u>20,091</u>	<u>990,221</u>
FUND BALANCES					
Nonspendable	8,260	-	-	-	8,260
Restricted	75,671	-	1,448,566	242,189	1,766,426
Committed	515,353	-	-	-	515,353
Assigned	270,461	-	-	-	270,461
Unassigned	1,261,523	-	-	-	1,261,523
Total fund balances	<u>2,131,268</u>	<u>-</u>	<u>1,448,566</u>	<u>242,189</u>	<u>3,822,023</u>
Total liabilities and fund balances	<u>\$ 2,836,084</u>	<u>\$ 202,296</u>	<u>\$ 1,511,584</u>	<u>\$ 262,280</u>	<u>\$ 4,812,244</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, 2019

Total fund balances of governmental funds (Exhibit C-1)		\$ 3,822,023
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	\$ 43,902,224	
Less accumulated depreciation	(6,594,950)	
		37,307,274
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	\$ 4,693,701	
Deferred inflows of resources related to pensions	(624,351)	
Deferred outflows of resources related to OPEB	478,831	
Deferred inflows of resources related to OPEB	(175,615)	
		4,372,566
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (116,020)	
Payables	116,020	
		-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(325,514)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bond	\$ 16,585,000	
Unamortized bond premium	1,529,924	
Capital leases	1,900,542	
Compensated absences	691,049	
Net pension liability	19,986,959	
Other postemployment benefits	4,109,763	
		(44,803,237)
Net position of governmental activities (Exhibit A)		\$ 373,112

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

EXHIBIT C-3
PELHAM SCHOOL DISTRICT
Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2019

	General	Grants	Energy Efficiency Capital Project	Other Governmental Fund (Food Service)	Total Governmental Funds
REVENUES					
School district assessment	\$ 20,557,888	\$ -	\$ -	\$ -	\$ 20,557,888
Other local	181,030	9,233	251	673,604	864,118
State	8,204,084	-	-	10,507	8,214,591
Federal	90,605	618,693	-	176,340	885,638
Total revenues	<u>29,033,607</u>	<u>627,926</u>	<u>251</u>	<u>860,451</u>	<u>30,522,235</u>
EXPENDITURES					
Current:					
Instruction	15,850,439	541,860	-	-	16,392,299
Support services:					
Student	2,494,490	-	-	-	2,494,490
Instructional staff	1,054,652	78,411	-	-	1,133,063
General administration	71,797	-	-	-	71,797
Executive administration	680,492	-	-	-	680,492
School administration	1,521,919	-	-	-	1,521,919
Business	396,075	-	-	-	396,075
Operation and maintenance of plant	2,324,806	-	-	-	2,324,806
Student transportation	1,687,944	1,914	-	-	1,689,858
Other	1,025,814	5,741	-	-	1,031,555
Noninstructional services	-	-	-	840,981	840,981
Debt service:					
Principal	1,040,000	-	-	-	1,040,000
Interest	748,155	-	-	-	748,155
Facilities acquisition and construction	980,307	-	108,663	-	1,088,970
Total expenditures	<u>29,876,890</u>	<u>627,926</u>	<u>108,663</u>	<u>840,981</u>	<u>31,454,460</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(843,283)</u>	<u>-</u>	<u>(108,412)</u>	<u>19,470</u>	<u>(932,225)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	45,645	-	45,645
Transfers out	(45,645)	-	-	-	(45,645)
Capital lease	400,407	-	1,511,333	-	1,911,740
Total other financing sources (uses)	<u>354,762</u>	<u>-</u>	<u>1,556,978</u>	<u>-</u>	<u>1,911,740</u>
Net change in fund balances	(488,521)	-	1,448,566	19,470	979,515
Fund balances, beginning	2,619,789	-	-	222,719	2,842,508
Fund balances, ending	<u>\$ 2,131,268</u>	<u>\$ -</u>	<u>\$ 1,448,566</u>	<u>\$ 242,189</u>	<u>\$ 3,822,023</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, 2019

Net change in fund balances of total governmental funds (Exhibit C-3)	\$ 979,515
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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	\$ 1,263,627	
Depreciation expense	(1,025,408)	
		238,219

Transfers in and out between governmental funds are eliminated on the Statement of Activities.

Transfers in	\$ (45,645)	
Transfers out	45,645	
		-

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.

Inception of capital leases	\$ (1,911,740)	
Principal repayment of bond	1,040,000	
Amortization of bond premium	95,620	
Principal repayment of capital leases	331,233	
		(444,887)

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	\$ (29,701)	
Decrease in compensated absences payable	143,072	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(660,265)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	292,257	
		(254,637)

Change in net position of governmental activities (Exhibit B)	\$ 518,210
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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, 2019

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
REVENUES				
School district assessment	\$ 20,557,889	\$ 20,557,889	\$ 20,557,888	\$ (1)
Other local	65,300	65,300	153,581	88,281
State	8,066,570	8,066,570	8,204,084	137,514
Federal	100,000	100,000	90,605	(9,395)
Total revenues	28,789,759	28,789,759	29,006,158	216,399
EXPENDITURES				
Current:				
Instruction	16,877,914	16,705,771	15,810,851	894,920
Support services:				
Student	2,339,567	2,345,630	2,495,135	(149,505)
Instructional staff	974,520	976,619	900,997	75,622
General administration	104,340	104,340	67,719	36,621
Executive administration	830,219	833,948	680,492	153,456
School administration	1,492,663	1,486,995	1,523,040	(36,045)
Business	375,433	375,433	393,420	(17,987)
Operation and maintenance of plant	2,355,293	2,144,543	2,121,316	23,227
Student transportation	1,888,613	1,888,613	1,721,712	166,901
Other	986,144	980,774	1,022,056	(41,282)
Debt service:				
Principal	1,040,000	1,040,000	1,040,000	-
Interest	748,155	748,155	748,155	-
Facilities acquisition and construction	283,770	665,810	672,557	(6,747)
Total expenditures	30,296,631	30,296,631	29,197,450	1,099,181
Excess (deficiency) of revenues over (under) expenditures	(1,506,872)	(1,506,872)	(191,292)	1,315,580
OTHER FINANCING USES				
Transfers out	-	-	(45,645)	(45,645)
Net change in fund balance	\$ (1,506,872)	\$ (1,506,872)	(236,937)	\$ 1,269,935
Increase in nonspendable fund balance			(8,260)	
Increase in restricted fund balance			(152)	
Unassigned fund balance, beginning			1,506,872	
Unassigned fund balance, ending			\$ 1,261,523	

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, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Other local	\$ -	\$ -	\$ 9,233	\$ 9,233
Federal	750,000	750,000	618,693	(131,307)
Total revenues	750,000	750,000	627,926	(122,074)
EXPENDITURES				
Current:				
Instruction	640,473	609,648	541,860	67,788
Support services:				
Student	109,527	38,031	-	38,031
Instructional staff	-	99,821	78,411	21,410
Student transportation	-	1,000	1,914	(914)
Other	-	1,500	5,741	(4,241)
Total expenditures	750,000	750,000	627,926	122,074
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 Net Position
June 30, 2019

	Private Purpose Trust	Agency
ASSETS		
Cash and cash equivalents	\$ -	\$ 263,189
Intergovernmental receivable	4,032	-
Total assets	<u>4,032</u>	<u>263,189</u>
LIABILITIES		
Due to student groups	<u>-</u>	<u>263,189</u>
NET POSITION		
Held in trust for specific purposes	<u>\$ 4,032</u>	<u>\$ -</u>

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 Net Position
For the Fiscal Year Ended June 30, 2019

	Private Purpose Trust
Additions:	
New funds	\$ 297
Deductions:	
Administrative expenses	32
Change in net position	265
Net position, beginning	3,767
Net position, ending	\$ 4,032

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, 2019

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PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2019

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. Generally, 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: current, 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. 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, except for agency funds which do not have a measurement focus. 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.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2019

For this purpose, the School District generally considers revenues to be available if they are collected within 60 days of the end of 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, 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 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 energy efficiency capital project fund accounts for the activity pertaining to the capital lease for energy efficiency upgrades throughout the District.

Nonmajor Fund – The School District also reports one nonmajor governmental fund, the food service fund.

Fiduciary Fund Financial Statements – Fiduciary fund financial statements include a Statement of Net Position and a Statement of Changes in 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 and agency 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 primarily 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 Restricted Assets

Restricted assets occur when statutory limitation is placed on the use of the assets as they are earmarked for a specific purpose and are unavailable for general use.



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2019

1-F 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 primarily of accounts and intergovernmental receivables.

1-G 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.

1-H Capital Assets

Capital assets are reported in the governmental activities column in the government-wide 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 classes except infrastructure assets, which have a capitalization threshold of \$100,000 per item, for all 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 or amortized using the straight-line method over the following estimated useful lives:

	Years
Land improvements	30
Buildings and building improvements	20-50
Machinery and equipment	5-15

1-I Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e. the current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-J 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, 2019.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2019

1-K 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 then.

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.

1-L 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. Bonds payable are reported net of the bond premium.

1-M Compensated Absences

General leave for the School District includes vacation, sick, and retirement severance 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 vale for any accrued general leave earned as set forth by 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 fund and government-wide presentations.

1-N 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-O 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, 2019

1-P 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/amortization, reduced by the outstanding balances of bonds 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 sure 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 government'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-Q 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 the useful lives of capital assets, 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
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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. 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 2019, \$1,506,872 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 and food service funds. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues and other financing sources:	
Per Exhibit D-1 (budgetary basis)	\$ 29,006,158
Adjustments:	
Basis difference:	
Capital lease inception	400,407
GASB Statement No. 54:	
Interest earnings related to the blended expendable trust funds	27,449
Per Exhibit C-3 (GAAP Basis)	<u>\$ 29,434,014</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 29,243,095
Adjustments:	
Basis difference:	
Encumbrances, beginning	546,179
Encumbrances, ending	(270,461)
Capital lease inception	400,407
GASB Statement No. 54:	
Expenditures of the blended expendable trust funds	3,315
Per Exhibit C-3 (GAAP basis)	<u>\$ 29,922,535</u>



PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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 \$4,291,875 and the bank balances totaled \$4,654,134.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 4,028,686
Cash per Statement of Net Position - Fiduciary Funds (Exhibit E-1)	263,189
Total cash and cash equivalents	<u>\$ 4,291,875</u>

NOTE 4 – RESTRICTED ASSETS

Certain School District cash is restricted for the following purposes:

Cash and cash equivalents:	
General fund	\$ 75,671
Capital projects fund:	
Energy efficiency	1,511,584
Total restricted assets	<u>\$ 1,587,255</u>

NOTE 5 – RECEIVABLES

Receivables at June 30, 2019, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, Medicaid, and expendable trust funds held by the Town of Pelham Trustees of Trust Funds for the School District. 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 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019 consisted of the following:

	Balance, beginning	Additions	Balance, ending
At cost:			
Not being depreciated:			
Land	\$ 699,000	\$ -	\$ 699,000
Construction in progress	-	108,663	108,663
Total capital assets not being depreciated	<u>699,000</u>	<u>108,663</u>	<u>807,663</u>
Being depreciated:			
Land improvements	1,873,405	332,875	2,206,280
Buildings and building improvements	38,954,895	394,456	39,349,351
Machinery and equipment	1,111,297	427,633	1,538,930
Total capital assets being depreciated	<u>41,939,597</u>	<u>1,154,964</u>	<u>43,094,561</u>
Total capital assets	<u>42,638,597</u>	<u>1,263,627</u>	<u>43,902,224</u>
Less accumulated depreciation:			
Land improvements	(442,807)	(132,029)	(574,836)
Buildings and building improvements	(4,716,997)	(715,661)	(5,432,658)
Machinery and equipment	(409,738)	(177,718)	(587,456)
Total accumulated depreciation	<u>(5,569,542)</u>	<u>(1,025,408)</u>	<u>(6,594,950)</u>
Net book value, capital assets being depreciated	<u>36,370,055</u>	<u>129,556</u>	<u>36,499,611</u>
Net book value, all capital assets	<u>\$ 37,069,055</u>	<u>\$ 238,219</u>	<u>\$ 37,307,274</u>

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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	\$ 902,418
Support services:	
Operation and maintenance of plant	96,285
Other support	17,227
Noninstructional services	9,478
Total depreciation expense	<u>\$ 1,025,408</u>

NOTE 7 – INTERFUND BALANCES AND TRANSFERS

Interfund receivable and payable balances consisting of overdrafts in pooled cash at June 30, 2019 are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	\$ 111,894
Nonmajor (food service)	Grants	4,126
		<u>\$ 116,020</u>

The interfund transfer in the amount of \$45,645 during the year ended June 30, 2019 was made to transfer expenditures charged to the general fund related to the energy efficiency capital project.

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 8 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of at June 30, 2019 consist of amounts related to pensions totaling \$4,693,701 and amounts related to OPEB totaling \$478,831. For further discussion on these amounts, see Notes 11 and 12, respectively.

Deferred inflows of resources reported in the governmental funds for unavailable revenues are as follows:

	Governmental Activities
Amounts related to pensions, see Note 11	\$ 624,351
Amounts related to OPEB, see Note 12	175,615
Total deferred inflows of resources	<u>\$ 799,966</u>

NOTE 9 – CAPITAL LEASE OBLIGATIONS

The School District has entered into certain capital lease agreements under which the related equipment will become the property of the School District when all the terms of the lease agreements are met.

	Standard Interest Rate	Present Value of Remaining Payments as of June 30, 2019
Capital lease obligations:		
Modular classroom (2014)	2.67%	\$ 43,450
Energy efficiency (2019)	3.75%	1,511,333
Lenovo computers (2019)	5.60%	100,759
Modular classroom (2019)	3.71%	245,000
Total capital lease obligations		<u>\$ 1,900,542</u>



PELHAM SCHOOL DISTRICT
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Leased equipment under capital leases, included in capital assets, is as follows:

	Governmental Activities
Equipment:	
Modular buildings	\$ 1,393,288
Less: accumulated depreciation	(203,230)
Total capital lease equipment	<u>\$ 1,190,058</u>

The annual requirements to amortize the capital leases payable as of June 30, 2019, including interest payments, are as follows:

Fiscal Year Ending June 30,	Governmental Activities
2020	\$ 284,821
2021	240,211
2022	185,563
2023	185,563
2024	185,563
2025-2029	748,462
2030-2033	562,901
Total requirements	2,393,084
Less: interest	(492,542)
Present value of remaining payments	<u>\$ 1,900,542</u>

Amortization of lease equipment under capital assets is included with depreciation expense.

NOTE 10 – LONG-TERM LIABILITIES

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2019:

	Balance July 1, 2018	Additions	Reductions	Balance June 30, 2019	Due Within One Year
Bond payable:					
General obligation bond	\$ 17,625,000	\$ -	\$ (1,040,000)	16,585,000	\$ 1,040,000
Premium	1,625,544	-	(95,620)	1,529,924	95,620
Total bond payable	19,250,544	-	(1,135,620)	18,114,924	1,135,620
Capital leases	320,035	1,911,740	(331,233)	1,900,542	220,261
Compensated absences	834,121	-	(143,072)	691,049	90,794
Pension related liability	18,956,263	1,030,696	-	19,986,959	-
Net other postemployment benefits	4,550,494	-	(440,731)	4,109,763	-
Total long-term liabilities	<u>\$ 43,911,457</u>	<u>\$ 2,942,436</u>	<u>\$ (2,050,656)</u>	<u>\$ 44,803,237</u>	<u>\$ 1,446,675</u>

The long-term bond is comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2019
General obligation bond payable:					
High School renovations/construction	\$ 20,745,000	2015	2035	3.20%	<u>\$ 16,585,000</u>

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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The annual requirements to amortize all general obligation bond outstanding as of June 30, 2019, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 1,040,000	\$ 695,115	\$ 1,735,115
2021	1,040,000	642,075	1,682,075
2022	1,040,000	589,035	1,629,035
2023	1,040,000	535,995	1,575,995
2024	1,040,000	482,955	1,522,955
2025-2029	5,175,000	1,767,263	6,942,263
2030-2034	5,175,000	742,613	5,917,613
2035-2039	1,035,000	21,218	1,056,218
Totals	<u>\$ 16,585,000</u>	<u>\$ 5,476,269</u>	<u>\$ 22,061,269</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.

NOTE 11 – 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 with in 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.

Benefits Provided – 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. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by ¼ of 1% or age 60.

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.



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For fiscal year 2019, the School District contributed 15.70% for teachers and 11.08% for other employees. The contribution requirement for the fiscal year 2019 was \$1,754,369, which was paid in full.

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

– At June 30, 2019, the School District reported a liability of \$19,986,959 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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 participating towns and school districts, actuarially determined. At June 30, 2018, the School District's proportion was 0.41508034% which was an increase of 0.02963319% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the School District recognized pension expense of \$2,456,750. At June 30, 2019, 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	\$ 1,357,187	\$ -
Net difference between projected and actual investment earnings on pension plan investments	-	462,516
Changes in assumptions	1,383,196	-
Differences between expected and actual experience	159,532	161,835
Contributions subsequent to the measurement date	1,793,786	-
Total	<u>\$ 4,693,701</u>	<u>\$ 624,351</u>

The \$1,793,786 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, 2020. 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,	
2019	\$ 1,238,984
2020	954,264
2021	(57,864)
2022	140,180
Totals	<u>\$ 2,275,564</u>

Actuarial Assumptions – The collective total pension liability was determined by an actuarial performed as of June 30, 2017, rolled forward to June 30, 2018, using the following assumptions:

Inflation:	2.5% per year
Wage inflation	3.25% per year
Salary increases:	5.6% average, including inflation
Investment rate of return:	7.25% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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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 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2018
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.25%
Opportunistic	5.00%	2.15%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

Discount Rate – The discount rate used to measure the collective total pension liability was 7.25%. 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 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 7.25% 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 (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption	
		7.25%	1% Increase 8.25%
June 30, 2018	\$ 26,592,812	\$ 19,986,959	\$ 14,451,051

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.

PELHAM SCHOOL DISTRICT
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NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

12-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 2018 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 years 2017 and 2016 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 2018, 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 2019, the School District contributed 1.66% for teachers and 0.30% for other employees. The contribution requirement for the fiscal year 2018 was \$168,866, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At June 30, 2019, the School District reported a liability of \$1,747,895 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. 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 participating towns and school districts, actuarially determined. At June 30, 2018, the School District's proportion was 0.38176494% which was a decrease of 0.1095234% from its proportion measured as of June 30, 2017.

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For the year ended June 30, 2019, the School District recognized OPEB expense of \$216,978. At June 30, 2019, 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	\$ -	\$ 106,582
Net difference between projected and actual investment earnings on OPEB plan investments	-	5,554
Differences between expected and actual experience	10,260	-
Contributions subsequent to the measurement date	173,305	-
Total	<u>\$ 183,565</u>	<u>\$ 112,136</u>

The \$173,305 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, 2020. 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,	
2019	\$ (98,055)
2020	(1,733)
2021	(1,733)
2022	(355)
Totals	<u>\$ (101,876)</u>

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2017 and a measurement date of June 30, 2018. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.5% per year
Wage inflation:	3.25% per year
Salary increases:	5.6% average, including inflation
Investment rate of return:	7.25% 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 RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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.

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Following is a table presenting target allocations and long-term rates of return for 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2018
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	2.15%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2018 was 7.25%. 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 7.25% 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 (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2018	\$ 1,819,216	\$ 1,747,895	\$ 1,548,110

Sensitivity of the School District's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate – GASB 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.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2019

12-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.

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 HealthTrust.

Employees Covered by Benefit Terms – At July 1, 2018 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	83
Inactive employees entitled to but not yet receiving benefit payments	10
Active employees	176
Total participants covered by OPEB plan	<u>269</u>

Total OPEB Liability – The School District's total OPEB liability of \$2,361,868 was measured as of July 1, 2018, and was determined by an actuarial valuation of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability of \$2,361,868 in the July 1, 2018 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:	3.51%
Healthcare Cost Trend Rates:	
Current Year Trend	8.50%
Second Year Trend	8.00%
Decrement	0.50%
Ultimate Trend	5.00%
Year Ultimate Trend is Reached	2027+
Salary Increases:	3.25%

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 July 1, 2018.

Mortality rates were based on the RP-2000 Combined Health Participant Table Projected 10 years using Projection Scale AA.

Changes in the Total OPEB Liability

	June 30,	
	2018	2019
Total OPEB liability beginning of year	\$ 1,948,233	\$ 2,304,157
Changes for the year:		
Service cost	120,793	117,868
Interest	71,538	90,976
Assumption changes and difference between actual and expected experience	306,353	(7,298)
Benefit payments	(142,760)	(143,835)
Total OPEB liability end of year	<u>\$ 2,304,157</u>	<u>\$ 2,361,868</u>

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2019

Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate – The July 1, 2018 actuarial valuation was prepared using a discount rate of 3.51%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$2,191,726 or by 7.20%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$2,537,969 or by 7.46%.

	Discount Rate		
	1% Decrease	Baseline 3.51%	1% Increase
Total OPEB Liability	\$ 2,537,969	\$ 2,361,868	\$ 2,191,726

Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2018 actuarial valuation was prepared using an initial trend rate of 8.50%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$2,611,792 or by 10.58%. If the trend rate were 1% lower than what was used the OPEB liability would increase to \$2,036,486 or by 13.78%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 8.50%	1% Increase
Total OPEB Liability	\$ 2,036,486	\$ 2,361,868	\$ 2,611,792

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2019, the School District recognized OPEB expense of \$242,073. At June 30, 2019, 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	\$ 55,164	\$ 1,827
Differences between expected and actual experience	240,102	61,652
Total	\$ 295,266	\$ 63,479

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,	
2020	\$ 33,229
2021	33,229
2022	33,229
2023	33,229
2024	33,229
Thereafter	65,642
Totals	\$ 231,787

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2019

NOTE 13 – ENCUMBRANCES

Encumbrances outstanding at June 30, 2019 are as follows:

Current:	
Instruction:	
Regular programs	\$ 12,290
Special programs	22,253
Vocational programs	21,402
Other	12,000
Total instruction	<u>67,945</u>
Support services:	
Student	3,459
Instructional staff	5,882
School administration	1,121
Business	3,195
Operation and maintenance of plant	131,485
Student transportation	33,768
Other	8,606
Total support services	<u>187,516</u>
Facilities acquisition and construction	<u>15,000</u>
Total encumbrances	<u><u>\$ 270,461</u></u>

NOTE 14 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2019 include the following:

Net investment in capital assets:	
Net book value of all capital assets	\$ 37,307,274
Less:	
General obligation bond payable	(16,585,000)
Unamortized bond premium	(1,529,924)
Capital leases payable	(1,900,542)
Total net investment in capital assets	<u>17,291,808</u>
Restricted:	
Food service	242,189
Capital project interest	75,671
Energy efficiency project	1,448,566
Total restricted net position	<u>1,766,426</u>
Unrestricted	<u>(18,685,122)</u>
Total net position	<u><u>\$ 373,112</u></u>

NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2019

NOTE 15 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2019 consist of the following:

	General Fund	Capital Project Fund Energy Efficiency	Nonmajor Governmental Fund (Food Service)	Total Governmental Funds
Nonspendable:				
Prepaid items	\$ 8,260	\$ -	\$ -	\$ 8,260
Restricted:				
Food service	-	-	242,189	242,189
Energy efficiency capital project	-	1,448,566	-	1,448,566
Interest income related to high school renovation bond	75,671	-	-	75,671
Total restricted fund balance	75,671	1,448,566	242,189	1,766,426
Committed:				
Expendable trust	515,353	-	-	515,353
Assigned:				
Encumbrances	270,461	-	-	270,461
Unassigned	1,261,523	-	-	1,261,523
Total governmental fund balances	\$ 2,131,268	\$ 1,448,566	\$ 242,189	\$ 3,822,023

NOTE 16 – 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 2019, 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, 2018 to June 30, 2019 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. 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 2018-19 the School District paid \$92,991 and \$55,901, respectively, to Primex for workers' compensation and property/liability. 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.

NOTE 17 – CONTINGENT LIABILITIES

There are various claims and suits pending against the School District which arose in the normal course of the School District's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the School District.

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.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2019

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 November 25, 2019, the date the June 30, 2019 financial statements were available to be issued, and 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, 2019

	June 30,				
	2014	2015	2016	2017	2018
School District's proportion of the net pension liability	0.36%	0.37%	0.38%	0.38%	0.39%
School District's proportionate share of the net pension liability	\$ 15,579,212	\$ 14,061,131	\$ 14,937,721	\$ 20,115,897	\$ 18,956,263
School District's covered payroll	\$ 10,076,276	\$ 10,418,741	\$ 10,751,805	\$ 10,819,430	\$ 11,716,086
School District's proportionate share of the net pension liability as a percentage of its covered payroll	154.61%	134.96%	138.93%	185.92%	161.80%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	62.66%
					64.73%

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, 2019

	June 30,				
	2014	2015	2016	2017	2018
Contractually required contribution	\$ 900,098	\$ 1,215,306	\$ 1,265,024	\$ 1,354,575	\$ 1,412,060
Contributions in relation to the contractually required contributions	900,098	1,215,306	1,265,024	1,354,575	1,412,060
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 10,076,276	\$ 10,418,741	\$ 10,751,805	\$ 10,819,430	\$ 11,716,086
Contributions as a percentage of covered payroll	8.93%	11.66%	11.77%	12.52%	12.05%
					14.65%

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, 2019

***Schedule of the School District's Proportionate Share of Net Pension Liability and
 Schedule of School District Contributions – Pensions***

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, 2019. 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.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2018:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	22 years beginning July 1, 2018 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.62% per year
Investment Rate of Return	7.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP -2015, based in the last experience study.

Other Information:

Notes	The roll-forward of total pension liability from June 30, 2017 to June 30, 2018 reflects expected service cost and interest reduced by actual benefit payments.
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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, 2019

	June 30,		
	2017	2018	2019
School District's proportion of the net OPEB liability	0.48%	0.49%	0.38%
School District's proportionate share of the net OPEB liability (asset)	\$ 2,319,087	\$ 2,246,337	\$ 1,747,895
School District's covered payroll	\$10,819,430	\$ 11,716,086	\$11,977,651
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	21.43%	19.17%	14.59%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%

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, 2019

		June 30,	
	2017	2018	2019
Contractually required contribution	\$ 278,355	\$ 291,187	\$ 168,866
Contributions in relation to the contractually required contribution	278,355	291,187	168,866
Contribution deficiency (excess)	\$ -	\$ -	\$ -
School District's covered payroll	\$ 10,819,430	\$ 11,716,086	\$ 11,977,651
Contributions as a percentage of covered payroll	2.57%	2.49%	1.41%

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, 2019

	June 30,	
	2018	2019
OPEB liability, beginning of year	\$ 1,948,233	\$ 2,304,157
Changes for the year:		
Service cost	120,793	117,868
Interest	71,538	90,976
Assumption changes and difference between actual and expected experience	306,353	(7,928)
Benefit payments	(142,760)	(143,835)
OPEB liability, end of year	<u>\$ 2,304,157</u>	<u>\$ 2,361,238</u>
Covered payroll	<u>\$12,171,447</u>	<u>\$13,930,110</u>
Total OPEB liability as a percentage of covered payroll	18.93%	16.95%

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, 2019

Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of School District Contributions – Other Postemployment Benefits

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, 2019. 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.

There were no changes to benefit terms or assumptions in the current actuarial valuation report.

Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.62% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

Schedule of Changes in School District's Total Other Postemployment Benefits Liability and Related Ratios

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, 2019. 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.



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, 2019

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 20,557,889	\$ 20,557,888	\$ (1)
Other local sources:			
Tuition	50,000	61,940	11,940
Investment earnings	300	669	369
Miscellaneous	15,000	90,972	75,972
Total from other local sources	65,300	153,581	88,281
State sources:			
Adequacy aid (grant)	4,166,850	4,166,850	-
Adequacy aid (tax)	3,585,223	3,585,223	-
Catastrophic aid	299,497	375,552	76,055
Vocational aid	15,000	19,068	4,068
Other state aid	-	57,391	57,391
Total from state sources	8,066,570	8,204,084	137,514
Federal sources:			
Medicaid	100,000	90,605	(9,395)
Total revenues	28,789,759	\$ 29,006,158	\$ 216,399
Use of fund balance to reduce school district assessment	1,506,872		
Total revenues and use of fund balance	\$ 30,296,631		



*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, 2019*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 64,195	\$ 10,612,219	\$ 10,179,287	\$ 12,290	\$ 484,837
Special programs	21,643	5,344,322	4,998,618	22,253	345,094
Vocational programs	21,695	100,000	42,444	21,402	57,849
Other programs	-	649,230	630,090	12,000	7,140
Total instruction	<u>107,533</u>	<u>16,705,771</u>	<u>15,850,439</u>	<u>67,945</u>	<u>894,920</u>
Support services:					
Student	2,814	2,345,630	2,494,490	3,459	(149,505)
Instructional staff	4,130	976,619	899,245	5,882	75,622
General administration	763	104,340	68,482	-	36,621
Executive administration	-	833,948	680,492	-	153,456
School administration	-	1,486,995	1,521,919	1,121	(36,045)
Business	5,850	375,433	396,075	3,195	(17,987)
Operation and maintenance of plant	334,975	2,144,543	2,324,806	131,485	23,227
Student transportation	-	1,888,613	1,687,944	33,768	166,901
Other	12,364	980,774	1,025,814	8,606	(41,282)
Total support services	<u>360,896</u>	<u>11,136,895</u>	<u>11,099,267</u>	<u>187,516</u>	<u>211,008</u>
Debt service:					
Principal of long-term debt	-	1,040,000	1,040,000	-	-
Interest on long-term debt	-	748,155	748,155	-	-
Total debt service	<u>-</u>	<u>1,788,155</u>	<u>1,788,155</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction	<u>77,750</u>	<u>665,810</u>	<u>735,307</u>	<u>15,000</u>	<u>(6,747)</u>
Other financing uses:					
Transfers out	<u>-</u>	<u>-</u>	<u>45,645</u>	<u>-</u>	<u>(45,645)</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 546,179</u>	<u>\$ 30,296,631</u>	<u>\$ 29,518,813</u>	<u>\$ 270,461</u>	<u>\$ 1,053,536</u>

***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, 2019***

Unassigned fund balance, beginning		\$ 1,506,872
Changes:		
Unassigned fund balance used to reduce school district assessment		(1,506,872)
2018-2019 Budget summary:		
Revenue surplus (Schedule 1)	\$ 216,399	
Unexpended balance of appropriations (Schedule 2)	<u>1,053,536</u>	
2018-2019 Budget surplus		1,269,935
Increase in nonspendable fund balance		(8,260)
Increase in restricted fund balance		<u>(152)</u>
Unassigned fund balance, ending		<u><u>\$ 1,261,523</u></u>



SCHEDULE 4
PELHAM SCHOOL DISTRICT
Student Activities Funds
Combining Schedule of Changes in Student Activities Funds
For the Fiscal Year Ended June 30, 2019

	<u>Balance, beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, ending</u>
Schools:				
Pelham High School	\$ 183,908	\$ 203,875	\$ 187,608	\$ 200,175
Pelham Memorial School	25,365	81,861	81,000	26,226
Pelham Elementary School	29,204	23,579	23,111	29,672
Athletics	3,310	33,502	34,566	2,246
High School Principal's Account	3,373	5,482	3,985	4,870
Totals	<u>\$ 245,160</u>	<u>\$ 348,299</u>	<u>\$ 330,270</u>	<u>\$ 263,189</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 the 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, 2019, 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 November 25, 2019.

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) to determine the 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 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Pelham School District's financial statements are free of 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 determination of financial statement amounts. 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.



November 25, 2019

PLODZIK & 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

We have audited the Pelham School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Pelham School District's major federal program for the year ended June 30, 2019. The Pelham School District's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Pelham School District's major federal program based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Pelham School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Pelham School District's compliance.

Opinion on Each Major Federal Program

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 its major federal program for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the Pelham School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Pelham School District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Pelham School District's internal control over compliance.

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***

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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.



PLODZIK & SANDERSON
Professional Association

November 25, 2019



SCHEDULE I
PELHAM SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2019

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>
84.027 and 84.173	Special Education Cluster

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, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total 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	\$ -	\$ 10,680
National School Lunch Program <i>(note 4)</i>	10.555	N/A	-	165,660
<i>CLUSTER TOTAL</i>			-	176,340
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	80110	-	478
Title I	84.010	20190201	-	149,964
<i>PROGRAM TOTAL</i>			-	150,442
SPECIAL EDUCATION CLUSTER				
Special Education - Grants to States:				
IDEA	84.027	72501	-	3,502
IDEA	84.027	82501	-	31,959
IDEA	84.027	92578	-	336,957
Special Education - Preschool Grants:				
Preschool	84.173	72501	-	330
Preschool	84.173	82501	-	763
Preschool	84.173	92578	-	2,780
<i>CLUSTER TOTAL</i>			-	376,291
Supporting Effective Instruction State Grant:				
Title II	84.367	84909	-	31,543
Title II - GSLA	84.367	20188877	-	12,500
Title II		20190193	-	9,380
<i>PROGRAM TOTAL</i>			-	53,423
Student Support and Academic Enrichment Program:				
Title IV - Robotics	84.424	20189118	-	5,974
Title IV - Personalized Learning	84.424	20189143	-	9,364
Title IV	84.424	20190400	-	22,599
<i>PROGRAM TOTAL</i>			-	37,937
English Language State Acquisition Grants:				
Passed Through the Milford School District, New Hampshire				
Title III	84.365	80824	-	600
<i>Total Expenditures of Federal Awards</i>			\$ -	\$ 795,033

The accompanying notes are an integral part of this schedule.



PELHAM SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal grant activity of the Pelham School District under programs of the federal government for the year ended June 30, 2019. 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, 2018 the value of food donations received was \$52,375.

Pelham School District FY2019 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2019

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND										
1100 - REGULAR EDUCATION PRGMS										
DW REGULAR EDUCATION										
1000110000	110	SALARIES	249,259	0.00	0.00	249,258.56	47,625.63	0.00	201,632.93	80.89%
1000110000	113	TUTOR SALARIES	2,500	0.00	0.00	2,500.00	0.00	0.00	2,500.00	100.00%
1000110000	114	INSTRUC. ASST. SALARIES	23,698	0.00	0.00	23,697.77	23,948.59	0.00	(250.82)	(1.06%)
1000110000	120	DAILY SUBSTITUTE SALARIES	110,000	0.00	0.00	110,000.00	419.86	0.00	109,580.14	99.62%
1000110000	121	LONG TERM SUB SALARIES	130,000	0.00	0.00	130,000.00	0.00	0.00	130,000.00	100.00%
1000110000	211	HEALTH INSURANCE	176,015	0.00	0.00	176,014.80	123,985.90	0.00	52,028.90	29.56%
1000110000	212	DENTAL INSURANCE	9,845	0.00	0.00	9,845.00	9,044.11	0.00	800.89	8.13%
1000110000	213	LIFE INSURANCE	73	0.00	0.00	72.96	103.68	0.00	(30.72)	(42.11%)
1000110000	214	DISABILITY INSURANCE	120	0.00	0.00	120.00	82.22	0.00	37.78	31.48%
1000110000	220	SOCIAL SECURITY	40,389	0.00	0.00	40,388.82	5,340.69	0.00	35,048.13	86.78%
1000110000	232	TEACHER RETIREMENT	29,784	0.00	0.00	29,783.96	7,801.98	0.00	21,981.98	73.80%
1000110000	260	WORKERS COMP INSURANCE	1,646	0.00	0.00	1,646.26	1,558.52	0.00	87.74	5.33%
1000110000	275	WORKSHOPS - NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	330	PROFESSIONAL SERVICES	25,000	0.00	0.00	25,000.00	16,600.00	0.00	8,400.00	33.60%
1000110000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	446	RENTAL/LEASE SOFTWARE	35,176	0.00	0.00	35,176.00	31,515.00	0.00	3,661.00	10.41%
1000110000	561	TUITION TO OTHER LEAS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	610	SUPPLIES	0	0.00	0.00	0.00	1,004.31	0.00	(1,004.31)	0.00%
Total DW REGULAR EDUCATION			\$833,504	\$0.00	\$0.00	\$833,504.13	\$269,030.49	\$0.00	\$564,473.64	67.72%
Total 00 - DISTRICT-WIDE			\$833,504	\$0.00	\$0.00	\$833,504.13	\$269,030.49	\$0.00	\$564,473.64	67.72%
PES REGULAR EDUCATION										
1011110000	110	SALARIES	2,102,590	0.00	0.00	2,102,590.00	2,048,850.71	0.00	53,739.29	2.56%
1011110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	114	INSTRUC. ASST. SALARIES	151,382	0.00	0.00	151,382.12	145,222.96	0.00	6,159.16	4.07%
1011110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	33,990.88	0.00	(33,990.88)	0.00%
1011110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	26,060.98	0.00	(26,060.98)	0.00%
1011110000	211	HEALTH INSURANCE	493,102	0.00	0.00	493,102.00	538,420.73	0.00	(45,318.73)	(9.19%)
1011110000	212	DENTAL INSURANCE	36,274	0.00	0.00	36,273.60	39,653.65	0.00	(3,380.05)	(9.32%)
1011110000	213	LIFE INSURANCE	3,750	0.00	0.00	3,749.76	3,291.92	0.00	457.84	12.21%
1011110000	214	DISABILITY INSURANCE	6,076	0.00	0.00	6,076.32	5,365.40	0.00	710.92	11.70%
1011110000	220	SOCIAL SECURITY	175,787	0.00	0.00	175,786.95	169,380.44	0.00	6,406.51	3.64%
1011110000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	232	TEACHER RETIREMENT	361,446	0.00	0.00	361,445.78	350,680.34	0.00	10,765.44	2.98%
1011110000	260	WORKERS COMP INSURANCE	10,139	0.00	0.00	10,138.81	10,305.67	0.00	(166.86)	(1.65%)
1011110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	430	REPAIRS & MAINTENANCE	1,004	0.00	0.00	1,004.00	877.00	0.00	127.00	12.65%
1011110000	446	RENTAL/LEASE SOFTWARE	15,392	0.00	(400.00)	14,992.00	14,949.95	0.00	42.05	0.28%
1011110000	580	TRAVEL & MILEAGE	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1011110000	610	SUPPLIES	46,662	0.00	(10.45)	46,651.55	45,998.56	0.00	652.99	1.40%
1011110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



Pelham School District FY2019 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2019

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011110000	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	650	SOFTWARE	1,022	0.00	1,750.00	2,772.00	2,182.34	0.00	589.66	21.27%
1011110000	733	FURNITURE-ADDITIONAL	6,804	0.00	80.00	6,884.00	6,876.74	0.00	7.26	0.11%
1011110000	734	EQUIPMENT-ADDITIONAL	4,220	0.00	2,876.48	7,096.48	7,093.03	0.00	3.45	0.05%
1011110000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	738	EQUIPMENT-REPLACEMENT	1,817	0.00	(458.98)	1,358.02	1,275.33	0.00	82.69	6.09%
1011110000	890	MISCELLANEOUS	2,600	0.00	1,900.00	4,500.00	4,442.62	0.00	57.38	1.28%
Total PES REGULAR EDUCATION			\$3,420,566	\$0.00	\$5,737.05	\$3,426,303.39	\$3,454,919.25	\$0.00	(\$28,615.86)	(0.84%)
PES ART EDUCATION										
1011110002	610	SUPPLIES	5,618	0.00	0.00	5,618.00	4,978.83	0.00	639.17	11.38%
Total PES ART EDUCATION			\$5,618	\$0.00	\$0.00	\$5,618.00	\$4,978.83	\$0.00	\$639.17	11.38%
PES PHYSICAL EDUCATION										
1011110008	610	SUPPLIES	3,730	0.00	0.00	3,730.00	3,609.50	0.00	120.50	3.23%
Total PES PHYSICAL EDUCATION			\$3,730	\$0.00	\$0.00	\$3,730.00	\$3,609.50	\$0.00	\$120.50	3.23%
PES MATH EDUCATION										
1011110011	610	SUPPLIES	1,500	0.00	200.00	1,700.00	1,695.64	0.00	4.36	0.26%
1011110011	640	TEXTBOOKS - REPLACEMENT	135,768	0.00	(111,421.75)	24,346.25	7,618.07	0.00	16,728.18	68.71%
Total PES MATH EDUCATION			\$137,268	\$0.00	(\$111,221.75)	\$26,046.25	\$9,313.71	\$0.00	\$16,732.54	64.24%
PES MUSIC EDUCATION										
1011110012	610	SUPPLIES	420	0.00	58.10	478.10	477.74	0.00	0.36	0.08%
1011110012	640	TEXTBOOKS - REPLACEMENT	444	0.00	3.00	447.00	446.70	0.00	0.30	0.07%
1011110012	734	EQUIPMENT-ADDITIONAL	560	0.00	(58.10)	501.90	501.90	0.00	0.00	0.00%
1011110012	738	EQUIPMENT-REPLACEMENT	116	0.00	7.45	123.45	123.45	0.00	0.00	0.00%
Total PES MUSIC EDUCATION			\$1,540	\$0.00	\$10.45	\$1,550.45	\$1,549.79	\$0.00	\$0.66	0.04%
PES SCIENCE EDUCATION										
1011110013	610	SUPPLIES	2,740	0.00	(1,633.00)	1,107.00	1,106.00	0.00	1.00	0.09%
1011110013	640	TEXTBOOKS - REPLACEMENT	1,627	0.00	(430.00)	1,197.00	1,187.18	0.00	9.82	0.82%
Total PES SCIENCE EDUCATION			\$4,367	\$0.00	(\$2,063.00)	\$2,304.00	\$2,293.18	\$0.00	\$10.82	0.47%
PES SOCIAL SCIENCE EDUC										
1011110015	610	SUPPLIES	1,627	0.00	(671.16)	955.84	940.19	0.00	15.65	1.64%
1011110015	640	TEXTBOOKS - REPLACEMENT	1,627	0.00	(542.32)	1,084.68	1,056.21	0.00	28.47	2.62%
Total PES SOCIAL SCIENCE EDUC			\$3,254	\$0.00	(\$1,213.48)	\$2,040.52	\$1,996.40	\$0.00	\$44.12	2.16%
PES ENRICHMENT EDUCATION										
1011110018	610	SUPPLIES	0	0.00	0.00	0.00	(16.99)	0.00	16.99	0.00%
Total PES ENRICHMENT EDUCATION			\$0	\$0.00	\$0.00	\$0.00	(\$16.99)	\$0.00	\$16.99	0.00%
PES STEAM EDUCATION										
1011110019	610	SUPPLIES	4,590	0.00	0.00	4,590.00	4,378.38	0.00	211.62	4.61%
1011110019	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110019	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES STEAM EDUCATION			\$4,590	\$0.00	\$0.00	\$4,590.00	\$4,378.38	\$0.00	\$211.62	4.61%



Pelham School District FY2019 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2019

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PES READING EDUCATION										
1011110023	325	TESTING PROTOCOLS	1,091	0.00	400.00	1,491.00	1,459.05	0.00	31.95	2.14%
1011110023	610	SUPPLIES	8,296	0.00	925.00	9,221.00	9,108.65	0.00	112.35	1.22%
1011110023	640	TEXTBOOKS - REPLACEMENT	6,806	0.00	(105.00)	6,701.00	19,371.38	0.00	(12,670.38)	(189.08%)
1011110023	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110023	734	EQUIPMENT-ADDITIONAL	610	0.00	0.00	610.00	598.00	0.00	12.00	1.97%
Total PES READING EDUCATION			\$16,803	\$0.00	\$1,220.00	\$18,023.00	\$30,537.08	\$0.00	(\$12,514.08)	(69.43%)
PES KINDERGARTEN REGULAR										
1011110029	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110029	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110029	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110029	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES KINDERGARTEN REGULAR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS REGULAR EDUCATION			\$3,597,736	\$0.00	(\$107,530.73)	\$3,490,205.61	\$3,513,559.13	\$0.00	(\$23,353.52)	(0.67%)
1012110000	110	SALARIES	1,479,720	0.00	0.00	1,479,720.00	1,454,766.99	0.00	24,953.01	1.69%
1012110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	110.00	0.00	(110.00)	0.00%
1012110000	114	INSTRUC. ASST. SALARIES	6,000	0.00	0.00	6,000.00	0.00	0.00	6,000.00	100.00%
1012110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	23,325.00	0.00	(23,325.00)	0.00%
1012110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	211	HEALTH INSURANCE	391,486	0.00	0.00	391,486.18	364,957.15	0.00	26,529.03	6.78%
1012110000	212	DENTAL INSURANCE	26,712	0.00	0.00	26,712.00	26,811.77	0.00	(99.77)	(0.37%)
1012110000	213	LIFE INSURANCE	2,583	0.00	0.00	2,582.64	2,307.56	0.00	275.08	10.65%
1012110000	214	DISABILITY INSURANCE	4,213	0.00	0.00	4,213.44	3,760.10	0.00	453.34	10.76%
1012110000	220	SOCIAL SECURITY	115,736	0.00	0.00	115,736.21	111,697.43	0.00	4,038.78	3.49%
1012110000	232	TEACHER RETIREMENT	252,977	0.00	0.00	252,976.98	243,848.09	0.00	9,128.89	3.61%
1012110000	260	WORKERS COMP INSURANCE	6,676	0.00	0.00	6,675.67	6,767.07	0.00	(91.40)	(1.37%)
1012110000	275	WORKSHOPS NON-UNION	1,000	0.00	350.00	1,350.00	2,235.00	0.00	(885.00)	(65.56%)
1012110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	430	REPAIRS & MAINTENANCE	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1012110000	446	RENTAL/LEASE SOFTWARE	6,064	0.00	0.00	6,064.00	5,940.00	0.00	124.00	2.04%
1012110000	580	TRAVEL & MILEAGE	600	0.00	0.00	600.00	253.20	0.00	346.80	57.80%
1012110000	610	SUPPLIES	15,000	0.00	4,851.85	19,851.85	19,851.51	0.00	0.34	0.00%
1012110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	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	6,800	3,309.70	(586.70)	9,523.00	16,089.82	0.00	(6,566.82)	(68.96%)
1012110000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	890	MISCELLANEOUS	1,500	0.00	350.00	1,850.00	1,840.12	0.00	9.88	0.53%
Total PMS REGULAR EDUCATION			\$2,317,267	\$3,309.70	\$4,965.15	\$2,325,541.97	\$2,284,560.81	\$0.00	\$40,981.16	1.76%
PMS ART EDUCATION										
1012110002	610	SUPPLIES	4,500	0.00	0.00	4,500.00	4,496.75	0.00	3.25	0.07%
1012110002	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS ART EDUCATION			\$4,500	\$0.00	\$0.00	\$4,500.00	\$4,496.75	\$0.00	\$3.25	0.07%



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PMS LANGUAGE ARTS EDUC										
1012110005	610	SUPPLIES	1,420	0.00	(150.00)	1,270.00	1,231.54	0.00	38.46	3.03%
1012110005	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	(23.37)	0.00	23.37	0.00%
1012110005	641	TEXTBOOKS - ADDITIONAL	11,540	0.00	(531.18)	11,008.82	11,008.82	0.00	0.00	0.00%
1012110005	643	INFORMATION ACCESS FEES	6,480	0.00	0.00	6,480.00	3,599.34	0.00	2,880.66	44.45%
1012110005	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110005	737	FURNITURE-REPLACEMENT	6,976	0.00	681.18	7,657.18	14,758.25	0.00	(7,101.07)	(92.74%)
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			\$26,416	\$0.00	\$0.00	\$26,416.00	\$30,574.58	\$0.00	(\$4,158.58)	(15.74%)
PMS FOREIGN LANG EDUC										
1012110006	610	SUPPLIES	610	0.00	0.00	610.00	485.88	0.00	124.12	20.35%
1012110006	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	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	5,813.82	0.00	(5,813.82)	0.00%
Total PMS FOREIGN LANG EDUC			\$610	\$0.00	\$0.00	\$610.00	\$6,299.70	\$0.00	(\$5,689.70)	(932.74%)
PMS PHYS ED/HEALTH EDUC										
1012110008	610	SUPPLIES	1,150	0.00	127.66	1,277.66	948.16	0.00	329.50	25.79%
1012110008	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110008	644	PUBLICATIONS	300	0.00	(300.00)	0.00	0.00	0.00	0.00	0.00%
1012110008	734	EQUIPMENT-ADDITIONAL	4,500	0.00	172.34	4,672.34	4,712.63	0.00	(40.29)	(0.86%)
Total PMS PHYS ED/HEALTH EDUC			\$5,950	\$0.00	\$0.00	\$5,950.00	\$5,660.79	\$0.00	\$289.21	4.86%
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	5,254	0.00	(2,310.94)	2,943.06	2,935.82	0.00	7.24	0.25%
1012110011	640	TEXTBOOKS - REPLACEMENT	50,800	0.00	(50,800.00)	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	4,320	0.00	(4,320.00)	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	737	FURNITURE-REPLACEMENT	19,232	0.00	8,130.94	27,362.94	33,473.16	0.00	(6,110.22)	(22.33%)
Total PMS MATH EDUCATION			\$79,606	\$0.00	(\$49,300.00)	\$30,306.00	\$36,408.98	\$0.00	(\$6,102.98)	(20.14%)
PMS MUSIC EDUCATION										
1012110012	430	REPAIRS & MAINTENANCE	4,825	0.00	(1,543.11)	3,281.89	1,909.00	0.00	1,372.89	41.83%
1012110012	610	SUPPLIES	7,715	0.00	2,408.11	10,123.11	9,429.67	0.00	693.44	6.85%
1012110012	640	TEXTBOOKS - REPLACEMENT	3,785	0.00	(1,015.00)	2,770.00	2,594.65	0.00	175.35	6.33%
1012110012	643	INFORMATION ACCESS FEES	1,780	0.00	150.00	1,930.00	1,777.77	0.00	152.23	7.89%
1012110012	734	EQUIPMENT-ADDITIONAL	2,170	0.00	0.00	2,170.00	2,150.88	0.00	19.12	0.88%
1012110012	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	179.99	0.00	(179.99)	0.00%
1012110012	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS MUSIC EDUCATION			\$20,275	\$0.00	\$0.00	\$20,275.00	\$18,041.96	\$0.00	\$2,233.04	11.01%

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PMS SCIENCE EDUCATION										
1012110013	430	REPAIRS & MAINTENANCE	600	0.00	(258.00)	342.00	342.00	0.00	0.00	0.00%
1012110013	610	SUPPLIES	2,320	0.00	4,112.85	6,432.85	6,399.96	0.00	32.89	0.51%
1012110013	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110013	733	FURNITURE-ADDITIONAL	8,259	0.00	(983.75)	7,275.25	7,188.42	0.00	86.83	1.19%
1012110013	734	EQUIPMENT-ADDITIONAL	3,400	0.00	(2,871.10)	528.90	528.79	0.00	0.11	0.02%
1012110013	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SCIENCE EDUCATION			\$14,579	\$0.00	\$0.00	\$14,579.00	\$14,459.17	\$0.00	\$119.83	0.82%
PMS SOCIAL SCIENCE EDUC										
1012110015	610	SUPPLIES	750	0.00	687.01	1,437.01	1,426.59	0.00	10.42	0.73%
1012110015	640	TEXTBOOKS - REPLACEMENT	1,500	49,761.10	(461.10)	50,800.00	50,790.28	0.00	9.72	0.02%
1012110015	643	INFORMATION ACCESS FEES	650	0.00	(560.00)	90.00	90.00	0.00	0.00	0.00%
1012110015	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110015	737	FURNITURE-REPLACEMENT	5,200	0.00	(127.01)	5,072.99	5,072.99	0.00	0.00	0.00%
1012110015	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SOCIAL SCIENCE EDUC			\$8,100	\$49,761.10	(\$461.10)	\$57,400.00	\$57,379.86	\$0.00	\$20.14	0.04%
PMS ENRICHMENT EDUCATION										
1012110018	610	SUPPLIES	300	0.00	0.00	300.00	259.43	0.00	40.57	13.52%
Total PMS ENRICHMENT EDUCATION			\$300	\$0.00	\$0.00	\$300.00	\$259.43	\$0.00	\$40.57	13.52%
PMS READING EDUCATION										
1012110023	325	TESTING PROTOCOLS	300	0.00	0.00	300.00	31.90	222.60	45.50	15.17%
1012110023	610	SUPPLIES	735	0.00	0.00	735.00	720.11	0.00	14.89	2.03%
1012110023	640	TEXTBOOKS - REPLACEMENT	350	0.00	0.00	350.00	51.12	0.00	298.88	85.39%
1012110023	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS READING EDUCATION			\$1,385	\$0.00	\$0.00	\$1,385.00	\$803.13	\$222.60	\$359.27	25.94%
PMS COMPUTER EDUCATION										
1012110025	446	RENTAL/LEASE SOFTWARE	540	0.00	(540.00)	0.00	0.00	0.00	0.00	0.00%
1012110025	610	SUPPLIES	1,000	0.00	1,404.18	2,404.18	2,404.18	0.00	0.00	0.00%
1012110025	640	TEXTBOOKS - REPLACEMENT	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	734	EQUIPMENT-ADDITIONAL	2,500	0.00	(401.00)	2,099.00	5,593.20	0.00	(3,494.20)	(166.47%)
Total PMS COMPUTER EDUCATION			\$4,040	\$0.00	\$463.18	\$4,503.18	\$7,997.38	\$0.00	(\$3,494.20)	(77.59%)
Total 12 - PELHAM MEMORIAL SCHOOL										
PMS REGULAR EDUCATION			\$2,483,028	\$53,070.80	(\$44,332.77)	\$2,491,766.15	\$2,466,942.54	\$222.60	\$24,601.01	0.99%
1033110000	110	SALARIES	2,459,703	0.00	0.00	2,459,703.20	2,449,434.31	0.00	10,268.89	0.42%
1033110000	113	TUTOR SALARIES	40,415	0.00	0.00	40,414.55	40,576.63	0.00	(162.08)	(0.40%)
1033110000	114	INSTRUC. ASST. SALARIES	25,340	0.00	0.00	25,340.00	18,009.00	0.00	7,331.00	28.93%
1033110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	18,216.75	0.00	(18,216.75)	0.00%
1033110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	24,533.02	0.00	(24,533.02)	0.00%
1033110000	211	HEALTH INSURANCE	462,268	0.00	0.00	462,267.98	546,398.18	0.00	(84,130.20)	(18.20%)
1033110000	212	DENTAL INSURANCE	33,583	0.00	0.00	33,582.80	32,841.89	0.00	740.91	2.21%
1033110000	213	LIFE INSURANCE	4,129	0.00	0.00	4,128.72	3,610.58	0.00	518.14	12.55%
1033110000	214	DISABILITY INSURANCE	6,537	0.00	0.00	6,537.36	5,755.78	0.00	781.58	11.96%



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1033110000	220	SOCIAL SECURITY	196,800	0.00	0.00	196,800.45	192,198.26	0.00	4,602.19	2.34%
1033110000	232	TEACHER RETIREMENT	401,036	0.00	0.00	401,035.97	404,902.41	0.00	(3,866.44)	(0.96%)
1033110000	260	WORKERS COMP INSURANCE	11,348	0.00	0.00	11,348.43	11,674.22	0.00	(325.79)	(2.87%)
1033110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	430	REPAIRS & MAINTENANCE	300	0.00	500.00	800.00	756.59	0.00	43.41	5.43%
1033110000	580	TRAVEL & MILEAGE	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1033110000	610	SUPPLIES	13,750	0.00	0.00	13,750.00	11,456.57	0.00	2,293.43	16.68%
1033110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	650	SOFTWARE	3,400	0.00	0.00	3,400.00	3,665.00	0.00	(265.00)	(7.79%)
1033110000	733	FURNITURE-ADDITIONAL	6,000	0.00	0.00	6,000.00	11,103.44	0.00	(5,103.44)	(85.06%)
1033110000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	737	FURNITURE-REPLACEMENT	6,000	0.00	0.00	6,000.00	0.00	0.00	6,000.00	100.00%
1033110000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	10,000.00	(10,000.00)	0.00%
Total PHS REGULAR EDUCATION			\$3,670,859	\$0.00	\$500.00	\$3,671,359.46	\$3,775,132.63	\$10,000.00	(\$113,773.17)	(3.10%)
PHS ART EDUCATION										
1033110002	430	REPAIRS & MAINTENANCE	2,050	0.00	0.00	2,050.00	700.79	0.00	1,349.21	65.82%
1033110002	610	SUPPLIES	12,500	139.37	0.00	12,639.37	12,150.56	66.98	421.83	3.34%
1033110002	640	TEXTBOOKS - REPLACEMENT	1,000	0.00	0.00	1,000.00	997.42	0.00	2.58	0.26%
1033110002	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110002	738	EQUIPMENT-REPLACEMENT	1,500	0.00	0.00	1,500.00	0.00	0.00	1,500.00	100.00%
Total PHS ART EDUCATION			\$17,050	\$139.37	\$0.00	\$17,189.37	\$13,848.77	\$66.98	\$3,273.62	19.04%
PHS BUSINESS EDUCATION										
1033110003	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110003	610	SUPPLIES	1,800	0.00	0.00	1,800.00	787.00	0.00	1,013.00	56.28%
1033110003	640	TEXTBOOKS - REPLACEMENT	14,000	0.00	(6,228.75)	7,771.25	3,000.00	0.00	4,771.25	61.40%
1033110003	641	TEXTBOOKS - ADDITIONAL	4,000	0.00	0.00	4,000.00	3,175.82	0.00	824.18	20.60%
1033110003	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS BUSINESS EDUCATION			\$19,800	\$0.00	(\$6,228.75)	\$13,571.25	\$6,962.82	\$0.00	\$6,608.43	48.69%
PHS LANGUAGE ARTS EDUC										
1033110005	610	SUPPLIES	7,200	0.00	0.00	7,200.00	6,928.75	0.00	271.25	3.77%
1033110005	640	TEXTBOOKS - REPLACEMENT	8,000	0.00	0.00	8,000.00	7,862.39	0.00	137.61	1.72%
1033110005	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110005	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS LANGUAGE ARTS EDUC			\$15,200	\$0.00	\$0.00	\$15,200.00	\$14,791.14	\$0.00	\$408.86	2.69%
PHS FOREIGN LANG EDUC										
1033110006	610	SUPPLIES	2,000	0.00	0.00	2,000.00	1,119.89	0.00	880.11	44.01%
1033110006	640	TEXTBOOKS - REPLACEMENT	7,500	0.00	0.00	7,500.00	0.00	0.00	7,500.00	100.00%
Total PHS FOREIGN LANG EDUC			\$9,500	\$0.00	\$0.00	\$9,500.00	\$1,119.89	\$0.00	\$8,380.11	88.21%
PHS PHYS ED/HEALTH EDUC										
1033110008	610	SUPPLIES	4,000	0.00	100.00	4,100.00	4,062.41	0.00	37.59	0.92%
1033110008	640	TEXTBOOKS - REPLACEMENT	400	0.00	(100.00)	300.00	0.00	0.00	300.00	100.00%

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1033110008	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110008	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS PHYS ED/HEALTH EDUC			\$4,400	\$0.00	\$0.00	\$4,400.00	\$4,062.41	\$0.00	\$337.59	7.67%
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	5,000	0.00	0.00	5,000.00	4,157.32	0.00	842.68	16.85%
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	2,000	0.00	0.00	2,000.00	1,501.18	0.00	498.82	24.94%
Total PHS FACS EDUCATION			\$7,100	\$0.00	\$0.00	\$7,100.00	\$5,658.50	\$0.00	\$1,441.50	20.30%
PHS TECH EDUCATION										
1033110010	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	610	SUPPLIES	5,000	0.00	(508.74)	4,491.26	4,431.68	0.00	59.58	1.33%
1033110010	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	650	SOFTWARE	3,000	0.00	(860.00)	2,140.00	2,140.00	0.00	0.00	0.00%
1033110010	737	FURNITURE-REPLACEMENT	3,700	0.00	(3,700.00)	0.00	0.00	0.00	0.00	0.00%
1033110010	738	EQUIPMENT-REPLACEMENT	5,000	0.00	5,068.74	10,068.74	9,528.95	0.00	539.79	5.36%
Total PHS TECH EDUCATION			\$16,700	\$0.00	\$0.00	\$16,700.00	\$16,100.63	\$0.00	\$599.37	3.59%
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	4,700	0.00	0.00	4,700.00	4,617.44	0.00	82.56	1.76%
1033110011	640	TEXTBOOKS - REPLACEMENT	9,000	0.00	(8,928.60)	71.40	0.00	0.00	71.40	100.00%
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	0.00	500.00	491.28	0.00	8.72	1.74%
Total PHS MATH EDUCATION			\$14,200	\$0.00	(\$8,928.60)	\$5,271.40	\$5,108.72	\$0.00	\$162.68	3.09%
PHS MUSIC EDUCATION										
1033110012	430	REPAIRS & MAINTENANCE	1,500	0.00	(500.00)	1,000.00	656.75	0.00	343.25	34.32%
1033110012	610	SUPPLIES	6,500	1,961.40	0.00	8,461.40	7,878.72	0.00	582.68	6.89%
1033110012	640	TEXTBOOKS - REPLACEMENT	3,350	0.00	0.00	3,350.00	1,881.61	0.00	1,468.39	43.83%
1033110012	650	SOFTWARE	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1033110012	734	EQUIPMENT-ADDITIONAL	3,000	0.00	0.00	3,000.00	2,783.73	0.00	216.27	7.21%
1033110012	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110012	738	EQUIPMENT-REPLACEMENT	5,500	6,268.06	0.00	11,768.06	11,086.29	75.35	606.42	5.15%
Total PHS MUSIC EDUCATION			\$20,850	\$8,229.46	(\$500.00)	\$28,579.46	\$24,287.10	\$75.35	\$4,217.01	14.76%
PHS SCIENCE EDUCATION										
1033110013	421	UTILITIES-DISPOSAL	3,000	2,755.26	(2,000.00)	3,755.26	1,570.23	2,000.00	185.03	4.93%
1033110013	430	REPAIRS & MAINTENANCE	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
1033110013	610	SUPPLIES	15,500	0.00	0.00	15,500.00	15,241.16	0.00	258.84	1.67%
1033110013	640	TEXTBOOKS - REPLACEMENT	18,591	0.00	(2,112.81)	16,478.19	16,373.95	0.00	104.24	0.63%
1033110013	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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1000110013	734	EQUIPMENT-ADDITIONAL	2,800	0.00	4,190.81	6,990.81	6,196.89	0.00	793.92	11.36%
1000110013	738	EQUIPMENT-REPLACEMENT	3,000	0.00	(78.00)	2,922.00	2,661.15	0.00	260.85	8.93%
Total PHS SCIENCE EDUCATION			\$43,391	\$2,755.26	\$0.00	\$46,146.26	\$42,543.38	\$2,000.00	\$1,602.88	3.47%
PHS SOCIAL SCIENCE EDUC										
1000110015	610	SUPPLIES	1,575	0.00	0.00	1,575.00	0.00	0.00	1,575.00	100.00%
1000110015	640	TEXTBOOKS - REPLACEMENT	16,876	0.00	0.00	16,876.00	13,488.59	0.00	3,387.41	20.07%
1000110015	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110015	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110015	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS SOCIAL SCIENCE EDUC			\$18,451	\$0.00	\$0.00	\$18,451.00	\$13,488.59	\$0.00	\$4,962.41	26.90%
PHS READING EDUCATION										
1000110023	610	SUPPLIES	1,720	0.00	0.00	1,720.00	1,168.42	0.00	551.58	32.07%
1000110023	640	TEXTBOOKS - REPLACEMENT	5,750	0.00	0.00	5,750.00	5,477.88	0.00	272.12	4.73%
Total PHS READING EDUCATION			\$7,470	\$0.00	\$0.00	\$7,470.00	\$6,646.30	\$0.00	\$823.70	11.03%
Total 33 - PELHAM HIGH SCHOOL			\$3,864,971	\$11,124.09	(\$15,157.35)	\$3,860,938.20	\$3,929,750.88	\$12,142.33	(\$80,955.01)	(2.10%)
Total 1100 - REGULAR EDUCATION PRGMS			\$10,779,240	\$64,194.89	(\$167,020.85)	\$10,676,414.09	\$10,179,283.04	\$12,364.93	\$484,766.12	4.54%
1210 - SPECIAL EDUCATION PRGMS										
DW SPECIAL EDUCATION										
1000121000	110	SALARIES	17,800	0.00	0.00	17,800.00	43,278.21	0.00	(25,478.21)	(143.14%)
1000121000	113	TUTOR SALARIES	6,000	0.00	0.00	6,000.00	1,540.01	0.00	4,459.99	74.33%
1000121000	114	INSTRUC. ASST. SALARIES	11,645	0.00	0.00	11,645.00	10,781.43	0.00	863.57	7.42%
1000121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	262.50	0.00	(262.50)	0.00%
1000121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	151.92	0.00	(151.92)	0.00%
1000121000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	8,776.07	0.00	(8,776.07)	0.00%
1000121000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	521.82	0.00	(521.82)	0.00%
1000121000	213	LIFE INSURANCE	0	0.00	0.00	0.00	63.12	0.00	(63.12)	0.00%
1000121000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	79.44	0.00	(79.44)	0.00%
1000121000	220	SOCIAL SECURITY	2,559	0.00	0.00	2,558.54	4,209.82	0.00	(1,651.28)	(64.54%)
1000121000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	4,464.35	0.00	(4,464.35)	0.00%
1000121000	232	TEACHER RETIREMENT	3,090	0.00	0.00	3,090.08	876.46	0.00	2,213.62	71.64%
1000121000	260	WORKERS COMP INSURANCE	156	0.00	0.00	156.45	253.00	0.00	(96.55)	(61.71%)
1000121000	275	WORKSHOPS NON-UNION	0	0.00	(515.00)	(515.00)	895.00	0.00	(1,410.00)	273.79%
1000121000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	320	IN-DIST PROF DEVELOPMENT	5,000	0.00	0.00	5,000.00	6,000.00	0.00	(1,000.00)	(20.00%)
1000121000	321	PROFESSIONAL EDU SERVICES	5,000	0.00	0.00	5,000.00	2,412.06	0.00	2,587.94	51.76%
1000121000	330	PROFESSIONAL SERVICES	105,000	10,037.94	70,000.00	185,037.94	206,713.65	12,538.72	(34,214.43)	(18.49%)
1000121000	332	TUTOR SERVICES	47,500	0.00	0.00	47,500.00	24,679.08	0.00	22,820.92	48.04%
1000121000	335	LEGAL SERVICES	55,000	9,591.99	0.00	64,591.99	37,795.72	4,200.00	22,596.27	34.98%
1000121000	421	UTILITIES-DISPOSAL	350	0.00	0.00	350.00	297.86	0.00	52.14	14.90%
1000121000	430	REPAIRS & MAINTENANCE	300	0.00	(164.05)	135.95	0.00	0.00	135.95	100.00%
1000121000	534	POSTAGE/GENERAL EXPENSES	550	0.00	0.00	550.00	1,134.31	0.00	(584.31)	(106.24%)
1000121000	561	TUITION TO OTHER LEAS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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1000121000	564	TUITION TO PRIVATE SCHOOL	1,042,169	0.00	(70,000.00)	972,169.23	745,399.41	900.00	225,869.82	23.23%
1000121000	569	TUITION RESIDENTIAL	179,882	0.00	0.00	179,882.01	192,574.83	0.00	(12,692.82)	(7.06%)
1000121000	580	TRAVEL & MILEAGE	3,000	0.00	1,000.00	4,000.00	1,606.32	0.00	2,393.68	59.84%
1000121000	610	SUPPLIES	500	0.00	0.00	500.00	525.30	0.00	(25.30)	(5.06%)
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	14.47	14.47	129.83	0.00	(115.36)	(797.24%)
1000121000	643	INFORMATION ACCESS FEES	5,950	0.00	(1,014.47)	4,935.53	49.00	0.00	4,886.53	99.01%
1000121000	650	SOFTWARE	500	0.00	0.00	500.00	198.99	0.00	301.01	60.20%
1000121000	734	EQUIPMENT-ADDITIONAL	5,000	0.00	(500.00)	4,500.00	1,014.99	0.00	3,485.01	77.44%
1000121000	738	EQUIPMENT-REPLACEMENT	4,500	0.00	(3,228.96)	1,271.04	658.80	0.00	612.24	48.17%
1000121000	810	DUES AND FEES	22,625	0.00	0.00	22,625.00	7,189.40	539.08	14,896.52	65.84%
1000121000	840	CONTINGENCY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	890	MISCELLANEOUS	1,550	0.00	164.05	1,714.05	1,721.21	0.00	(7.16)	(0.42%)
Total DW SPECIAL EDUCATION			\$1,525,626	\$19,629.93	(\$4,243.96)	\$1,541,012.28	\$1,306,253.91	\$18,177.80	\$216,580.57	14.05%
Total 00 - DISTRICT-WIDE			\$1,525,626	\$19,629.93	(\$4,243.96)	\$1,541,012.28	\$1,306,253.91	\$18,177.80	\$216,580.57	14.05%
PES SPECIAL EDUCATION										
1011121000	110	SALARIES	491,315	0.00	0.00	491,315.38	567,191.85	0.00	(75,876.47)	(15.44%)
1011121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121000	114	INSTRUC. ASST. SALARIES	509,462	0.00	0.00	509,461.69	464,622.85	0.00	44,838.84	8.80%
1011121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	16,537.50	0.00	(16,537.50)	0.00%
1011121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	215.38	0.00	(215.38)	0.00%
1011121000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	185.58	0.00	(185.58)	0.00%
1011121000	211	HEALTH INSURANCE	143,485	0.00	0.00	143,485.00	135,118.81	0.00	8,366.19	5.83%
1011121000	212	DENTAL INSURANCE	7,710	0.00	0.00	7,710.40	8,655.34	0.00	(944.94)	(12.26%)
1011121000	213	LIFE INSURANCE	924	0.00	0.00	924.24	960.96	0.00	(36.72)	(3.97%)
1011121000	214	DISABILITY INSURANCE	1,501	0.00	0.00	1,500.60	1,566.24	0.00	(65.64)	(4.37%)
1011121000	220	SOCIAL SECURITY	77,021	0.00	0.00	77,020.97	78,596.93	0.00	(1,575.96)	(2.05%)
1011121000	231	NON-TEACHER RETIREMENT	5,248	0.00	0.00	5,247.69	5,346.93	0.00	(99.24)	(1.89%)
1011121000	232	TEACHER RETIREMENT	81,748	0.00	0.00	81,748.28	89,594.51	0.00	(7,846.23)	(9.60%)
1011121000	260	WORKERS COMP INSURANCE	4,443	0.00	0.00	4,442.94	4,767.82	0.00	(324.88)	(7.31%)
1011121000	610	SUPPLIES	8,038	0.00	(1,482.00)	6,556.00	6,556.78	0.00	(0.78)	(0.01%)
1011121000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121000	650	SOFTWARE	310	0.00	89.00	399.00	399.00	0.00	0.00	0.00%
1011121000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	7,261.48	0.00	(7,261.48)	0.00%
1011121000	734	EQUIPMENT-ADDITIONAL	4,296	0.00	0.00	4,296.00	3,767.77	0.00	528.23	12.30%
1011121000	737	FURNITURE-REPLACEMENT	221	0.00	0.00	221.00	213.00	0.00	8.00	3.62%
1011121000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121000	890	MISCELLANEOUS	0	0.00	0.00	0.00	546.00	0.00	(546.00)	0.00%
Total PES SPECIAL EDUCATION			\$1,335,722	\$0.00	(\$1,393.00)	\$1,334,329.19	\$1,392,104.73	\$0.00	(\$57,775.54)	(4.33%)
PES PRESCHOOL SPED										
1011121028	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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101121028	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101121028	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101121028	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101121028	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES PRESCHOOL SPED			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PES KINDERGARTEN SPED										
101121029	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101121029	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101121029	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101121029	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101121029	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101121029	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES KINDERGARTEN SPED			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$1,335,722	\$0.00	(\$1,393.00)	\$1,334,329.19	\$1,392,104.73	\$0.00	(\$57,775.54)	(4.33%)
PMS SPECIAL EDUCATION										
101212100	110	SALARIES	410,820	0.00	0.00	410,820.00	409,943.11	0.00	876.89	0.21%
101212100	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101212100	114	INSTRUC. ASST. SALARIES	257,211	0.00	0.00	257,211.07	245,602.40	0.00	11,608.67	4.51%
101212100	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	9,250.50	0.00	(9,250.50)	0.00%
101212100	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101212100	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101212100	211	HEALTH INSURANCE	150,012	0.00	0.00	150,012.48	148,077.49	0.00	1,934.99	1.29%
101212100	212	DENTAL INSURANCE	8,364	0.00	0.00	8,363.88	8,000.74	0.00	363.14	4.34%
101212100	213	LIFE INSURANCE	801	0.00	0.00	800.61	717.84	0.00	82.77	10.34%
101212100	214	DISABILITY INSURANCE	1,123	0.00	0.00	1,122.72	1,016.40	0.00	106.32	9.47%
101212100	220	SOCIAL SECURITY	51,122	0.00	0.00	51,121.67	47,432.88	0.00	3,688.79	7.22%
101212100	232	TEACHER RETIREMENT	71,318	0.00	0.00	71,318.38	70,727.59	0.00	590.79	0.83%
101212100	260	WORKERS COMP INSURANCE	2,783	0.00	0.00	2,782.54	2,997.08	0.00	(214.54)	(7.71%)
101212100	275	WORKSHOPS NON-UNION	0	0.00	257.50	257.50	257.50	0.00	0.00	0.00%
101212100	291	TSA MATCH CONTRIBUTION	1,500	0.00	0.00	1,500.00	0.00	0.00	1,500.00	100.00%
101212100	580	TRAVEL & MILEAGE	750	0.00	0.00	750.00	717.35	0.00	32.65	4.35%
101212100	610	SUPPLIES	3,971	0.00	1,610.85	5,581.85	4,046.53	0.00	1,535.32	27.51%
101212100	640	TEXTBOOKS - REPLACEMENT	440	0.00	23.34	463.34	463.23	0.00	0.11	0.02%
101212100	643	INFORMATION ACCESS FEES	2,124	0.00	(326.26)	1,797.74	2,372.74	0.00	(575.00)	(31.98%)
101212100	644	PUBLICATIONS	450	0.00	(415.01)	34.99	34.99	0.00	0.00	0.00%
101212100	650	SOFTWARE	500	0.00	(500.00)	0.00	0.00	0.00	0.00	0.00%
101212100	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	1,096.29	0.00	(1,096.29)	0.00%
101212100	734	EQUIPMENT-ADDITIONAL	600	0.00	(419.60)	180.40	1,281.40	0.00	(1,101.00)	(610.31%)
101212100	737	FURNITURE-REPLACEMENT	5,998	0.00	26.68	6,024.68	6,024.68	0.00	0.00	0.00%
101212100	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SPECIAL EDUCATION			\$969,886	\$0.00	\$257.50	\$970,143.85	\$960,060.74	\$0.00	\$10,083.11	1.04%
Total 12 - PELHAM MEMORIAL SCHOOL			\$969,886	\$0.00	\$257.50	\$970,143.85	\$960,060.74	\$0.00	\$10,083.11	1.04%



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PHS SPECIAL EDUCATION										
1033121000	110	SALARIES	441,991	0.00	0.00	441,990.56	435,937.58	0.00	6,052.98	1.37%
1033121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	114	INSTRUC. ASST. SALARIES	355,675	0.00	0.00	355,675.37	261,346.90	0.00	94,328.47	26.52%
1033121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	6,675.00	0.00	(6,675.00)	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	110,636	0.00	0.00	110,636.28	116,079.87	0.00	(5,443.59)	(4.92%)
1033121000	212	DENTAL INSURANCE	5,354	0.00	0.00	5,354.28	4,423.02	0.00	931.26	17.39%
1033121000	213	LIFE INSURANCE	795	0.00	0.00	794.85	701.98	0.00	92.87	11.68%
1033121000	214	DISABILITY INSURANCE	1,159	0.00	0.00	1,159.44	1,034.36	0.00	125.08	10.79%
1033121000	220	SOCIAL SECURITY	61,489	0.00	0.00	61,488.95	51,893.44	0.00	9,595.51	15.61%
1033121000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	3.72	0.00	(3.72)	0.00%
1033121000	232	TEACHER RETIREMENT	71,507	0.00	0.00	71,507.22	69,778.29	0.00	1,728.93	2.42%
1033121000	260	WORKERS COMP INSURANCE	3,381	0.00	0.00	3,381.13	3,187.59	0.00	193.54	5.72%
1033121000	275	WORKSHOPS - NON-UNION	0	0.00	257.50	257.50	257.50	0.00	0.00	0.00%
1033121000	291	TSA MATCH CONTRIBUTION	1,500	0.00	0.00	1,500.00	0.00	0.00	1,500.00	100.00%
1033121000	580	TRAVEL & MILEAGE	750	0.00	0.00	750.00	717.34	0.00	32.66	4.35%
1033121000	610	SUPPLIES	6,650	0.00	107.46	6,757.46	6,468.18	0.00	289.28	4.28%
1033121000	640	TEXTBOOKS - REPLACEMENT	2,400	0.00	(711.75)	1,688.25	0.00	0.00	1,688.25	100.00%
1033121000	644	PUBLICATIONS	400	0.00	0.00	400.00	0.00	0.00	400.00	100.00%
1033121000	650	SOFTWARE	1,000	0.00	(107.46)	892.54	0.00	0.00	892.54	100.00%
1033121000	734	EQUIPMENT-ADDITIONAL	4,000	0.00	711.75	4,711.75	4,611.75	0.00	100.00	2.12%
Total PHS SPECIAL EDUCATION			\$1,068,688	\$0.00	\$257.50	\$1,068,945.58	\$963,116.52	\$0.00	\$105,829.06	9.90%
Total 33 - PELHAM HIGH SCHOOL			\$1,068,688	\$0.00	\$257.50	\$1,068,945.58	\$963,116.52	\$0.00	\$105,829.06	9.90%
Total 1210 - SPECIAL EDUCATION PRGMS			\$4,899,923	\$19,629.93	(\$5,121.96)	\$4,914,430.90	\$4,621,535.90	\$18,177.80	\$274,717.20	5.59%
1260 - BILINGUAL PROGRAMS										
DW BILINGUAL PROGRAMS										
1000126000	110	SALARIES	59,960	0.00	0.00	59,960.00	59,960.00	0.00	0.00	0.00%
1000126000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	114	INSTRUC. ASST. SALARIES	17,568	0.00	0.00	17,567.55	0.00	0.00	17,567.55	100.00%
1000126000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	211	HEALTH INSURANCE	26,118	0.00	0.00	26,117.80	21,000.21	0.00	5,117.59	19.59%
1000126000	212	DENTAL INSURANCE	1,440	0.00	0.00	1,440.00	1,445.42	0.00	(5.42)	(0.38%)
1000126000	213	LIFE INSURANCE	107	0.00	0.00	107.04	97.20	0.00	9.84	9.19%
1000126000	214	DISABILITY INSURANCE	175	0.00	0.00	175.20	158.88	0.00	16.32	9.32%
1000126000	220	SOCIAL SECURITY	5,932	0.00	0.00	5,931.96	4,403.50	0.00	1,528.46	25.77%
1000126000	232	TEACHER RETIREMENT	10,409	0.00	0.00	10,409.06	10,409.12	0.00	(0.06)	0.00%
1000126000	260	WORKERS COMP INSURANCE	342	0.00	0.00	342.13	270.40	0.00	71.73	20.97%
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	500	0.00	0.00	500.00	557.46	0.00	(57.46)	(11.49%)



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1000126000	640	TEXTBOOKS - REPLACEMENT	500	0.00	0.00	500.00	393.25	0.00	106.75	21.35%
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			\$123,451	\$0.00	\$0.00	\$123,450.74	\$98,695.44	\$0.00	\$24,755.30	20.05%
Total 00 - DISTRICT-WIDE			\$123,451	\$0.00	\$0.00	\$123,450.74	\$98,695.44	\$0.00	\$24,755.30	20.05%
Total 1260 - BILINGUAL PROGRAMS			\$123,451	\$0.00	\$0.00	\$123,450.74	\$98,695.44	\$0.00	\$24,755.30	20.05%
1280 - EXTENDED SCHOOL YEAR										
DW EXTENDED SCHOOL YEAR										
1000128000	110	SALARIES	56,381	0.00	0.00	56,381.00	53,175.83	0.00	3,205.17	5.68%
1000128000	114	INSTRUC. ASST. SALARIES	30,566	0.00	0.00	30,566.00	23,006.93	0.00	7,559.07	24.73%
1000128000	220	SOCIAL SECURITY	6,651	0.00	0.00	6,651.45	5,828.96	0.00	822.49	12.37%
1000128000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	97.86	0.00	(97.86)	0.00%
1000128000	232	TEACHER RETIREMENT	6,617	0.00	0.00	6,616.88	7,780.73	0.00	(1,163.85)	(17.59%)
1000128000	260	WORKERS COMP INSURANCE	384	0.00	0.00	383.70	344.10	0.00	39.60	10.32%
1000128000	330	PROFESSIONAL SERVICES	2,000	0.00	0.00	2,000.00	16,388.00	0.00	(14,388.00)	(719.40%)
1000128000	332	TUTOR SERVICES	3,300	0.00	0.00	3,300.00	3,775.00	0.00	(475.00)	(14.39%)
1000128000	561	TUITION TO OTHER LEAS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128000	564	TUITION TO PRIVATE SCHOOL	182,314	0.00	0.00	182,314.02	117,896.12	0.00	64,417.90	35.33%
1000128000	569	TUITION RESIDENTIAL	36,808	0.00	0.00	36,807.54	49,413.22	0.00	(12,605.68)	(34.25%)
1000128000	610	SUPPLIES	1,050	0.00	0.00	1,050.00	680.75	0.00	369.25	35.17%
1000128000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW EXTENDED SCHOOL YEAR			\$326,071	\$0.00	\$0.00	\$326,070.59	\$278,387.50	\$0.00	\$47,683.09	14.62%
DW EXTENDED YEAR										
1000128028	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128028	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128028	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128028	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128028	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128028	569	TUITION RESIDENTIAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128028	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW EXTENDED YEAR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$326,071	\$0.00	\$0.00	\$326,070.59	\$278,387.50	\$0.00	\$47,683.09	14.62%
PES EXTENDED YEAR										
1011128028	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011128028	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES EXTENDED YEAR			\$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%
Total 1280 - EXTENDED SCHOOL YEAR			\$326,071	\$0.00	\$0.00	\$326,070.59	\$278,387.50	\$0.00	\$47,683.09	14.62%

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1301 - VOCATIONAL EDUCATION PRGM										
PHS VOCATIONAL EDUCATION										
1033130100	561	TUITION TO OTHER LEAS	100,000	21,694.51	0.00	121,694.51	42,444.01	21,401.96	57,848.54	47.54%
Total PHS VOCATIONAL EDUCATION			\$100,000	\$21,694.51	\$0.00	\$121,694.51	\$42,444.01	\$21,401.96	\$57,848.54	47.54%
Total 33 - PELHAM HIGH SCHOOL										
Total 1301 - VOCATIONAL EDUCATION PRGM			\$100,000	\$21,694.51	\$0.00	\$121,694.51	\$42,444.01	\$21,401.96	\$57,848.54	47.54%
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										
Total PES CO-CURRICULAR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PES CO-CURRICULAR										
1011141000	110	SALARIES	18,780	0.00	0.00	18,780.00	20,893.00	0.00	(2,113.00)	(11.25%)
1011141000	220	SOCIAL SECURITY	1,437	0.00	0.00	1,436.70	1,557.27	0.00	(120.57)	(8.39%)
1011141000	232	TEACHER RETIREMENT	3,090	0.00	0.00	3,089.77	3,627.04	0.00	(537.27)	(17.39%)
1011141000	260	WORKERS COMP INSURANCE	83	0.00	0.00	82.85	94.23	0.00	(11.38)	(13.74%)
Total PES CO-CURRICULAR			\$23,389	\$0.00	\$0.00	\$23,389.32	\$26,171.54	\$0.00	(\$2,782.22)	(11.90%)
Total 11 - PELHAM ELEMENTARY SCHOOL										
Total PMS CO-CURRICULAR			\$23,389	\$0.00	\$0.00	\$23,389.32	\$26,171.54	\$0.00	(\$2,782.22)	(11.90%)
PMS CO-CURRICULAR										
1012141000	110	SALARIES	24,674	0.00	0.00	24,674.00	23,589.00	0.00	1,085.00	4.40%
1012141000	220	SOCIAL SECURITY	1,888	0.00	0.00	1,887.53	1,781.96	0.00	105.57	5.59%
1012141000	232	TEACHER RETIREMENT	4,171	0.00	0.00	4,171.33	3,870.80	0.00	300.53	7.20%
1012141000	260	WORKERS COMP INSURANCE	109	0.00	0.00	108.91	106.44	0.00	2.47	2.27%
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			\$30,842	\$0.00	\$0.00	\$30,841.77	\$29,348.20	\$0.00	\$1,493.57	4.84%
Total 12 - PELHAM MEMORIAL SCHOOL										
Total PHS CO-CURRICULAR			\$30,842	\$0.00	\$0.00	\$30,841.77	\$29,348.20	\$0.00	\$1,493.57	4.84%
PMS CO-CURRICULAR										
1033141000	110	SALARIES	55,350	0.00	0.00	55,350.01	51,866.01	0.00	3,484.00	6.29%
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	4,234	0.00	0.00	4,234.29	3,932.42	0.00	301.87	7.13%
1033141000	231	NON-TEACHER RETIREMENT	62	0.00	0.00	61.98	331.46	0.00	(269.48)	(434.79%)
1033141000	232	TEACHER RETIREMENT	8,366	0.00	0.00	8,366.50	8,395.50	0.00	(29.00)	(0.35%)
1033141000	260	WORKERS COMP INSURANCE	244	0.00	0.00	244.25	233.89	0.00	10.36	4.24%
1033141000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	580	TRAVEL & MILEAGE	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
1033141000	610	SUPPLIES	4,000	0.00	3,000.00	7,000.00	6,817.46	0.00	182.54	2.61%



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1033141000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	810	DUES AND FEES	6,500	0.00	(3,000.00)	3,500.00	3,483.00	0.00	17.00	0.49%
1033141000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS CO-CURRICULAR			\$80,757	\$0.00	\$0.00	\$80,757.03	\$75,059.74	\$0.00	\$5,697.29	7.05%
Total 33 - PELHAM HIGH SCHOOL			\$80,757	\$0.00	\$0.00	\$80,757.03	\$75,059.74	\$0.00	\$5,697.29	7.05%
Total 1410 - CO-CURRICULAR ACTIVITIES			\$134,988	\$0.00	\$0.00	\$134,988.12	\$130,579.48	\$0.00	\$4,408.64	3.27%
1420 - ATHLETIC ACTIVITIES										
PMS ATHLETICS										
1012142000	110	SALARIES	32,110	0.00	0.00	32,110.00	35,130.40	0.00	(3,020.40)	(9.41%)
1012142000	220	SOCIAL SECURITY	2,456	0.00	0.00	2,456.42	2,639.87	0.00	(183.45)	(7.47%)
1012142000	231	NON-TEACHER RETIREMENT	4,869	0.00	0.00	4,868.64	5,275.83	0.00	(407.19)	(8.36%)
1012142000	232	TEACHER RETIREMENT	2,672	0.00	0.00	2,671.69	2,208.21	0.00	463.48	17.35%
1012142000	260	WORKERS COMP INSURANCE	142	0.00	0.00	141.76	158.24	0.00	(16.48)	(11.63%)
1012142000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012142000	338	GAME OFFICIALS	7,570	0.00	0.00	7,570.00	5,300.00	0.00	2,270.00	29.99%
1012142000	610	SUPPLIES	7,440	0.00	120.00	7,560.00	7,563.89	0.00	(3.89)	(0.05%)
1012142000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012142000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012142000	810	DUES AND FEES	4,350	0.00	(120.00)	4,230.00	2,662.00	0.00	1,568.00	37.07%
Total PMS ATHLETICS			\$61,609	\$0.00	\$0.00	\$61,608.51	\$60,938.44	\$0.00	\$670.07	1.09%
Total 12 - PELHAM MEMORIAL SCHOOL			\$61,609	\$0.00	\$0.00	\$61,608.51	\$60,938.44	\$0.00	\$670.07	1.09%
PHS ATHLETICS										
1033142000	110	SALARIES	194,143	0.00	0.00	194,143.00	194,911.00	0.00	(768.00)	(0.40%)
1033142000	211	HEALTH INSURANCE	22,828	0.00	0.00	22,828.08	21,841.68	0.00	986.40	4.32%
1033142000	212	DENTAL INSURANCE	1,800	0.00	0.00	1,800.00	1,665.84	0.00	134.16	7.45%
1033142000	213	LIFE INSURANCE	251	0.00	0.00	251.28	243.12	0.00	8.16	3.25%
1033142000	214	DISABILITY INSURANCE	175	0.00	0.00	175.20	159.12	0.00	16.08	9.18%
1033142000	220	SOCIAL SECURITY	14,857	0.00	0.00	14,856.78	14,813.98	0.00	42.80	0.29%
1033142000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	232	TEACHER RETIREMENT	17,813	0.00	0.00	17,813.07	18,033.45	0.00	(220.38)	(1.24%)
1033142000	260	WORKERS COMP INSURANCE	856	0.00	0.00	856.33	878.68	0.00	(22.35)	(2.61%)
1033142000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	2,578.33	0.00	(2,578.33)	0.00%
1033142000	338	GAME OFFICIALS	35,000	0.00	0.00	35,000.00	31,018.97	0.00	3,981.03	11.37%
1033142000	339	ATHLETIC TRAINER SERVICES	29,172	0.00	726.00	29,898.00	29,898.00	0.00	0.00	0.00%
1033142000	446	RENTAL/LEASE SOFTWARE	675	0.00	0.00	675.00	675.00	0.00	0.00	0.00%
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	0.00	3,300.00	3,084.18	0.00	215.82	6.54%
1033142000	610	SUPPLIES	50,000	0.00	(2,250.00)	47,750.00	41,156.06	0.00	6,593.94	13.81%
1033142000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	12,000.00	(12,000.00)	0.00%
1033142000	738	EQUIPMENT-REPLACEMENT	4,500	0.00	0.00	4,500.00	4,098.98	0.00	401.02	8.91%

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Account Detail by Function Through June 30, 2019

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033142000	810	DUES AND FEES	30,000	0.00	(726.00)	29,274.00	24,909.73	0.00	4,364.27	14.91%
1033142000	890	MISCELLANEOUS	1,000	0.00	2,250.00	3,250.00	3,113.71	0.00	136.29	4.19%
Total PHS ATHLETICS			\$406,371	\$0.00	\$0.00	\$406,370.74	\$393,079.83	\$12,000.00	\$1,290.91	0.32%
Total 33 - PELHAM HIGH SCHOOL			\$406,371	\$0.00	\$0.00	\$406,370.74	\$393,079.83	\$12,000.00	\$1,290.91	0.32%
Total 1420 - ATHLETIC ACTIVITIES			\$467,979	\$0.00	\$0.00	\$467,979.25	\$454,018.27	\$12,000.00	\$1,960.98	0.42%
1490 - OTHER STUDENT ACTIVITIES										
PHS OTHR STUDENT ACTIVITY										
1033149000	110	SALARIES	32,004	0.00	0.00	32,004.00	32,970.00	0.00	(966.00)	(3.02%)
1033149000	211	HEALTH INSURANCE	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1033149000	212	DENTAL INSURANCE	1,440	0.00	0.00	1,440.00	1,445.42	0.00	(5.42)	(0.38%)
1033149000	213	LIFE INSURANCE	57	0.00	0.00	56.88	45.92	0.00	10.96	19.27%
1033149000	214	DISABILITY INSURANCE	88	0.00	0.00	87.60	79.44	0.00	8.16	9.32%
1033149000	220	SOCIAL SECURITY	2,678	0.00	0.00	2,677.81	2,724.04	0.00	(46.23)	(1.73%)
1033149000	231	NON-TEACHER RETIREMENT	3,642	0.00	0.00	3,642.06	3,751.65	0.00	(109.59)	(3.01%)
1033149000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	260	WORKERS COMP INSURANCE	154	0.00	0.00	154.47	162.20	0.00	(7.73)	(5.00%)
1033149000	275	WORKSHOPS NON-UNION	1,200	0.00	0.00	1,200.00	0.00	0.00	1,200.00	100.00%
1033149000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	580	TRAVEL & MILEAGE	1,000	0.00	(600.00)	400.00	171.99	0.00	228.01	57.00%
1033149000	610	SUPPLIES	500	0.00	600.00	1,100.00	1,081.41	0.00	18.59	1.69%
1033149000	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	890	MISCELLANEOUS	500	0.00	0.00	500.00	75.08	0.00	424.92	84.98%
Total PHS OTHR STUDENT ACTIVITY			\$46,263	\$0.00	\$0.00	\$46,262.82	\$45,507.15	\$0.00	\$755.67	1.63%
Total 33 - PELHAM HIGH SCHOOL			\$46,263	\$0.00	\$0.00	\$46,262.82	\$45,507.15	\$0.00	\$755.67	1.63%
Total 1490 - OTHER STUDENT ACTIVITIES			\$46,263	\$0.00	\$0.00	\$46,262.82	\$45,507.15	\$0.00	\$755.67	1.63%
1501 - SELF-FUNDED PROGRAMS										
PES SELF-FUNDED PROGRAMS										
1011150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011150100	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011150100	610	SUPPLIES	0	0.00	0.00	0.00	(12.20)	0.00	12.20	0.00%
1011150100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SELF-FUNDED PROGRAMS			\$0	\$0.00	\$0.00	\$0.00	(\$12.20)	\$0.00	\$12.20	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$0.00	\$0.00	\$0.00	(\$12.20)	\$0.00	\$12.20	0.00%
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			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%



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Account Detail by Function Through June 30, 2019

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
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	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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			\$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 1501 - SELF-FUNDED PROGRAMS			\$0	\$0.00	\$0.00	\$0.00	(\$12.20)	\$0.00	\$12.20	0.00%
2110 - SOCIAL WORK SERVICES										
DW SOCIAL WORK SERVICES										
1000211000	110	SALARIES	47,861	0.00	0.00	47,860.64	45,860.00	0.00	2,000.64	4.18%
1000211000	211	HEALTH INSURANCE	16,220	0.00	0.00	16,220.40	16,079.38	0.00	141.02	0.87%
1000211000	212	DENTAL INSURANCE	796	0.00	0.00	796.00	799.07	0.00	(3.07)	(0.39%)
1000211000	213	LIFE INSURANCE	73	0.00	0.00	72.96	74.64	0.00	(1.68)	(2.30%)
1000211000	214	DISABILITY INSURANCE	119	0.00	0.00	119.04	121.44	0.00	(2.40)	(2.02%)
1000211000	220	SOCIAL SECURITY	3,439	0.00	0.00	3,439.44	3,374.10	0.00	65.34	1.90%
1000211000	232	TEACHER RETIREMENT	7,805	0.00	0.00	7,805.06	7,961.19	0.00	(156.13)	(2.00%)
1000211000	260	WORKERS COMP INSURANCE	198	0.00	0.00	198.40	206.70	0.00	(8.30)	(4.18%)
Total DW SOCIAL WORK SERVICES			\$76,512	\$0.00	\$0.00	\$76,511.94	\$74,476.52	\$0.00	\$2,035.42	2.66%
Total 00 - DISTRICT-WIDE			\$76,512	\$0.00	\$0.00	\$76,511.94	\$74,476.52	\$0.00	\$2,035.42	2.66%
PES SOCIAL WORK SERVICES										
1011211000	550	PRINTING	0	0.00	200.00	200.00	0.00	0.00	200.00	100.00%
1011211000	610	SUPPLIES	0	0.00	500.00	500.00	494.16	0.00	5.84	1.17%
1011211000	890	MISCELLANEOUS	0	0.00	300.00	300.00	165.90	0.00	134.10	44.70%
Total PES SOCIAL WORK SERVICES			\$0	\$0.00	\$1,000.00	\$1,000.00	\$660.06	\$0.00	\$339.94	33.99%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$0.00	\$1,000.00	\$1,000.00	\$660.06	\$0.00	\$339.94	33.99%
PMS SOCIAL WORK SERVICES										
1012211000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012211000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012211000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SOCIAL WORK 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%
PHS SOCIAL WORK SERVICES										
1033211000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033211000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033211000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS SOCIAL WORK SERVICES			\$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 2110 - SOCIAL WORK SERVICES			\$76,512	\$0.00	\$1,000.00	\$77,511.94	\$75,136.58	\$0.00	\$2,375.36	3.06%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2120 - GUIDANCE SERVICES										
DW GUIDANCE										
1000212000	110	SALARIES	3,200	0.00	0.00	3,200.00	0.00	0.00	3,200.00	100.00%
1000212000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	220	SOCIAL SECURITY	245	0.00	0.00	244.80	0.00	0.00	244.80	100.00%
1000212000	231	NON-TEACHER RETIREMENT	364	0.00	0.00	364.16	0.00	0.00	364.16	100.00%
1000212000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	260	WORKERS COMP INSURANCE	14	0.00	0.00	14.13	0.00	0.00	14.13	100.00%
1000212000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	332	TUTOR SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	1,500.00	0.00	(1,500.00)	0.00%
1000212000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW GUIDANCE			\$3,823	\$0.00	\$0.00	\$3,823.09	\$1,500.00	\$0.00	\$2,323.09	60.76%
Total 00 - DISTRICT-WIDE										
PES GUIDANCE SERVICES										
1011212000	110	SALARIES	130,420	0.00	0.00	130,420.00	159,636.25	0.00	(29,216.25)	(22.40%)
1011212000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	5,475.00	0.00	(5,475.00)	0.00%
1011212000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011212000	211	HEALTH INSURANCE	28,583	0.00	0.00	28,583.00	28,778.08	0.00	(195.08)	(0.68%)
1011212000	212	DENTAL INSURANCE	1,954	0.00	0.00	1,954.40	1,961.72	0.00	(7.32)	(0.37%)
1011212000	213	LIFE INSURANCE	232	0.00	0.00	231.60	210.72	0.00	20.88	9.02%
1011212000	214	DISABILITY INSURANCE	350	0.00	0.00	350.40	318.24	0.00	32.16	9.18%
1011212000	220	SOCIAL SECURITY	9,983	0.00	0.00	9,982.84	12,272.38	0.00	(2,289.54)	(22.93%)
1011212000	232	TEACHER RETIREMENT	22,641	0.00	0.00	22,640.92	27,712.78	0.00	(5,071.86)	(22.40%)
1011212000	260	WORKERS COMP INSURANCE	576	0.00	0.00	575.54	744.65	0.00	(169.11)	(29.38%)
1011212000	610	SUPPLIES	2,386	0.00	0.00	2,386.00	1,426.04	0.00	959.96	40.23%
1011212000	641	TEXTBOOKS - ADDITIONAL	500	0.00	0.00	500.00	195.67	0.00	304.33	60.87%
1011212000	643	INFORMATION ACCESS FEES	204	0.00	(200.00)	4.00	0.00	0.00	4.00	100.00%
1011212000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES GUIDANCE SERVICES			\$197,829	\$0.00	(\$200.00)	\$197,628.70	\$238,731.53	\$0.00	(\$41,102.83)	(20.80%)
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS GUIDANCE SERVICES										
1012212000	110	SALARIES	120,420	0.00	0.00	120,420.00	122,923.87	0.00	(2,503.87)	(2.08%)
1012212000	211	HEALTH INSURANCE	23,175	0.00	0.00	23,175.40	23,333.61	0.00	(158.21)	(0.68%)
1012212000	212	DENTAL INSURANCE	1,310	0.00	0.00	1,310.40	1,315.37	0.00	(4.97)	(0.38%)
1012212000	213	LIFE INSURANCE	214	0.00	0.00	214.08	194.40	0.00	19.68	9.19%
1012212000	214	DISABILITY INSURANCE	308	0.00	0.00	307.92	279.60	0.00	28.32	9.20%
1012212000	220	SOCIAL SECURITY	9,226	0.00	0.00	9,226.06	9,229.36	0.00	(3.30)	(0.04%)
1012212000	232	TEACHER RETIREMENT	20,905	0.00	0.00	20,904.92	20,904.79	0.00	0.13	0.00%
1012212000	260	WORKERS COMP INSURANCE	531	0.00	0.00	531.41	554.16	0.00	(22.75)	(4.28%)
1012212000	325	TESTING PROTOCOLS	300	0.00	0.00	300.00	415.40	0.00	(115.40)	(38.47%)
1012212000	330	PROFESSIONAL SERVICES	0	1,813.61	0.00	1,813.61	1,594.67	0.00	218.94	12.07%



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1012212000	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012212000	610	SUPPLIES	935	0.00	0.00	935.00	911.69	0.00	23.31	2.49%
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	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1012212000	737	FURNITURE-REPLACEMENT	1,860	0.00	0.00	1,860.00	1,870.75	0.00	(10.75)	(0.58%)
1012212000	890	MISCELLANEOUS	150	0.00	0.00	150.00	26.98	0.00	123.02	82.01%
Total PMS GUIDANCE SERVICES			\$179,835	\$1,813.61	\$0.00	\$181,648.80	\$183,554.65	\$0.00	(\$1,905.85)	(1.05%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$179,835	\$1,813.61	\$0.00	\$181,648.80	\$183,554.65	\$0.00	(\$1,905.85)	(1.05%)
PHS GUIDANCE SERVICES										
1033212000	110	SALARIES	308,401	0.00	0.00	308,401.35	301,743.48	0.00	6,657.87	2.16%
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	170.28	0.00	(170.28)	0.00%
1033212000	211	HEALTH INSURANCE	106,599	0.00	0.00	106,599.04	118,851.62	0.00	(12,252.58)	(11.49%)
1033212000	212	DENTAL INSURANCE	5,861	0.00	0.00	5,860.80	7,863.28	0.00	(2,002.48)	(34.17%)
1033212000	213	LIFE INSURANCE	572	0.00	0.00	571.92	571.74	0.00	0.18	0.03%
1033212000	214	DISABILITY INSURANCE	683	0.00	0.00	683.28	698.86	0.00	(15.58)	(2.28%)
1033212000	220	SOCIAL SECURITY	23,837	0.00	0.00	23,836.54	22,316.21	0.00	1,520.33	6.38%
1033212000	231	NON-TEACHER RETIREMENT	8,101	0.00	0.00	8,101.46	6,332.46	0.00	1,769.00	21.84%
1033212000	232	TEACHER RETIREMENT	41,683	0.00	0.00	41,683.39	42,751.73	0.00	(1,068.34)	(2.56%)
1033212000	260	WORKERS COMP INSURANCE	1,374	0.00	0.00	1,373.78	1,360.78	0.00	13.00	0.95%
1033212000	275	WORKSHOPS NON-UNION	1,325	0.00	0.00	1,325.00	150.00	0.00	1,175.00	88.68%
1033212000	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	2,400.00	0.00	(2,400.00)	0.00%
1033212000	321	PROFESSIONAL EDU SERVICES	0	0.00	150.00	150.00	150.00	0.00	0.00	0.00%
1033212000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	2,633.40	0.00	(2,633.40)	0.00%
1033212000	332	TUTOR SERVICES	0	0.00	0.00	0.00	1,925.00	0.00	(1,925.00)	0.00%
1033212000	446	RENTAL/LEASE SOFTWARE	5,000	0.00	0.00	5,000.00	2,822.50	0.00	2,177.50	43.55%
1033212000	550	PRINTING	1,000	0.00	(100.00)	900.00	132.00	0.00	768.00	85.33%
1033212000	580	TRAVEL & MILEAGE	1,500	0.00	(344.00)	1,156.00	487.26	0.00	668.74	57.85%
1033212000	610	SUPPLIES	13,930	0.00	(481.00)	13,449.00	13,306.91	0.00	142.09	1.06%
1033212000	640	TEXTBOOKS - REPLACEMENT	450	0.00	(25.00)	425.00	331.88	0.00	93.12	21.91%
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	0.00	0.00	0.00	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	1,250	0.00	0.00	1,250.00	1,242.99	0.00	7.01	0.56%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033212000	810	DUES AND FEES	1,400	0.00	(100.00)	1,300.00	1,216.00	0.00	84.00	6.46%
1033212000	890	MISCELLANEOUS	1,305	0.00	900.00	2,205.00	1,975.59	0.00	229.41	10.40%
Total PHS GUIDANCE SERVICES			\$524,272	\$0.00	\$0.00	\$524,271.56	\$531,433.97	\$0.00	(\$7,162.41)	(1.37%)
Total 33 - PELHAM HIGH SCHOOL			\$524,272	\$0.00	\$0.00	\$524,271.56	\$531,433.97	\$0.00	(\$7,162.41)	(1.37%)
Total 2120 - GUIDANCE SERVICES			\$905,759	\$1,813.61	(\$200.00)	\$907,372.15	\$955,220.15	\$0.00	(\$47,848.00)	(5.27%)
2134 - NURSE SERVICES										
DW NURSE SERVICES										
1000213400	110	SALARIES	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1000213400	120	DAILY SUBSTITUTE SALARIES	4,617	0.00	0.00	4,617.00	0.00	0.00	4,617.00	100.00%
1000213400	211	HEALTH INSURANCE	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
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	353	0.00	0.00	353.20	0.00	0.00	353.20	100.00%
1000213400	260	WORKERS COMP INSURANCE	20	0.00	0.00	20.38	0.00	0.00	20.38	100.00%
Total DW NURSE SERVICES			\$4,991	\$0.00	\$0.00	\$4,990.60	\$0.00	\$0.00	\$4,990.60	100.00%
Total 00 - DISTRICT-WIDE										
PES NURSE SERVICES										
1011213400	110	SALARIES	84,340	0.00	0.00	84,340.00	84,509.79	0.00	(169.79)	(0.20%)
1011213400	114	INSTRUC. ASST. SALARIES	19,236	0.00	0.00	19,235.58	19,693.46	0.00	(457.88)	(2.38%)
1011213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,111.30	0.00	(1,111.30)	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	22,358	0.00	0.00	22,357.80	22,500.21	0.00	(142.41)	(0.64%)
1011213400	212	DENTAL INSURANCE	1,440	0.00	0.00	1,440.00	1,445.42	0.00	(5.42)	(0.38%)
1011213400	213	LIFE INSURANCE	152	0.00	0.00	151.68	137.76	0.00	13.92	9.18%
1011213400	214	DISABILITY INSURANCE	246	0.00	0.00	246.24	220.08	0.00	26.16	10.62%
1011213400	220	SOCIAL SECURITY	8,039	0.00	0.00	8,039.03	7,990.12	0.00	48.91	0.61%
1011213400	232	TEACHER RETIREMENT	10,340	0.00	0.00	10,339.62	10,344.43	0.00	(4.81)	(0.05%)
1011213400	260	WORKERS COMP INSURANCE	464	0.00	0.00	463.70	481.59	0.00	(17.89)	(3.86%)
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	1,278	0.00	0.00	1,278.00	1,097.30	0.00	180.70	14.14%
1011213400	430	REPAIRS & MAINTENANCE	204	0.00	0.00	204.00	0.00	0.00	204.00	100.00%
1011213400	610	SUPPLIES	5,112	0.00	0.00	5,112.00	2,847.97	0.00	2,264.03	44.29%
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	632	0.00	1,290.25	1,922.25	1,622.25	0.00	300.00	15.61%
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	0.01	0.00	0.00	0.01	100.00%
Total PES NURSE SERVICES			\$153,840	\$0.00	\$1,290.25	\$155,129.91	\$154,001.68	\$0.00	\$1,128.23	0.73%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$153,840	\$0.00	\$1,290.25	\$155,129.91	\$154,001.68	\$0.00	\$1,128.23	0.73%



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PMS NURSE SERVICES										
1012213400	110	SALARIES	67,260	0.00	0.00	67,260.00	98,130.94	0.00	(30,870.94)	(45.90%)
1012213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	625.00	0.00	(625.00)	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	15,450	0.00	0.00	15,450.20	15,555.74	0.00	(105.54)	(0.68%)
1012213400	212	DENTAL INSURANCE	796	0.00	0.00	796.00	799.07	0.00	(3.07)	(0.39%)
1012213400	213	LIFE INSURANCE	120	0.00	0.00	119.52	108.48	0.00	11.04	9.24%
1012213400	214	DISABILITY INSURANCE	175	0.00	0.00	175.20	159.12	0.00	16.08	9.18%
1012213400	220	SOCIAL SECURITY	5,155	0.00	0.00	5,155.09	7,443.20	0.00	(2,288.11)	(44.39%)
1012213400	232	TEACHER RETIREMENT	11,676	0.00	0.00	11,676.34	17,035.54	0.00	(5,359.20)	(45.90%)
1012213400	260	WORKERS COMP INSURANCE	297	0.00	0.00	296.82	445.13	0.00	(148.31)	(49.97%)
1012213400	330	PROFESSIONAL SERVICES	375	0.00	1,600.00	1,975.00	2,153.33	0.00	(178.33)	(9.03%)
1012213400	430	REPAIRS & MAINTENANCE	110	0.00	0.00	110.00	90.00	0.00	20.00	18.18%
1012213400	610	SUPPLIES	1,750	0.00	0.00	1,750.00	1,723.59	0.00	26.41	1.51%
1012213400	650	SOFTWARE	332	0.00	(309.75)	22.25	0.00	0.00	22.25	100.00%
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			\$103,496	\$0.00	\$1,290.25	\$104,786.42	\$144,269.14	\$0.00	(\$39,482.72)	(37.68%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$103,496	\$0.00	\$1,290.25	\$104,786.42	\$144,269.14	\$0.00	(\$39,482.72)	(37.68%)
PHS NURSE SERVICES										
1033213400	110	SALARIES	64,760	0.00	0.00	64,760.00	38,990.38	0.00	25,769.62	39.79%
1033213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	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	15,450	0.00	0.00	15,450.20	21,000.21	0.00	(5,550.01)	(35.92%)
1033213400	212	DENTAL INSURANCE	796	0.00	0.00	796.00	1,445.42	0.00	(649.42)	(81.59%)
1033213400	213	LIFE INSURANCE	116	0.00	0.00	115.92	69.60	0.00	46.32	39.96%
1033213400	214	DISABILITY INSURANCE	175	0.00	0.00	175.20	112.80	0.00	62.40	35.62%
1033213400	220	SOCIAL SECURITY	4,969	0.00	0.00	4,969.30	2,797.50	0.00	2,171.80	43.70%
1033213400	232	TEACHER RETIREMENT	11,242	0.00	0.00	11,242.34	6,698.71	0.00	4,543.63	40.42%
1033213400	260	WORKERS COMP INSURANCE	286	0.00	0.00	285.79	175.85	0.00	109.94	38.47%
1033213400	330	PROFESSIONAL SERVICES	1,250	0.00	270.00	1,520.00	11,636.62	0.00	(10,116.62)	(665.57%)
1033213400	430	REPAIRS & MAINTENANCE	125	0.00	0.00	125.00	90.00	0.00	35.00	28.00%
1033213400	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	610	SUPPLIES	2,289	0.00	0.00	2,289.00	1,496.42	0.00	792.58	34.63%
1033213400	650	SOFTWARE	332	0.00	1,020.25	1,352.25	270.38	0.00	1,081.87	80.01%
1033213400	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1033213400	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS NURSE SERVICES			\$101,791	\$0.00	\$1,290.25	\$103,081.01	\$84,783.89	\$0.00	\$18,297.12	17.75%
Total 33 - PELHAM HIGH SCHOOL			\$101,791	\$0.00	\$1,290.25	\$103,081.01	\$84,783.89	\$0.00	\$18,297.12	17.75%
Total 2134 - NURSE SERVICES			\$364,117	\$0.00	\$3,870.75	\$367,987.94	\$383,054.71	\$0.00	(\$15,066.77)	(4.09%)

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2140 - PSYCHOLOGICAL SERVICES										
DW PSYCH SERVICES										
1000214000	110	SALARIES	140,336	0.00	0.00	140,335.85	107,594.64	0.00	32,741.21	23.33%
1000214000	211	HEALTH INSURANCE	25,365	0.00	0.00	25,364.64	9,864.12	0.00	15,500.52	61.11%
1000214000	212	DENTAL INSURANCE	1,509	0.00	0.00	1,509.44	600.04	0.00	909.40	60.25%
1000214000	213	LIFE INSURANCE	198	0.00	0.00	198.00	108.28	0.00	89.72	45.31%
1000214000	214	DISABILITY INSURANCE	325	0.00	0.00	325.44	176.28	0.00	149.16	45.83%
1000214000	220	SOCIAL SECURITY	10,736	0.00	0.00	10,736.40	8,203.68	0.00	2,532.72	23.59%
1000214000	232	TEACHER RETIREMENT	19,349	0.00	0.00	19,348.94	12,448.82	0.00	6,900.12	35.66%
1000214000	260	WORKERS COMP INSURANCE	619	0.00	0.00	619.30	485.20	0.00	134.10	21.65%
1000214000	275	WORKSHOPS NON-UNION	1,800	0.00	0.00	1,800.00	250.00	0.00	1,550.00	86.11%
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	1,000.00	0.00	2,500.00	1,500.00	0.00	1,000.00	40.00%
1000214000	325	TESTING PROTOCOLS	500	0.00	0.00	500.00	881.00	0.00	(381.00)	(76.20%)
1000214000	330	PROFESSIONAL SERVICES	24,000	0.00	0.00	24,000.00	105,637.10	3,000.00	(84,637.10)	(352.65%)
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	0.00	0.00	500.00	100.00%
1000214000	610	SUPPLIES	3,630	0.00	0.00	3,630.00	2,787.29	0.00	842.71	23.22%
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	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	810	DUES AND FEES	210	0.00	0.00	210.00	70.00	0.00	140.00	66.67%
Total DW PSYCH SERVICES			\$231,528	\$1,000.00	\$0.00	\$232,528.01	\$250,606.45	\$3,000.00	(\$21,078.44)	(9.06%)
Total 00 - DISTRICT-WIDE			\$231,528	\$1,000.00	\$0.00	\$232,528.01	\$250,606.45	\$3,000.00	(\$21,078.44)	(9.06%)
PES PSYCH SERVICES										
1011214000	325	TESTING PROTOCOLS	1,933	0.00	1,463.00	3,396.00	3,395.85	0.00	0.15	0.00%
1011214000	610	SUPPLIES	108	0.00	(70.00)	38.00	36.47	0.00	1.53	4.03%
Total PES PSYCH SERVICES			\$2,041	\$0.00	\$1,393.00	\$3,434.00	\$3,432.32	\$0.00	\$1.68	0.05%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$2,041	\$0.00	\$1,393.00	\$3,434.00	\$3,432.32	\$0.00	\$1.68	0.05%
PMS PSYCH SERVICES										
1012214000	325	TESTING PROTOCOLS	1,995	0.00	0.00	1,995.00	1,770.87	142.00	82.13	4.12%
1012214000	610	SUPPLIES	150	0.00	0.00	150.00	145.03	0.00	4.97	3.31%
Total PMS PSYCH SERVICES			\$2,145	\$0.00	\$0.00	\$2,145.00	\$1,915.90	\$142.00	\$87.10	4.06%
Total 12 - PELHAM MEMORIAL SCHOOL			\$2,145	\$0.00	\$0.00	\$2,145.00	\$1,915.90	\$142.00	\$87.10	4.06%
PHS PSYCH SERVICES										
1033214000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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1033214000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	325	TESTING PROTOCOLS	1,992	0.00	0.00	1,992.25	1,661.71	316.94	13.60	0.68%
1033214000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	610	SUPPLIES	150	0.00	0.00	150.00	144.24	0.00	5.76	3.84%
Total PHS PSYCH SERVICES			\$2,142	\$0.00	\$0.00	\$2,142.25	\$1,805.95	\$316.94	\$19.36	0.90%
Total 33 - PELHAM HIGH SCHOOL			\$2,142	\$0.00	\$0.00	\$2,142.25	\$1,805.95	\$316.94	\$19.36	0.90%
Total 2140 - PSYCHOLOGICAL SERVICES			\$237,856	\$1,000.00	\$1,393.00	\$240,249.26	\$257,760.62	\$3,458.94	(\$20,970.30)	(8.73%)
2150 - SPEECH SERVICES										
DW SPEECH SERVICES										
1000215000	110	SALARIES	255,550	0.00	0.00	255,549.85	221,461.20	0.00	34,088.65	13.34%
1000215000	114	INSTRUC. ASST. SALARIES	22,938	0.00	0.00	22,938.37	22,822.07	0.00	116.30	0.51%
1000215000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	211	HEALTH INSURANCE	45,002	0.00	0.00	45,002.16	27,119.13	0.00	17,883.03	39.74%
1000215000	212	DENTAL INSURANCE	2,889	0.00	0.00	2,889.48	2,114.44	0.00	775.04	26.82%
1000215000	213	LIFE INSURANCE	260	0.00	0.00	260.16	330.72	0.00	(70.56)	(27.12%)
1000215000	214	DISABILITY INSURANCE	350	0.00	0.00	350.40	460.08	0.00	(109.68)	(31.30%)
1000215000	220	SOCIAL SECURITY	21,557	0.00	0.00	21,557.31	18,637.67	0.00	2,919.64	13.54%
1000215000	232	TEACHER RETIREMENT	41,389	0.00	0.00	41,388.65	35,345.02	0.00	6,043.63	14.60%
1000215000	260	WORKERS COMP INSURANCE	1,242	0.00	0.00	1,242.21	1,114.82	0.00	127.39	10.26%
1000215000	275	WORKSHOPS - NON-UNION	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1000215000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	330	PROFESSIONAL SERVICES	23,958	0.00	0.00	23,957.80	171,299.46	0.00	(147,341.66)	(615.00%)
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	0.00	0.00	200.00	100.00%
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			\$418,536	\$0.00	\$0.00	\$418,536.39	\$500,704.61	\$0.00	(\$82,168.22)	(19.63%)
Total 00 - DISTRICT-WIDE			\$418,536	\$0.00	\$0.00	\$418,536.39	\$500,704.61	\$0.00	(\$82,168.22)	(19.63%)
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	1,306	0.00	0.00	1,306.00	939.44	0.00	366.56	28.07%
1011215000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	610	SUPPLIES	867	0.00	225.00	1,092.00	981.31	0.00	110.69	10.14%
1011215000	640	TEXTBOOKS - REPLACEMENT	434	0.00	(225.00)	209.00	0.00	0.00	209.00	100.00%

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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			\$2,607	\$0.00	\$0.00	\$2,607.00	\$1,920.75	\$0.00	\$686.25	26.32%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$2,607	\$0.00	\$0.00	\$2,607.00	\$1,920.75	\$0.00	\$686.25	26.32%
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	635	0.00	225.00	860.00	859.58	0.00	0.42	0.05%
1012215000	610	SUPPLIES	595	0.00	(225.00)	370.00	176.00	0.00	194.00	52.43%
Total PMS SPEECH SERVICES			\$1,230	\$0.00	\$0.00	\$1,230.00	\$1,035.58	\$0.00	\$194.42	15.81%
Total 12 - PELHAM MEMORIAL SCHOOL			\$1,230	\$0.00	\$0.00	\$1,230.00	\$1,035.58	\$0.00	\$194.42	15.81%
PHS SPEECH SERVICES										
1033215000	325	TESTING PROTOCOLS	1,000	0.00	0.00	1,000.00	930.75	0.00	69.25	6.92%
1033215000	610	SUPPLIES	1,000	0.00	0.00	1,000.00	829.40	0.00	170.60	17.06%
1033215000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS SPEECH SERVICES			\$2,000	\$0.00	\$0.00	\$2,000.00	\$1,760.15	\$0.00	\$239.85	11.99%
Total 33 - PELHAM HIGH SCHOOL			\$2,000	\$0.00	\$0.00	\$2,000.00	\$1,760.15	\$0.00	\$239.85	11.99%
Total 2150 - SPEECH SERVICES			\$424,373	\$0.00	\$0.00	\$424,373.39	\$505,421.09	\$0.00	(\$81,047.70)	(19.10%)
2162 - PT SERVICES										
DW PT SERVICES										
1000216200	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216200	330	PROFESSIONAL SERVICES	70,000	0.00	0.00	70,000.00	60,287.00	0.00	9,713.00	13.88%
1000216200	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216200	734	EQUIPMENT-ADDITIONAL	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1000216200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW PT SERVICES			\$71,000	\$0.00	\$0.00	\$71,000.00	\$60,287.00	\$0.00	\$10,713.00	15.09%
Total 00 - DISTRICT-WIDE			\$71,000	\$0.00	\$0.00	\$71,000.00	\$60,287.00	\$0.00	\$10,713.00	15.09%
PHS PT SERVICES										
1033216200	610	SUPPLIES	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
Total PHS PT SERVICES			\$300	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	100.00%
Total 33 - PELHAM HIGH SCHOOL			\$300	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	100.00%
Total 2162 - PT SERVICES			\$71,300	\$0.00	\$0.00	\$71,300.00	\$60,287.00	\$0.00	\$11,013.00	15.45%
2163 - OT SERVICES										
DW OT SERVICES										
1000216300	110	SALARIES	158,642	0.00	0.00	158,641.72	162,175.66	0.00	(3,533.94)	(2.23%)
1000216300	211	HEALTH INSURANCE	32,545	0.00	0.00	32,545.20	32,746.93	0.00	(201.73)	(0.62%)
1000216300	212	DENTAL INSURANCE	2,469	0.00	0.00	2,468.80	2,478.02	0.00	(9.22)	(0.37%)
1000216300	213	LIFE INSURANCE	283	0.00	0.00	282.96	262.56	0.00	20.40	7.21%
1000216300	214	DISABILITY INSURANCE	455	0.00	0.00	455.28	418.32	0.00	36.96	8.12%



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1000216300	220	SOCIAL SECURITY	12,368	0.00	0.00	12,367.81	12,388.25	0.00	(20.44)	(0.17%)
1000216300	232	TEACHER RETIREMENT	27,540	0.00	0.00	27,540.21	28,153.43	0.00	(613.22)	(2.23%)
1000216300	260	WORKERS COMP INSURANCE	713	0.00	0.00	713.33	744.44	0.00	(31.11)	(4.36%)
1000216300	275	WORKSHOPS NON-UNION	750	0.00	0.00	750.00	0.00	0.00	750.00	100.00%
1000216300	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216300	325	TESTING PROTOCOLS	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1000216300	330	PROFESSIONAL SERVICES	8,730	0.00	0.00	8,730.00	8,362.90	0.00	367.10	4.21%
1000216300	610	SUPPLIES	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
1000216300	734	EQUIPMENT-ADDITIONAL	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1000216300	738	EQUIPMENT-REPLACEMENT	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
Total DW OT SERVICES			\$245,645	\$0.00	\$0.00	\$245,645.31	\$247,730.51	\$0.00	(\$2,085.20)	(0.85%)
Total 00 - DISTRICT-WIDE			\$245,645	\$0.00	\$0.00	\$245,645.31	\$247,730.51	\$0.00	(\$2,085.20)	(0.85%)
PES OT SERVICES										
1011216300	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	325	TESTING PROTOCOLS	2,200	0.00	(958.00)	1,242.00	1,242.00	0.00	0.00	0.00%
1011216300	610	SUPPLIES	543	0.00	1,217.00	1,760.00	1,647.93	0.00	112.07	6.37%
1011216300	650	SOFTWARE	107	0.00	(22.00)	85.00	84.88	0.00	0.12	0.14%
1011216300	734	EQUIPMENT-ADDITIONAL	959	0.00	(237.00)	722.00	697.51	0.00	24.49	3.39%
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			\$3,809	\$0.00	\$0.00	\$3,809.00	\$3,672.32	\$0.00	\$136.68	3.59%
PES PRESCHOOL OT SERVICES										
1011216328	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216328	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216328	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES PRESCHOOL OT SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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										
Total 11 - PELHAM ELEMENTARY SCHOOL			\$3,809	\$0.00	\$0.00	\$3,809.00	\$3,672.32	\$0.00	\$136.68	3.59%
PMS OT SERVICES										
1012216300	325	TESTING PROTOCOLS	250	0.00	40.00	290.00	275.60	0.00	14.40	4.97%
1012216300	610	SUPPLIES	700	0.00	480.00	1,180.00	1,179.19	0.00	0.81	0.07%
1012216300	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	733	FURNITURE-ADDITIONAL	650	0.00	(250.00)	400.00	0.00	0.00	400.00	100.00%
1012216300	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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1012216300	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	738	EQUIPMENT-REPLACEMENT	600	0.00	(270.00)	330.00	0.00	0.00	330.00	100.00%
Total PMS OT SERVICES			\$2,200	\$0.00	\$0.00	\$2,200.00	\$1,454.79	\$0.00	\$745.21	33.87%
Total 12 - PELHAM MEMORIAL SCHOOL			\$2,200	\$0.00	\$0.00	\$2,200.00	\$1,454.79	\$0.00	\$745.21	33.87%
PHS OT SERVICES										
1033216300	325	TESTING PROTOCOLS	0	0.00	499.25	499.25	499.25	0.00	0.00	0.00%
1033216300	610	SUPPLIES	4,000	0.00	0.00	4,000.00	2,505.86	0.00	1,494.14	37.35%
1033216300	734	EQUIPMENT-ADDITIONAL	2,000	0.00	0.00	2,000.00	596.33	0.00	1,403.67	70.18%
1033216300	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033216300	738	EQUIPMENT-REPLACEMENT	500	0.00	(499.25)	0.75	0.00	0.00	0.75	100.00%
Total PHS OT SERVICES			\$6,500	\$0.00	\$0.00	\$6,500.00	\$3,601.44	\$0.00	\$2,898.56	44.59%
Total 33 - PELHAM HIGH SCHOOL			\$6,500	\$0.00	\$0.00	\$6,500.00	\$3,601.44	\$0.00	\$2,898.56	44.59%
Total 2163 - OT SERVICES			\$258,154	\$0.00	\$0.00	\$258,154.31	\$256,459.06	\$0.00	\$1,695.25	0.66%
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	0	0.00	0.00	0.00	708.00	0.00	(708.00)	0.00%
Total PES OTHER STUDENT SERVICE			\$0	\$0.00	\$0.00	\$0.00	\$708.00	\$0.00	(\$708.00)	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$708.00	\$0.00	(\$708.00)	0.00%
PMS OTHER STUDENT SERVICE										
1012219000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012219000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012219000	610	SUPPLIES	495	0.00	0.00	495.00	406.23	0.00	88.77	17.93%
1012219000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012219000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS OTHER STUDENT SERVICE			\$495	\$0.00	\$0.00	\$495.00	\$406.23	\$0.00	\$88.77	17.93%
Total 12 - PELHAM MEMORIAL SCHOOL			\$495	\$0.00	\$0.00	\$495.00	\$406.23	\$0.00	\$88.77	17.93%
PHS OTHER STUDENT SERVICE										
1033219000	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	40.35	0.00	959.65	95.96%
Total PHS OTHER STUDENT SERVICE			\$1,000	\$0.00	\$0.00	\$1,000.00	\$40.35	\$0.00	\$959.65	95.96%
Total 33 - PELHAM HIGH SCHOOL			\$1,000	\$0.00	\$0.00	\$1,000.00	\$40.35	\$0.00	\$959.65	95.96%
Total 2190 - OTHER PUPIL SERVICES			\$1,495	\$0.00	\$0.00	\$1,495.00	\$1,154.58	\$0.00	\$340.42	22.77%
2210 - IMPROVEMENT- INSTRUCTION										
DW IMPROVEMENT INSTRUC										
1000221000	110	SALARIES	206,500	0.00	0.00	206,500.00	199,785.38	0.00	6,714.62	3.25%
1000221000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	211	HEALTH INSURANCE	22,828	0.00	0.00	22,828.08	22,828.07	0.00	0.01	0.00%
1000221000	212	DENTAL INSURANCE	1,800	0.00	0.00	1,800.00	1,799.88	0.00	0.12	0.01%
1000221000	213	LIFE INSURANCE	267	0.00	0.00	267.36	243.12	0.00	24.24	9.07%



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1000221000	214	DISABILITY INSURANCE	703	0.00	0.00	703.20	639.12	0.00	64.08	9.11%
1000221000	220	SOCIAL SECURITY	15,806	0.00	0.00	15,805.52	15,152.04	0.00	653.48	4.13%
1000221000	232	TEACHER RETIREMENT	35,848	0.00	0.00	35,848.40	34,453.51	0.00	1,394.89	3.89%
1000221000	260	WORKERS COMP INSURANCE	911	0.00	0.00	911.29	900.65	0.00	10.64	1.17%
1000221000	273	WORKSHOPS PEA	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	275	WORKSHOPS NON-UNION	1,250	0.00	0.00	1,250.00	597.00	0.00	653.00	52.24%
1000221000	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	446	RENTAL/LEASE SOFTWARE	12,100	0.00	(534.00)	11,566.00	6,627.50	0.00	4,938.50	42.70%
1000221000	550	PRINTING	2,000	0.00	0.00	2,000.00	1,947.32	0.00	52.68	2.63%
1000221000	580	TRAVEL & MILEAGE	2,500	0.00	534.00	3,034.00	6,102.64	0.00	(3,068.64)	(101.14%)
1000221000	610	SUPPLIES	1,500	0.00	0.00	1,500.00	6,448.84	0.00	(4,948.84)	(329.92%)
1000221000	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	810	DUES AND FEES	1,500	0.00	0.00	1,500.00	1,353.92	0.00	146.08	9.74%
1000221000	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	1,286.86	0.00	(286.86)	(28.69%)
Total DW IMPROVEMENT INSTRUCT			\$306,514	\$0.00	\$0.00	\$306,513.85	\$300,165.85	\$0.00	\$6,348.00	2.07%
Total 00 - DISTRICT-WIDE			\$306,514	\$0.00	\$0.00	\$306,513.85	\$300,165.85	\$0.00	\$6,348.00	2.07%
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	250	0.00	240.00	490.00	480.00	0.00	10.00	2.04%
Total PES IMPROV INSTRUCTION			\$250	\$0.00	\$240.00	\$490.00	\$480.00	\$0.00	\$10.00	2.04%
Total 11 - PELHAM ELEMENTARY SCHOOL										
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	400.00	0.00	0.00	0.00%
1012221000	890	MISCELLANEOUS	700	0.00	0.00	700.00	670.57	0.00	29.43	4.20%
Total PMS IMPROVE INSTRUCTION			\$1,100	\$0.00	\$0.00	\$1,100.00	\$1,070.57	\$0.00	\$29.43	2.68%
Total 12 - PELHAM MEMORIAL SCHOOL			\$1,100	\$0.00	\$0.00	\$1,100.00	\$1,070.57	\$0.00	\$29.43	2.68%
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	500	0.00	0.00	500.01	0.00	0.00	500.01	100.00%
Total PHS IMPROVE INSTRUCTION			\$500	\$0.00	\$0.00	\$500.01	\$0.00	\$0.00	\$500.01	100.00%
Total 33 - PELHAM HIGH SCHOOL			\$500	\$0.00	\$0.00	\$500.01	\$0.00	\$0.00	\$500.01	100.00%
Total 2210 - IMPROVEMENT- INSTRUCTION			\$308,364	\$0.00	\$240.00	\$308,603.86	\$301,716.42	\$0.00	\$6,887.44	2.23%

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2212 - INSTR/CURRIC DEVELOPMENT										
INSTR & CURRICULUM DEVEL										
1000221200	110	SALARIES	15,000	0.00	0.00	15,000.00	15,065.76	0.00	(65.76)	(0.44%)
1000221200	220	SOCIAL SECURITY	1,148	0.00	0.00	1,147.50	1,127.21	0.00	20.29	1.77%
1000221200	232	TEACHER RETIREMENT	2,604	0.00	0.00	2,604.00	2,567.62	0.00	36.38	1.40%
1000221200	260	WORKERS COMP INSURANCE	66	0.00	0.00	66.20	67.86	0.00	(1.66)	(2.51%)
1000221200	580	TRAVEL & MILEAGE	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1000221200	610	SUPPLIES	250	0.00	0.00	250.00	250.00	0.00	0.00	0.00%
1000221200	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	819.24	0.00	180.76	18.08%
Total INSTR & CURRICULUM DEVEL			\$20,318	\$0.00	\$0.00	\$20,317.70	\$19,897.69	\$0.00	\$420.01	2.07%
Total 00 - DISTRICT-WIDE										
Total 2212 - INSTR/CURRIC DEVELOPMENT										
			\$20,318	\$0.00	\$0.00	\$20,317.70	\$19,897.69	\$0.00	\$420.01	2.07%
			\$20,318	\$0.00	\$0.00	\$20,317.70	\$19,897.69	\$0.00	\$420.01	2.07%
2213 - INSTRUCTION STAFF TRAIN'G										
DW INSTRUC STAFF TRAINING										
1000221300	110	SALARIES	18,750	0.00	0.00	18,750.00	20,000.00	0.00	(1,250.00)	(6.67%)
1000221300	114	INSTRUC. ASST. SALARIES	2,300	0.00	0.00	2,300.00	2,500.00	0.00	(200.00)	(8.70%)
1000221300	220	SOCIAL SECURITY	1,610	0.00	0.00	1,610.33	1,659.14	0.00	(48.81)	(3.03%)
1000221300	232	TEACHER RETIREMENT	3,255	0.00	0.00	3,255.00	3,385.20	0.00	(130.20)	(4.00%)
1000221300	260	WORKERS COMP INSURANCE	93	0.00	0.00	92.90	101.34	0.00	(8.44)	(9.09%)
1000221300	271	WORKSHOPS PESPA	7,500	0.00	0.00	7,500.00	1,347.00	0.00	6,153.00	82.04%
1000221300	272	COURSE REIMBURSE PESPA	7,500	0.00	0.00	7,500.00	6,746.95	0.00	753.05	10.04%
1000221300	273	WORKSHOPS PEA	22,000	0.00	0.00	22,000.00	10,166.98	0.00	11,833.02	53.79%
1000221300	274	COURSE REIMBURSEMENT PEA	59,000	2,080.00	0.00	61,080.00	43,174.50	0.00	17,905.50	29.31%
1000221300	275	WORKSHOPS NON-UNION	2,500	0.00	0.00	2,500.00	1,299.99	0.00	1,200.01	48.00%
1000221300	276	COURSE REIMBURS NON-UNION	25,000	0.00	0.00	25,000.00	17,679.00	0.00	7,321.00	29.28%
1000221300	330	PROFESSIONAL SERVICES	0	500.00	0.00	500.00	2,500.00	0.00	(2,000.00)	(400.00%)
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	492.82	0.00	57.18	10.40%
1000221300	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	1,167.11	0.00	(167.11)	(16.71%)
Total DW INSTRUC STAFF TRAINING			\$151,058	\$2,580.00	\$0.00	\$153,638.23	\$112,220.03	\$0.00	\$41,418.20	26.96%
Total 00 - DISTRICT-WIDE										
Total 2213 - INSTRUCTION STAFF TRAIN'G										
			\$151,058	\$2,580.00	\$0.00	\$153,638.23	\$112,220.03	\$0.00	\$41,418.20	26.96%
			\$151,058	\$2,580.00	\$0.00	\$153,638.23	\$112,220.03	\$0.00	\$41,418.20	26.96%
2222 - LIBRARY SERVICES										
PES LIBRARY SERVICES										
1011222200	110	SALARIES	41,560	0.00	0.00	41,560.00	41,560.00	0.00	0.00	0.00%
1011222200	114	INSTRUC. ASST. SALARIES	19,236	0.00	0.00	19,235.58	19,151.52	0.00	84.06	0.44%
1011222200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,087.50	0.00	(1,087.50)	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	75	0.00	0.00	74.88	68.16	0.00	6.72	8.97%
1011222200	214	DISABILITY INSURANCE	121	0.00	0.00	121.44	110.16	0.00	11.28	9.29%



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1011222200	220	SOCIAL SECURITY	4,880	0.00	0.00	4,880.37	4,957.26	0.00	(76.89)	(1.58%)
1011222200	232	TEACHER RETIREMENT	7,215	0.00	0.00	7,214.82	7,214.76	0.00	0.06	0.00%
1011222200	260	WORKERS COMP INSURANCE	282	0.00	0.00	281.53	292.09	0.00	(10.56)	(3.75%)
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	651	0.00	0.00	931.00	788.92	0.00	142.08	15.26%
1011222200	640	TEXTBOOKS - REPLACEMENT	1,712	0.00	0.00	1,712.00	1,610.79	0.00	101.21	5.91%
1011222200	643	INFORMATION ACCESS FEES	3,561	0.00	314.00	3,875.00	3,874.00	0.00	1.00	0.03%
1011222200	644	PUBLICATIONS	482	0.00	(482.00)	0.00	0.00	0.00	0.00	0.00%
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	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	554	0.00	(112.00)	442.00	407.73	0.00	34.27	7.75%
Total PES LIBRARY SERVICES			\$83,329	\$0.00	\$0.00	\$83,328.62	\$84,122.89	\$0.00	(\$794.27)	(0.95%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$83,329	\$0.00	\$0.00	\$83,328.62	\$84,122.89	\$0.00	(\$794.27)	(0.95%)
PMS LIBRARY SERVICES										
1012222200	110	SALARIES	53,960	0.00	0.00	53,960.00	53,960.00	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	537.00	0.00	(537.00)	0.00%
1012222200	211	HEALTH INSURANCE	15,450	0.00	0.00	15,450.20	15,555.74	0.00	(105.54)	(0.68%)
1012222200	212	DENTAL INSURANCE	796	0.00	0.00	796.00	799.07	0.00	(3.07)	(0.39%)
1012222200	213	LIFE INSURANCE	96	0.00	0.00	96.24	87.60	0.00	8.64	9.98%
1012222200	214	DISABILITY INSURANCE	158	0.00	0.00	157.68	143.04	0.00	14.64	9.28%
1012222200	220	SOCIAL SECURITY	4,128	0.00	0.00	4,128.12	4,039.26	0.00	88.86	2.15%
1012222200	232	TEACHER RETIREMENT	9,367	0.00	0.00	9,367.46	9,367.54	0.00	(0.08)	0.00%
1012222200	260	WORKERS COMP INSURANCE	238	0.00	0.00	238.13	245.79	0.00	(7.66)	(3.22%)
1012222200	430	REPAIRS & MAINTENANCE	400	0.00	(300.00)	100.00	94.35	0.00	5.65	5.65%
1012222200	610	SUPPLIES	340	0.00	81.63	421.63	421.63	0.00	0.00	0.00%
1012222200	640	TEXTBOOKS - REPLACEMENT	2,000	0.00	(737.38)	1,262.62	1,195.34	0.00	67.28	5.33%
1012222200	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	643	INFORMATION ACCESS FEES	3,000	0.00	1,664.84	4,664.84	4,664.84	0.00	0.00	0.00%
1012222200	644	PUBLICATIONS	900	0.00	(77.40)	822.60	807.70	0.00	14.90	1.81%
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	3,000	0.00	(340.90)	2,659.10	2,658.74	0.00	0.36	0.01%
1012222200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	890	MISCELLANEOUS	900	0.00	(290.79)	609.21	609.21	0.00	0.00	0.00%
Total PMS LIBRARY SERVICES			\$94,734	\$0.00	\$0.00	\$94,733.83	\$95,186.85	\$0.00	(\$453.02)	(0.48%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$94,734	\$0.00	\$0.00	\$94,733.83	\$95,186.85	\$0.00	(\$453.02)	(0.48%)
PHS LIBRARY SERVICES										
1033222200	110	SALARIES	48,046	0.00	0.00	48,045.60	44,165.16	0.00	3,880.44	8.08%
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	300.00	0.00	(300.00)	0.00%
1033222200	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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1033222200	211	HEALTH INSURANCE	20,858	0.00	0.00	20,857.80	0.00	0.00	20,857.80	100.00%
1033222200	212	DENTAL INSURANCE	796	0.00	0.00	796.00	0.00	0.00	796.00	100.00%
1033222200	213	LIFE INSURANCE	78	0.00	0.00	78.24	68.16	0.00	10.08	12.88%
1033222200	214	DISABILITY INSURANCE	130	0.00	0.00	129.84	110.64	0.00	19.20	14.79%
1033222200	220	SOCIAL SECURITY	3,675	0.00	0.00	3,675.49	3,401.58	0.00	273.91	7.45%
1033222200	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	232	TEACHER RETIREMENT	8,341	0.00	0.00	8,340.72	7,210.62	0.00	1,130.10	13.55%
1033222200	260	WORKERS COMP INSURANCE	212	0.00	0.00	212.02	200.44	0.00	11.58	5.46%
1033222200	430	REPAIRS & MAINTENANCE	500	0.00	(500.00)	0.00	0.00	0.00	0.00	0.00%
1033222200	610	SUPPLIES	1,500	0.00	0.00	1,500.00	1,494.66	0.00	5.34	0.36%
1033222200	640	TEXTBOOKS - REPLACEMENT	7,000	0.00	(280.00)	6,720.00	6,559.69	0.00	160.31	2.39%
1033222200	643	INFORMATION ACCESS FEES	28,000	0.00	(2,000.00)	26,000.00	24,335.67	0.00	1,664.33	6.40%
1033222200	644	PUBLICATIONS	2,500	0.00	(1,300.00)	1,200.00	1,187.85	0.00	12.15	1.01%
1033222200	649	TAPES/CD/DVD/AUDIO VISUAL	500	49.95	(312.48)	237.47	237.37	0.00	0.10	0.04%
1033222200	733	FURNITURE-ADDITIONAL	0	0.00	4,540.00	4,540.01	700.26	3,836.80	2.95	0.06%
1033222200	734	EQUIPMENT-ADDITIONAL	750	0.00	(147.52)	602.48	593.09	0.00	9.39	1.56%
1033222200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS LIBRARY SERVICES			\$122,886	\$49.95	\$0.00	\$122,935.67	\$90,565.19	\$3,836.80	\$28,533.68	23.21%
Total 33 - PELHAM HIGH SCHOOL			\$122,886	\$49.95	\$0.00	\$122,935.67	\$90,565.19	\$3,836.80	\$28,533.68	23.21%
Total 2222 - LIBRARY SERVICES			\$300,948	\$49.95	\$0.00	\$300,998.12	\$269,874.93	\$3,836.80	\$27,286.39	9.07%
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	2,000	0.00	0.00	2,000.00	2,000.00	0.00	0.00	0.00%
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	149,960	0.00	0.00	149,959.81	150,850.22	0.00	(890.41)	(0.59%)
1000222500	580	TRAVEL & MILEAGE	1,000	0.00	1,500.00	2,500.00	2,314.54	0.00	185.46	7.42%
1000222500	610	SUPPLIES	4,500	0.00	(500.00)	4,000.00	3,538.37	0.00	461.63	11.54%
1000222500	650	SOFTWARE	1,500	0.00	500.00	2,000.00	1,914.64	0.00	85.36	4.27%
1000222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW COMPUTER INSTRUCTION			\$158,960	\$0.00	\$1,500.00	\$160,459.81	\$160,617.77	\$0.00	(\$157.96)	(0.10%)
Total 00 - DISTRICT-WIDE			\$158,960	\$0.00	\$1,500.00	\$160,459.81	\$160,617.77	\$0.00	(\$157.96)	(0.10%)



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PES COMPUTER TECHNOLOGY										
1011222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222500	650	SOFTWARE	500	0.00	(500.00)	0.00	0.00	0.00	0.00	0.00%
1011222500	734	EQUIPMENT-ADDITIONAL	16,200	0.00	118.40	16,318.40	16,318.40	0.00	0.00	0.00%
1011222500	738	EQUIPMENT-REPLACEMENT	11,990	0.00	740.58	12,730.58	12,730.36	0.00	0.22	0.00%
Total PES COMPUTER TECHNOLOGY			\$28,690	\$0.00	\$358.98	\$29,048.98	\$29,048.76	\$0.00	\$0.22	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL										
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	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1012222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	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			\$500	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	100.00%
Total 12 - PELHAM MEMORIAL SCHOOL										
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	5,682	0.00	0.00	5,682.00	4,361.48	0.00	1,320.52	23.24%
1033222500	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS COMPUTER TECH			\$5,682	\$0.00	\$0.00	\$5,682.00	\$4,361.48	\$0.00	\$1,320.52	23.24%
Total 33 - PELHAM HIGH SCHOOL										
Total 2225 - COMPUTER TECHNOLOGY										
			\$5,682	\$0.00	\$0.00	\$5,682.00	\$4,361.48	\$0.00	\$1,320.52	23.24%
			\$5,682	\$0.00	\$0.00	\$5,682.00	\$4,361.48	\$0.00	\$1,320.52	23.24%
			\$193,832	\$0.00	\$1,858.98	\$195,690.79	\$194,028.01	\$0.00	\$1,662.78	0.85%
2311 - SCHOOL BOARD SERVICES										
SCHOOL BOARD SERVICES										
1001231100	110	SALARIES	8,700	0.00	0.00	8,700.00	9,125.00	0.00	(425.00)	(4.89%)
1001231100	220	SOCIAL SECURITY	666	0.00	0.00	665.55	698.06	0.00	(32.51)	(4.88%)
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	85.00	0.00	130.00	60.47%
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	1,146.37	0.00	353.63	23.58%
1001231100	550	PRINTING	1,300	0.00	0.00	1,300.00	2,488.19	0.00	(1,188.19)	(91.40%)
1001231100	610	SUPPLIES	1,100	0.00	0.00	1,100.00	82.95	0.00	1,017.05	92.46%
1001231100	810	DUES AND FEES	6,350	0.00	0.00	6,350.00	5,569.85	0.00	780.15	12.29%
1001231100	890	MISCELLANEOUS	2,500	0.00	0.00	2,500.00	108.40	0.00	2,391.60	95.66%
Total SCHOOL BOARD SERVICES			\$22,331	\$0.00	\$0.00	\$22,330.55	\$19,303.82	\$0.00	\$3,026.73	13.55%
Total 01 - SCHOOL BOARD										
			\$22,331	\$0.00	\$0.00	\$22,330.55	\$19,303.82	\$0.00	\$3,026.73	13.55%
Total 2311 - SCHOOL BOARD SERVICES										
			\$22,331	\$0.00	\$0.00	\$22,330.55	\$19,303.82	\$0.00	\$3,026.73	13.55%

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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	38.25	0.00	0.00	0.00%
1001231200	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DISTRICT CLERK SERVICES			\$538	\$0.00	\$0.00	\$538.25	\$538.25	\$0.00	\$0.00	0.00%
Total 01 - SCHOOL BOARD										
Total 2312 - DISTRICT CLERK SERVICES			\$538	\$0.00	\$0.00	\$538.25	\$538.25	\$0.00	\$0.00	0.00%
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	206.80	0.00	(106.80)	(106.80%)
1001231300	610	SUPPLIES	1,500	0.00	0.00	1,500.00	1,102.15	0.00	397.85	26.52%
1001231300	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DISTRICT TREASURER SERVICE			\$6,982	\$0.00	\$0.00	\$6,982.50	\$6,691.45	\$0.00	\$291.05	4.17%
Total 01 - SCHOOL BOARD										
Total 2313 - DIST TREASURER SERVICES			\$6,982	\$0.00	\$0.00	\$6,982.50	\$6,691.45	\$0.00	\$291.05	4.17%
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	225.00	0.00	25.00	10.00%
1001231400	610	SUPPLIES	1,700	0.00	0.00	1,700.00	1,582.00	0.00	118.00	6.94%
Total ELECTION SERVICES			\$2,488	\$0.00	\$0.00	\$2,488.25	\$2,345.25	\$0.00	\$143.00	5.75%
Total 01 - SCHOOL BOARD										
Total 2314 - ELECTION SERVICES			\$2,488	\$0.00	\$0.00	\$2,488.25	\$2,345.25	\$0.00	\$143.00	5.75%
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	19,384.00	0.00	2,616.00	11.89%
Total AUDIT SERVICES			\$22,000	\$0.00	\$0.00	\$22,000.00	\$19,384.00	\$0.00	\$2,616.00	11.89%
Total 01 - SCHOOL BOARD										
Total 2317 - AUDIT SERVICES			\$22,000	\$0.00	\$0.00	\$22,000.00	\$19,384.00	\$0.00	\$2,616.00	11.89%



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2318 - LEGAL SERVICES										
LEGAL SERVICES			50,000	2,013.50	0.00	52,013.50	20,219.50	4,000.00	27,794.00	53.44%
1001231800	335	LEGAL SERVICES								
Total LEGAL SERVICES			\$50,000	\$2,013.50	\$0.00	\$52,013.50	\$20,219.50	\$4,000.00	\$27,794.00	53.44%
Total 01 - SCHOOL BOARD			\$50,000	\$2,013.50	\$0.00	\$52,013.50	\$20,219.50	\$4,000.00	\$27,794.00	53.44%
Total 2318 - LEGAL SERVICES			\$50,000	\$2,013.50	\$0.00	\$52,013.50	\$20,219.50	\$4,000.00	\$27,794.00	53.44%
2321 - SUPERINTENDENT SERVICES										
DW SUPERINTENDENT SERVICE										
1000232100	110	SALARIES	138,403	0.00	0.00	138,403.11	0.00	0.00	138,403.11	100.00%
1000232100	220	SOCIAL SECURITY	10,588	0.00	0.00	10,587.84	0.00	0.00	10,587.84	100.00%
1000232100	231	NON-TEACHER RETIREMENT	6,634	0.00	0.00	6,634.02	0.00	0.00	6,634.02	100.00%
1000232100	232	TEACHER RETIREMENT	13,900	0.00	0.00	13,899.58	0.00	0.00	13,899.58	100.00%
1000232100	260	WORKERS COMP INSURANCE	1,281	0.00	0.00	1,281.10	0.00	0.00	1,281.10	100.00%
1000232100	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SUPERINTENDENT SERVICE			\$170,806	\$0.00	\$0.00	\$170,805.65	\$0.00	\$0.00	\$170,805.65	100.00%
Total 00 - DISTRICT-WIDE			\$170,806	\$0.00	\$0.00	\$170,805.65	\$0.00	\$0.00	\$170,805.65	100.00%
SUPERINTENDENT SERVICES										
1090232100	110	SALARIES	190,515	0.00	0.00	190,515.30	197,053.35	0.00	(6,538.05)	(3.43%)
1090232100	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	211	HEALTH INSURANCE	39,738	0.00	0.00	39,737.76	31,282.96	0.00	8,454.80	21.28%
1090232100	212	DENTAL INSURANCE	2,795	0.00	0.00	2,795.04	2,314.20	0.00	480.84	17.20%
1090232100	213	LIFE INSURANCE	518	0.00	0.00	518.40	478.08	0.00	40.32	7.78%
1090232100	214	DISABILITY INSURANCE	1,066	0.00	0.00	1,066.32	798.00	0.00	268.32	25.16%
1090232100	220	SOCIAL SECURITY	13,419	0.00	0.00	13,419.40	15,012.04	0.00	(1,592.64)	(11.87%)
1090232100	231	NON-TEACHER RETIREMENT	20,279	0.00	0.00	20,278.76	20,603.59	0.00	(324.83)	(1.60%)
1090232100	260	WORKERS COMP INSURANCE	841	0.00	0.00	840.75	878.28	0.00	(37.53)	(4.46%)
1090232100	275	WORKSHOPS - NON-UNION	3,985	0.00	0.00	3,985.00	2,759.00	0.00	1,226.00	30.77%
1090232100	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	330	PROFESSIONAL SERVICES	7,500	0.00	0.00	7,500.00	22,462.07	0.00	(14,962.07)	(199.49%)
1090232100	421	UTILITIES-DISPOSAL	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
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	5,640.96	0.00	(180.96)	(3.31%)
1090232100	442	RENTAL/LEASE EQUIPMENT	5,735	0.00	0.00	5,735.00	6,034.87	0.00	(299.87)	(5.23%)
1090232100	534	POSTAGE/GENERAL EXPENSES	3,900	0.00	0.00	3,900.00	3,190.46	0.00	709.54	18.19%
1090232100	540	ADVERTISING	550	0.00	0.00	550.00	270.00	0.00	280.00	50.91%
1090232100	550	PRINTING	1,200	0.00	0.00	1,200.00	300.00	0.00	900.00	75.00%
1090232100	580	TRAVEL & MILEAGE	3,450	763.42	0.00	4,213.42	4,277.03	0.00	(63.61)	(1.51%)
1090232100	610	SUPPLIES	1,000	0.00	0.00	1,000.00	601.82	0.00	398.18	39.82%
1090232100	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	644	PUBLICATIONS	75	0.00	0.00	75.00	0.00	0.00	75.00	100.00%
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%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1090232100	810	DUES AND FEES	3,550	0.00	0.00	3,550.00	2,711.00	0.00	839.00	23.63%
1090232100	890	MISCELLANEOUS	8,200	0.00	0.00	8,200.00	10,115.48	0.00	(1,915.48)	(23.36%)
Total SUPERINTENDENT SERVICES			\$314,027	\$763.42	\$0.00	\$314,790.15	\$326,783.19	\$0.00	(\$11,993.04)	(3.81%)
Total 90 - SAU #28			\$314,027	\$763.42	\$0.00	\$314,790.15	\$326,783.19	\$0.00	(\$11,993.04)	(3.81%)
Total 2321 - SUPERINTENDENT SERVICES			\$484,832	\$763.42	\$0.00	\$485,595.80	\$326,783.19	\$0.00	\$158,812.61	32.70%
2332 - SPECIAL SERVICES ADMIN										
DW SPEC SERVICES ADMIN										
1000233200	110	SALARIES	217,430	0.00	0.00	217,430.00	230,239.87	0.00	(12,809.87)	(5.89%)
1000233200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	211	HEALTH INSURANCE	48,193	0.00	0.00	48,192.72	42,737.74	0.00	5,454.98	11.32%
1000233200	212	DENTAL INSURANCE	4,235	0.00	0.00	4,235.04	4,234.82	0.00	0.22	0.01%
1000233200	213	LIFE INSURANCE	595	0.00	0.00	595.20	546.24	0.00	48.96	8.23%
1000233200	214	DISABILITY INSURANCE	966	0.00	0.00	966.00	877.68	0.00	88.32	9.14%
1000233200	220	SOCIAL SECURITY	16,652	0.00	0.00	16,651.76	17,625.55	0.00	(973.79)	(5.85%)
1000233200	231	NON-TEACHER RETIREMENT	3,861	0.00	0.00	3,861.23	4,171.94	0.00	(310.71)	(8.05%)
1000233200	232	TEACHER RETIREMENT	31,856	0.00	0.00	31,855.60	33,494.79	0.00	(1,639.19)	(5.15%)
1000233200	260	WORKERS COMP INSURANCE	960	0.00	0.00	959.51	1,051.76	0.00	(92.25)	(9.61%)
1000233200	275	WORKSHOPS NON-UNION	6,000	0.00	0.00	6,000.00	3,436.00	0.00	2,564.00	42.73%
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	2,600.00	0.00	3,400.00	56.67%
1000233200	320	IN-DIST PROF DEVELOPMENT	750	0.00	0.00	750.00	1,245.10	0.00	(495.10)	(66.01%)
1000233200	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	18.60	0.00	1.40	7.00%
1000233200	550	PRINTING	0	0.00	500.00	500.00	450.00	0.00	50.00	10.00%
1000233200	580	TRAVEL & MILEAGE	3,500	0.00	0.00	3,500.00	4,400.99	0.00	(900.99)	(25.74%)
1000233200	610	SUPPLIES	500	0.00	0.00	500.00	213.63	0.00	286.37	57.27%
1000233200	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	733	FURNITURE-ADDITIONAL	1,500	0.00	3,228.96	4,728.96	4,727.96	0.00	1.00	0.02%
1000233200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	810	DUES AND FEES	1,770	0.00	0.00	1,770.00	1,635.00	0.00	135.00	7.63%
1000233200	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SPEC SERVICES ADMIN			\$345,387	\$0.00	\$3,728.96	\$349,116.02	\$353,707.67	\$0.00	(\$4,591.65)	(1.32%)
Total 00 - DISTRICT-WIDE			\$345,387	\$0.00	\$3,728.96	\$349,116.02	\$353,707.67	\$0.00	(\$4,591.65)	(1.32%)
PES PRESCHOOL ADMIN										
1011233228	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	534	POSTAGE/GENERAL EXPENSES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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1011233228	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES PRESCHOOL ADMIN			\$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%
Total 2332 - SPECIAL SERVICES ADMIN			\$345,387	\$0.00	\$3,728.96	\$349,116.02	\$353,707.67	\$0.00	(\$4,591.65)	(1.32%)
2410 - SCHOOL ADMINISTRATION										
PES SCHOOL ADMINISTRATION										
1011241000	110	SALARIES	348,017	0.00	0.00	348,016.88	363,295.24	0.00	(15,278.36)	(4.39%)
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	0.00	0.00	500.00	100.00%
1011241000	211	HEALTH INSURANCE	88,394	0.00	0.00	88,394.16	88,451.77	0.00	(57.61)	(0.07%)
1011241000	212	DENTAL INSURANCE	6,583	0.00	0.00	6,586.58	6,586.58	0.00	(3.38)	(0.05%)
1011241000	213	LIFE INSURANCE	975	0.00	0.00	975.36	877.72	0.00	97.64	10.01%
1011241000	214	DISABILITY INSURANCE	756	0.00	0.00	756.00	689.76	0.00	66.24	8.76%
1011241000	220	SOCIAL SECURITY	26,931	0.00	0.00	26,932.95	27,632.95	0.00	(702.43)	(2.61%)
1011241000	231	NON-TEACHER RETIREMENT	10,793	0.00	0.00	10,793.46	10,980.02	0.00	(186.56)	(1.73%)
1011241000	232	TEACHER RETIREMENT	44,037	0.00	0.00	44,037.28	46,312.02	0.00	(2,274.74)	(5.17%)
1011241000	260	WORKERS COMP INSURANCE	1,551	0.00	0.00	1,551.25	1,651.76	0.00	(100.51)	(6.48%)
1011241000	275	WORKSHOPS NON-UNION	3,150	0.00	(2,000.00)	1,150.00	942.50	0.00	207.50	18.04%
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	22,926	0.00	0.00	22,925.53	9,849.84	0.00	13,075.69	57.04%
1011241000	442	RENTAL/LEASE EQUIPMENT	11,148	0.00	0.00	11,148.00	18,722.52	0.00	(7,574.52)	(67.95%)
1011241000	534	POSTAGE/GENERAL EXPENSES	1,700	0.00	128.00	1,828.00	1,891.21	0.00	(63.21)	(3.46%)
1011241000	550	PRINTING	2,897	0.00	(228.00)	2,669.00	2,582.23	0.00	86.77	3.25%
1011241000	580	TRAVEL & MILEAGE	6,900	0.00	2,523.00	9,423.00	9,488.08	0.00	(65.08)	(0.69%)
1011241000	610	SUPPLIES	5,500	0.00	(687.00)	4,813.00	4,571.68	0.00	241.32	5.01%
1011241000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011241000	738	EQUIPMENT-REPLACEMENT	700	0.00	0.00	700.00	700.00	0.00	0.00	0.00%
1011241000	810	DUES AND FEES	2,450	0.00	24.00	2,474.00	2,394.00	0.00	80.00	3.23%
1011241000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SCHOOL ADMINISTRATION			\$594,909	\$0.00	(\$240.00)	\$594,668.64	\$603,619.88	\$0.00	(\$8,951.24)	(1.51%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$594,909	\$0.00	(\$240.00)	\$594,668.64	\$603,619.88	\$0.00	(\$8,951.24)	(1.51%)
PMS SCHOOL ADMINISTRATION										
1012241000	110	SALARIES	237,034	0.00	0.00	237,034.18	243,053.28	0.00	(6,019.10)	(2.54%)
1012241000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,922.25	0.00	(1,922.25)	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	286.34	0.00	(286.34)	0.00%
1012241000	211	HEALTH INSURANCE	45,738	0.00	0.00	45,737.76	51,308.19	0.00	(5,570.43)	(12.18%)
1012241000	212	DENTAL INSURANCE	2,820	0.00	0.00	2,819.84	4,108.31	0.00	(1,288.47)	(45.69%)
1012241000	213	LIFE INSURANCE	651	0.00	0.00	650.64	591.16	0.00	59.48	9.14%
1012241000	214	DISABILITY INSURANCE	521	0.00	0.00	521.04	476.88	0.00	44.16	8.48%
1012241000	220	SOCIAL SECURITY	18,609	0.00	0.00	18,608.64	18,858.95	0.00	(250.31)	(1.35%)

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1012241000	231	NON-TEACHER RETIREMENT	7,441	0.00	0.00	7,440.72	7,744.53	0.00	(303.81)	(4.08%)
1012241000	232	TEACHER RETIREMENT	29,798	0.00	0.00	29,798.44	30,423.90	0.00	(625.46)	(2.10%)
1012241000	260	WORKERS COMP INSURANCE	1,073	0.00	0.00	1,072.51	1,181.80	0.00	(109.29)	(10.19%)
1012241000	275	WORKSHOPS NON-UNION	3,200	0.00	(1,210.06)	1,989.94	1,204.94	0.00	785.00	39.45%
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	11,990	0.00	0.00	11,990.27	6,939.42	0.00	5,050.85	42.12%
1012241000	442	RENTAL/LEASE EQUIPMENT	7,368	0.00	0.00	7,368.00	11,877.71	0.00	(4,509.71)	(61.21%)
1012241000	534	POSTAGE/GENERAL EXPENSES	1,948	0.00	0.00	1,848.00	2,266.31	0.00	(418.31)	(22.64%)
1012241000	550	PRINTING	2,986	0.00	0.00	2,986.00	2,720.60	0.00	265.40	8.89%
1012241000	580	TRAVEL & MILEAGE	4,600	0.00	0.00	4,600.00	3,388.26	0.00	1,211.74	26.34%
1012241000	610	SUPPLIES	1,120	0.00	(802.76)	317.24	317.24	0.00	0.00	0.00%
1012241000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	737	FURNITURE-REPLACEMENT	2,000	0.00	(1,930.51)	69.49	69.49	0.00	0.00	0.00%
1012241000	738	EQUIPMENT-REPLACEMENT	700	0.00	(700.00)	0.00	0.00	0.00	0.00	0.00%
1012241000	810	DUES AND FEES	1,945	0.00	(785.00)	1,160.00	1,160.00	0.00	0.00	0.00%
1012241000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SCHOOL ADMINISTRATION			\$387,441	\$0.00	(\$5,428.33)	\$382,012.71	\$392,899.56	\$0.00	(\$10,886.85)	(2.85%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$387,441	\$0.00	(\$5,428.33)	\$382,012.71	\$392,899.56	\$0.00	(\$10,886.85)	(2.85%)
PHS SCHOOL ADMINISTRATION										
1033241000	110	SALARIES	254,345	0.00	0.00	254,345.10	284,786.99	0.00	(30,441.89)	(11.97%)
1033241000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	351.58	0.00	(351.58)	0.00%
1033241000	211	HEALTH INSURANCE	71,484	0.00	0.00	71,484.24	76,348.63	0.00	(4,864.39)	(6.80%)
1033241000	212	DENTAL INSURANCE	6,196	0.00	0.00	6,196.00	5,536.70	0.00	659.30	10.64%
1033241000	213	LIFE INSURANCE	654	0.00	0.00	654.00	615.14	0.00	38.86	5.94%
1033241000	214	DISABILITY INSURANCE	515	0.00	0.00	514.80	518.68	0.00	(3.88)	(0.75%)
1033241000	220	SOCIAL SECURITY	19,717	0.00	0.00	19,717.19	21,610.62	0.00	(1,893.43)	(9.60%)
1033241000	231	NON-TEACHER RETIREMENT	7,567	0.00	0.00	7,566.80	9,327.57	0.00	(1,760.77)	(23.27%)
1033241000	232	TEACHER RETIREMENT	32,611	0.00	0.00	32,611.28	33,991.38	0.00	(1,380.10)	(4.23%)
1033241000	260	WORKERS COMP INSURANCE	1,136	0.00	0.00	1,135.67	1,252.33	0.00	(116.66)	(10.27%)
1033241000	275	WORKSHOPS NON-UNION	2,000	0.00	0.00	2,000.00	990.00	0.00	1,010.00	50.50%
1033241000	291	TSA MATCH CONTRIBUTION	6,000	0.00	0.00	6,000.00	3,000.00	0.00	3,000.00	50.00%
1033241000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033241000	433	CONTRACTED REPAIR & MAINT	14,621	0.00	0.00	14,621.25	5,057.49	0.00	9,563.76	65.41%
1033241000	442	RENTAL/LEASE EQUIPMENT	10,440	0.00	0.00	10,440.00	12,943.95	0.00	(2,503.95)	(23.98%)
1033241000	534	POSTAGE/GENERAL EXPENSES	6,000	0.00	0.00	6,000.00	1,194.64	0.00	4,805.36	80.09%
1033241000	550	PRINTING	2,500	0.00	0.00	2,500.00	848.00	0.00	1,652.00	66.08%
1033241000	580	TRAVEL & MILEAGE	4,600	0.00	0.00	4,600.00	2,439.24	0.00	2,160.76	46.97%
1033241000	610	SUPPLIES	1,200	0.00	0.00	1,200.00	802.55	0.00	397.45	33.12%
1033241000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033241000	738	EQUIPMENT-REPLACEMENT	700	0.00	0.00	700.00	417.00	0.00	283.00	40.43%
1033241000	810	DUES AND FEES	5,500	0.00	0.00	5,500.00	5,395.00	0.00	105.00	1.91%
Total PHS SCHOOL ADMINISTRATION			\$447,786	\$0.00	\$0.00	\$447,786.33	\$467,427.49	\$0.00	(\$19,641.16)	(4.39%)
Total 33 - PELHAM HIGH SCHOOL			\$447,786	\$0.00	\$0.00	\$447,786.33	\$467,427.49	\$0.00	(\$19,641.16)	(4.39%)
Total 2410 - SCHOOL ADMINISTRATION			\$1,430,136	\$0.00	(\$5,668.33)	\$1,424,467.68	\$1,463,946.93	\$0.00	(\$39,479.25)	(2.77%)
2490 - OTHER SUPPORT SERVICES										
PES OTHER SUPPORT SERVICE										
1011249000	110	SALARIES	12,600	0.00	0.00	12,600.00	12,600.00	0.00	0.00	0.00%
1011249000	220	SOCIAL SECURITY	964	0.00	0.00	963.90	929.69	0.00	34.21	3.55%
1011249000	232	TEACHER RETIREMENT	2,187	0.00	0.00	2,187.36	2,187.32	0.00	0.04	0.00%
1011249000	260	WORKERS COMP INSURANCE	56	0.00	0.00	55.62	56.41	0.00	(0.79)	(1.42%)
1011249000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES OTHER SUPPORT SERVICE			\$15,807	\$0.00	\$0.00	\$15,806.88	\$15,773.42	\$0.00	\$33.46	0.21%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$15,807	\$0.00	\$0.00	\$15,806.88	\$15,773.42	\$0.00	\$33.46	0.21%
PMS OTHER SUPPORT SERVICE										
1012249000	110	SALARIES	8,200	0.00	0.00	8,200.00	8,200.00	0.00	0.00	0.00%
1012249000	220	SOCIAL SECURITY	627	0.00	0.00	627.30	600.89	0.00	26.41	4.21%
1012249000	232	TEACHER RETIREMENT	1,424	0.00	0.00	1,423.52	1,423.58	0.00	(0.06)	0.00%
1012249000	260	WORKERS COMP INSURANCE	36	0.00	0.00	36.21	36.92	0.00	(0.71)	(1.96%)
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	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	999.60	0.00	0.40	0.04%
Total PMS OTHER SUPPORT SERVICE			\$11,287	\$0.00	\$0.00	\$11,287.03	\$11,260.99	\$0.00	\$26.04	0.23%
Total 12 - PELHAM MEMORIAL SCHOOL			\$11,287	\$0.00	\$0.00	\$11,287.03	\$11,260.99	\$0.00	\$26.04	0.23%
PHS OTHER SUPPORT SERVICE										
1033249000	110	SALARIES	14,000	0.00	0.00	14,000.00	14,000.00	0.00	0.00	0.00%
1033249000	220	SOCIAL SECURITY	1,071	0.00	0.00	1,071.02	1,046.56	0.00	24.46	2.28%
1033249000	232	TEACHER RETIREMENT	2,300	0.00	0.00	2,300.20	2,300.29	0.00	(0.09)	0.00%
1033249000	260	WORKERS COMP INSURANCE	62	0.00	0.00	61.79	63.12	0.00	(1.33)	(2.15%)
1033249000	610	SUPPLIES	4,500	0.00	0.00	4,500.00	306.88	0.00	4,193.12	93.18%
1033249000	890	MISCELLANEOUS	13,500	0.00	0.00	13,500.00	13,217.61	0.00	282.39	2.09%
Total PHS OTHER SUPPORT SERVICE			\$35,433	\$0.00	\$0.00	\$35,433.01	\$30,934.46	\$0.00	\$4,498.55	12.70%
Total 33 - PELHAM HIGH SCHOOL			\$35,433	\$0.00	\$0.00	\$35,433.01	\$30,934.46	\$0.00	\$4,498.55	12.70%
Total 2490 - OTHER SUPPORT SERVICES			\$62,527	\$0.00	\$0.00	\$62,526.92	\$57,968.87	\$0.00	\$4,558.05	7.29%
2510 - BUSINESS/FINANCE SERVICES										
DW BUSINESS & FINANCE										
1000251000	446	RENTAL/LEASE SOFTWARE	5,200	650.00	0.00	5,850.00	5,643.80	0.00	206.20	3.52%
1000251000	550	PRINTING	600	0.00	0.00	600.00	540.00	0.00	60.00	10.00%
1000251000	610	SUPPLIES	500	0.00	0.00	500.00	0.00	500.00	0.00	0.00%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000251000	650	SOFTWARE	4,750	0.00	0.00	4,750.00	2,930.35	0.00	1,819.65	38.31%
1000251000	890	MISCELLANEOUS	1,925	0.00	0.00	1,925.00	4,210.89	695.00	(2,980.89)	(154.85%)
Total DW BUSINESS & FINANCE			\$12,975	\$650.00	\$0.00	\$13,625.00	\$13,325.04	\$1,195.00	(\$895.04)	(6.57%)
Total 00 - DISTRICT-WIDE BUSINESS/FINANCE SERVICES			\$12,975	\$650.00	\$0.00	\$13,625.00	\$13,325.04	\$1,195.00	(\$895.04)	(6.57%)
1090251000	110	SALARIES	190,082	0.00	0.00	190,081.90	210,628.40	0.00	(20,546.50)	(10.81%)
1090251000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	130	OVERTIME SALARIES	1,000	0.00	0.00	1,000.00	656.87	0.00	343.13	34.31%
1090251000	211	HEALTH INSURANCE	59,353	0.00	0.00	59,353.01	59,352.94	0.00	0.07	0.00%
1090251000	212	DENTAL INSURANCE	4,464	0.00	0.00	4,464.00	4,463.70	0.00	0.30	0.01%
1090251000	213	LIFE INSURANCE	426	0.00	0.00	425.81	389.52	0.00	36.29	8.52%
1090251000	214	DISABILITY INSURANCE	1,247	0.00	0.00	1,246.80	1,144.08	0.00	102.72	8.24%
1090251000	220	SOCIAL SECURITY	14,634	0.00	0.00	14,633.65	16,002.83	0.00	(1,369.18)	(9.36%)
1090251000	231	NON-TEACHER RETIREMENT	20,685	0.00	0.00	20,684.68	16,590.05	0.00	4,094.63	19.80%
1090251000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	8,019.24	0.00	(8,019.24)	0.00%
1090251000	260	WORKERS COMP INSURANCE	843	0.00	0.00	843.24	949.42	0.00	(106.18)	(12.59%)
1090251000	275	WORKSHOPS NON-UNION	5,825	0.00	(130.00)	5,695.00	3,695.00	0.00	2,000.00	35.12%
1090251000	291	TSA MATCH CONTRIBUTION	4,500	0.00	0.00	4,500.00	4,500.00	0.00	0.00	0.00%
1090251000	330	PROFESSIONAL SERVICES	2,000	5,200.00	0.00	7,200.00	5,200.00	2,000.00	0.00	0.00%
1090251000	335	LEGAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	421	UTILITIES-DISPOSAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	446	RENTAL/LEASE SOFTWARE	42,900	0.00	0.00	42,900.00	37,355.43	0.00	5,544.57	12.92%
1090251000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	580	TRAVEL & MILEAGE	4,600	0.00	130.00	4,730.00	4,706.66	0.00	23.34	0.49%
1090251000	610	SUPPLIES	6,335	0.00	(87.00)	6,248.00	5,465.86	0.00	782.14	12.52%
1090251000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	738	EQUIPMENT-REPLACEMENT	1,500	0.00	0.00	1,500.00	1,545.71	0.00	(45.71)	(3.05%)
1090251000	810	DUES AND FEES	2,065	0.00	87.00	2,152.00	2,083.53	0.00	68.47	3.18%
1090251000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total BUSINESS/FINANCE SERVICES			\$362,458	\$5,200.00	\$0.00	\$367,658.09	\$382,749.24	\$2,000.00	(\$17,091.15)	(4.65%)
Total 90 - SAU #28			\$362,458	\$5,200.00	\$0.00	\$367,658.09	\$382,749.24	\$2,000.00	(\$17,091.15)	(4.65%)
Total 2510 - BUSINESS/FINANCE SERVICES			\$375,433	\$5,850.00	\$0.00	\$381,283.09	\$396,074.28	\$3,195.00	(\$17,986.19)	(4.72%)
2610 - SUPERVISION FACILITY OPER FACILITY OPERATIONS										
1000261000	110	SALARIES	105,571	0.00	0.00	105,570.52	99,752.31	0.00	5,818.21	5.51%
1000261000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,032.75	0.00	(1,032.75)	0.00%
1000261000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	42.35	0.00	(42.35)	0.00%
1000261000	211	HEALTH INSURANCE	39,738	0.00	0.00	39,737.76	33,279.54	0.00	6,458.22	16.25%
1000261000	212	DENTAL INSURANCE	2,596	0.00	0.00	2,596.00	2,291.85	0.00	304.15	11.72%
1000261000	213	LIFE INSURANCE	321	0.00	0.00	320.88	282.00	0.00	38.88	12.12%
1000261000	214	DISABILITY INSURANCE	261	0.00	0.00	260.64	208.30	0.00	52.34	20.08%



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1000261000	220	SOCIAL SECURITY	8,116	0.00	0.00	8,115.63	7,647.16	0.00	468.47	5.77%
1000261000	231	NON-TEACHER RETIREMENT	12,014	0.00	0.00	12,013.92	11,355.41	0.00	658.51	5.48%
1000261000	260	WORKERS COMP INSURANCE	466	0.00	0.00	465.88	486.57	0.00	(20.69)	(4.44%)
1000261000	275	WORKSHOPS NON-UNION	3,000	0.00	0.00	3,000.00	150.00	0.00	2,850.00	95.00%
1000261000	580	TRAVEL & MILEAGE	2,300	0.00	0.00	2,300.00	292.18	0.00	2,007.82	87.30%
1000261000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000261000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000261000	810	DUES AND FEES	224	0.00	0.00	224.00	225.00	0.00	(1.00)	(0.45%)
Total FACILITY OPERATIONS			\$174,605	\$0.00	\$0.00	\$174,605.23	\$157,045.42	\$0.00	\$17,559.81	10.06%
Total 00 - DISTRICT-WIDE			\$174,605	\$0.00	\$0.00	\$174,605.23	\$157,045.42	\$0.00	\$17,559.81	10.06%
Total 2610 - SUPERVISION FACILITY OPER			\$174,605	\$0.00	\$0.00	\$174,605.23	\$157,045.42	\$0.00	\$17,559.81	10.06%
2620 - BUILDING SERVICES										
DW BUILDING SERVICES										
1000262000	110	SALARIES	94,182	0.00	0.00	94,181.60	87,218.90	0.00	6,962.70	7.39%
1000262000	120	DAILY SUBSTITUTE SALARIES	9,000	0.00	0.00	9,000.00	0.00	0.00	9,000.00	100.00%
1000262000	130	OVERTIME SALARIES	5,862	0.00	0.00	5,862.00	5,036.96	0.00	825.04	14.07%
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	514	0.00	0.00	514.40	514.32	0.00	0.08	0.02%
1000262000	213	LIFE INSURANCE	94	0.00	0.00	94.32	87.60	0.00	6.72	7.12%
1000262000	214	DISABILITY INSURANCE	88	0.00	0.00	87.60	79.44	0.00	8.16	9.32%
1000262000	220	SOCIAL SECURITY	8,955	0.00	0.00	8,955.01	7,288.71	0.00	1,666.30	18.61%
1000262000	231	NON-TEACHER RETIREMENT	6,625	0.00	0.00	6,624.94	6,706.15	0.00	(81.21)	(1.23%)
1000262000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	260	WORKERS COMP INSURANCE	5,031	0.00	0.00	5,031.17	3,369.46	0.00	1,661.71	33.03%
1000262000	275	WORKSHOPS NON-UNION	600	0.00	0.00	600.00	320.00	0.00	280.00	46.67%
1000262000	330	PROFESSIONAL SERVICES	5,900	0.00	(1,000.00)	4,900.00	4,700.00	0.00	200.00	4.08%
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	7,696	0.00	0.00	7,695.55	6,681.15	0.00	1,014.40	13.18%
1000262000	521	INSURANCE PROP/LIABILITY	63,999	0.00	0.00	63,999.00	55,901.00	0.00	8,098.00	12.65%
1000262000	580	TRAVEL & MILEAGE	300	0.00	0.00	300.00	208.32	0.00	91.68	30.56%
1000262000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	626	GASOLINE/DIESEL	2,400	136.39	0.00	2,536.39	1,417.03	0.00	1,119.36	44.13%
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			\$214,246	\$136.39	(\$1,000.00)	\$213,381.98	\$182,529.04	\$0.00	\$30,852.94	14.46%
Total 00 - DISTRICT-WIDE			\$214,246	\$136.39	(\$1,000.00)	\$213,381.98	\$182,529.04	\$0.00	\$30,852.94	14.46%
PES BUILDING SERVICES										
1011262000	110	SALARIES	206,149	0.00	0.00	206,148.80	179,220.53	0.00	26,928.27	13.06%
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	8,062.07	0.00	(62.07)	(0.78%)
1011262000	211	HEALTH INSURANCE	53,730	0.00	0.00	53,729.52	49,854.25	0.00	3,875.27	7.21%
1011262000	212	DENTAL INSURANCE	3,368	0.00	0.00	3,368.00	2,617.58	0.00	750.42	22.28%

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1011262000	213	LIFE INSURANCE	372	0.00	0.00	372.48	281.24	0.00	91.24	24.50%
1011262000	214	DISABILITY INSURANCE	515	0.00	0.00	515.28	402.07	0.00	113.21	21.97%
1011262000	220	SOCIAL SECURITY	16,612	0.00	0.00	16,611.88	14,255.33	0.00	2,356.55	14.19%
1011262000	231	NON-TEACHER RETIREMENT	24,370	0.00	0.00	24,370.14	20,719.22	0.00	3,650.92	14.98%
1011262000	260	WORKERS COMP INSURANCE	9,436	0.00	0.00	9,435.79	6,718.16	0.00	2,717.63	28.80%
1011262000	411	UTILITIES-WATER	18,903	1,759.50	0.00	20,662.50	17,554.26	1,960.00	1,148.24	5.56%
1011262000	412	UTILITIES-SEPTIC	4,498	0.00	0.00	4,498.00	4,055.00	0.00	443.00	9.85%
1011262000	421	UTILITIES-DISPOSAL	11,117	0.00	0.00	11,117.00	11,130.88	0.00	(13.88)	(0.12%)
1011262000	430	REPAIRS & MAINTENANCE	19,731	0.00	(2,685.00)	17,046.00	14,237.36	0.00	2,808.64	16.48%
1011262000	432	BOILER REPAIR & MAINT	3,500	0.00	0.00	3,500.00	3,406.21	0.00	93.79	2.68%
1011262000	433	CONTRACTED REPAIR & MAINT	11,940	0.00	0.00	11,940.00	15,719.32	4,250.00	(8,029.32)	(67.25%)
1011262000	610	SUPPLIES	46,904	0.00	11.00	46,915.00	46,986.64	3,850.00	(3,921.64)	(8.36%)
1011262000	622	UTILITIES - ELECTRIC	109,351	0.00	0.00	109,351.00	99,469.18	0.00	9,881.82	9.04%
1011262000	623	UTILITIES - PROPANE	1,534	0.00	0.00	1,534.00	386.90	0.00	1,147.10	74.78%
1011262000	624	UTILITIES - HEATING OIL	63,475	0.00	0.00	63,475.00	70,521.45	0.00	(7,046.45)	(11.10%)
1011262000	734	EQUIPMENT-ADDITIONAL	0	0.00	6,250.00	6,250.00	6,250.00	0.00	0.00	0.00%
1011262000	738	EQUIPMENT-REPLACEMENT	41,300	0.00	0.00	41,300.00	7,775.00	24,900.00	8,625.00	20.88%
1011262000	890	MISCELLANEOUS	0	0.00	0.00	0.00	138.00	0.00	(138.00)	0.00%
Total PES BUILDING SERVICES			\$654,805	\$1,759.50	\$3,576.00	\$660,140.39	\$579,760.65	\$34,960.00	\$45,419.74	6.88%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$654,805	\$1,759.50	\$3,576.00	\$660,140.39	\$579,760.65	\$34,960.00	\$45,419.74	6.88%
PMS BUILDING SERVICES										
1012262000	110	SALARIES	107,910	0.00	0.00	107,910.40	111,655.83	0.00	(3,745.43)	(3.47%)
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	4,756.80	0.00	2,243.20	32.05%
1012262000	211	HEALTH INSURANCE	42,738	0.00	0.00	42,737.76	28,294.10	0.00	14,443.66	33.80%
1012262000	212	DENTAL INSURANCE	3,676	0.00	0.00	3,676.00	2,546.97	0.00	1,129.03	30.71%
1012262000	213	LIFE INSURANCE	169	0.00	0.00	169.44	139.70	0.00	29.74	17.55%
1012262000	214	DISABILITY INSURANCE	253	0.00	0.00	252.96	204.61	0.00	48.35	19.11%
1012262000	220	SOCIAL SECURITY	9,020	0.00	0.00	9,020.14	9,018.33	0.00	1.81	0.02%
1012262000	231	NON-TEACHER RETIREMENT	11,538	0.00	0.00	11,538.23	10,651.22	0.00	887.01	7.69%
1012262000	260	WORKERS COMP INSURANCE	5,069	0.00	0.00	5,069.30	4,037.56	0.00	1,031.74	20.35%
1012262000	411	UTILITIES-WATER	5,564	655.50	0.00	6,219.50	8,277.77	595.00	(2,653.27)	(42.66%)
1012262000	412	UTILITIES-SEPTIC	2,711	0.00	539.00	3,250.00	3,250.00	0.00	0.00	0.00%
1012262000	421	UTILITIES-DISPOSAL	9,162	0.00	0.00	9,162.00	9,004.29	0.00	157.71	1.72%
1012262000	430	REPAIRS & MAINTENANCE	9,711	0.00	0.00	9,711.00	11,182.08	0.00	(1,471.08)	(15.15%)
1012262000	432	BOILER REPAIR & MAINT	3,000	0.00	0.00	3,000.00	2,256.21	0.00	743.79	24.79%
1012262000	433	CONTRACTED REPAIR & MAINT	4,170	2,496.00	6,685.00	13,351.00	15,909.02	520.00	(3,078.02)	(23.05%)
1012262000	441	RENTAL/LEASE BUILDINGS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012262000	610	SUPPLIES	21,135	0.00	5,000.00	26,135.00	25,493.88	0.00	641.12	2.45%
1012262000	622	UTILITIES - ELECTRIC	40,626	0.00	0.00	40,626.00	49,123.30	0.00	(8,497.30)	(20.92%)
1012262000	623	UTILITIES - PROPANE	4,468	0.00	0.00	4,468.00	6,017.52	0.00	(1,549.52)	(34.68%)
1012262000	624	UTILITIES - HEATING OIL	44,357	0.00	0.00	44,357.00	50,952.54	0.00	(6,595.54)	(14.87%)



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1012262000	734	EQUIPMENT-ADDITIONAL	800	0.00	0.00	800.00	0.00	0.00	800.00	100.00%
1012262000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	831.15	0.00	(831.15)	0.00%
Total PMS BUILDING SERVICES			\$333,078	\$3,151.50	\$12,224.00	\$348,453.73	\$353,602.88	\$1,115.00	(\$6,264.15)	(1.80%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$333,078	\$3,151.50	\$12,224.00	\$348,453.73	\$353,602.88	\$1,115.00	(\$6,264.15)	(1.80%)
PHS BUILDING SERVICES										
1033262000	110	SALARIES	211,536	0.00	0.00	211,536.00	153,830.52	0.00	57,705.48	27.28%
1033262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	11,607.50	0.00	(11,607.50)	0.00%
1033262000	130	OVERTIME SALARIES	8,000	0.00	0.00	8,000.00	12,758.01	0.00	(4,758.01)	(59.48%)
1033262000	211	HEALTH INSURANCE	51,275	0.00	0.00	51,274.56	47,910.99	0.00	3,363.57	6.56%
1033262000	212	DENTAL INSURANCE	3,779	0.00	0.00	3,779.20	2,920.72	0.00	858.48	22.72%
1033262000	213	LIFE INSURANCE	358	0.00	0.00	358.32	237.88	0.00	120.44	33.61%
1033262000	214	DISABILITY INSURANCE	500	0.00	0.00	500.40	349.06	0.00	151.34	30.24%
1033262000	220	SOCIAL SECURITY	17,483	0.00	0.00	17,483.02	13,367.19	0.00	4,115.83	23.54%
1033262000	231	NON-TEACHER RETIREMENT	23,371	0.00	0.00	23,371.25	18,503.20	0.00	4,868.05	20.83%
1033262000	260	WORKERS COMP INSURANCE	9,699	0.00	0.00	9,699.29	6,367.49	0.00	3,331.80	34.35%
1033262000	411	UTILITIES-WATER	9,044	1,035.00	0.00	10,079.00	9,877.15	945.00	(743.15)	(7.37%)
1033262000	412	UTILITIES-SEPTIC	4,000	0.00	0.00	4,000.00	3,572.50	0.00	427.50	10.69%
1033262000	421	UTILITIES-DISPOSAL	9,186	0.00	0.00	9,186.00	9,294.68	0.00	(108.68)	(1.18%)
1033262000	430	REPAIRS & MAINTENANCE	13,856	0.00	2,000.00	15,856.00	15,525.82	0.00	330.18	2.08%
1033262000	432	BOILER REPAIR & MAINT	6,486	0.00	0.00	6,486.00	6,324.58	0.00	161.42	2.49%
1033262000	433	CONTRACTED REPAIR & MAINT	13,546	0.00	3,850.00	17,396.00	20,351.23	1,000.00	(3,955.23)	(22.74%)
1033262000	610	SUPPLIES	41,049	0.00	5,500.00	46,549.00	46,512.83	0.00	36.17	0.08%
1033262000	622	UTILITIES - ELECTRIC	149,398	0.00	0.00	149,398.00	206,189.72	0.00	(56,791.72)	(38.01%)
1033262000	623	UTILITIES - PROPANE	29,058	0.00	0.00	29,058.00	32,346.92	0.00	(3,288.92)	(11.32%)
1033262000	624	UTILITIES - HEATING OIL	58,717	0.00	0.00	58,717.00	79,301.40	0.00	(20,584.40)	(35.06%)
1033262000	734	EQUIPMENT-ADDITIONAL	2,500	0.00	0.00	2,500.00	985.15	0.00	1,514.85	60.59%
1033262000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033262000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS BUILDING SERVICES			\$662,842	\$1,035.00	\$11,350.00	\$675,227.04	\$698,134.54	\$1,945.00	(\$24,852.50)	(3.68%)
Total 33 - PELHAM HIGH SCHOOL			\$662,842	\$1,035.00	\$11,350.00	\$675,227.04	\$698,134.54	\$1,945.00	(\$24,852.50)	(3.68%)
SAU BUILDING SERVICES										
1090262000	430	REPAIRS & MAINTENANCE	1,831	0.00	0.00	1,831.00	2,917.51	0.00	(1,086.51)	(59.34%)
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	0.00	500.00	163.74	0.00	336.26	67.25%
1090262000	622	UTILITIES - ELECTRIC	1,928	0.00	0.00	1,928.00	773.41	0.00	1,154.59	59.89%
1090262000	623	UTILITIES - PROPANE	4,433	0.00	0.00	4,433.00	5,070.22	0.00	(637.22)	(14.37%)
Total SAU BUILDING SERVICES			\$8,692	\$0.00	\$0.00	\$8,692.00	\$8,924.88	\$0.00	(\$232.88)	(2.68%)
Total 90 - SAU #28			\$8,692	\$0.00	\$0.00	\$8,692.00	\$8,924.88	\$0.00	(\$232.88)	(2.68%)
Total 2620 - BUILDING SERVICES			\$1,873,663	\$6,082.39	\$26,150.00	\$1,905,895.14	\$1,822,951.99	\$38,020.00	\$44,923.15	2.36%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
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	122,010	0.00	48,000.00	170,010.00	170,010.00	0.00	0.00	0.00%
1000263000	734	EQUIPMENT-ADDITIONAL	1,800	0.00	1,350.00	3,150.00	2,854.00	0.00	296.00	9.40%
Total DW GROUNDS SERVICES			\$123,810	\$0.00	\$49,350.00	\$173,160.00	\$172,864.00	\$0.00	\$296.00	0.17%
Total 00 - DISTRICT-WIDE										
PES GROUNDS SERVICES										
1011263000	430	REPAIRS & MAINTENANCE	3,000	0.00	0.00	3,000.00	475.00	0.00	2,525.00	84.17%
1011263000	433	CONTRACTED REPAIR & MAINT	10,465	0.00	4,100.00	14,565.00	15,533.35	0.00	(968.35)	(6.65%)
1011263000	610	SUPPLIES	625	0.00	0.00	625.00	0.00	0.00	625.00	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			\$14,090	\$0.00	\$4,100.00	\$18,190.00	\$16,008.35	\$0.00	\$2,181.65	11.99%
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS GROUNDS SERVICES										
1012263000	430	REPAIRS & MAINTENANCE	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
1012263000	433	CONTRACTED REPAIR & MAINT	8,364	3,675.00	(2,000.00)	10,039.00	6,606.71	1,524.76	1,907.53	19.00%
Total PMS GROUNDS SERVICES			\$10,364	\$3,675.00	(\$2,000.00)	\$12,039.00	\$6,606.71	\$1,524.76	\$3,907.53	32.46%
Total 12 - PELHAM MEMORIAL SCHOOL										
PHS GROUNDS SERVICES										
1033263000	430	REPAIRS & MAINTENANCE	2,000	0.00	0.00	2,000.00	1,870.00	31,310.00	(31,180.00)	(1,559.00%)
1033263000	433	CONTRACTED REPAIR & MAINT	9,764	265,000.00	(261,260.00)	13,504.00	13,876.50	7,200.00	(7,572.50)	(56.08%)
1033263000	610	SUPPLIES	1,000	0.00	0.00	1,000.00	103.77	0.00	896.23	89.62%
1033263000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS GROUNDS SERVICES			\$12,764	\$265,000.00	(\$261,260.00)	\$16,504.00	\$15,850.27	\$38,510.00	(\$37,856.27)	(229.38%)
Total 33 - PELHAM HIGH SCHOOL										
SAU GROUNDS SERVICES										
1090263000	433	CONTRACTED REPAIR & MAINT	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
Total SAU GROUNDS SERVICES			\$500	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	100.00%
Total 90 - SAU #28										
Total 2630 - GROUNDS SERVICES										
			\$161,528	\$268,675.00	(\$209,810.00)	\$220,393.00	\$211,329.33	\$40,034.76	(\$30,971.09)	(14.05%)
2640 - NON-INSTRUCTIONAL EQUIP										
PES NON-INSTRUCTIONAL EQUIP										
1011264000	430	REPAIRS & MAINTENANCE	1,000	0.00	0.00	1,000.00	869.71	0.00	130.29	13.03%
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	37,241	0.00	(12,490.00)	24,751.00	22,779.81	0.00	1,971.19	7.96%
1011264000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011264000	738	EQUIPMENT-REPLACEMENT	50,000	0.00	0.00	50,000.00	0.00	54,775.00	(4,775.00)	(9.55%)
Total PES NON-INSTRUCTIONAL EQUIP			\$88,241	\$0.00	(\$12,490.00)	\$75,751.00	\$23,649.52	\$54,775.00	(\$2,673.52)	(3.53%)
Total 11 - PELHAM ELEMENTARY SCHOOL										
			\$88,241	\$0.00	(\$12,490.00)	\$75,751.00	\$23,649.52	\$54,775.00	(\$2,673.52)	(3.53%)

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PMS NON-INSTRUCTIONAL EQU										
1012264000	430	REPAIRS & MAINTENANCE	1,000	0.00	0.00	1,000.00	691.95	0.00	308.05	30.80%
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	25,475	0.00	(14,600.00)	10,875.00	11,826.88	0.00	(951.88)	(8.75%)
1012264000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	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			\$26,475	\$0.00 (\$14,600.00)		\$11,875.00	\$12,518.83	\$0.00	(\$643.83)	(5.42%)
Total 12 - PELHAM MEMORIAL SCHOOL										
PHS NON-INSTRUCTIONAL EQU										
1033264000	430	REPAIRS & MAINTENANCE	1,500	0.00	0.00	1,500.00	903.85	0.00	596.15	39.74%
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	27,031	0.00	0.00	27,031.00	30,250.96	0.00	(3,219.96)	(11.91%)
1033264000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS NON-INSTRUCTIONAL EQU			\$28,531	\$0.00	\$0.00	\$28,531.00	\$31,154.81	\$0.00	(\$2,623.81)	(9.20%)
Total 33 - PELHAM HIGH SCHOOL										
SAU NON-INSTRUCTIONAL EQU										
1090264000	433	CONTRACTED REPAIR & MAINT	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
Total SAU NON-INSTRUCTIONAL EQU			\$500	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	0.00%
Total 90 - SAU #28										
Total 2640 - NON-INSTRUCTIONAL EQUIP										
			\$143,747	\$0.00 (\$27,090.00)		\$116,657.00	\$67,823.16	\$54,775.00	(\$5,941.16)	(5.09%)
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										
PES EMERGENCY MANAGEMENT										
1011266000	610	SUPPLIES	700	0.00	0.00	700.00	854.00	0.00	(154.00)	(22.00%)
1011266000	738	EQUIPMENT-REPLACEMENT	0	61,718.00	0.00	61,718.00	64,577.76	0.00	(2,859.76)	(4.63%)
Total PES EMERGENCY MANAGEMENT			\$700	\$61,718.00	\$0.00	\$62,418.00	\$65,431.76	\$0.00	(\$3,013.76)	(4.83%)
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS EMERGENCY MANAGEMENT										
1012266000	610	SUPPLIES	350	0.00	0.00	350.00	811.35	0.00	(461.35)	(131.81%)
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			\$350	\$0.00	\$0.00	\$350.00	\$811.35	\$0.00	(\$461.35)	(131.81%)
Total 12 - PELHAM MEMORIAL SCHOOL										
PHS EMERGENCY MANAGEMENT										
1033266000	610	SUPPLIES	700	0.00	0.00	700.00	0.00	700.00	0.00	0.00%
Total PHS EMERGENCY MANAGEMENT			\$700	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL										
			\$700	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	\$0.00	0.00%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
SAU EMERGENCY MANAGEMENT										
1090266000	610	SUPPLIES	0	0.00	0.00	0.00	445.00	0.00	(445.00)	0.00%
Total SAU EMERGENCY MANAGEMENT			\$0	\$0.00	\$0.00	\$0.00	\$445.00	\$0.00	(\$445.00)	0.00%
Total 90 - SAU #28										
Total 2660 - EMERGENCY MANAGEMENT			\$1,750	\$61,718.00	\$0.00	\$63,468.00	\$66,688.11	\$700.00	(\$3,920.11)	(6.18%)
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	1,031,999	0.00	0.00	1,031,999.00	1,076,571.81	0.00	(44,572.81)	(4.32%)
1000272100	626	GASOLINE/DIESEL	30,000	0.00	0.00	30,000.00	0.00	0.00	30,000.00	100.00%
Total REGULAR TRANSPORTATION			\$1,061,999	\$0.00	\$0.00	\$1,061,999.00	\$1,076,571.81	\$0.00	(\$14,572.81)	(1.37%)
Total 00 - DISTRICT-WIDE										
PHS STUDENT TRANSPORTATIO			\$1,061,999	\$0.00	\$0.00	\$1,061,999.00	\$1,076,571.81	\$0.00	(\$14,572.81)	(1.37%)
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 2721 - TRANSPORTATION (REGULAR)			\$1,061,999	\$0.00	\$0.00	\$1,061,999.00	\$1,076,571.81	\$0.00	(\$14,572.81)	(1.37%)
2722 - TRANSPORTATION(SPECIAL)										
SPECIAL ED TRANSPORTATION										
1000272200	519	TRANSPORTATION	553,774	0.00	0.00	553,774.00	385,937.56	33,768.00	134,068.44	24.21%
Total SPECIAL ED TRANSPORTATION			\$553,774	\$0.00	\$0.00	\$553,774.00	\$385,937.56	\$33,768.00	\$134,068.44	24.21%
Total 00 - DISTRICT-WIDE										
Total 2722 - TRANSPORTATION(SPECIAL)			\$553,774	\$0.00	\$0.00	\$553,774.00	\$385,937.56	\$33,768.00	\$134,068.44	24.21%
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										
PHS VOCATIONAL TRANSPORTA			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1033272300	519	TRANSPORTATION	170,000	0.00	(7,000.00)	163,000.00	125,141.93	0.00	37,858.07	23.23%
Total PHS VOCATIONAL TRANSPORTA			\$170,000	\$0.00	(\$7,000.00)	\$163,000.00	\$125,141.93	\$0.00	\$37,858.07	23.23%
Total 33 - PELHAM HIGH SCHOOL										
Total 2723 - TRANSPORTATION (VOC ED)			\$170,000	\$0.00	(\$7,000.00)	\$163,000.00	\$125,141.93	\$0.00	\$37,858.07	23.23%



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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										
PMS ATHLETIC TRANSPORT										
1012272400	519	TRANSPORTATION	23,840	0.00	0.00	23,840.00	17,861.85	0.00	5,978.15	25.08%
Total PMS ATHLETIC TRANSPORT			\$23,840	\$0.00	\$0.00	\$23,840.00	\$17,861.85	\$0.00	\$5,978.15	25.08%
Total 12 - PELHAM MEMORIAL SCHOOL										
PHS ATHLETIC TRANSPORTATI										
1033272400	519	TRANSPORTATION	75,000	0.00	7,000.00	82,000.00	79,600.09	0.00	2,399.91	2.93%
1033272400	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS ATHLETIC TRANSPORTATI			\$75,000	\$0.00	\$7,000.00	\$82,000.00	\$79,600.09	\$0.00	\$2,399.91	2.93%
Total 33 - PELHAM HIGH SCHOOL			\$75,000	\$0.00	\$7,000.00	\$82,000.00	\$79,600.09	\$0.00	\$2,399.91	2.93%
Total 2724 - TRANSPORTATION (ATHLETIC)			\$98,840	\$0.00	\$7,000.00	\$105,840.00	\$97,461.94	\$0.00	\$8,378.06	7.92%
2725 - TRANSPORTATION (FT/COCUR)										
PHS COCURRICULAR TRANSPOR										
1033272500	519	TRANSPORTATION	4,000	0.00	0.00	4,000.00	2,829.51	0.00	1,170.49	29.26%
Total PHS COCURRICULAR TRANSPOR			\$4,000	\$0.00	\$0.00	\$4,000.00	\$2,829.51	\$0.00	\$1,170.49	29.26%
Total 33 - PELHAM HIGH SCHOOL			\$4,000	\$0.00	\$0.00	\$4,000.00	\$2,829.51	\$0.00	\$1,170.49	29.26%
Total 2725 - TRANSPORTATION (FT/COCUR)			\$4,000	\$0.00	\$0.00	\$4,000.00	\$2,829.51	\$0.00	\$1,170.49	29.26%
2830 - HR STAFF SERVICES										
HR STAFF SERVICES										
1090283000	110	SALARIES	100,130	0.00	0.00	100,130.40	113,589.37	0.00	(13,458.97)	(13.44%)
1090283000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090283000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	437.90	0.00	(437.90)	0.00%
1090283000	211	HEALTH INSURANCE	31,959	0.00	0.00	31,959.31	31,959.34	0.00	(0.03)	0.00%
1090283000	212	DENTAL INSURANCE	2,376	0.00	0.00	2,376.00	2,375.84	0.00	0.16	0.01%
1090283000	213	LIFE INSURANCE	280	0.00	0.00	280.27	275.04	0.00	5.23	1.87%
1090283000	214	DISABILITY INSURANCE	677	0.00	0.00	677.04	670.80	0.00	6.24	0.92%
1090283000	220	SOCIAL SECURITY	7,679	0.00	0.00	7,678.55	8,640.90	0.00	(962.35)	(12.53%)
1090283000	231	NON-TEACHER RETIREMENT	9,993	0.00	0.00	9,992.95	11,419.71	0.00	(1,426.76)	(14.28%)
1090283000	260	WORKERS COMP INSURANCE	442	0.00	0.00	441.88	513.61	0.00	(71.73)	(16.23%)
1090283000	275	WORKSHOPS NON-UNION	1,825	0.00	0.00	1,825.00	949.00	0.00	876.00	48.00%
1090283000	280	NEW HIRE EXPENSES	4,300	0.00	0.00	4,300.00	9,037.15	0.00	(4,737.15)	(110.17%)
1090283000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1090283000	330	PROFESSIONAL SERVICES	1,500	0.00	0.00	1,500.00	497.50	0.00	1,002.50	66.83%
1090283000	446	RENTAL/LEASE SOFTWARE	1,750	0.00	0.00	1,750.00	2,450.00	0.00	(700.00)	(40.00%)
1090283000	540	ADVERTISING	1,500	0.00	0.00	1,500.00	0.00	0.00	1,500.00	100.00%
1090283000	580	TRAVEL & MILEAGE	3,500	0.00	0.00	3,500.00	1,179.78	0.00	2,320.22	66.29%
1090283000	610	SUPPLIES	200	0.00	0.00	200.00	23.58	0.00	176.42	88.21%



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1090283000	737	FURNITURE-REPLACEMENT	1,000	0.00	0.00	1,000.00	436.54	0.00	563.46	56.35%
1090283000	810	DUES AND FEES	300	0.00	0.00	300.00	290.60	0.00	9.40	3.13%
1090283000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total HR STAFF SERVICES			\$172,411	\$0.00	\$0.00	\$172,411.40	\$187,746.66	\$0.00	(\$15,335.26)	(8.89%)
Total 90 - SAU #28			\$172,411	\$0.00	\$0.00	\$172,411.40	\$187,746.66	\$0.00	(\$15,335.26)	(8.89%)
Total 2830 - HR STAFF SERVICES			\$172,411	\$0.00	\$0.00	\$172,411.40	\$187,746.66	\$0.00	(\$15,335.26)	(8.89%)
2840 - TECHNOLOGY SERVICES										
DW TECHNOLOGY SERVICES										
1000284000	110	SALARIES	210,370	0.00	0.00	210,369.54	243,665.87	0.00	(33,296.33)	(15.83%)
1000284000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	471.00	0.00	(471.00)	0.00%
1000284000	130	OVERTIME SALARIES	2,000	0.00	0.00	2,000.00	2,556.52	0.00	(556.52)	(27.83%)
1000284000	211	HEALTH INSURANCE	34,283	0.00	0.00	34,283.04	60,569.23	0.00	(26,286.19)	(76.67%)
1000284000	212	DENTAL INSURANCE	2,829	0.00	0.00	2,828.80	4,058.16	0.00	(1,229.36)	(43.46%)
1000284000	213	LIFE INSURANCE	519	0.00	0.00	518.51	490.78	0.00	27.73	5.35%
1000284000	214	DISABILITY INSURANCE	872	0.00	0.00	872.40	828.26	0.00	44.14	5.06%
1000284000	220	SOCIAL SECURITY	16,490	0.00	0.00	16,490.09	18,684.38	0.00	(2,194.29)	(13.31%)
1000284000	231	NON-TEACHER RETIREMENT	21,068	0.00	0.00	21,068.31	22,719.76	0.00	(1,651.45)	(7.84%)
1000284000	232	TEACHER RETIREMENT	521	0.00	0.00	520.80	0.00	0.00	520.80	100.00%
1000284000	260	WORKERS COMP INSURANCE	950	0.00	0.00	950.42	1,043.41	0.00	(92.99)	(9.78%)
1000284000	275	WORKSHOPS NON-UNION	7,650	857.20	(1,500.00)	7,007.20	6,084.68	0.00	922.52	13.17%
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	3,000.00	0.00	0.00	0.00%
1000284000	330	PROFESSIONAL SERVICES	25,700	3,871.75	(2,200.00)	27,371.75	15,155.55	8,000.00	4,216.20	15.40%
1000284000	430	REPAIRS & MAINTENANCE	41,100	0.00	0.00	41,100.00	38,720.66	606.00	1,773.34	4.31%
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	10,620	0.00	6,708.00	17,328.00	21,679.58	0.00	(4,351.58)	(25.11%)
1000284000	531	TELEPHONE	30,500	321.34	0.00	30,821.34	31,522.49	0.00	(701.15)	(2.27%)
1000284000	532	DATA COMMUNICATIONS	33,800	0.00	0.00	33,800.00	28,152.35	0.00	5,647.65	16.71%
1000284000	580	TRAVEL & MILEAGE	4,800	0.00	700.00	5,500.00	5,816.12	0.00	(316.12)	(5.75%)
1000284000	610	SUPPLIES	18,000	0.00	(700.00)	17,300.00	15,515.66	0.00	1,784.34	10.31%
1000284000	650	SOFTWARE	70,945	0.00	(8,378.75)	62,566.25	73,519.93	0.00	(10,953.68)	(17.51%)
1000284000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	738	EQUIPMENT-REPLACEMENT	191,200	7,313.68	0.00	198,513.68	197,792.46	0.00	721.22	0.36%
1000284000	810	DUES AND FEES	500	0.00	0.00	500.00	119.00	0.00	381.00	76.20%
Total DW TECHNOLOGY SERVICES			\$727,717	\$12,363.97	(\$5,370.75)	\$734,710.13	\$792,165.85	\$8,606.00	(\$66,061.72)	(8.99%)
Total 00 - DISTRICT-WIDE			\$727,717	\$12,363.97	(\$5,370.75)	\$734,710.13	\$792,165.85	\$8,606.00	(\$66,061.72)	(8.99%)
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%



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PRESCHOOL TECH SERVICES										
1011284028	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PRESCHOOL TECH SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL										
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										
PHS TECHNOLOGY SERVICES										
1033284000	531	TELEPHONE	0	0.00	0.00	0.00	872.50	0.00	(872.50)	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	\$872.50	\$0.00	(\$872.50)	0.00%
Total 33 - PELHAM HIGH SCHOOL										
SAU TECHNOLOGY SERVICES										
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			\$727,717	\$12,363.97	(\$5,370.75)	\$734,710.13	\$793,038.35	\$8,606.00	(\$66,934.22)	(9.11%)
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	50,000	0.00	0.00	50,000.00	22,680.00	0.00	27,320.00	54.64%
1000290000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	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	31,016	0.00	0.00	31,016.00	22,567.00	0.00	8,449.00	27.24%
1000290000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	274	COURSE REIMBURSEMENT PE	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	250.00	0.00	(250.00)	0.00%
Total DW BENEFITS & FIXED CHARG			\$86,016	\$0.00	\$0.00	\$86,016.00	\$45,497.00	\$0.00	\$40,519.00	47.11%
Total 00 - DISTRICT-WIDE										
Total 2900 - BENEFITS & FIXED CHARGES			\$86,016	\$0.00	\$0.00	\$86,016.00	\$45,497.00	\$0.00	\$40,519.00	47.11%

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4200 - SITE IMPROVEMENTS										
PES SITE IMPROVEMENT										
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										
Total PES SITE IMPROVEMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PMS SITE IMPROVEMENT										
1012420000	433	CONTRACTED REPAIR & MAINT	75,000	0.00	(55,350.00)	19,650.00	0.00	0.00	19,650.00	100.00%
Total PMS SITE IMPROVEMENT			\$75,000	\$0.00	(\$55,350.00)	\$19,650.00	\$0.00	\$0.00	\$19,650.00	100.00%
Total 12 - PELHAM MEMORIAL SCHOOL										
Total PMS SITE IMPROVEMENT			\$75,000	\$0.00	(\$55,350.00)	\$19,650.00	\$0.00	\$0.00	\$19,650.00	100.00%
PHS SITE DEVELOPMENT										
1033420000	433	CONTRACTED REPAIR & MAINT	75,000	0.00	265,000.00	340,000.00	335,800.96	0.00	4,199.04	1.24%
1033420000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS SITE DEVELOPMENT			\$75,000	\$0.00	\$265,000.00	\$340,000.00	\$335,800.96	\$0.00	\$4,199.04	1.24%
Total 33 - PELHAM HIGH SCHOOL			\$75,000	\$0.00	\$265,000.00	\$340,000.00	\$335,800.96	\$0.00	\$4,199.04	1.24%
Total 4200 - SITE IMPROVEMENTS			\$150,000	\$0.00	\$209,650.00	\$359,650.00	\$335,800.96	\$0.00	\$23,849.04	6.63%
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%
PMS ARCHITECT & ENGINEER										
1012430000	330	PROFESSIONAL SERVICES	45,000	50,000.00	0.00	95,000.00	77,973.92	16,121.62	904.46	0.95%
Total PMS ARCHITECT & ENGINEER			\$45,000	\$50,000.00	\$0.00	\$95,000.00	\$77,973.92	\$16,121.62	\$904.46	0.95%
Total 12 - PELHAM MEMORIAL SCHOOL			\$45,000	\$50,000.00	\$0.00	\$95,000.00	\$77,973.92	\$16,121.62	\$904.46	0.95%
Total 4300 - ARCHITECT & ENGR SERVICES			\$45,000	\$50,000.00	\$0.00	\$95,000.00	\$77,973.92	\$16,121.62	\$904.46	0.95%
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	44,160	0.00	0.00	44,160.00	44,160.00	0.00	0.00	0.00%
Total PMS BLDG ACQUISITION			\$44,160	\$0.00	\$0.00	\$44,160.00	\$44,160.00	\$0.00	\$0.00	0.00%
Total 12 - PELHAM MEMORIAL SCHOOL			\$44,160	\$0.00	\$0.00	\$44,160.00	\$44,160.00	\$0.00	\$0.00	0.00%

**Pelham School District FY2019 Year-To-Date Budget Status Report**

Account Detail by Function Through June 30, 2019

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	44,610	0.00	172,390.20	217,000.00	217,000.00	0.00	0.00	0.00%
Total SAU BLDG ACQUISITION			\$44,610	\$0.00	\$172,390.20	\$217,000.00	\$217,000.00	\$0.00	\$0.00	0.00%
Total 90 - SAU #28										
Total 4500 - BUILDING ACQUISITION			\$88,770	\$0.00	\$172,390.20	\$261,160.00	\$261,160.00	\$0.00	\$0.00	0.00%
4600 - BUILDING IMPROVEMENT										
BUILDING IMPROVEMENTS										
1000460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	45,644.76	0.00	(45,644.76)	0.00%
Total BUILDING IMPROVEMENTS			\$0	\$0.00	\$0.00	\$0.00	\$45,644.76	\$0.00	(\$45,644.76)	0.00%
Total 00 - DISTRICT-WIDE										
PES BLDG IMPROVEMENT			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	0.00	0.00	0.00	0.00	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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS BLDG IMPROVEMENT			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012460000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012460000	450	CONSTRUCTION SERVICES	0	27,750.00	0.00	27,750.00	60,372.30	0.00	(32,622.30)	(117.56%)
1012460000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS BLDG IMPROVEMENT			\$0	\$27,750.00	\$0.00	\$27,750.00	\$60,372.30	\$0.00	(\$32,622.30)	(117.56%)
Total 12 - PELHAM MEMORIAL SCHOOL										
PHS BLDG IMPROVEMENT			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										
SAU BLDG ACQUISITION			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										
Total 4600 - BUILDING IMPROVEMENT			\$0	\$27,750.00	\$0.00	\$27,750.00	\$106,017.06	\$0.00	(\$78,267.06)	(282.04%)
5110 - DEBT SERVICES - PRINCIPLE										
PRINCIPAL DEBT										
1000511000	910	PRINCIPAL REDEMPTION	1,040,000	0.00	0.00	1,040,000.00	1,040,000.00	0.00	0.00	0.00%
Total PRINCIPAL DEBT			\$1,040,000	\$0.00	\$0.00	\$1,040,000.00	\$1,040,000.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
Total 5110 - DEBT SERVICES - PRINCIPLE			\$1,040,000	\$0.00	\$0.00	\$1,040,000.00	\$1,040,000.00	\$0.00	\$0.00	0.00%

Pelham School District FY2019 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2019

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
5120 - DEBT SERVICES - INTEREST										
INTEREST DEBT										
1000512000	830	INTEREST EXPENSE	748,155	0.00	0.00	748,155.00	748,155.00	0.00	0.00	0.00%
Total INTEREST DEBT			\$748,155	\$0.00	\$0.00	\$748,155.00	\$748,155.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$748,155	\$0.00	\$0.00	\$748,155.00	\$748,155.00	\$0.00	\$0.00	0.00%
Total 5120 - DEBT SERVICES - INTEREST			\$748,155	\$0.00	\$0.00	\$748,155.00	\$748,155.00	\$0.00	\$0.00	0.00%
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	0.44	0.00	(0.44)	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	\$0.44	\$0.00	(\$0.44)	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.44	\$0.00	(\$0.44)	0.00%
Total 5220 - SPEC REV FUND TRANSFERS			\$0	\$0.00	\$0.00	\$0.00	\$0.44	\$0.00	(\$0.44)	0.00%
5221 - FOOD SERV FUND TRANSFER										
FOOD SERVICE XFR										
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										
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%



Pelham School District FY2019 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2019

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
5252 - EXPENDABLE TRUST FUND XFR										
TRANSFER TO EXPENDABLE TR										
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										
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			\$30,296,631	\$546,179.17	\$0.00	\$30,842,810.17	\$29,518,802.82	\$270,460.81	\$1,053,546.54	3.42%
Summary			\$30,296,631	\$546,179.17	\$0.00	\$30,842,810.17	\$29,518,802.82	\$270,460.81	\$1,053,546.54	3.42%

2019 Tax Rate Calculation

Town of PelhamSchool Portion

Net Local School Budget		\$29,329,329
Less: Adequate Education Grant		(\$3,855,796)
State Education Taxes		(\$3,631,485)
Approved School(s) Tax Effort		<u>\$21,842,048</u>

Local School Rate

Equalized Valuation (with utilities)	\$1,976,109,560	\$11.05
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State Education Taxes

State School Rate		
Divided by Local Assessed Valuation (no utilities)	\$1,918,165,170	\$1.89



2019 PSD - FINANCIAL SECTION - EMPLOYEE SALARIES
PSD SAU OFFICE
2018-2019

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2019 BASE WAGES	FY 2019 OTHER WAGES	FY 2019 TOTAL WAGES
COTE	JOAN	DIR HUMAN RESOURCES	SAU	\$ 80,000.00	\$ -	\$ 80,000.00
DOUCETTE	JOYCE	LEAD ACCOUNTANT	SAU	\$ 61,366.00	\$ -	\$ 61,366.00
FURBUSH	WILLIAM	SUPERINTENDENT	SAU	\$ 135,000.00	\$ 2,400.00	\$ 137,400.00
LAFFIN	JILL	ADMIN ASST-SUPERINTENDENT	SAU	\$ 43,202.38	\$ 1,469.41	\$ 44,671.79
LAVACCHIA	CHRISTINE	PAYROLL/HR COORDINATOR	SAU	\$ 46,724.85	\$ 4,279.11	\$ 51,003.96
LESSARD	KIMBERLY	DIR STUDENT SERVICES	SAU	\$ 99,668.00	\$ -	\$ 99,668.00
MAHONEY	DEBORAH	BUSINESS ADMINISTRATOR	SAU	\$ 100,087.00	\$ -	\$ 100,087.00
MARANDOS	SARAH	DIR CURRICULUM INSTRUCT	SAU	\$ 99,717.00	\$ -	\$ 99,717.00
MAZZARIELLO	ERIN	HR ASST-RECEPTIONIST	SAU	\$ 24,760.63	\$ 2,592.08	\$ 27,352.71
OPERACH	KRISTEN	PAYROLL CLERK	SAU	\$ 2,445.28	\$ -	\$ 2,445.28
RODRIGUE	KRISTEN	ADMIN ASST-SPECIAL ED	SAU	\$ 35,090.33	\$ 4,484.36	\$ 39,574.69
TARIS	JENNIFER	PAYROLL CLERK	SAU	\$ 15,772.83	\$ 2,068.78	\$ 17,841.61

PSD DISTRICT-WIDE
2018-2019

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2019 BASE WAGES	FY 2019 OTHER WAGES	FY 2019 TOTAL WAGES
ALBERT	ASHLEY	SCHOOL PSYCHOLOGIST	DIST	\$ 34,200.00	\$ 1,671.54	\$ 35,871.54
BELIVEAU	EILEEN	OCCUPATIONAL THERAPIST	DIST	\$ 52,962.00	\$ 5,579.86	\$ 58,541.86
BIELIK	STEPHANIE	SCHOOL SOCIAL WORKER	DIST	\$ 45,860.00	\$ 590.51	\$ 46,450.51
BREA	MALCOLM	IT TECHNICIAN	DIST	\$ 12,504.00	\$ 3.00	\$ 12,507.00
BRUNELLE	CYNTHIA	IT TECHNICIAN	DIST	\$ 33,864.00	\$ 1,751.00	\$ 35,615.00
CHURCHILL	KAREN	ADMIN ASST-BUILDING SERV	DIST	\$ 34,417.08	\$ 1,450.42	\$ 35,867.50
CURTIN	CHRISTOPHER	IT SYSTEM & NETWORK ADMIN	DIST	\$ 59,779.92	\$ 4,691.25	\$ 64,471.17
DOE	HOLLY	DIR TECHNOLOGY	DIST	\$ 103,718.95	\$ -	\$ 103,718.95
FASTNACHT	ALYSSA	OCCUPATIONAL THERAPIST	DIST	\$ 44,840.00	\$ 33.76	\$ 44,873.76
FILLION	KELLEY	SCHOOL PSYCHOLOGIST	DIST	\$ 35,838.10	\$ -	\$ 35,838.10
GRAY	HEATHER	SPEECH LANG PATH -PT	DIST	\$ 17,790.16	\$ -	\$ 17,790.16
HALL	LAUREN	SPECIAL ED COORDINATOR	DIST	\$ 70,000.00	\$ -	\$ 70,000.00
HOFFMAN	BRENDAN	ASST DIRECTOR SPECIAL ED	DIST	\$ 93,275.00	\$ -	\$ 93,275.00
LAWTON	DAVID	IT TECHNICIAN	DIST	\$ 14,531.63	\$ 43.62	\$ 14,575.25
LOVETT	BARBARA	SPEECH LANG PATHOLOGIST	DIST	\$ 77,077.00	\$ 6,094.42	\$ 83,171.42
MCAREE	NICOLE	SPEECH LANG PATHOLOGIST	DIST	\$ 53,500.00	\$ 3,328.31	\$ 56,828.31
MILLER	ALAN	DIR MAINTENANCE	DIST	\$ 78,481.00	\$ -	\$ 78,481.00
MILNER	KRISTINE	OCCUPATIONAL THERAPIST	DIST	\$ 63,892.70	\$ 49.17	\$ 63,941.87
SCHULER	YESENIA	SCHOOL PSYCHOLOGIST	DIST	\$ 24,885.00	\$ -	\$ 24,885.00
TORTI	DENISE	SPEECH LANG PATHOLOGIST	DIST	\$ 73,024.00	\$ 3,018.51	\$ 76,042.51
WHITMAN	GEORGE	MAINTAINER - PART-TIME	DIST	\$ 14,288.00	\$ 750.00	\$ 15,038.00
WILKINS	RAYMOND	MAINTAINER	DIST	\$ 51,652.56	\$ 10,346.32	\$ 61,998.88

2019 PSD - FINANCIAL SECTION - EMPLOYEE SALARIES
PSD NUTRITION SERVICE DEPARTMENT
2018-2019

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2019 BASE WAGES	FY 2019 OTHER WAGES	FY 2019 TOTAL WAGES
AGOSTINO	DAWN	FOOD SERVICE ASST	PHS	\$ 8,447.89	\$ 591.47	\$ 9,039.36
CHATEL	CATHY	FOOD SERVICE ASST	PHS	\$ 7,277.81	\$ 278.65	\$ 7,556.46
COTE	MONICA	FOOD SERVICE LEAD ASST	PHS	\$ 3,777.14	\$ 31.25	\$ 3,808.39
CURRAN	STACEY	FOOD SERVICE ASST	PHS	\$ 9,455.55	\$ 12.24	\$ 9,467.79
DECOUX	CAROL	FOOD SERVICE ASST	PHS	\$ 5,341.80	\$ 205.90	\$ 5,547.70
DONOVAN	JENNIFER	FOOD SERVICE ASST	PMS	\$ 10,427.42	\$ 202.41	\$ 10,629.83
ERNST	KATHLEEN	FOOD SERVICE BOOKKEEPER	PES	\$ 28,479.38	\$ -	\$ 28,479.38
FORTIER	LISE	FOOD SERVICE ASST	PMS	\$ 6,782.50	\$ 92.50	\$ 6,875.00
FURTADO	LISHA	FOOD SERVICE ASST	PHS	\$ 696.88	\$ -	\$ 696.88
GERVAIS	KELLEY	FOOD SERVICE ASST	PMS	\$ 16,083.66	\$ 36.20	\$ 16,119.86
GLUCK	JESSICA	FOOD SERVICE ASST	PES	\$ 5,372.27	\$ 2,773.39	\$ 8,145.66
GOUPIL	SHARON	FOOD SERVICE ASST	PHS	\$ 11,502.37	\$ 112.88	\$ 11,615.25
HABIB	JOYCE	FOOD SERVICE ASST	PES	\$ 3,135.90	\$ 11.60	\$ 3,147.50
HICKEY	JANET	FOOD SERVICE ASST	PES	\$ 11,760.32	\$ 149.33	\$ 11,909.65
JONES	JODI	FOOD SERVICE ASST	PES	\$ 12,340.37	\$ 70.43	\$ 12,410.80
JONES	STEPHANIE	FOOD SERVICE ASST	PMS	\$ 8,364.33	\$ 31.83	\$ 8,396.16
KUBIT	KIMBERLY	FOOD SERVICE MANAGER	PHS	\$ 22,153.07	\$ 833.09	\$ 22,986.16
KUBIT	LINDA	FOOD SERVICE MANAGER	PES	\$ 22,375.03	\$ 6,769.52	\$ 29,144.55
MARTELLO	CONCETTA	FOOD SERVICE ASST	PHS	\$ 7,802.02	\$ 280.15	\$ 8,082.17
RAMBEAU	KELLY	DIR WELLNESS & NUTRITION	SAU	\$ 65,000.00	\$ 3,000.00	\$ 68,000.00
RIDLON	MICHAEL	FOOD SERVICE DRIVER	PES	\$ 11,802.24	\$ 601.05	\$ 12,403.29
SPRACKLIN	LINDA	FOOD SERVICE ASST	PES	\$ 12,155.41	\$ 322.93	\$ 12,478.34
TAYLOR	LAURA	FOOD SERVICE MANAGER	PMS	\$ 22,493.89	\$ 4,185.26	\$ 26,679.15



2019 PSD - FINANCIAL SECTION - EMPLOYEE SALARIES
PELHAM ELEMENTARY SCHOOL
2018-2019

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2019 BASE WAGES	FY 2019 OTHER WAGES	FY 2019 TOTAL WAGES
ADAMAKOS	THOMAS	PRINCIPAL ELEMENTARY	PES	\$ 100,787.00	\$ -	\$ 100,787.00
ADAMS-CRAFTS	BRENDA	SECRETARY-SPECIAL ED	PES	\$ 14,085.40	\$ 259.84	\$ 14,345.24
ANDREWS	CHERYL	TEACHER -GRADE 1	PES	\$ 48,560.00	\$ 2,869.38	\$ 51,429.38
BAKER	JEAN	TUTOR TITLE I READING	PES	\$ 8,386.28	\$ 574.47	\$ 8,960.75
BARR	MEGAN	IA-PRESCHOOL	PES	\$ 16,566.59	\$ 28.35	\$ 16,594.94
BASTOS	SANDRA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 18,430.72	\$ 408.13	\$ 18,838.85
BERNIER	ANDREA	TUTOR TITLE I READING	PES	\$ 6,697.24	\$ 166.94	\$ 6,864.18
BIANCHI	SUSAN	ADMINISTRATIVE ASST YR RD	PES	\$ 44,129.03	\$ 2,154.38	\$ 46,283.41
BODENRADER	JENNIFER	SCHOOL NURSE	PES	\$ 59,560.00	\$ 4,139.53	\$ 63,699.53
BOLDUC	ANTHONY	TEACHER -PHYSICAL EDUCATION	PES	\$ 51,960.00	\$ 5,027.07	\$ 56,987.07
BOURQUE	DEBORAH	TEACHER -GRADE 3	PES	\$ 54,960.00	\$ 6,898.80	\$ 61,858.80
BRADSHAW	SADIE	TEACHER-SPECIAL EDUCATION	PES	\$ 41,376.18	\$ 2,966.00	\$ 44,342.18
BRUNELLE	JOHN	CUSTODIAN	PES	\$ 22,442.95	\$ 2,083.84	\$ 24,526.79
BYRNE	ELIZABETH	TEACHER -GRADE 4	PES	\$ 56,960.00	\$ 2,994.25	\$ 59,954.25
CIBULSKI	JOYCE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 23,234.23	\$ 226.44	\$ 23,460.67
COLLINS	RACHEL	TUTOR TITLE I READING	PES	\$ 17,086.80	\$ 436.99	\$ 17,523.79
CORLISS	DONNA	MONITOR RECESS	PES	\$ 16,325.55	\$ 28.92	\$ 16,354.47
COSTA	BRIANA	TEACHER -GRADE 1	PES	\$ 42,760.00	\$ 3,604.25	\$ 46,364.25
COSTA	CHRISTINE	IA-KINDERGARTEN	PES	\$ 19,600.49	\$ 24.99	\$ 19,625.48
COVART	NICOLE	TEACHER-SPECIAL EDUCATION	PES	\$ 47,560.00	\$ 2,391.58	\$ 49,951.58
CUMMINGS	REBECCA	TEACHER -GRADE 5 STEAM	PES	\$ 49,960.00	\$ 4,608.00	\$ 54,568.00
DAILEY	DONNA	INSTRUCTIONAL ASST 6.75HR	PES	\$ 23,562.80	\$ 3,836.04	\$ 27,398.84
DAVIS	KRISTEN	TEACHER -GRADE 4	PES	\$ 46,460.00	\$ 3,117.25	\$ 49,577.25
DESMARAIS	NICOLE	SECRETARY-SPECIAL ED	PES	\$ 5,485.50	\$ 3,428.50	\$ 8,914.00
DEVITA	MEGHAN	TEACHER-SPECIAL EDUCATION	PES	\$ 44,960.00	\$ 166.75	\$ 45,126.75
DIRENZO	LAUREN	TEACHER -HEALTH	PES	\$ 46,960.00	\$ 5,658.50	\$ 52,618.50
DUTIL	CARRIE	TEACHER -GRADE 3	PES	\$ 48,960.00	\$ 260.50	\$ 49,220.50
EDWARDS	LORI	INSTRUCTIONAL ASST 6.5HR	PES	\$ 20,729.93	\$ 417.62	\$ 21,147.55
ELDRIDGE	CHARLES	CUSTODIAN	PES	\$ 6,656.00	\$ 513.00	\$ 7,169.00
FERRAGAMO-LEMMING	GINA	IA-REGULAR ED 6.5HR	PES	\$ 13,920.85	\$ 622.73	\$ 14,543.58
FISHER	JENNIFER	INSTRUCTIONAL ASST 6.5HR	PES	\$ 20,729.93	\$ 439.65	\$ 21,169.58
FLAHERTY	TRACI	TEACHER -GUIDANCE COUNSELOR	PES	\$ 65,960.00	\$ 1,225.50	\$ 67,185.50
FRANK	PAMELA	IA-KINDERGARTEN	PES	\$ 20,694.69	\$ 61.67	\$ 20,756.36
GALLAGHER	KIERA	TEACHER -GRADE 2	PES	\$ 47,960.00	\$ 3,273.01	\$ 51,233.01
GAMBLE	TRACY	TEACHER -LIBRARY MEDIA	PES	\$ 41,560.00	\$ 4,093.50	\$ 45,653.50
GETTY	DEBRA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 20,729.93	\$ 13.22	\$ 20,743.15
GIBBONS	JENNIFER	TEACHER -KINDERGARTEN	PES	\$ 40,060.00	\$ 2,000.63	\$ 42,060.63
GILMORE	EDWARD	CUSTODIAN LEAD	PES	\$ 10,080.00	\$ 1,790.84	\$ 11,870.84
GOLDSACK	SARAH	TEACHER -ESOL	PES	\$ 59,960.00	\$ 250.00	\$ 60,210.00
GORDON	STACY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 16,082.30	\$ 25.58	\$ 16,107.88
HANSEN	VICTORIA	REGISTERED BEHAVIOR TECH	PES	\$ 37,592.78	\$ 1,660.73	\$ 39,253.51
HARDEN	SUSAN	TEACHER -GRADE 4	PES	\$ 59,862.55	\$ 5,537.50	\$ 65,400.05
HARRIS	JOSEPH	TEACHER -GRADE 5	PES	\$ 42,560.00	\$ 3,133.00	\$ 45,693.00
HASKINS	NANCY	IA-PRESCHOOL	PES	\$ 19,129.89	\$ 302.85	\$ 19,432.74

2019 PSD - FINANCIAL SECTION - EMPLOYEE SALARIES
PELHAM ELEMENTARY SCHOOL
2018-2019 (cont.)

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2019 BASE WAGES	FY 2019 OTHER WAGES	FY 2019 TOTAL WAGES
HEBERT	MARYBETH	TEACHER -GRADE 3	PES	\$ 45,460.00	\$ 1,215.68	\$ 46,675.68
HEGAN	AIMEE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 16,353.35	\$ 210.43	\$ 16,563.78
HENDERSON	WENDY	TEACHER -GRADE 1	PES	\$ 57,260.00	\$ 6,280.08	\$ 63,540.08
HIGGINS	ELAINA	TEACHER -GRADE 1	PES	\$ 44,960.00	\$ 1,720.50	\$ 46,680.50
HOBBS	BRENDA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 23,234.23	\$ 490.95	\$ 23,725.18
HURLEY	SANDRA	IA-REGULAR ED 6.5HR	PES	\$ 17,700.60	\$ 41.65	\$ 17,742.25
HUSSEY	TRACY	TEACHER-SPECIAL EDUCATION	PES	\$ 42,560.00	\$ 3,673.00	\$ 46,233.00
HUTCHINSON	MARILYN	INSTRUCTIONAL ASST 6.5HR	PES	\$ 17,712.86	\$ 120.06	\$ 17,832.92
JOHNSTON	JENNIFER	TUTOR TITLE I READING	PES	\$ 21,795.84	\$ 588.24	\$ 22,384.08
KALINOWSKI	EILEEN	TUTOR TITLE I MATH	PES	\$ 21,046.08	\$ 508.22	\$ 21,554.30
KAUFMANN	TRISHA	ASST PRINCIPAL ELEMENTARY	PES	\$ 82,218.00	\$ -	\$ 82,218.00
KEARNEY	KIM	TEACHER -READING SPEC	PES	\$ 53,960.00	\$ 2,423.80	\$ 56,383.80
KING	CELINE	IA-SPEECH AIDE	PES	\$ 22,812.37	\$ 9.70	\$ 22,822.07
KIRANE	KIMBERLY	TEACHER -GRADE 4	PES	\$ 45,836.45	\$ 3,771.75	\$ 49,608.20
KNIGHT	ELIZABETH	MONITOR RECESS	PES	\$ 6,805.63	\$ 37.73	\$ 6,843.36
KOBRENSKI	KRISTIN	IA-PRESCHOOL	PES	\$ 21,527.27	\$ 589.22	\$ 22,116.49
LABONTE	KELLY	TEACHER -GRADE 1	PES	\$ 47,960.00	\$ 4,768.50	\$ 52,728.50
LAMOUREUX	KELSEY	TEACHER -GRADE 2	PES	\$ 42,060.00	\$ 1,664.25	\$ 43,724.25
LAPLANT	LORI	IA-REGULAR ED 6.5HR	PES	\$ 22,694.73	\$ 356.11	\$ 23,050.84
LEE	JILLIAN	TEACHER -GRADE 1	PES	\$ 46,560.00	\$ 3,250.00	\$ 49,810.00
LIAKOS	DAVID	MONITOR LUNCH	PES	\$ 2,189.25	\$ 217.69	\$ 2,406.94
LISTON	KATHRYN	ED TECHNOLOGY INTEGRATOR	PES	\$ 46,960.00	\$ 1,997.50	\$ 48,957.50
LOMBARDO	KATHLEEN	TEACHER -GRADE 2	PES	\$ 43,836.80	\$ 2,235.13	\$ 46,071.93
LONGDEN	JODI	TEACHER -PRESCHOOL	PES	\$ 52,960.00	\$ 1,755.00	\$ 54,715.00
LYNDE	DIANNE	TUTOR TITLE I READING	PES	\$ 21,046.08	\$ 592.92	\$ 21,639.00
MADEIROS	ELAINE	TEACHER -KINDERGARTEN PT	PES	\$ 28,980.00	\$ 1,500.00	\$ 30,480.00
MAGUIRE	KATE	TEACHER -GRADE 5	PES	\$ 49,960.00	\$ 153.00	\$ 50,113.00
MAIGATTER	NOREEN	IA-NURSE AIDE	PES	\$ 19,600.49	\$ 101.30	\$ 19,701.79
MANGIAFICO	MICHELLE	TEACHER -GRADE 4	PES	\$ 55,560.00	\$ 2,945.25	\$ 58,505.25
MANSFIELD	PAMELA	TEACHER -GRADE 2	PES	\$ 57,960.00	\$ 4,753.23	\$ 62,713.23
MASIELLO	KELLY	TEACHER -GRADE 1	PES	\$ 54,560.00	\$ 9,226.92	\$ 63,786.92
MAY	PATRICIA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 19,129.89	\$ 16.26	\$ 19,146.15
MCCARTY	VALERIE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 20,729.93	\$ 417.62	\$ 21,147.55
MCCAULEY	ROBERT	CUSTODIAN	PES	\$ 18,512.00	\$ 1,702.00	\$ 20,214.00
MCDEVITT COTE	STEFENIE	INSTRUCTIONAL ASST 6.75HR	PES	\$ 20,628.65	\$ 1,991.38	\$ 22,620.03
MEGAN	CAROLINE	SCHOOL NURSE -PT	PES	\$ 23,480.00	\$ 2,717.33	\$ 26,197.33
MENDOZA	MELISSA	MONITOR RECESS	PES	\$ 2,314.35	\$ -	\$ 2,314.35
MERRILL	LEE ANN	TEACHER-SPECIAL EDUCATION	PES	\$ 50,411.52	\$ 3,883.00	\$ 54,294.52
MILSOP	SHANNON	TEACHER -KINDERGARTEN	PES	\$ 44,960.00	\$ 4,960.82	\$ 49,920.82
MOLLOY	SUSAN	TEACHER -GRADE 3	PES	\$ 62,560.00	\$ 4,180.00	\$ 66,740.00
MORAN	NANCY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 22,341.77	\$ 1,130.97	\$ 23,472.74
MULLEN	KATHLEEN	MONITOR LUNCH	PES	\$ 6,095.15	\$ 194.60	\$ 6,289.75
MURPHY	ELIZABETH	TEACHER -READING SPEC	PES	\$ 57,960.00	\$ 851.00	\$ 58,811.00
NICOLOSI	HEATHER	MONITOR RECESS	PES	\$ 1,709.70	\$ 20.85	\$ 1,730.55



**2019 PSD - FINANCIAL SECTION - EMPLOYEE SALARIES
PELHAM ELEMENTARY SCHOOL
2018-2019 (cont.)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2019 BASE WAGES	FY 2019 OTHER WAGES	FY 2019 TOTAL WAGES
NOTTEBART	MARY	IA-KINDERGARTEN	PES	\$ 19,129.89	\$ 170.73	\$ 19,300.62
OLIVER	LISA	TEACHER -GUIDANCE COUNSELOR	PES	\$ 64,460.00	\$ 29,681.25	\$ 94,141.25
OVERTON	LISA	SECRETARY SCHOOL YEAR	PES	\$ 22,629.00	\$ 62.09	\$ 22,691.09
PACE	CAITLIN	MONITOR RECESS	PES	\$ 6,102.10	\$ 125.10	\$ 6,227.20
PALINGO	LINDA	MONITOR LUNCH	PES	\$ 6,259.59	\$ 438.99	\$ 6,698.58
PALMER WEIGLER	ERIN	TEACHER -MUSIC	PES	\$ 53,960.00	\$ 9,271.50	\$ 63,231.50
PELLETIER	KRISTINE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 16,260.92	\$ 31.28	\$ 16,292.20
PENDERGAST	JENNIFER	TEACHER -KINDERGARTEN	PES	\$ 56,260.00	\$ 3,079.89	\$ 59,339.89
PEREZ	MARIELA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 12,468.30	\$ 25.88	\$ 12,494.18
PHILCRANTZ	BETH	TEACHER -GRADE 5	PES	\$ 49,460.00	\$ 788.00	\$ 50,248.00
RAPHAEL	ROSS	CUSTODIAN	PES	\$ 8,944.00	\$ 1,227.75	\$ 10,171.75
RHYND	JUSTIN	CUSTODIAN	PES	\$ 18,336.64	\$ 2,428.52	\$ 20,765.16
ROBERSON	NICOLE	TEACHER -GRADE 5	PES	\$ 49,426.77	\$ 571.88	\$ 49,998.65
ROCK	KATE	TEACHER -GRADE 3	PES	\$ 37,460.65	\$ 3,554.68	\$ 41,015.33
ROSA	THERESA	TUTOR TITLE I READING	PES	\$ 20,739.84	\$ 662.85	\$ 21,402.69
ROSSI	AMY	TEACHER -GRADE 2	PES	\$ 43,560.00	\$ 1,010.02	\$ 44,570.02
RYAN	MORGAN	TEACHER -GRADE 2	PES	\$ 41,060.00	\$ 863.00	\$ 41,923.00
SAUER	KELLEY	IA-LIBRARY AIDE	PES	\$ 19,129.89	\$ 21.63	\$ 19,151.52
SCANZANI	LOUISE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 21,200.53	\$ 423.97	\$ 21,624.50
SIMMONS	ALEXA	TEACHER -PRESCHOOL	PES	\$ 44,460.00	\$ 1,351.00	\$ 45,811.00
SMART	WAYNE	CUSTODIAN	PES	\$ 41,514.00	\$ 1,937.67	\$ 43,451.67
SPADARO	KERIANNE	TEACHER-SPECIAL EDUCATION	PES	\$ 43,460.00	\$ 380.33	\$ 43,840.33
STEVENS	HILARY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 19,129.89	\$ 24.39	\$ 19,154.28
STRUTH	KERRY	TEACHER -GRADE 5	PES	\$ 53,960.00	\$ 2,207.08	\$ 56,167.08
SULLIVAN	MEGHAN	TEACHER -PRESCHOOL	PES	\$ 43,460.00	\$ 1,237.03	\$ 44,697.03
SZUKSTA	STEPHANIE	TEACHER-SPECIAL EDUCATION	PES	\$ 41,560.00	\$ 242.83	\$ 41,802.83
TODD	PATRICIA	MONITOR LUNCH	PES	\$ 6,178.55	\$ 194.60	\$ 6,373.15
TOMER	CAROL	TEACHER -SPED EVALUATOR	PES	\$ 55,960.00	\$ 4,525.01	\$ 60,485.01
TSELIOS	PETER	TEACHER -ART	PES	\$ 52,260.00	\$ 736.00	\$ 52,996.00
VAN AUKEN	BRUCE	CUSTODIAN	PES	\$ 31,752.48	\$ 5,679.27	\$ 37,431.75
VAN VRANKEN	JESSICA	ASST PRINCIPAL ELEMENTARY	PES	\$ 83,769.00	\$ 1,600.00	\$ 85,369.00
WEIGLER	BRIAN	TEACHER-SPECIAL EDUCATION	PES	\$ 46,960.00	\$ 4,114.25	\$ 51,074.25
WEIGLER	LAURA	SECRETARY SCHOOL YEAR	PES	\$ 27,477.20	\$ 3,149.64	\$ 30,626.84
WEIR	NICOLE	TEACHER-SPECIAL EDUCATION	PES	\$ 44,460.00	\$ 1,875.50	\$ 46,335.50
WESTHAVER-TOSTO	JULIE	MONITOR RECESS	PES	\$ 3,648.75	\$ 13.90	\$ 3,662.65
WHITE	JONATHAN	INSTRUCTIONAL ASST 6.5HR	PES	\$ 16,353.35	\$ 1,680.65	\$ 18,034.00
ZIDEK	JILL	TEACHER -GRADE 5	PES	\$ 55,560.00	\$ 1,257.42	\$ 56,817.42

2019 PSD - FINANCIAL SECTION - EMPLOYEE SALARIES
PELHAM MEMORIAL SCHOOL
2018-2019

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2019 BASE WAGES	FY 2019 OTHER WAGES	FY 2019 TOTAL WAGES
ASCANIO	PATRICIA	TEACHER -GRADE 6	PMS	\$ 47,186.45	\$ 1,017.50	\$ 48,203.95
BARRIOS	SARAH	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 23,820.66	\$ 961.06	\$ 24,781.72
BEAUCHESNE	WILLIAM	TEACHER -PHYSICAL EDUCATION	PMS	\$ 47,960.00	\$ 1,729.25	\$ 49,689.25
BEINEKE	HEIDI	TEACHER -7 SCIENCE	PMS	\$ 44,460.00	\$ 6,533.06	\$ 50,993.06
BOND	MOLLY	TEACHER -7 SCIENCE/SOC STUD	PMS	\$ 44,960.00	\$ 6,372.50	\$ 51,332.50
BRANCO	AMY	TEACHER -GRADE 6	PMS	\$ 51,560.00	\$ 5,167.50	\$ 56,727.50
BRODY	LAURIE	TEACHER -7 MATH	PMS	\$ 40,560.00	\$ 3,585.93	\$ 44,145.93
BRYANT	JAMIE	TEACHER -8 SOCIAL STUDIS	PMS	\$ 54,960.00	\$ 1,545.00	\$ 56,505.00
CARIGNAN	KELLY	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 21,646.21	\$ 233.51	\$ 21,879.72
CARSON	DEBORAH	TEACHER-SPECIAL EDUCATION	PMS	\$ 53,960.00	\$ 1,967.50	\$ 55,927.50
CARTEN	KARENA	TEACHER -8 MATH/SOC STUD	PMS	\$ 52,560.00	\$ 5,403.76	\$ 57,963.76
CARTIER	KATHLEEN	TEACHER -GUIDANCE COUNSELOR	PMS	\$ 74,960.00	\$ 4,287.55	\$ 79,247.55
CASAVANT	DIANE	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 23,820.66	\$ 1,128.65	\$ 24,949.31
CORREA	KEVIN	TEACHER -7 MATH	PMS	\$ 56,960.00	\$ 8,324.97	\$ 65,284.97
COUTU	RANDY	TEACHER -ART	PMS	\$ 50,260.00	\$ 6,500.00	\$ 56,760.00
CURFMAN	CHARLES	TUTOR READING	PMS	\$ 38,365.44	\$ 369.18	\$ 38,734.62
ERNST	CATHLEEN	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 22,133.11	\$ 1,245.22	\$ 23,378.33
FAVOR	BRYANNA	TEACHER -GRADE 6	PMS	\$ 41,060.00	\$ 60.00	\$ 41,120.00
GARIEPY	CAROL	TEACHER -7 SOCIAL STUDIES	PMS	\$ 56,960.00	\$ 600.00	\$ 57,560.00
GENOTER	KAREN	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 17,567.60	\$ 1,831.51	\$ 19,399.11
GERBER	DEBORAH	TEACHER-SPECIAL EDUCATION	PMS	\$ 54,663.20	\$ 2,140.00	\$ 56,803.20
GRIFFIN	ANGELA	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 23,820.66	\$ 986.82	\$ 24,807.48
GROVER	JENNIFER	TEACHER-SPECIAL EDUCATION	PMS	\$ 48,960.00	\$ 1,898.75	\$ 50,858.75
HATZIMANOLIS	CRYSTAL	TEACHER -8 ENGLISH/SOC STUD	PMS	\$ 41,060.00	\$ 6,751.51	\$ 47,811.51
HATZIMANOLIS	HARALAMBOS	TEACHER -GUIDANCE COUNSELOR	PMS	\$ 45,460.00	\$ 1,626.32	\$ 47,086.32
JEAN	KELLY	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 23,329.26	\$ 80.73	\$ 23,409.99
KAVARNOS	JAMES	TUTOR MATH	PMS	\$ 37,948.42	\$ 10,196.63	\$ 48,145.05
KIVIKOSKI	JEAN	SECRETARY SCHOOL YEAR	PMS	\$ 28,774.40	\$ 349.97	\$ 29,124.37
LAMONTAGNE	PATRICIA	TEACHER -8 ENGLISH	PMS	\$ 52,960.00	\$ 9,167.00	\$ 62,127.00
LAVELLA-SCHAUDT	STORM	TEACHER-SPECIAL EDUCATION	PMS	\$ 47,960.00	\$ 1,923.76	\$ 49,883.76
LEE	TARYN	TEACHER -8 SCIENCE	PMS	\$ 47,960.00	\$ 3,928.75	\$ 51,888.75
LEONARD	JUSTIN	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 5,515.55	\$ -	\$ 5,515.55
LEVINE	SUSAN	SCHOOL NURSE	PMS	\$ 67,260.00	\$ 31,643.19	\$ 98,903.19
LEWIS	KEITH	TEACHER -8 SCIENCE/SOC STUD	PMS	\$ 40,060.00	\$ 2,465.75	\$ 42,525.75
LORENTZEN	CHRISTOPHER	CUSTODIAN	PMS	\$ 28,708.48	\$ 2,323.12	\$ 31,031.60
MACKEY	KATRINA	ASST PRINCIPAL MEMORIAL SCHOOL	PMS	\$ 80,000.00	\$ 3,000.00	\$ 83,000.00
MADDEN	DOROTHY	TEACHER-SPECIAL EDUCATION	PMS	\$ 78,960.00	\$ 5,245.95	\$ 84,205.95
MADDEN	JAQUELINE	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 6,497.01	\$ 1,549.98	\$ 8,046.99
MAGHAKIAN	STACY	PRINCIPAL MEMORIAL SCHOOL	PMS	\$ 95,254.00	\$ -	\$ 95,254.00
MCAULIFFE	MEGAN	TEACHER -7 ENGLISH	PMS	\$ 43,460.00	\$ 376.98	\$ 43,836.98
MCCUNE	ERIN	TEACHER-SPECIAL EDUCATION	PMS	\$ 44,760.00	\$ 40.00	\$ 44,800.00
MEAD	SUSAN	TEACHER -FOREIGN LANG	PMS	\$ 53,960.00	\$ 6,675.00	\$ 60,635.00
MEYER	ANDREA	TEACHER -COMPUTERS PT	PMS	\$ 20,280.00	\$ 1,500.00	\$ 21,780.00
MILLER	ALLISON	TEACHER -GRADE 6	PMS	\$ 44,460.00	\$ 401.88	\$ 44,861.88



**2019 PSD - FINANCIAL SECTION - EMPLOYEE SALARIES
PELHAM MEMORIAL SCHOOL
2018-2019 (cont.)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2019 BASE WAGES	FY 2019 OTHER WAGES	FY 2019 TOTAL WAGES
MOORE	SANDRA	TEACHER -READING SPEC	PMS	\$ 51,960.00	\$ 2,391.25	\$ 54,351.25
MURPHY	RONALD	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 9,808.71	\$ 489.60	\$ 10,298.31
NELSON	ANN-MARIE	TEACHER -LIBRARY MEDIA	PMS	\$ 53,960.00	\$ 871.88	\$ 54,831.88
PERRY	BEVERLY	CUSTODIAN PART-TIME	PMS	\$ 14,520.48	\$ 9,034.76	\$ 23,555.24
PRAETZ	DANIEL	CUSTODIAN	PMS	\$ 28,509.61	\$ 6,534.73	\$ 35,044.34
PRATT	JASON	TEACHER -MUSIC	PMS	\$ 44,260.00	\$ 4,485.00	\$ 48,745.00
RALLS	KATIE	ADMINISTRATIVE ASST YR RD	PMS	\$ 37,163.25	\$ 1,583.28	\$ 38,746.53
SAUNDERS	ELISA	TEACHER -MUSIC	PMS	\$ 53,960.00	\$ 4,764.00	\$ 58,724.00
SCANIO	MEGAN	TEACHER-SPECIAL EDUCATION	PMS	\$ 42,760.00	\$ 2,935.00	\$ 45,695.00
SCANLON	IRENE	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 22,137.61	\$ 1,558.28	\$ 23,695.89
SCHARES	KATHERINE	TEACHER -7 ENGLISH	PMS	\$ 46,460.00	\$ 3,430.48	\$ 49,890.48
SHANTELER	JUDITH	TEACHER -GRADE 6	PMS	\$ 53,560.00	\$ 2,996.25	\$ 56,556.25
SMITH	JENNA	TEACHER -8 MATH	PMS	\$ 42,560.00	\$ 1,435.00	\$ 43,995.00
STEPHEN	RONALD	CUSTODIAN LEAD	PMS	\$ 37,330.08	\$ 7,467.94	\$ 44,798.02
STEVENS	LISA	TEACHER-SPECIAL EDUCATION	PMS	\$ 54,960.00	\$ 5,101.30	\$ 60,061.30
STILPHEN	PATRICIA	ED TECHNOLOGY INTEGRATOR	PMS	\$ 51,960.00	\$ 6,012.50	\$ 57,972.50
TESSIER	KELLY	TEACHER -GRADE 6	PMS	\$ 50,960.00	\$ 2,186.55	\$ 53,146.55
THOMAS	DEBORAH	TEACHER -HEALTH	PMS	\$ 47,960.00	\$ 2,718.75	\$ 50,678.75
VALENTINO-CROWL	ALANNAH	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 17,076.19	\$ 1,354.75	\$ 18,430.94
VAN LOON	AMY	TEACHER -GRADE 6	PMS	\$ 41,560.00	\$ 1,167.50	\$ 42,727.50
VANTI	LINDA	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 23,329.26	\$ 640.92	\$ 23,970.18

2019 PSD - FINANCIAL SECTION - EMPLOYEE SALARIES
PELHAM HIGH SCHOOL
2018-2019

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2019 BASE WAGES	FY 2019 OTHER WAGES	FY 2019 TOTAL WAGES
ARCHAMBAULT	ABBEY	TEACHER-SPECIAL EDUCATION	PHS	\$ 40,560.00	\$ 4,556.25	\$ 45,116.25
BABAIAN	THOMAS	TEACHER -PHYSICAL EDUCATION	PHS	\$ 60,960.00	\$ 6,523.07	\$ 67,483.07
BAILLY-BURTON	PAULA	TEACHER -HS SOC STUDIES	PHS	\$ 69,960.00	\$ 1,645.00	\$ 71,605.00
BEQUETTE	LEE	CUSTODIAN	PHS	\$ 5,460.00	\$ 1,328.83	\$ 6,788.83
BLAIR	MATTHEW	TEACHER -GUIDANCE COUNSELOR	PHS	\$ 46,460.00	\$ 4,979.44	\$ 51,439.44
BRAY	CYNTHIA	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 21,606.58	\$ 724.90	\$ 22,331.48
BUCHNER	DANIEL	TEACHER -MUSIC	PHS	\$ 44,960.00	\$ 6,725.00	\$ 51,685.00
BUSHEY	ROSEMARY	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 9,263.13	\$ 142.48	\$ 9,405.61
BYRNE	KATHRENE	TEACHER -HS BUSINESS	PHS	\$ 68,960.00	\$ 3,255.59	\$ 72,215.59
CARUSO	KATHLEEN	TEACHER -HS MATH	PHS	\$ 44,560.00	\$ 4,247.50	\$ 48,807.50
CATAURO	JULIE	TEACHER -HS SOC STUDIES	PHS	\$ 45,960.00	\$ 110.00	\$ 46,070.00
CHARBONNEAU	STEPHEN	TEACHER -HS SOC STUDIES	PHS	\$ 44,560.00	\$ 7,877.53	\$ 52,437.53
CLARK	RYAN	TEACHER -HS SOC STUDIES	PHS	\$ 48,960.00	\$ 3,500.00	\$ 52,460.00
COTE	RACHEL	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 7,423.60	\$ 2,247.99	\$ 9,671.59
CURTIS	KERRY	TEACHER-SPECIAL EDUCATION	PHS	\$ 47,460.00	\$ 6,915.63	\$ 54,375.63
DAVITT	AMANDA	TEACHER -HS ENGLISH	PHS	\$ 49,960.00	\$ 3,624.00	\$ 53,584.00
DAY	KRISTA	TEACHER -HS ENGLISH	PHS	\$ 43,460.00	\$ 6,000.50	\$ 49,460.50
DEMPSEY	GARY	PRINCIPAL HIGH SCHOOL	PHS	\$ 115,384.43	\$ -	\$ 115,384.43
DESIMONE	CHRISTINE	TEACHER -HS MATH	PHS	\$ 41,560.00	\$ 3,068.75	\$ 44,628.75
DETELLIS	NORA	TEACHER -HS BUSINESS	PHS	\$ 43,960.00	\$ 2,514.34	\$ 46,474.34
DORVAL	WENDY	TEACHER -HS BUSINESS	PHS	\$ 65,960.00	\$ 7,360.00	\$ 73,320.00
DOUIDI	CINDY	TEACHER-SPECIAL EDUCATION	PHS	\$ 52,960.00	\$ 11,733.00	\$ 64,693.00
ENGLISH	AMELIA	MONITOR HALL/SUBSTITUTE	PHS	\$ 5,683.50	\$ 94.50	\$ 5,778.00
FOURNIER	MONIQUE	TEACHER -HS FACS	PHS	\$ 45,460.00	\$ 1,766.25	\$ 47,226.25
FOWLER	ANNE	DEAN OF STUDENTS - PHS	PHS	\$ 84,520.00	\$ -	\$ 84,520.00
FOX	LINDA	TEACHER -HS ENGLISH	PHS	\$ 70,516.00	\$ 3,730.00	\$ 74,246.00
FRENCH	ELAINE	TEACHER-SPECIAL EDUCATION	PHS	\$ 56,260.00	\$ 6,660.67	\$ 62,920.67
GARCIA	ARLANNA	SECRETARY SCHOOL YEAR	PHS	\$ 26,577.46	\$ 1,024.72	\$ 27,602.18
GILCREAST	DAVID	TEACHER -HS MATH	PHS	\$ 64,960.00	\$ 68,228.14	\$ 133,188.14
GLOOR	SCOTT	TEACHER -HS BUSINESS	PHS	\$ 44,960.00	\$ 8,217.17	\$ 53,177.17
GOLEC	HENRY	MONITOR HALL/SUBSTITUTE	PHS	\$ 12,231.00	\$ -	\$ 12,231.00
GRIFFIN	PAUL	CUSTODIAN	PHS	\$ 28,306.32	\$ 4,484.61	\$ 32,790.93
HALL	KEVIN	CUSTODIAN	PHS	\$ 5,928.00	\$ 2,107.49	\$ 8,035.49
HANNON	BRANDON	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 17,107.32	\$ 11,112.75	\$ 28,220.07
HARMON	RENEE	TEACHER -HS SCIENCE	PHS	\$ 41,376.18	\$ 5,860.33	\$ 47,236.51
HENDERSON	ERIN	TEACHER -LIBRARY MEDIA	PHS	\$ 41,535.48	\$ 12,922.66	\$ 54,458.14
HILDRETH	ANGELA	SCHOOL NURSE	PHS	\$ 38,898.88	\$ -	\$ 38,898.88
HOLDEN	JANET	TEACHER -HS SCIENCE	PHS	\$ 65,960.00	\$ 2,529.25	\$ 68,489.25
HORNE	WILBERT	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 15,330.21	\$ 311.65	\$ 15,641.86
HURLEY	THOMAS	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 19,971.39	\$ 36.60	\$ 20,007.99
ISAAC	NANCY	TEACHER -FOREIGN LANG	PHS	\$ 34,243.00	\$ 12,704.20	\$ 46,947.20
IVAS	AMY	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 23,680.44	\$ 2,278.51	\$ 25,958.95
JARVIS	DEBORAH	TEACHER -HS ENGLISH	PHS	\$ 50,460.00	\$ 3,942.50	\$ 54,402.50
JONES	DANIEL	TEACHER -ART	PHS	\$ 41,060.00	\$ 2,488.51	\$ 43,548.51



2019 PSD - FINANCIAL SECTION - EMPLOYEE SALARIES
PELHAM HIGH SCHOOL
2018-2019 (cont.)

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2019 BASE WAGES	FY 2019 OTHER WAGES	FY 2019 TOTAL WAGES
JOSEPH	KATHERINE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 7,692.44	\$ 13,597.02	\$ 21,289.46
KAY	KAMARA	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 11,142.69	\$ 15.45	\$ 11,158.14
KORAVOS	BETH	SECRETARY-GUIDANCE	PHS	\$ 20,482.00	\$ 109.70	\$ 20,591.70
KRESS	HEATHER	TEACHER -GUIDANCE COUNSELOR	PHS	\$ 57,960.00	\$ 9,470.95	\$ 67,430.95
KRESS	TODD	DIR OF HS ATHLETICS	PHS	\$ 74,862.00	\$ 6,496.00	\$ 81,358.00
KRUMLAUF	SHANNON	ADMINISTRATIVE ASST YR RD	PHS	\$ 35,015.63	\$ 3,602.33	\$ 38,617.96
KUDALIS	TAYLOR	TEACHER -ART	PHS	\$ 40,060.00	\$ 6,437.88	\$ 46,497.88
LADUKE-SANCHIS	SUSANNE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 23,151.71	\$ 1,716.56	\$ 24,868.27
LALIBERTE	ALLISON	TEACHER -FOREIGN LANG	PHS	\$ 55,960.00	\$ 15,843.51	\$ 71,803.51
LANTHIER	STEPHEN	IA-REGULAR ED 6.75 HR	PHS	\$ 23,717.11	\$ 3,927.48	\$ 27,644.59
LEONDIRES	DEBORAH	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 15,250.99	\$ 5,262.22	\$ 20,513.21
LEUPO	REBECCA	TUTOR READING	PHS	\$ 26,904.67	\$ 457.36	\$ 27,362.03
LIMERICK	THOMAS	TEACHER -HS SCIENCE	PHS	\$ 41,060.00	\$ 9,422.17	\$ 50,482.17
LOCKE	CASEY	TEACHER -ART	PHS	\$ 46,560.00	\$ 10,721.65	\$ 57,281.65
LYON	SANDRA	TEACHER-SPECIAL EDUCATION	PHS	\$ 57,260.00	\$ 3,479.46	\$ 60,739.46
MAKARA	JESSICA	TEACHER -HS MATH	PHS	\$ 45,960.00	\$ 1,933.69	\$ 47,893.69
MARTIN	LORRIE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 23,820.66	\$ 346.96	\$ 24,167.62
MASSAHOS	LISA	SECRETARY-GUIDANCE	PHS	\$ 20,374.20	\$ 184.80	\$ 20,559.00
MCIVER	KALEIGH	TEACHER -HS SCIENCE	PHS	\$ 44,460.00	\$ 4,626.89	\$ 49,086.89
MEAD	DAWN	ASST PRINCIPAL HIGH SCHOOL	PHS	\$ 86,500.00	\$ -	\$ 86,500.00
MICHAUD	SUZANNE	SCHOOL TO CAREER COORDNTR	PHS	\$ 32,805.15	\$ 3,000.00	\$ 35,805.15
MONTGOMERY	DANA	CUSTODIAN	PHS	\$ 27,553.12	\$ 2,937.67	\$ 30,490.79
MOORE	ROBERT	TEACHER -HS SCIENCE	PHS	\$ 60,960.00	\$ 655.48	\$ 61,615.48
MORGAN	RICKARD	TEACHER -ACADEMIC CENTER	PHS	\$ 41,060.00	\$ 9,003.34	\$ 50,063.34
MURPHY	AMBER	TEACHER -HEALTH	PHS	\$ 41,560.00	\$ 1,240.17	\$ 42,800.17
NESKEY	STEPHEN	CUSTODIAN	PHS	\$ 27,131.04	\$ 4,309.62	\$ 31,440.66
NUGENT	JENNIFER	TEACHER -HS ENGLISH	PHS	\$ 57,960.00	\$ 12,683.23	\$ 70,643.23
PADHYE	NISHA	TEACHER -HS SCIENCE	PHS	\$ 47,960.00	\$ 117.50	\$ 48,077.50
PARENT	JESSICA	TEACHER -HS ENGLISH	PHS	\$ 44,960.00	\$ 3,268.75	\$ 48,228.75
PARTRIDGE	ELIZABETH	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 7,019.52	\$ 220.85	\$ 7,240.37
PERIGNY	GUY	CUSTODIAN LEAD	PHS	\$ 43,286.16	\$ 6,465.45	\$ 49,751.61
PETERSEN	KIMBERLY	TEACHER-SPECIAL EDUCATION	PHS	\$ 13,474.41	\$ 385.00	\$ 13,859.41
PHILLIPS	SARA JEAN	TEACHER -GUIDANCE COUNSELOR	PHS	\$ 48,960.00	\$ 4,679.13	\$ 53,639.13
POLTACK	GARRETT	TEACHER-SPECIAL EDUCATION	PHS	\$ 27,913.00	\$ 680.30	\$ 28,593.30
PROVENCHER	MIRIAM	TEACHER -HS ENGLISH	PHS	\$ 75,460.00	\$ 2,273.28	\$ 77,733.28
RAIMONDO	GREGG	CUSTODIAN	PHS	\$ 4,160.00	\$ 812.00	\$ 4,972.00
REGAN	MATTHEW	TEACHER -PHYSICAL EDUCATION	PHS	\$ 47,960.00	\$ 36.84	\$ 47,996.84
ROBINSON	SHAWNI	TEACHER -HS SCIENCE	PHS	\$ 41,560.00	\$ 2,199.38	\$ 43,759.38
ROGERS	LAURA	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 23,697.82	\$ 708.91	\$ 24,406.73
ROSSE	LEIGH ANN	TEACHER -FOREIGN LANG	PHS	\$ 50,960.00	\$ 4,282.59	\$ 55,242.59
SAWYER	MARYANN	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 24,189.22	\$ 1,755.04	\$ 25,944.26
SCAER	STEPHEN	TEACHER-SPECIAL EDUCATION	PHS	\$ 63,960.00	\$ 665.00	\$ 64,625.00
SHUMWAY	RYAN	TEACHER -MUSIC	PHS	\$ 43,060.00	\$ 3,457.50	\$ 46,517.50
SPAULDING	LAURA	TEACHER -GUIDANCE COUNSELOR	PHS	\$ 45,460.00	\$ 3,811.80	\$ 49,271.80

2019 PSD - FINANCIAL SECTION - EMPLOYEE SALARIES
PELHAM HIGH SCHOOL
2018-2019 (cont.)

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2019 BASE WAGES	FY 2019 OTHER WAGES	FY 2019 TOTAL WAGES
STONE	KATHLYN	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 1,833.44	\$ 1,339.54	\$ 3,172.98
TANDY	DIANE	TEACHER -HS MATH	PHS	\$ 57,960.00	\$ 3,638.07	\$ 61,598.07
TOBIN	JEFFREY	TEACHER -HS MATH	PHS	\$ 52,960.00	\$ 5,173.65	\$ 58,133.65
TORRISI	DAVID	TEACHER -HS SOC STUDIES	PHS	\$ 53,560.00	\$ 82.50	\$ 53,642.50
UTTERO	DEBBRA	TEACHER -READING SPEC PT	PHS	\$ 30,083.00	\$ 2,428.52	\$ 32,511.52
WAGNER	JEANNA	ED TECHNOLOGY INTEGRATOR	PHS	\$ 60,960.00	\$ 2,882.50	\$ 63,842.50
WATERS	PETER	TEACHER -HS ENGLISH	PHS	\$ 44,238.00	\$ 413.75	\$ 44,651.75
WEINER	TREACY	SECRETARY-GUIDANCE	PHS	\$ 32,198.40	\$ 366.36	\$ 32,564.76
WILSON	RYAN	TEACHER -HS MATH	PHS	\$ 40,560.00	\$ 4,521.13	\$ 45,081.13
ZEMETRES	ELIZABETH	TEACHER -HS SOC STUDIES	PHS	\$ 57,960.00	\$ 4,181.25	\$ 62,141.25



Pelham School Board Annual Report

March 2019 was another successful year at the election polls! Without the support of the Pelham taxpayers our School District could not continue to achieve our goals. We are grateful our taxpayers voted to support a new teacher's Collective Bargaining Agreement. The primary goal of the contract was to raise the Pelham teachers' salaries to be in line with or slightly above the average for the region, as opposed to being near the bottom for the last several years. This has improved our ability to recruit and retain quality teaching staff which in turn leads to a higher quality of education for our students.

In addition to the teachers' contract, the 2019-2020 approved budget allowed the continued support of our ongoing goals of safe schools, personalized learning, improving technology, updating curriculum and instruction, and maintaining our schools and grounds.

In March 2020 we will once again be asking for our voter's support for the school district's budget, our educational support personnel contract and a renovation/addition to Pelham Memorial School.

The Pelham Memorial School Renovations and Upgrade Committee that was formed in 2017 has diligently worked the last two years analyzing the needs, wants, and deficiencies of the school. In the fall of 2019, the School Board approved a design concept for an addition and renovation project that they will be seeking voter approval for in March of 2020. Memorial School is in need of numerous upgrades and modernizations. It has not had any major changes since it was built in 1965. Additional spaces will also be needed to meet the needs of the programs, students, and staff of the school. A major initiative of the project is to create the spaces necessary to bring our curriculum in alignment with true middle school standards. Because we currently lack STEM (science, technology, engineering, and math) and Family Consumer Science (previously known as "Home Economics") we are currently deemed an upper elementary school. This project will resolve a myriad of issues, chief among them ADA Compliance, safety issues posed by the portable classrooms, and energy efficiency.

As good schools are a cornerstone to our community, and education is imperative to the success of our children and country, we sincerely appreciate your support and involvement with the Pelham School District.

Respectfully,

The Pelham School Board

Pelham Elementary School Principal's Report 2019-2020

At the beginning of the 2019 school year Pelham Elementary School's enrollment for grades preschool and kindergarten was 772 students. Class sizes varied from grade to grade; our class size from first through fourth grade remained less than 20 students per class. Pelham Elementary is continuing preschool programming to include typical peers and enrollment for 2019-2020 is currently 66 students, with class sizes not exceed twelve students. This number has grown in recent years and an additional teacher has been added to accommodate this growing program for 3 and 4 year olds. We continue to have an extended day program (KABC) for kindergarten students who qualify for this program as a typical peer, role model. 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 personal 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.

Last year, Mrs. Susan Molloy, a grade three teacher, left us as she retired after many years at Pelham Elementary. We would like to welcome Mrs. Kelly LaBonte as our Interim Principal, replacing Ms. Jessica Van Vranken, who is the interim Principal for the 19-20 school year. New to our teaching staff this past year is: Ms. Colton Butler, Preschool Teacher, Mrs. Dianne Lynde, Grade 1 and Ms. Laura Leonard, grade 3. Some of our new special education personal includes: Mrs. Jane Shields, Special Education Teacher grade 4/5, Mrs. Sarah D'Amour, Special Education Teacher, PALS, Mrs. Abigail Brady, Special Education Teacher, SEL, Ms. Samantha Lee, School Psychologist, Ms. Mary Cooredor, Grades 3-5 Speech Pathologist, Ms. Marylynn Dodge, Speech Pathologist for preschool, Ms. Alysia Redard, Physical Therapist and Ms. Laura Whalley, Speech Pathologist for grades kindergarten through two. This year we also welcomed Mrs. Amy Wales to our team as our new District Social Worker and also Corporal Myia Yates, as the PES/PMS School Resource Office; both of which is housed at PES. We also have seven new instructional assistants to welcome, Ms. Deana Houle, Mrs. Karen Kwiatkowski, Mrs. Kelly Basinas, Ms. Ashley Desmarais, Mrs. Caitlin Pace, Ms. Nicole Matthews and Ms. Rachel Noland. We have a new member to our recess staff, welcome to Mrs Estela Marts. Lastly, we also have a new member to our lunch staff of Mr. David Liakos. While our retirees are always missed, it is exciting to have new team members to join our veteran staff.

All teachers continue to work very hard to improve their instructional practices. As we continue to work through our academic programming, this school year we have established grade level data teams that meets every other month. This team are designed not only to look at grade level data but also programming that we are using to meet our district adopted curriculum. In the area of reading, students in grades Kindergarten through grade two use the Wilson Foundation Programs and guided reading techniques and strategies. In grades three through five we are using McGraw Hill's Wonders program, which incorporates the guided reading principals in its practice, we are in year three of full implementation school wide. Using two programs we see a gap in the instructional practices. Our reading specialists and teachers in second and third grade continue to work within the two programs to bridge the gap for student success. In the area of Math, we are using McGraw Hill's My Math program in grades one through five and a home grown program mirroring the Foundations practices in kindergarten. This is a second year of implementation of the math program. We know this is an area of continuing need in the district and have representatives on the District committee as well as the curriculum committee to keep open communication

throughout the district. Through the district work PES has changed it math fluency focus from looking at accuracy and speed to only looking at a students accuracy with basic facts and the middle school would focus on the speed.

As we continue our work on Social and Emotional learning this school year our focus is on kindness acts and our “Be Kind” movement, as well as our PANTHER Expectations. Our PANTHER expectations were established a few years ago, bringing in our expectations during the school day using our mascot of the panther. Using this with our work from Mike Anderson last year we can see students forging forward in an empathic and caring capacity. This school year some of our teachers have adopted the Choose Love curriculum from the Jesse Lewis Foundation to help implement resilience and empowerment in the students, as well as feel connected with their teacher and their peers. We are continuing our work with the BIMAS screener in our kindergarten classrooms, with parent permission, and worked with the Director of Student Services and Director of Curriculum, Instruction and Assessment to assist the teacher in improving their instructional practices. They use the data from the screener to create interventions for the students success in certain Social and Emotional domains. Our teachers continue to learn and grow through this implementation and see the benefits through our student's actions.

PANTHER EXPECTATIONS

P: Please and Thank You

A: Always Care for the Environment

N: Notice the Positives

T: Treat Others with Respect

H: Help Others

E: Expect the Best of Ourselves

R: Responsible for our Actions and Words



We know how much the teachers and students enjoy the help from parent volunteers. Volunteers are always welcome at PES. The PTA at Pelham Elementary School has always been an active and vibrant part of our community, which is all on a volunteer basis. The PTA and their volunteers have always done an outstanding job holding various events and activities for our families throughout the school year including evening drop off events for all grade levels, Fun Fitness Day, Family Bingo Nights, share nights and fundraisers. The Pelham Elementary PTA is working on a three to five year project at PES to build a new playground, we are excited to see what they bring.

Pelham Elementary School remains committed to excellence and our goal is to give every child the foundation necessary to succeed and become career or college ready in the 21st century, coupled with our Vision Statement – “The PES Community strives for academic excellence in a safe and supportive environment; working in partnership with our parents and community to educate and empower life-long learners”. Thank you all for your continued support of education.

Respectfully submitted,
Jessica L. Van Vranken
Interim Principal

PELHAM MEMORIAL SCHOOL PRINCIPAL REPORT – 2019

This year, Pelham Memorial School's enrollment is 456 students. Our class sizes continue to vary from grade to grade, and the 6th grade enrollment for 2019-2020 is 138 students. We are privileged to welcome new teaching staff to the Pelham Memorial Team this year: Ashley Smith, Grade 6 Mathematics, Eileen Kelly, Grade 8 Mathematics; Kevin Arnold, Grade 8 English; Abbey Archambault, 7th Grade Special Education; Andres Perez, Spanish; Joanne Morrison, School Nurse. We also welcomed Shannon Carroll and Melissa Marvin as instructional assistants.

This is our first year in having an instructional coach for mathematics. Our long time math teacher, Karena Carten, has fulfilled this position and is working hard to enhance our math curriculum and provide opportunities for teachers to improve their instructional skills. We are looking forward to what this position can bring to our math department, not only within Memorial School, but also district wide.

As many know, the Memorial School has been assessing our current building and program needs. We have been working hard to share information about our current building and program concerns with the community. We hope that you have had the opportunity to view the websites and information that has been made available. The district is proposing a renovation and upgrade for the Memorial School for the March 2020 vote, and we are hopeful that we will be in construction mode come July 2020!

The Memorial School continues our commitment to integrating Social Emotional Learning (SEL) throughout our everyday interactions, advisory program, and curriculum implementation. Our advisory program has been revamped to include SEL topics and skills to assist our young adolescents in their growth and development. Teachers have been given resources and support for various methods of classroom integration as well. We also have begun the Choose Love program as part of this initiative.

Below you will find the wonderful accomplishments and updates within our school shared with you by department.

MATH This past year, the math department went through a lot of changes! The entire department has received new furniture to increase flexible seating for all students in the math class. Teachers continue to work on using the SAMR model to increase technology use and effectiveness for tasks, learning, and assessments. Grade six was a leader within the school where they used online assessment strategies to gauge student success in the classroom; an area that will be reflected on to see how it can better fit the math curriculum. In the Pelham School District, there is a goal of increasing personalized learning; between the new flexible seating as well as the increased student choice and voice the math department has been making strides to meet this goal. Students in grade 8 were exposed to personalized learning for a unit by using hyperdocs. Hyperdocs is a document created that has various links for learning the new content. The finished product was that students created an assessment for a peer to take in the classroom.

Students were monitored for mastery by daily discussions between students as well as with the teacher; questionnaire; and little tasks within the classroom. The entire department has started to increase student choice with tasks and assessments. Station rotation has been a focus area this year which is allowing students to work at their pace while the teacher can work with various students and their needs. As we continue to make gains towards the district goal of personalized learning, the math department is committed to creating and renovating material that will help us teach mastery of content skills.



SOCIAL STUDIES This year the social studies department has continued to make great strides in our quest to increase personalized learning and student engagement. We are constantly evaluating our practices and making improvements and adjustments as needed in order to best prepare our students for the ever-changing world outside our classroom doors.

Within our classrooms, we have spent the last year creating workspaces that foster personalized learning, collaboration and social development. Students have access to

flexible seating options, including rocking chairs, wiggle stools, and bean bag chairs. We also utilize different table styles such as floor, standing and whiteboard tables. These flexible furniture options allow our students to work in the environment that is best suited to their learning style.

Learning, though, is not confined to our classrooms anymore. We currently utilize online textbooks as well as Google Classroom to allow our students to access the curriculum wherever the Internet is available, enabling learning to take place anytime and anywhere. In this vein, the social studies department also values experience-based learning and organizes many field trips throughout the year, including a visit to the New Hampshire State House, the Freedom Trail in Boston, the Pelham Center Cemetery, the Lowell Mills and the annual 8th-grade Washington DC trip. All of these new and continuing components allow us to support our students' academic, social and emotional growth during the middle school years.



SCIENCE The Science department has been working really hard this year to adapt to the new McGraw Hill online textbook. The text offers lesson openers and a wide variety of videos and attention grabbers for the students. It offers virtual labs and hands on investigations as well. The workbooks that accompany the online text are a great asset to the students. It allows reflection and places to plan and work out items needed for the larger inquiry based projects as the subjects wrap up. Science teachers have had opportunities to work with the book company representatives to learn more about the resource. The 1 to 1 Chromebooks have enabled students to have book access at home. Flexible learning spaces and seating has been helpful with student focus. Inquiry continues to be a big focus in science classes. Students are using the claim, evidence, reason program to assist with their learning and understanding of difficult topics. It has been a great year in the science department at Memorial school. We look forward to more hands on learning as well as online reinforcement.

ENGLISH The English Department at Pelham Memorial School continues to expand its curriculum through work in aligning the standards. We are happy to have flexible learning spaces to provide our students with an optimal learning environment. Our next goal as a department is to update classroom libraries and continue to develop reading rewards programs to encourage free reading.

Our sixth-grade students created a personalized learning unit to align with the theme of heroes. Students were given an interest survey of twelve novels and then placed into groups based on reading levels and interest. The students worked together to create a cohesive website using Google Sites to document vocabulary and summarize content from the novel. They created project proposals and ultimately a visual project to teach the class about the hero that they read about.

Our Seventh-grade students are taking on the world's problems by creating their own utopia, or ideal society. With a group, our students will identify one large problem we face in the United States today and create a society that focuses on solving that one problem. The students get to name their society, come up with laws that try to eliminate the problem. By doing this, they may realize that a perfect world is much more difficult to create than one might think. During this project, students learn the value of collaboration, teamwork, and problem-solving.



Our eighth-grade students have finished their Suspense Unit in English class. The first quarter consisted of literature circles with a personalized book report project to end their suspense novel. Their book options were *The Face on the Milk Carton*, *Ransom*, *The Leaving*, and *I Know What You Did Last Summer*. Their novel was paired with short stories assigned through our reading program, StudySync with a focus on theme, character traits, textual evidence, setting, plot, inference, point-of-view, and context clues. The students also had the author of *The Leaving*, Tara Altebrando, come visit. She started with a presentation in the Pelham High School auditorium and the finished her visit with a writing workshop

in the Pelham Memorial Cafeteria.

SPECIAL EDUCATION The special education team at Pelham Memorial School has been working diligently in order to ensure that we are able to provide our students with high quality instruction.

We recognized how we can coordinate our efforts to work with our grade level partner sped teacher. We've worked on arranging our schedules to provide services to special ed students, based on our areas of expertise. We are maximizing the resources we have available to plan and implement direct instruction for our students.

Given our smaller caseloads, we have increased our time in the general education classroom, allowing us to provide support in an inclusive setting. By doing this, we are able to help students generalize skills they have learned during small group instruction, into their regular classroom setting.

Over the course of the last year, case managers have attended workshops where they have learned and researched ways to strengthen our program. This has included, social emotional learning, using technology in the classroom, and best practices in teaching reading, writing and math.

UNIFIED ARTS On top of developing drawing and painting skills while incorporating the elements of Art and principles of design, the middle school art room has expanded the curriculum by adding a kiln and clay for various pottery work in art class. Currently, eighth grade students learn the different steps, terminology, techniques, and processes necessary to create pinch, coil, and slab pots.



Technology has also made its way in the art room with the implementation of Google classroom and Chromebooks. With this, students can expand on their learning while doing outside research, submit assignments online, and look up images to be used in the classroom.

With much emphasis on personal learning, students are required to submit a collection of electronic pictures of all projects created during their time in art called the e-

portfolio. Along with this, students write a self-reflection on each project they have done. This is done in all classes, and for each grade level with hopes that each student will eventually have a collection of all art works from their entire time at Pelham Memorial School!



The PMS band department is thriving in our first full year in the new portable classroom. Students now have more access than ever to personalized learning opportunities, including small break out spaces for group or individual practice. Students also are using technology in exciting ways- online assessments, sight reading, digital composition, and more.

The students have a busy performance calendar this year as well. We had a successful Tunes and Treats performance in October and are busy preparing for our winter concert season, which includes an appearance at the Southern New Hampshire Festival

of Trees as well as our own winter concert on December 12th. We also have a full spring schedule, with Large Group Festival, concerts, and field trips. Students who want more experience on their instruments are also participating in Tempo Tantrums (a rock band/jazz band hybrid) and small ensembles after school.



In Computer class, our curriculum continues to focus on the Google Suite applications including Drive, Docs, Sheets, Slides, Drawing, and Sites. The eighth-grade students created their own digital portfolios using Google Sites where they showcased their work as dedicated learners. All students created PSAs (Public Service Announcements) such as print ads, radio announcements, and commercials to promote digital citizenship for the school. Students also explored programming through Hour of Code and Google Computer Science. We continue to learn about the impact 3D printing has made in our lives and each student has the opportunity to explore the process from brainstorming, design, and print.

The technology department is thrilled with the addition of a classroom set of Google Expedition Virtual Reality viewers. These viewers allow teachers and students to explore the world through over 1000 virtual-reality tours including swimming with sharks, visiting outer space, exploring the human body, and more without leaving the classroom. We also added a Maker Space mobile cart with various resources to promote project-based learning within the classroom. In addition, we have many STEM resources such as Ozbots, Wonderbots, Snap Circuits, Ping Pong Launcher, Code & Go Robot, and various kits. Our Gen-Yes team has expanded this year to include all grade level representatives and are working on projects in the computer room in order to share their knowledge with the school. The students also work with an on-line program that prepares our students to be Student Technology Leaders (STLs).



The vision of the Foreign Language department is to create a foundation for the future. It is an opportunity for the department to bridge the gap in expectations between PMS and PHS. As this year is a turnaround year, the main focus is now Spanish. This year, students from 6-8th grade will be exposed to a curriculum that builds a foundation in learning the Spanish language. For this idea to thrive, students will utilize "Asi se Dice!" textbooks to learn about the Spanish language and its mechanics in speaking and writing. The Foreign Language department will also require 6th graders to use the online version of the textbook, which expands on the text and offers multiple opportunities to learn about the diverse Spanish speaking world.

Additionally, students in all grades will be able to create projects that expose them to culture and celebrations of Spanish speaking communities. This year, students were able to learn about the Day of the Dead and demonstrated their creativity and knowledge of the topic by participating in our Day of the Dead Poster Project!



Physical Education at Pelham Memorial School has continued to thrive as students dove into personalized learning with Interactive Health Technologies wrist heart rate monitors. A profile is created for each student as they are able to track progress, not only on a daily basis, but as they progress through their years at Pelham Memorial.

Sixth graders partake in a Project Adventure based course which lays the foundation for the teamwork and trust required for the next two years of PE. Seventh and eighth grade students experience a curriculum which consists of softball, soccer, football, volleyball,

snowshoeing, Olympic four square, and speedball, among a variety of other sports and activities.



The library updated the 900's section (History and Geography). The average publication date of this section was originally 1995. After the update, the average publication year is now 2001. All PMS staff and students have paid access to Newsela. Newsela is a database of student-friendly current event articles. These articles are able to be tailored to the student's reading level. PMS has placed first for two years in a row in the State of New Hampshire in the Vocabulary.com competition. eBadges were introduced to library students this year. Students who demonstrate a particular set of skills are able to earn various library eBadges.

Students researched a time period and wrote historical fiction stories based on their research. The top stories were chosen and published into a hard cover book which now resides in the library. Published students were given a mini soft covered version of the book to take home.

The Health classroom continues to move forward with flexible seating and personalized learning to offer all PMS students the best opportunity for choice and voice. Students are working hard to understand and demonstrate skills that will help them to lead happy, healthy lives.

Students work on a variety of projects throughout their 3 years in Health. The 8th graders have a large project about Mental Health which helps them develop questions based on their own interests. From these questions they research a specific Mental Health Disorder and find answers to their questions. They have a variety of ways to show what they know including podcasts, video, websites and more. The 7th grade students do a large project on Analyzing the Effects of Social Media and Technology on their lives. This project gives students the opportunity to explore the positive and negative aspects of social media and technology and then to develop strategies that can help them use these things in as healthy a way as possible. The 6th graders work on an Advocacy project where they create billboards that raise awareness of various negative health effects of alcohol, tobacco, vaping, inhalants and the abuse of OTC and prescription drugs.



There is much more happening every day in the Health classroom! Through the use of technology and various teaching strategies students have the opportunity to explore many topics critical to their lifelong health.

In General Music students are getting hands on experience playing ukuleles, guitars, and bass. Students are also utilizing their chromebooks to record themselves performing curriculum content. Students also have the ability to sign out an instrument should they need more hands on time or wish to pursue their own personal interests in music! Songs learned over the trimester included instructional material to build instrument competency. Once chord vocabulary was expanded, students soon found themselves playing along to relevant pop music like Post Malone's "Sunflower" Bob Marley's "Three Little Birds" and "Redemption Song."



In closing, we want to recognize our wonderful PTSA. This group works tirelessly to ensure that our students and staff are taken care of! Our TIGER Challenge continued this year, and it was another fun, successful, team-bonding day! The PTSA also organizes our DC pie fundraiser, and this year we sold over 1100 pies! We are gearing up for our Parent Teacher Conferences, and the PTSA provides a yummy dinner for our teachers that evening as well. We greatly appreciate all of the PTSA's hard work and dedication to our students and staff.

The Memorial School Tigers continue to learn and grow together as we "inspire success one mind at a time." We are very appreciative of the ongoing support from all of the stakeholders within our school community.

Respectfully submitted,

Stacy Maghakian
Principal



Pelham High School Principal's Report



Pelham High School began the 2019-2020 school year with a commitment to be their best #everyday. This is the motto and theme that has been adopted and embodied by leadership, faculty, staff, and students. Pelham High School is committed to positive change in its school climate and providing the next best practices in the classrooms.

The leadership team welcomed a new assistant principal, Adam Barriere. The former assistant principal, Dawn Mead, stepped into the role of principal. The faculty welcomed five new members. The student body welcomed one hundred and thirty six new members, as the Class of 2023 became a part of the Python family.

PHS has continued the tradition of providing all new students to Pelham High School with a Python T-shirt upon their arrival and registration. A new tradition has been adopted as well. PHS introduced and adopted #everyday as their school and theme and motto for the year. At class assemblies on the first day, every PHS student received a wristband with the motto and the additional reminder that as a community, we are always #PelhamProud. T-shirts with the same message are presented to students that are recognized by their teachers, counselors, and peers for their commitment to their school, their classmates, and for going above and beyond the expectations of a good citizen.

The faculty began the year by attending three days of professional development. There were opportunities to review, reflect, and revise instruction and assessment. They attended training sessions on topics related to socio-emotional learning and 'habits of the mind'. There were training sessions to support the development of Quality Performance Assessments across the curriculum. Most importantly, the PHS faculty had an opportunity to meet together and discuss the importance of effective communication with internal and external stakeholders.

PHS welcomed their incoming freshman during an orientation presentation. This gave the Class of 2023 the opportunity to meet with PHS students, counselors, and administration prior to the official first day of school. Student ambassadors answered questions, conducted school tours, and escorted the incoming students to different break out rooms for conversations about graduation expectations, transcripts, Naviance, CTE, and other opportunities at PHS.

On the first day for all students, PHS followed an adjusted schedule that allowed students to attend their blue and white day classes to meet each of their teachers, take school pictures, and attend a class assembly with the administration. The leadership team shared with all students their commitment to be their best and provide the best educational opportunities. They challenged the students to be their best every day.

The PHS faculty and staff continues to work within the PLC model. This opportunity allows departments to collaborate in the areas of instruction, assessment, and curriculum. Departments use calibration protocols and other practices to collect data that will help design future instruction and assessment tools. Leadership, the Director of Curriculum and Assessment, and the PHS Instructional Coach/Technology Integrator attend each PLC once a month to offer feedback and participate in the collegial conversations.

PHS students have been actively engaged in academics, athletics, and extracurricular activities. Several of our fall athletes have been recognized with post season accolades. PHS is the proud home of the Division 3 State Golf Champion, Russell Hamel. Several students have been recognized for their high scores on the PSATs. Two students received individual recognition for their consideration for National Merit Scholarships. Grades 9-11 participated in a school-wide PSAT testing day while our seniors ventured to Kittery ME on their first senior class activity on October 16th.

Three fall sports teams made it to the playoffs. The music program and marching band have been busy participating in the Old Home Day parade and performing at football games. They are preparing for the winter concert and a trip to the Toronto Music Festival. The art department has adorned the hallways with beautiful paintings, ceramic pieces, and photographs. The community as a whole is looking forward to Fine Arts Night that will be enhanced by the new sound system in the gymnasium. PHS clubs have been meeting after school daily. The Homecoming Dance was attended by more than four hundred students. PHS students are proud to be Pythons.

In late October, the faculty, staff, students, parents, and the community participated in the NEASC accreditation visit. PHS leadership received positive feedback. The final report will be available in approximately six months. It was noted that the faculty is hard working and committed to positive change.

PHS has implemented the 'triad of governance' philosophy to ensure that all stakeholders' voices are heard and valued. Faculty Voice meets monthly with the administration to support a positive climate and culture within the building. PHS leadership meets with Parent Voice twice a month, offering an evening and/or daytime session. Student Voice meets every other Friday during advisory. The Student Voice group has identified several topics that they want to tackle and address this year.

At Pelham High School, the goal is to provide a safe and equitable education for all students. A positive culture and climate that supports all learners is vital to this goal. Pelham High School continues to look to improve its personalization of learning as embodied by our vision statement. Academic growth and success continues to be assessed based on student learning and mastery of the three overarching competencies. The three overarching competencies are skills and knowledge, application and analysis, and communication.

Pelham High School's leadership, faculty, staff, and students are proud of the work they are doing. The community is encouraged to attend and take part in events held at the school. PHS is committed to making #PelhamProud #everyday.

Dawn M Mead

Pelham High School Principal

Director of Student Services

The mission of the Pelham School District special education department is to provide a Free Appropriate Public Education to students who qualify for special education services. During the 2018-2019 school year, Pelham School District provided specialized instruction and related services to over three hundred (324 in October 2018) students ages three to twenty-one. During the 2018-2019 school year, there were 14 special education students placed outside the District. In addition, we provide related and special services to 6 students who were attending public charter schools.

To address our student's needs, we continued to build our special education programs for those students who have significant disabilities and also for those students who have a social emotional disability. This is an ongoing process through which we are focusing on building our capacity to provide appropriate education programs for all our students so they can remain in the Pelham School District where they will receive an appropriate education and develop relationships within the community in which they live. During the 2018-2019 school year the district partnered with the New England Center for Children (NECC) to support our high school and elementary school ABA classrooms. We have created cooperative classrooms in these two locations. NECC cooperative classrooms build the district's capacity to meet the needs of students with autism spectrum disorders and other developmental disabilities by offering the district weekly consultation from a Board Certified Behavior Analyst, initial and ongoing professional development for school paraprofessionals affiliated with the classroom, and a full complement of educational programming through the Autism Curriculum Encyclopedia® (ACE®) including assessments, curriculum, and progress monitoring tools, as well as modification of general education curriculum. We have observed tremendous success through this partnership and our students are reaping the benefits of this investment.

Supplemental federal funding was used to boost the District's capacity to effectively serve students with challenging behaviors in specific disabilities and support mental health within our schools. Supplemental funding was also used to increase the District's capacity to provide reading and math instruction to our students so that they can access the general education curriculum. During the summer of 2019, the district was able to utilize federal funding to support training in Orton-Gillingham to 7 of our special education teachers. Orton-Gillingham is an evidence based methodology designed for struggling readers. The district has also been able to fund supplemental training in evidence based reading comprehension approaches (Visualizing and Verbalizing) and evidence based practices for students with emotional and behavioral disorders utilizing federal funds.

We continue to include typical peers in our Preschool programs and our Kindergarten Activity Based program (KABC). In these programs, students are exposed to positive role models both socially and academically. By including typical peers, we decrease the need to tuition students into area preschool settings. This past year we had 33 students in our typical Preschool Program and 6 students in our typical Kindergarten Extended Day. Our typical peers program has proven to be a positive, worthwhile endeavor this year.

In October 2017, the Pelham School District commissioned education consultants to conduct a review and assessment of the essential services provided to unique learners; specifically, those with Individual Education Programs (IEP's). The purpose of the review was in response to an initial inquiry on the effectiveness and efficiency of the current infrastructure of Special Education, the program design, and substantiated impact upon student performance and development. In response to the assessment, the district created an action plan to address the areas of concerns identified. Priorities included assessing redesigning the transition process, providing targeted professional development to staff on an ongoing basis, monitoring the efficacy of special

education programs throughout the district using both qualitative and quantitative data, and creating building level goals bases upon the assessment completed by the independent consultations. An overview of this plan is included in the Student Services Executive Summary which can be found on the Pelham School District Website on the Student Services page.

In addition to providing for the needs of special education students, the District provides appropriate support services to many other students who experience unique challenges. Currently the district there are 175 students with accommodation plans as required under Section 504 of the Rehabilitation Act of 1973. English Language Learners are also served well by our District. The Pelham School District runs a successful ESOL program which served roughly 13 students during the 2018-2019 school year.

Our Special Education Parent Focus Group continues to meet monthly. We have parent representatives from every level; Preschool, Elementary, Memorial and High School. Our primary goal is to increase communication between parents of students receiving special education services and the school administration. Additionally, this group provides input and guidance to the district on the types of educational offerings that would be helpful to parents. During the 2018-2019 School Year the district offered workshops to parents on the following topics: Special Education 101 and an Introduction to Social Emotional Learning.

In accordance with SAU 28's local Child Find Program, referrals for students between the ages of 3 and 21 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 our staff who work together to support our students. Special Education Teachers, Counselors, Instructional Assistants, and Related Service Providers at every level of our school system work to support and guide our students as they learn, meet the challenges of growing up, and set goals for the future. All of the staff members across our district continue to work hard to ensure that the needs of every Pelham student are properly met so that each will be prepared to transition successfully into adult life. You all continue to inspire success one mind at a time!

Special Services Notation:

On August 30, 1999, New Hampshire RSA 32:11(a) became effective. This law requires that each school district provide in its annual report an accounting of actual expenditures by the district for special education programs and services for the previous two fiscal years, including offsetting revenues from all sources. The following constitutes the required information for FY '18 and FY '19.

Statement of Actual Expenditures for Special Education Programs and Services

	2017-2018	2018-2019
EXPENDITURES		
Instruction	\$ 5,253,855.00	\$ 5,238,418.00
Related Services	\$ 951,592.00	\$ 1,079,928.00
Administration	\$ 341,273.00	\$ 353,708.00
Legal Services	\$ 32,327.00	\$ 37,796.00
Transportation	\$ 501,005.00	\$ 385,938.00
Total Expenditures	\$ 7,080,052.00	\$ 7,095,788.00



REVENUES		
Special Education Aid	\$ 570,922.00	\$ 375,552.00
IDEA Grant	\$ 410,351.00	\$ 372,418.00
Other Federal Grants	\$ 8,706.00	\$ 3,873.00
COIIN Grant	\$ 103,752.00	\$ -
Medicaid	\$ 123,640.00	\$ 90,605.00
Total Revenues	\$ 1,217,371.00	\$ 842,448.00

Respectfully submitted,

Kimberly Lessard, PsyD, NCSP
Director of Student Services, SAU 28

PELHAM SCHOOL DISTRICT ENROLLMENT

<u>Grade</u>	<u>Enrolled 2019-20</u>	<u>Projected 2020-21</u>
PK	66	58
K	78	57
1	126	113
2	118	111
3	118	107
4	116	114
5	144	120
6	136	141
7	153	129
8	164	148
9	136	160
10	132	154
11	168	138
12	167	160



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