

Town of Pelham, NH

2016 Annual Town Report

Municipal Offices
6 Village Green
Pelham, NH 03076
(603) 635-8233
www.pelhamweb.com

School District Office
59A Marsh Road
Pelham, NH 03076
(603) 635-1145
www.pelhamsd.org





TOWN DEPARTMENTS

DEPARTMENT	PHONE NUMBER	HOURS
Assessor	635-3317	8:00 a.m. – 4:00 p.m. Monday – Friday
Cable/PTV	635-8645	
Cemetery	635-6974	8:00 a.m. – 4:00 p.m. Monday – Friday
Fire Department	635-2703 Business 911 Emergency	8:00 a.m. – 4:00 p.m. Monday – Friday
Highway Department	635-8526	7:00 a.m. – 3:30 p.m. Monday – Friday
Library	635-7581	1 p.m. to 4 p.m. Sunday - 10:00 a.m. – 8:00 p.m. Mon., Tues., Wed. - 1:00 p.m. – 8:00 p.m. Thursday 12:00 p.m. – 5:00 p.m. Friday 10:00 a.m. – 2:00 p.m. Saturday
Parks & Recreation	635-2721	8:00 a.m. – 4:00 p.m. Monday – Friday
Planning Department	635-7811	8:00 a.m. – 4:00 p.m. Monday – Friday
Police Department	635-2411 Business 911 Emergency	7:00 a.m. – 3:00 p.m. (Records) Monday - Friday
Selectmen and Town Administrator	635-8233	8:00 a.m. – 4:00 p.m. Monday – Friday
Senior Citizens Center	635-3800	8:00 a.m. – 2:00 p.m. Monday - Friday
Town Clerk	635-2040	8:00 a.m. – 4:00 p.m.
&		Mon., Wed., Thurs., Fri.
Tax Collector	635-3480	Tues. 8:00 a.m. – 7:00 p.m.
Transfer Station/ Recycling Center	635-3964	Closed Sunday & Monday Tues. 10:30 a.m. – 6:55 p.m. Wed., Thurs., Fri., Sat. 8:30 a.m. – 4:25 p.m.

Other Important Phone Numbers

Organization	Phone Number
American Legion Post 100	635-8345
Hudson Post Office	881-3795
Pelham Elementary School	635-8875
Pelham High School	635-2115
Pelham Memorial School	635-2321
Pelham Post Office	635-9783
Pelham School District	635-1145
State Department of Transportation – District 5	666-3336 (for State Highway roads maintenance in Pelham)
VFW Post 10722	320-1120



2016 Annual Town Report





TABLE of CONTENTS

TOWN SECTIONS	DESCRIPTION	PAGE
ADMINISTRATIVE	Dedication	6
	Federal/State & County Officers	9
	In Memorial/In Memoriam	8
	Selectmen’s Report	13
	Special Acknowledgement	7
	Town Administrator’s Report	15
	Town Committees List	11
COMMITTEE & BOARD REPORTS	Town Office Hours/Phone Numbers	2
	Board of Adjustment (ZBA)	184
	Capital Improvement Plan Committee (CIP)	186
	Conservation Commission	218
	Forestry Committee	220
	Friends of the Library in Pelham (FLIP)	221
	Planning Board	222
DEPARTMENT HEAD REPORTS	Board of Assessors	156
	Tax Rate per 1,000 Valuation	157
	Cable – Pelham Television	158
	Cemetery Trustees	159
	Fire Department	160
	Forest Fire Warden & State Forest Ranger Report	165
	Southeastern Hazardous Materials District Report	163
	Health Officer Report	166
	Highway Department	167
	Parks & Recreation	168
	Planning Department	170
	NRPC	173
	Police Department	176
	Library	179
	Senior Center	181
	Transfer Station – Recycling Center	183
FINANCIAL REPORTS	2016 Budget of the Town with a Municipal Budget Committee – MS737	109
	2016 Encumbrances	149
	2016 Expenses	103
	2016 Revenues	101
	Comparative Budget to Actual	108
	Employee Wages	141
	Independent Auditors’ Report for Year Ending December 31, 2015	50
	Schedule of Town Property, Buildings and Roads	136
	Summary of Inventory Evaluation – MS-1	118
	Tax Rate History/Charts	133
	Treasurer’s Report	49
	Trustees of the Trust Funds	150

**TABLE of CONTENTS** *(CONT.)*

TOWN SECTIONS	DESCRIPTION	PAGE
TOWN CLERK/TAX COLLECTOR	2016 Annual Town Meeting – Official Ballot	21
	2016 General Election – Official Ballot	34
	2016 Presidential Primary – Official Ballot	19
	2016 State Primary Election – Official Ballot	32
	2016 Town Deliberative Session Minutes	24
	Dog Owner’s Message	18
	Statement of Town Clerk Accounts	41
	Tax Collector’s Report – MS 61	35
	Town Clerk /Tax Collector Narrative	17
	Vital Statistics – Birth, Burials, Deaths & Marriages	42
	2017 TOWN WARRANT	
PELHAM SCHOOL DISTRICT SECTIONS		
ADMINISTRATIVE		
	2016 PSD Official Ballot	240
	2016 School District Deliberative Session Minutes	241
	School District Officers	237
	Superintendent’s Report	238
FINANCIAL		
	2015-2016 Budget Report	315
	Employee Wages – School District	363
	PSD Department of Revenue Report	362
	PSD Independent Auditors’ Report	249
SCHOOL BOARD & PRINCIPALS’ REPORTS		
	Pelham Elementary School Principal Report	374
	Pelham High School Principal Report	380
	Pelham Memorial School Principal Report	376
	Pelham School Board Report	373
	PSD Enrollment	383
	Special Services Report	381
2017 School Warrant		233



2016 ANNUAL TOWN REPORT DEDICATION

Dennis Viger



1950 – 2013

Annually, the Board of Selectmen has dedicated the Annual Town Report to an individual who has served tirelessly and selflessly to make the Town of Pelham a better community in which to live.

It is with great pleasure that the 2016 Pelham Annual Town Report is dedicated to Dennis Viger (in memoriam).

Dennis lived in Pelham for over 40 years with his lovely wife Michelle and their four sons Doug, Matt, Jeff and Andy. Dennis was very involved with the Town of Pelham especially in Town finances, serving on the Budget Committee from 1982 to 2011.

While serving on the Budget Committee, Dennis was a tireless advocate for ensuring that our Town budgets were well vetted and that the department heads were holding the line with spending. Keeping the tax rate low was always on his mind.

Dennis also served on the Highway Safety Committee from 1989 to 1991 and the Municipal Building Committee from 1998 to 2003.

For 33 years Dennis was employed as an engineer at Verizon until his retirement in 2010. Dennis then worked as a contract engineer for Verizon Wireless until his passing.

The Pelham community is grateful for all Dennis has done. Dennis Viger had given selflessly to the Town of Pelham and for that we are grateful for his service to our community.



2016 BOARD OF SELECTMEN SPECIAL RECOGNITION

DEBBIE RYAN

The Board of Selectmen would like to acknowledge the efforts of one of our citizens, Deb Ryan. Deb is a tireless advocate for our community, our schools, our children and just about everything in between.

Deb worked determinedly gaining support for the renovation to Pelham High School which officially opened this year. The school is beautiful and it will meet our needs for today and into the future. Deb talked to anyone and everyone about this project and the importance of providing a good education for the children of our community. Many citizens agree that if it were not for Deb's efforts the renovation project may not have happened.

Deb is a member of the Pelham Community Coalition and has been at the forefront of the addiction epidemic that has plagued our community. Deb participated in community education programs relating to drugs and addiction, headed a candlelight vigil on the Village Green this past summer and has availed herself day or night to any individual or family seeking assistance in addiction recovery.

Deb is a wife, mother of two, member of the Pelham School

Board, a founding member of ACES (Awareness for Community and Education Support) and she is a staple at just about every community event.

The Board of Selectmen would like to thank Deb Ryan for her time, determination and tireless dedication to the Town of Pelham.

Thanks Deb!





IN MEMORIAL

A TRIBUTE TO THOSE WHO IN THEIR LIVES HAVE SERVED

THE TOWN OF PELHAM



HARRIET MANSFIELD

COUNCIL ON AGING

2007-2008



CLAIRE PLOMARITIS

AMBULANCE STUDY COMMITTEE

1980

WATER QUALITY STUDY COMMISSION

1979



A GRATEFUL TOWN ACKNOWLEDGES THE TIME AND SERVICES OF THESE DEDICATED PEOPLE



FEDERAL, STATE, COUNTY AND TOWN OFFICIALS 2016

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.....	Sandra Ziehm
Representatives to the General Court, District 37.....	Caleb Q. Dyer Steve D.Hellwig Shawn N. Jasper Russell T. Ober Lynne M. Ober Andrew Prout Andrew Renzullo Kimberly A. Rice Eric I. Schleien Gregory G. Smith Jordan G. Ulery
Board of Selectmen.....	Douglas Viger, Chair ‘17 Harold Lynde, Vice Chair ‘19 Paul Leonard, ‘18 William McDevitt, ‘17 Amy Spencer, ‘19 Philip Currier, ‘19
Town Moderator.....	Laurie Hogan, ‘18 Brenda Eaves, ‘17 Kimberly Regan, ‘19
Town Clerk/Tax Collector.....	Dorothy Marsden, ‘19
Town Treasurer.....	Charlene Takesian, ‘17
Town Administrator.....	Brian McCarthy



FEDERAL, STATE, COUNTY AND TOWN OFFICIALS (cont.) **2016**

Animal Control Officer.....	Allison Caprigno
Assessing Assistant.....	Susan Snide
Building Inspector.....	Roland Soucy
Cable Television Coordinator.....	James Greenwood
Cemetery Sexton.....	David Slater
Emergency Management Director.....	James Midgley
Code & Zoning Enforcement Officer.....	John Lozowski
Director of Senior Facility & Elderly Affairs.....	Sara Landry
Electrical Inspector.....	Timothy Zelonis
Finance Director, Acting	Dayanand Ramgopaul
Fire Chief.....	James Midgley
Health Officer.....	Brenda Eaves, RN
Deputy Health Officer.....	Paul Zarnowski
Highway Agent, Acting.....	Frank Ferreira
Human Services Agent.....	Dawn Holdsworth
Library Director.....	Irja Finn
Planning Director.....	Jeff Gowan
Police Chief.....	Joseph Roark
Police Captain.....	Stephen Toom
Plumbing Inspector.....	Walter Kosik
Recreation Director.....	Brian Johnson, CPRP
Transfer Station – Recycling Center Director.....	Acting Director, Frank Ferreira



TOWN COMMITTEES & BOARDS

2016

Board of Adjustment.....

David Hennessey, Chair '18
Svetlana Paliy, Vice Chair '19
Bill Kearney, Secretary '18
Chris LaFrance, '17
Peter McNamara, '19
Darlene Culbert, '19
Thomas Kenney, (Alt)'18
Kevin O'Sullivan, (Alt)'17
Lance Ouellette, (Alt.) '19
Charity Landry, Recording Secretary

Budget Committee.....

Daniel Guimond, Chair, '17
David Cate, Vice Chair, '18
Michael Bilby, '18
Dave Cronin, '18
Daryle Hillsgrove, '17
Robert Sherman, '17
Megan Larsen, School Board Rep.
S. Amy Spencer, Selectmen's Rep.
Douglas Viger, (Alt. Selectmen's Rep.)
Charity Landry, Recording Secretary

Cemetery Trustees.....

David Provencal, Chair, '18
Walter Kosik, Vice Chair, '19
Nathan Boutwell, '18
Timothy Zelonis, '17
Donna Smith, Secretary, '17
David Slater, Sexton

Conservation Commission.....

Paul Gagnon, Chair, '18
Paul Dadak, '17
Louise A. Dellehanty, '18
Mike Gendreau, '17
Kaela Law, '18
Lisa Loosigian, '17
Karen MacKay, '18 Member/Recording Secretary



TOWN COMMITTEES & BOARDS	2016
Forestry Committee.....	<p>Deborah Waters, Chair, '18 Paul Gagnon, '19 Robert Lamoureux, '18 Christine McCarron, '18 Gayle Plouffe, '17 Paul Leonard, Selectmen's Rep</p>
Library Trustees.....	<p>Lori Adams, Chair '18 Roseann Cares, Vice Chair '17 Cindy McGhee, Treasurer, '17 Darlene Michaud, Secretary, '19 Carol Beland, FLIP Liaison, '19</p>
Planning Board.....	<p>Peter McNamara, Chair, '19 Roger Montbleau, Vice Chair, '18 Paul Dadak, Secretary, '17 Jason Croteau, '17 Joseph Passamonte, 18' Mike Sherman, (<i>Alt. Member</i>) '18 Timothy Doherty, (<i>Alt. Member</i>), '18 Mike Sherman, (<i>Alt. Member</i>) '18 Patrick Culbert, (<i>Alt. Member</i>), '19 Robert Malloy, (<i>Alt. Member</i>) '18 Bill McDevitt, Selectmen's Rep. '17 Jeff Gowan, Planning Director Charity Landry, Recording Secretary Cindy Ronning, Chair, '19</p>
Trustees of the Trust Funds.....	<p>Edmund Gleason, Bookkeeper, '18 Demetra Bergeron, Secretary, '19</p>



Pelham Board of Selectmen

Douglas Viger, Chair
Hal Lynde, Vice Chair
6 Village Green
Pelham, NH 03076

Phone# 603-635-8233
Fax# 603-635-8274

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

email:
selectmen@pelhamweb.com

Douglas Viger, Chair '17
Harold Lynde, Vice Chair, 19
Paul Leonard, '18
Amy Spencer, '19
William McDevitt, '17

Important Events in 2016

- 2016 Tax Rate Set at \$20.95 per Thousand. This is a decrease of \$2.31 per thousand from 2015 (or -11% from previous year.)

- Transfer Station had fuel pumps upgraded

- Public Library much needed repairs to rotting siding, window casings and roof

- Hobbs Community Center received parking lot expansion with carport for bus

- Fire Department had improvements and upgrades to communication infrastructure

On behalf of the Pelham Board of Selectmen, I would like to thank our citizens for their continued support.

2016 has been a “behind the scenes year.” As the Town takes a step back from large dollar warrant article items, our focus has been redirected into the existing Town infrastructure. As with our homes, routine maintenance and repairs are often required to extend the life, efficiency and safety of our public buildings.

For those of you reading this, please take a moment during your travels around Town to notice the following improvements and upgrades.

The Transfer Station had fuel pumps upgraded and put onto an accounting system. Now all fuel being utilized by Town vehicles can be tracked by their individual departments. All exterior and interior lights have been upgraded to LED style bulbs and fixtures. The lighting project realized a 50% install cost rebate from our utility company, along with significant energy savings.

The Pelham Public Library had rotted siding, window casings and decorative columns replaced. The entire building was weather sealed and painted. Roof repairs were also made to eliminate ice dams, water leaks and help prevent heating/air conditioning equipment and roof damage.

The Pelham Historical Society building saw upgrades such as new vinyl windows, repointing of the bricks on the exterior of the building and new ceiling tiles on the inside.

The Hobbs Community Center had a parking lot expansion along with a carport for the new bus. The final topcoat of asphalt and the carport will be completed in the spring

The Fire Department had improvements and upgrades to the communication infrastructure to aid in the timely response of emergency personnel, as we transition into a community dispatch center for fire and medical calls.

The Town Hall, last but not least, is in the process of updating accounting software. For the first time all Town departments will be under one accounting program. This upgrade will significantly improve the Town’s ability to categorize expenses and provide better detail while budgeting. This upgrade also improves the efficiency of expense and payroll checks/deposits.

Also, within Town Hall, Parks and Recreation will soon be in a newly renovated space across from its original location. No longer will you be required to fill out your participant forms in the hallway.

The Town Cable Department will be moving from the Town Hall Annex or “Old Fire Station” into the previous Parks and Recreation space in the Municipal Building.

The Assessing Office will also see a new location allowing for another station to be added to the Town Clerks’ office to reduce wait time when paying for registrations, taxes, dog licenses, etc.

All of the listed projects have required many steps along the way. Identifying, prioritizing, budgeting, funding, scheduling, putting out to bid, awarding bids, and project supervision are all part of the “behind the scenes” of every project we complete.

Without the help, knowledge and support of dedicated department heads, volunteers and tax payers, none of these, or future projects would be possible.



For 2017 I hope to be part of continued infrastructure improvements including, but not limited to, Town Hall/Police Department LED light upgrades and The Town Hall boiler replacement plan, which includes converting to natural gas.

Be sure to check www.pelhamweb.com for any current requests for bid projects and awarded bids of current projects.

Respectively submitted,

A handwritten signature in blue ink, appearing to read "D. E. Viger".

Douglas E. Viger, Chairman
Pelham Board of Selectmen



Town Administrator

Brian McCarthy
6 Village Green
Pelham, NH 03076

Phone# (603) 635-8233
Fax# 603-635-8274
[http://www.pelhamweb.com/
town-administrator](http://www.pelhamweb.com/town-administrator)
email:
bmccarthy@pelhamweb.com

**Important Events in
2016**

- *Worst drought conditions in over 25 years*
- *Willow Street Bridge design nearly complete*
- *NED Pipeline has been successfully defeated*
- *New employee policy & procedure manual implemented*
- *Town Employees CPR/AED certified*

2016 proved to be yet another challenging but rewarding year for the Town of Pelham.

While the winter season was abnormally light with respect to snow fall, poor road conditions and cancelled school days, the remainder of the year was challenging. Our region was subjected to the worst drought conditions in over twenty-five years. The lack of snow during the winter and lack of rainfall for the remainder of the year forced our community, and many others, to enact water bans in an effort to preserve our ground water. As of the date of this report, the State of New Hampshire (including Pelham) is still in a severe drought, especially in our region of the state, and it appears that we will be in this classification at least until the spring thaw. We strongly recommend that you still continue to conserve water as much as possible.

The results of the Town meeting in March were 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 design of the Willow Street Bridge is nearly complete and all of our funding from the State is secure as well. We will be considered "shovel ready" for the project in 2017. While the NHDOT has scheduled replacement of the Willow Street Bridge for 2020, there is a chance that the Town may be chosen earlier if other Towns do not secure their funding in a timely manner. We will keep our citizens informed should that occur.

The historic Abbott Bridge has been red-listed by the State (NHDOT) because of scouring of the bridge footings caused by restricted water flow which causes increased levels of turbulence. The restricted water flow also causes exacerbated upstream flooding. The solution is to increase downstream water flow by adding a bypass channel which should significantly decrease the flow velocity under the Abbott Bridge and avoid any impact on the original structure thus preserving its historical value. Thanks to voter support, engineering of the bypass is well underway. The State plan calls for construction to begin in 2022. However, the Town will work to get the plans "shovel ready" sooner should an opportunity arise to advance the project. The Gionet Bridge, which is a State project, will be the last bridge to be replaced with an updated design, again to improve the water flow on Beaver Brook and reduce upstream flooding.

I am happy to report that the Northeast Energy Direct Pipeline has been successfully defeated. This project, had it been approved, would have negatively impacted our community. I would like to personally commend the Pelham Pipeline Awareness group for their efforts on all fronts of this project. There is no doubt in my mind that had this group not been so determined, organized and dedicated to this cause, we would be looking at a pipeline coming through our Town in the spring. These individuals expended an enormous amount of their personal time attending Public Utilities Committee meetings, canvassing neighborhoods, meeting with other communities along the pipeline route and meeting citizens in public areas to sign petitions. They were relentless and because of their efforts this project was cancelled. Their commitment to the cause is still strong even though the pipeline was defeated. Members still research pipeline projects in the United States and watch new legislation on pipeline project to hopefully prevent another pipeline from coming our way. Congratulation to the Pelham Pipeline Awareness group and thank you for a job well done!

Continuing my goals for 2016 with respect to evaluating the staff and implementing internal changes has been very successful. In June of this year, the Town implemented its new Policy and Procedure manual for our employees. All



Town employees participated in policy training and this policy manual will increase efficiency, accountability and ensure transparency at all levels of our government. I will continue to evaluate our Town operational procedures and continue the process of self-analysis to ensure we are working to the best of our abilities and continue to provide a high level of service to our citizens. In September of this year, for the first time, all of our Town employees were CPR/AED certified. I'd like to thank Chief Midgley and the Fire Department staff for providing this training to our employees.

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,

A handwritten signature in black ink that reads "B. McCarthy".

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

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

Business Hours:

8AM to 4PM

*Monday, Wednesday,
Thursday & Friday*

8AM to 7PM

Tuesday

Services Offered:

- Boat Registrations
- Dog Licenses
- Hunting & Fishing Licenses
- Marriage Licenses
- Notary Public
- Voting Registration

2016 Highlights

- November General Election had a total of 10,225 voters on checklist and 7,813 ballots cast

Important Dates:

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

I am pleased to present the Annual Report for the Fiscal Year 2016 for the Town Clerk/Tax Collector's Office. 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.

2016 was a very busy year for the Department. This department is responsible for conducting Town and State Elections as governed by the laws of the State of New Hampshire. We conducted four elections with a typical year only having one. The biggest election, which consumed the largest amount of staff time and resources, was the November General Election. This election had a total of 10,225 voters on the checklist and 7,813 ballots cast. I am happy to report that all four of the elections this year ran smoothly and competently; especially the General Election which was overwhelming but run very efficiently. I would like to thank the Board of Selectmen, Town Administrator, Town Moderator, all Assistant Moderators, Supervisors of the Checklist, Ballot Clerks, Pelham Police Officers, Public Works Department, Pelham School Custodians and my Office Staff for all their hard work in making our Elections run smoothly and without incident.

Motor Vehicle transactions continue to comprise the "bulk" of our everyday operations for 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/taxcollector. We are still doing mail-in registration renewals and that is going well.

Dogs must be licensed by April 30th of each year (RSA 466:1). Pelham currently has approximately 2,325 licensed dogs. A late fee of \$1 per month is charged beginning June 1st for each unlicensed dogs. Any dog still unlicensed after June 20th will be issued a civil forfeiture fine of \$25.00 in accordance with RSA 466:13.

The Deputy Town Clerk/Tax Collector, Linda Newcomb, Kelly Salois and Regina Malloy continue to provide outstanding service 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 employees are highly appreciated for their dedication and friendliness to serving the public, accuracy and hard work which helps to make the department a success. 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 you.

Respectfully Submitted,

Dorothy A. Marsden
Town Clerk/Tax Collector



To Pelham Dog Owners

2017 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 8:00AM – 7:00PM

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





Official Ballot – Presidential Primary Election February 9, 2016



Commemorating the
One Hundredth Anniversary (1916-2016)
Of the New Hampshire Presidential Primary

DEMOCRATIC Official Ballot

DIRECT PRIMARY ELECTION

FEBRUARY 9, 2016

IN

PELHAM

Wm Gardner
Secretary of State

CANDIDATE OF THE DEMOCRATIC PARTY FOR PRESIDENT OF THE UNITED STATES

I hereby declare my preference for candidate for the Office of
PRESIDENT of the UNITED STATES to be as follows:
VOTE FOR NOT MORE THAN ONE:

Star Locke Harlingen, Texas	0	<input type="radio"/>
Robert Lovitt Lexington, Kentucky	0	<input type="radio"/>
William H. McGaughey, Jr. Minneapolis, Minnesota	1	<input type="radio"/>
Raymond Michael Moroz Colonie, New York	0	<input type="radio"/>
Edward T. O'Donnell, Jr. Bridgeport, Pennsylvania	1	<input type="radio"/>
Martin J. O'Malley Baltimore, Maryland	2	<input type="radio"/>
Bernie Sanders Burlington, Vermont	1054	<input type="radio"/>
Graham Schwass Haverhill, Massachusetts	3	<input type="radio"/>
Sam Sloan Bronx, New York	1	<input type="radio"/>
Edward Sonnino New York, New York	0	<input type="radio"/>
Michael A. Steinberg Tampa, Florida	1	<input type="radio"/>
Vermin Supreme Rockport, Massachusetts	1	<input type="radio"/>
David John Thistle Manchester, New Hampshire	1	<input type="radio"/>
James Valentine Miami Beach, Florida	0	<input type="radio"/>
Richard Lyons Weil Fort Collins, Colorado	0	<input type="radio"/>
John Wolfe Chattanooga, Tennessee	0	<input type="radio"/>
Jon Adams New York, New York	0	<input type="radio"/>
Steve Burke Houvelton, New York	3	<input type="radio"/>
Hillary Clinton Chappaqua, New York	776	<input type="radio"/>
Roque "Rocky" De La Fuente San Diego, California	0	<input type="radio"/>
Eric Elbot Groton, Massachusetts	1	<input type="radio"/>
Bill French Lewisburg, Pennsylvania	0	<input type="radio"/>
Mark Stewart Greenstein West Hartford, Connecticut	0	<input type="radio"/>
Henry Hewes New York, New York	0	<input type="radio"/>
Brock C. Hutton Linthicum, Maryland	0	<input type="radio"/>
Keith Judd Midland, Texas	1	<input type="radio"/>
Lloyd Kelso Gastonia, North Carolina	1	<input type="radio"/>
Steven Roy Lipscomb Santa Fe, New Mexico	0	<input type="radio"/>
		WRITE-IN <input type="radio"/>

*Respectfully Submitted,
Dorothy G. Harnden,
Town Clerk*



Official Ballot – Presidential Primary Election February 9, 2016 (Cont.)



Commemorating the
One Hundredth Anniversary (1916-2016)
Of the New Hampshire Presidential Primary

REPUBLICAN Official Ballot

DIRECT PRIMARY ELECTION

FEBRUARY 9, 2016

IN

PELHAM

Wass Gardner
Secretary of State

CANDIDATE OF THE REPUBLICAN PARTY FOR PRESIDENT OF THE UNITED STATES

I hereby declare my preference for candidate for the Office of
PRESIDENT of the UNITED STATES to be as follows:
VOTE FOR NOT MORE THAN ONE:

Andy Martin Manchester, New Hampshire	0	<input type="radio"/>
Stephen John McCarthy Fairborn, Ohio	0	<input type="radio"/>
Peter Messina Brandon, Florida	0	<input type="radio"/>
George Pataki Garrison, New York	0	<input type="radio"/>
Rand Paul Bowling Green, Kentucky	21	<input type="radio"/>
Chomi Prag Menomonee Falls, Wisconsin	0	<input type="radio"/>
Joe Robinson Brookline, Massachusetts	0	<input type="radio"/>
Marco Rubio West Miami, Florida	268	<input type="radio"/>
Rick Santorum Great Falls, Virginia	1	<input type="radio"/>
Donald J. Trump Manhattan, New York	1647	<input type="radio"/>
Richard P.H. Witz Spencer, Massachusetts	0	<input type="radio"/>
Jeb Bush Coral Gables, Florida	297	<input type="radio"/>
Ben Carson West Palm Beach, Florida	57	<input type="radio"/>
Chris Christie Mendham, New Jersey	177	<input type="radio"/>
Stephen B. Comley, Sr. Rowley, Massachusetts	0	<input type="radio"/>
Tim Cook Browns Summit, North Carolina	0	<input type="radio"/>
Ted Cruz Houston, Texas	346	<input type="radio"/>
Brooks A. Cullison Olney, Illinois	1	<input type="radio"/>
Matt Drozd Pittsburgh, Pennsylvania	0	<input type="radio"/>
J. Daniel Dyas, Sr. Daphne, Alabama	0	<input type="radio"/>
Carly Fiorina Lorton, Virginia	76	<input type="radio"/>
Jim Gilmore Richmond, Virginia	1	<input type="radio"/>
Lindsey Graham Seneca, South Carolina	0	<input type="radio"/>
Mike Huckabee Santa Rosa Beach, Florida	2	<input type="radio"/>
Kevin Glenn Huey Aurora, Colorado	0	<input type="radio"/>
Walter N. Iwachiw Sunnyside, New York	0	<input type="radio"/>
Bobby Jindal Baton Rouge, Louisiana	0	<input type="radio"/>
John R. Kasich Westerville, Ohio	271	<input type="radio"/>
Frank Lynch Jupiter, Florida	0	<input type="radio"/>
Robert L. Mann New Albany, Indiana	0	<input type="radio"/>
WRITE-IN		<input type="radio"/>

*Respectfully Submitted,
Dorothy A. Harnden,
Town Clerk*



- Official Ballot – Annual Town Meeting, March 8, 2016

Total Registered Voters: 9468

Total Ballots Cast: 1759

BALLOT 1 OF 2



OFFICIAL BALLOT ANNUAL TOWN MEETING TOWN OF PELHAM, NEW HAMPSHIRE March 8, 2016

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 OFFICIALS

For Selectmen

THREE YEARS Vote for not more than TWO

SUZANNE AMY SPENCER 1196

HAROLD V. LYNDE 1133

(WRITE-IN) *Nate Boudwell 68*

(WRITE-IN)

Town Clerk / Tax Collector

THREE YEARS Vote for not more than ONE

DOROTHY A. MARSDEN 1457

(WRITE-IN)

Town Moderator

TWO YEARS Vote for not more than ONE

PHILIP R. CURRIER 1404

(WRITE-IN)

Budget Committee

THREE YEARS Vote for not more than THREE

(WRITE-IN)

(WRITE-IN)

(WRITE-IN)

Budget Committee

TWO YEARS Vote for not more than TWO

DAVID CRONIN 1188

MICHAEL BILBY 1101

(WRITE-IN)

(WRITE-IN)

Cemetery Trustee

THREE YEARS Vote for not more than ONE

WALTER J. KOSIK, SR. 1392

(WRITE-IN)

Library Trustee

THREE YEARS Vote for not more than TWO

DARLENE MICHAUD 1271

CAROL S. BELAND 1194

(WRITE-IN)

(WRITE-IN)

Library Trustee

TWO YEARS Vote for not more than ONE

LORI ADAMS 1300

(WRITE-IN)

Trustee of Trust Funds

ONE YEAR Vote for not more than ONE

(WRITE-IN) *Andy Rowling 50*

(WRITE-IN) *Shawn Doherty 40*

Trustee of Trust Funds

THREE YEARS Vote for not more than ONE

DEMETRA BERGERON 1215

(WRITE-IN)

Planning Board

THREE YEARS Vote for not more than TWO

PETER J. McNAMARA 859

PATRICK CULBERT 556

TIMOTHY J. DOHERTY 890

(WRITE-IN)

(WRITE-IN)

Planning Board

TWO YEARS Vote for not more than ONE

JOSEPH PASSAMONTE 1203

(WRITE-IN)

OFFICIAL BALLOT TOWN WARRANT QUESTIONS

Article 2

Are you in favor of the adoption of Amendment No. 2 as proposed by the Pelham Planning Board for the amendment to the Pelham Zoning Ordinance, Article VI, *Mixed-Use Zoning Overlay District (MUZD)* for Pelham Center. This amendment would modify the language within the existing MUZD ordinance. The proposed changes are to section 307-25-3 *Table of Uses within the MUZD* eliminating the *Prohibited Uses* column from the Table leaving the *Allowed Uses* intact, also to remove "Town Houses" from the list of allowed uses and to add the following words at the bottom of the table "ANY USES NOT LISTED ABOVE ARE PROHIBITED WITHIN THE MUZD". Additionally, in section 307-25-6 *Setbacks* the building setbacks are increased from ten (10) to fifteen (15) feet and in section 307-25-7 *Building Height* the maximum building height is reduced from forty (40) feet to thirty (30) feet with the Planning Board having discretion to allow taller heights for cupolas and other unoccupied architectural features. (Recommended by the Planning Board)

YES 1173

NO 428

TURN OVER TO
CONTINUE VOTING



- Official Ballot – Annual Town Meeting, March 8, 2016 - (cont.) -

Article 3
 Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the amendment of the Pelham Zoning Ordinance, Article XV, *Residential Conservation Subdivision by Special Permit*. The proposed language changes to this existing ordinance are: Section 307-95 *Application Procedure*, requires all applicants to provide a conceptual conservation subdivision plan along with their yield plan, Section 307-97 *Special Permit Review* relocates a portion of language formerly located in 307-102 *Density offsets* replacing references to "density offsets" with "special permits" and adding new wording that the Planning Board may require a HOA for a conservation subdivision, Section 307-100 *Parcel Requirements* increases the minimum land area for a conservation subdivision from ten (10) acres to fifteen (15) acres, Section 307-102 *Density Offsets* adds the requirement of sidewalks and connectivity to a Pennichuck East water system when feasible, Section 307-103 *Standards for Approval* requires protection of existing trail systems, and 307-106 *General Requirements* adds several additional requirements, including: In the case of a community water system the HOA docs must prohibit irrigation wells; Roads within a conservation subdivision may be private roads and existing trail connectivity must be protected and if relocated must be within the development parcel. (Recommended by the Planning Board)

YES 1226
 NO 407

Article 4
 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 Fourteen Million, Two Hundred and Twenty-Nine Thousand, Eight Hundred and Eighty-Seven Dollars (\$14,229,887)? Should this article be defeated, the default budget shall be Fourteen Million, One Hundred Eighty-Seven Thousand, Five Hundred and Twenty-Four Dollars (\$14,187,524) which is the same as last year with certain

Article 4 continued on next column

Article 4 continued
 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)

YES 1040
 NO 659

Article 5
 Shall the Town vote to raise and appropriate the sum of Two Hundred and Fifty Thousand Dollars (\$250,000) for the purpose of purchasing a new compactor and trailer to include a 50 foot by 30 foot wide new steel building to contain them. The breakdown is as follows: new compactor; Forty Eight Thousand and Five Hundred Dollars (\$48,500), new 45 foot compactor trailer; Sixty-Nine thousand and Eight Hundred and Seventy Dollars (\$69,870) and the steel building and site work; One-Hundred and Thirty One Thousand and Six Hundred and Thirty Dollars (\$131,630). This will be installed for the purpose of collecting and processing our single stream recyclables. The \$250,000 required for the cost of construction for this project will come from unassigned fund balance. No amount to be raised by taxation. This is a non-lapsing Article and will not lapse until 12/31/2020 or until the project is completed, whichever comes first. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority Vote Required)

YES 1300
 NO 384

Article 6
 Shall the Town vote to raise and appropriate the sum of Three Hundred, Three Thousand and Twenty One Dollars (\$303,021) for repair, maintenance and upgrading of Town roads, to be offset by the State Highway Grant? This is a non-lapsing Article and will not lapse until 12/31/2021 or until the project is completed, whichever comes first. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority Vote Required)

YES 1474
 NO 225

Article 7
 Shall the Town vote to raise and appropriate the sum of Twenty-five Thousand Dollars (\$25,000) to be placed in the Senior Center Bus Capital Reserve Fund established in 2003 for the replacement of the Senior Center Bus? (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority Vote Required)

YES 1187
 NO 506

Article 8
 Shall the Town vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) to be placed in the Compensated Absence Trust Fund for the purpose of distributing accrued time (annual earned and paid time off) to terminating employees as required by law or negotiated contracts? The balance of the fund is One Hundred and Ninety-two Thousand Dollars (\$192,000) and the unfunded liability is Four Hundred and Fifty-Six Thousand, Three Hundred Thirty-five Dollars (\$456,335). (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority Vote Required)

YES 951
 NO 429

Article 9
 Shall the Town vote to establish a Highway Department Capital Reserve Fund and to raise and appropriate the sum of \$50,000 to be placed into that fund for the purpose of constructing a highway maintenance facility to house office and equipment with the Board of Selectmen as agents to expend with one public hearing? (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority Vote Required)

YES 1091
 NO 603

GO TO NEXT BALLOT TO CONTINUE VOTING



- Official Ballot – Annual Town Meeting, March 8, 2016 - (Cont.) -



BALLOT 2 OF 2

**OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF
PELHAM, NEW HAMPSHIRE
March 8, 2016**

Dorothy G. Mansden
TOWN CLERK

Article 10

Shall the Town vote to raise and appropriate the sum of Thirty-six Thousand Dollars (\$36,000) from the Forest Maintenance Fund for the purpose of forest management, stewardship, security, public education and other costs associated with the maintenance and care of Town Forests? Funds requested come from the revenues produced by timber harvesting, not property taxes. This is a non-lapsing account per RSA 32:7. This is a Special Warrant Article. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Recommended by the Conservation Commission) (Majority Vote Required).

YES 1350
NO 384

Article 12

Shall the Town vote to authorize the Board of Selectmen to sell a certain Town owned property shown on Tax Map lot 30 -11-164, approximately a 0.78 acre parcel, located off of Methuen Road, to Kevin and Constance Crooker for the sum of Thirteen Thousand and Three Hundred Dollars (\$13,300)? Further to raise and appropriate the sum of \$13,300 to be added to the Conservation Fund with \$13,300 to come from the sale of this property. Said property will be sold by the Town on such terms and conditions as the Selectmen deem prudent with cost of survey and land transfer to be borne by the purchaser. (Recommended by the Board of Selectmen) (Recommended by the Conservation Commission) (Majority Vote Required)

YES 1288
NO 401

Article 14

Shall the Town direct the Selectmen to appoint a committee to determine if the current Elderly Exemption should be replaced with a new Elderly Exemption from property tax in the Town of Pelham, based on assessed value, for qualified tax payers as follows: For a person 65 years of age up to and including 74 years of age, \$103,200.00; for persons 75 up to and including 79 years of age, \$133,200.00 and for persons 80 years of age and over, \$233,260.00. To qualify, the person must meet the requirements of State Law as designed in RSA 72:39-a and 72:39-b. In addition, a qualified taxpayer must have a net annual income of not more than \$37,740.00 if single, or if married, a combined net annual income of not more than \$47,760.00, and own assets excluding the value of the persons residence, of not more than \$132,340.00. The adoption of these figures bring us closer to what the 5 surrounding towns of Pelham offer. (Recommended by the Board of Selectmen) (Article Submitted by Petition)

YES 1269
NO 420

Article 11

Shall the Town vote to raise and appropriate the sum of Forty-Nine Thousand (\$49,000) to be expended at the discretion of the Board of Selectmen in opposition to the proposed Northeast Energy Direct high pressure gas pipeline and/or to minimize the impact thereof on the land and people of the Town, including, but not limited to, expenditures for legal representation and consultants, land use planning and consultation, public information purposes, administrative and court filing fees, participation in multi-town coalitions, and any and all other expenses reasonably related to opposing Kinder Morgan pipeline project and/or mitigating the effects thereof. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2020. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority Vote Required)

YES 1188
NO 536

Article 13

Shall the Town vote to authorize the Board of Selectmen to sell a certain strip of unbuildable land, Town owned property shown on Tax Map 16, Lot 13-88-4, approximately 0.83 acre parcel, located off of St. Margaret's Drive, to J & S Investments for the sum of Five Thousand Dollars (\$5,000)? Further to raise and appropriate the sum of \$5,000 to be added to the Conservation Fund with \$5,000 to come from the sale of this property. Said property will be sold by the Town on such terms and conditions as the Selectmen deem prudent with cost of survey and land transfer to be borne by the purchaser. (Recommended by the Board of Selectmen) (Recommended by the Conservation Commission) (Majority Vote Required)

YES 1206
NO 499

VOTING IS COMPLETE

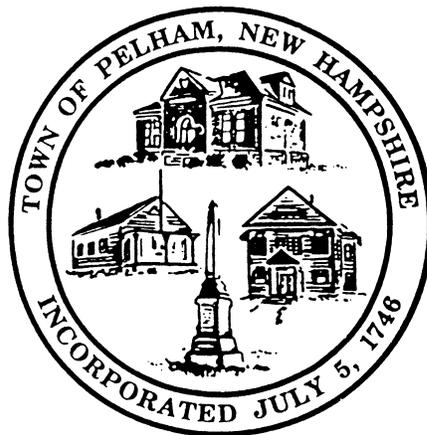
*Respectfully Submitted,
Dorothy G. Mansden,
Town Clerk*



Town of Pelham

The State of New Hampshire

2016 Town Deliberative Session Minutes





Town of Pelham
The State of New Hampshire
2016 Town Deliberative Session
Minutes





**TOWN OF PELHAM
DELIBERATIVE SESSION
SHERBURNE HALL
Pelham Municipal Building
FEBRUARY 2, 2016**

The Town Moderator, Philip Currier, opened the Deliberative Session of the 2016 Town Meeting at 7:00 p.m. at the Sherburne Hall in the Pelham Municipal Building, 6 Village Green, Pelham, N.H. on Tuesday, February 2, 2016. He explained that this session shall consist of explanation, discussion and debate of warrant articles numbered 4 through 14. Articles 2 and 3 are Zoning Amendments which cannot be discussed or amended this evening. The Planning Board held public hearings previously to discuss these articles. Warrant articles 4 through 14 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 8, 2016 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 14. All registered voters were checked in with the Supervisors of the Checklist and given a voter registration card for hand count voting. Mr. Currier then stated that we operate under the official ballot law, also known as Senate Bill 2. He explained that you can amend a warrant article at this session but we do not vote on any of those warrant articles, whether amended or not, until March 8, 2016. You cannot make a motion to remove an article from the warrant and you also can't make an amendment to eliminate the subject matter of that warrant article, but you can amend the dollar amount. Mr. Currier then set the rules and regulations to be followed during the meeting, including an explanation of restricted reconsideration on an article. He explained that if you wish to speak, you are to come forward, announce your name and address, there would be a limit of three minutes, and the persons wishing to speak a second time would need to wait until all first speakers had spoken.

Town Moderator, Philip Currier called the Deliberative Session to order at 7:01 p.m. The Pledge of Allegiance was led by Mr. Currier. He then introduced the Assistant Town Moderator, James Hogan; Selectmen Chairman, Hal Lynde, Vice Chairman, William McDevitt, Douglas Viger and Amy Spencer; Town Administrator, Brian McCarthy; Town Clerk, Dorothy Marsden; Deputy Town Clerk, Linda Newcomb; Budget Committee Vice Chairman, Dave Cate; Budget Committee Member, David Cronin; Acting Finance Director, Dan Ramgopaul and Town Counsel, Atty. John Ratigan.

Article 2

Are you in favor of the adoption of Amendment No. 2 as proposed by the Pelham Planning Board for the amendment to the Pelham Zoning Ordinance, Article VI, *Mixed-Use Zoning Overlay District (MUZD)* for Pelham Center. This amendment would modify the language within the existing MUZD ordinance. The proposed changes are to section 307-25-3 *Table of Uses within the MUZD* eliminating the *Prohibited Uses* column from the Table leaving the *Allowed Uses* intact, also to remove "Town Houses" from the list of allowed uses and to add the following words at the bottom of the table "ANY USES NOT LISTED ABOVE ARE PROHIBITED WITHIN THE MUZD". Additionally, in section 307-25-6 *Setbacks* the building setbacks are increased from ten (10) to fifteen (15) feet and in section 307-25-7 *Building Height* the maximum building height is reduced from forty (40) feet to thirty (30) feet with the Planning Board having discretion to allow taller heights for cupolas and other unoccupied architectural features. (Recommended by the Planning Board)

Article 3

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the amendment of the Pelham Zoning Ordinance, Article XV, *Residential Conservation Subdivision by Special Permit*. The proposed language changes to this existing ordinance are: Section 307-95 *Application Procedure*, requires all applicants to provide a conceptual conservation subdivision plan along with their yield plan, Section 307-97 *Special Permit Review* relocates a portion of language formerly located in 307-102 *Density offsets* replacing references to "density offsets" with "special permits" and adding new wording that the Planning Board may require a HOA for a conservation subdivision, Section 307-100 *Parcel Requirements* increases the minimum land area for a conservation subdivision from ten (10) acres to fifteen (15) acres, Section 307-102 *Density Offsets* adds the requirement of sidewalks and



connectivity to a Pennichuck East water system when feasible, Section 307-103 *Standards for Approval* requires protection of existing trail systems, and 307-106 *General Requirements* adds several additional requirements, including: In the case of a community water system the HOA docs must prohibit irrigation wells; Roads within a conservation subdivision may be private roads and existing trail connectivity must be protected and if relocated must be within the development parcel. (Recommended by the Planning Board)

Article 4

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 Fourteen Million, Two Hundred and Twenty-Nine Thousand, Eight Hundred and Eighty-Seven Dollars (\$14,229,887)? Should this article be defeated, the default budget shall be Thirteen Million, Eight Hundred and Thirty thousand and Six Hundred and Seventeen Dollars (\$13,830,617) 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) Town Administrator, Brian McCarthy made an amendment to revise the Default Budget figure from Thirteen Million, Eight Hundred and Thirty Thousand and Six Hundred and Seventeen Dollars (\$13,830,617) to Fourteen Million, One Hundred Eighty-Seven Thousand, Five Hundred and Twenty-Four Dollars (\$14,187,524). Mr. McCarthy explained that when this article was put together at the beginning of the Budget season, that figure was just a place marker for our Budget season until we got to reconsideration where they had to make some adjustments to the Budget at that time. Dave Cate asked what the increase was for. Mr. McCarthy said that the number had gone up for some reconsideration items and the most costly part of this number was that we had to change Insurance companies. He stated that we are currently insured by Property Liability Trust out of Concord, NH and they are losing their ability to write insurance; so as of June 2016 we would no longer have insurance for the Town. He further stated that after looking at a couple of other insurance companies that Primex was the most reasonable to take over the insurance for us. The amendment was adopted.

I direct the Clerk to place Article 4 on the official ballot, as amended, to be voted on at the next session of this Meeting on March 8, 2016.

Department	SELECTMEN 2016 Approved	BUDCOM 2016 Approved
Assessing	\$ 164,874	\$ 164,874
Budget Committee	\$ 4,180	\$ 4,180
Cable	\$ 112,573	\$ 112,573
Cemetery	\$ 144,520	\$ 143,236
Conservation	\$ 3,747	\$ 3,747
Debt Service Interest	\$ 133,490	\$ 133,490
Debt Service Principal	\$ 615,510	\$ 678,875
Elections	\$ 23,227	\$ 23,227
Emergency Management	\$ 8,296	\$ 8,296
Fire Department	\$ 2,021,002	\$ 2,012,977
Health Officer	\$ 43,766	\$ 43,766
Health Services	\$ 60,180	\$ 70,180
Highway Department	\$ 1,415,572	\$ 1,409,354
Human Services	\$ 88,040	\$ 88,040
Insurance	\$ 2,102,981	\$ 2,217,391
Legal	\$ 95,000	\$ 95,000
Library	\$ 291,178	\$ 291,178
Parks & Recreation	\$ 204,333	\$ 202,948
Planning Department	\$ 302,870	\$ 302,430
Police Department	\$ 2,575,854	\$ 2,555,504
Retirement	\$ 1,452,133	\$ 1,452,133
Selectmen's Office	\$ 492,733	\$ 514,233
Senior Center	\$ 111,602	\$ 110,298
Town Buildings	\$ 655,988	\$ 675,984
Town Celebrations	\$ 9,452	\$ 9,452
Town Clerks Office	\$ 228,024	\$ 228,024
Transfer Station	\$ 668,958	\$ 667,314
Treasurer	\$ 11,113	\$ 11,113
Trust Funds	\$ 70	\$ 70
Total	\$ 14,041,266	\$ 14,229,887



Article 5

Shall the Town vote to raise and appropriate the sum of Two Hundred and Fifty Thousand Dollars (\$250,000) for the purpose of purchasing a new compactor and trailer to include a 50 foot by 30 foot wide new steel building to contain them in. The breakdown is as follows: new compactor; Forty Eight Thousand and Five Hundred Dollars (\$48,500), new 45 foot compactor trailer; Sixty-Nine thousand and Eight Hundred and Seventy Dollars (\$69,870) and the steel building and site work; One-Hundred and Thirty One Thousand and Six Hundred and Thirty Dollars (\$131,630). This will be installed for the purpose of collecting and processing our single stream recyclables. The \$250,000 required for the cost of construction for this project will come from unassigned fund balance. No amount to be raised by taxation. This is a non-lapsing Article and will not lapse until 12/31/2020 or until the project is completed, whichever comes first. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority Vote Required)

There was a short video showing what they would be proposing to do on the project. Stan Walczak, Transfer Station Director, explained that changes in the way outside vendors who take our recyclables are making the current system cost prohibitive. He said that we need to compact all of our recyclables ourselves thereby reducing the number of truck trips. In order to become more operational and efficient we need to make this investment in the town and it will pay for itself in four years. The cost savings per year by eliminating the five hauls per week is approximately \$60,000.00 and will more than offset the costs we need to start our own compacting. He further stated that we would be looking at going from \$76,000 a year down to \$16,000. The money for this warrant article will, if approved, come from the Fund Balance.

Selectman, William McDevitt made a friendly amendment to eliminate the word "in" at the end of the first sentence. The amendment was adopted.

I direct the Clerk to place Article 5, as amended, on the official ballot to be voted on at the second session of this meeting on March 8, 2016.

Article 6

Shall the Town vote to raise and appropriate the sum of Three Hundred, Three Thousand and Twenty One Dollars (\$303,021) for repair, maintenance and upgrading of Town roads, to be offset by the State Highway Grant? This is a non-lapsing Article and will not lapse until 12/31/2021 or until the project is completed, whichever comes first. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority Vote Required)

I direct the Clerk to place Article 6 on the official ballot to be voted on at the second session of this meeting on March 8, 2016.

A motion was made and seconded to Restrict Reconsideration on Articles 4, 5 and 6.

Article 7

Shall the Town vote to raise and appropriate the sum of Twenty-five Thousand Dollars (\$25,000) to be placed in the Senior Center Bus Capital Reserve Fund established in 2003 for the replacement of the Senior Center Bus? (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority Vote Required)

I direct the Clerk to place Article 7 on the official ballot to be voted on at the second session of this meeting on March 8, 2016.

Article 8

Shall the Town vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) to be placed in the Compensated Absence Trust Fund for the purpose of distributing accrued time (annual earned and paid time off) to terminating employees as required by law or negotiated contracts? The balance of the fund is One Hundred and Ninety-two Thousand Dollars (\$192,000) and the unfunded liability is Four Hundred and Fifty-Six Thousand, Three Hundred Thirty-five Dollars (\$456,335). (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority Vote Required) Town Administrator, Brian McCarthy made a friendly amendment to add the wording (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority Vote Required) at the end of this article. The amendment was adopted.

I direct the Clerk to place Article 8, as amended, on the official ballot to be voted on at the second session of this meeting on March 8, 2016.



Article 9

Shall the Town vote to establish a Highway Department Capital Reserve Fund and to raise and appropriate the sum of \$50,000 to be placed into that fund for the purpose of constructing a highway maintenance facility to house office and equipment with the Board of Selectmen as agents to expend with one public hearing? (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority Vote Required)

There was a short video to show what this warrant article was about. Selectmen Paul Leonard explained the video showing the plows and trucks that are exposed to the weather. He said that the poly tent that they have there was donated to the Highway Department by Raytheon. However, the size of it is not conducive to storing and protecting the equipment. It can only hold 1 large and 1 small truck. The Town currently has six large trucks. The salt shed is where they unfortunately store some of the equipment; but that is not conducive to protecting the equipment. It accelerates the deterioration of trucks and sanders because of the salt. Mr. Leonard further stated that they have formed a committee to find out what needs to be done and what we need to house and wash down the trucks and equipment. He said that this would be an investment to the Town. This article is only to establish a fund. I direct the Clerk to place Article 9 on the official ballot to be voted on at the second session of this meeting on March 8, 2016.

A motion was made and seconded to Restrict Reconsideration on Articles 7, 8 and 9.

The Town Moderator, Philip Currier announced that his Assistant Town Moderator, Jim Hogan would be taking over for the next few articles.

Article 10

Shall the Town vote to raise and appropriate the sum of Thirty-six Thousand Dollars (\$36,000) from the Forest Maintenance Fund for the purpose of forest management, stewardship, security, public education and other costs associated with the maintenance and care of Town Forests? Funds requested come from the revenues produced by timber harvesting, not property taxes. This is a non-lapsing account per RSA 32:7. This is a Special Warrant Article. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Recommended by the Conservation Commission) (Majority Vote Required).

I direct the Clerk to place Article 10 on the official ballot to be voted on at the next session of this meeting on March 8, 2016.

Article 11

Shall the Town vote to raise and appropriate the sum of Forty-Nine Thousand (\$49,000) to be expended at the discretion of the Board of Selectmen in opposition to the proposed Northeast Energy Direct high pressure gas pipeline and/or to minimize the impact thereof on the land and people of the Town, including, but not limited to, expenditures for legal representation and consultants, land use planning and consultation, public information purposes, administrative and court filing fees, participation in multi-town coalitions, and any and all other expenses reasonable related to opposing Kinder Morgan pipeline project and/or mitigating the effects thereof. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2020. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority Vote Required) George Hallisey, 19 Winterberry Road, asked where the figure of \$49,000 was derived from. Town Administrator, Brian McCarthy spoke saying that he belongs to the Coalition which has eighteen towns that are now affected by this proposal. He explained that about ten months ago we learned that we were going to need an Attorney to help us navigate through this very complex process and give us good representation. The Coalition came up with a formula breaking up the Towns with the different populations and our portion for the coming year was determined by the Coalition. There are eighteen Towns contributing and all but two are not financially able to contribute. He further stated that this article was written by the Coalition and they are taking one Town at a time and one year at a time. Selectman, William McDevitt made a friendly amendment to change the word reasonable to reasonably in the first sentence. The amendment was adopted.

I direct the Clerk to place Article 11, as amended, on the official ballot to be voted on at the next session of this meeting on March 8, 2016.



Article 12

Shall the Town vote to authorize the Board of Selectmen to sell a certain Town owned property shown on Tax Map lot 30 -11-164, approximately a 0.78 acre parcel, located off of Andover Road, to Kevin and Constance Crooker for the sum of Thirteen Thousand and Three Hundred Dollars (\$13,300)? Further to raise and appropriate the sum of \$13,300 to be added to the Conservation Fund with \$13,300 to come from the sale of this property. Said property will be sold by the Town on such terms and conditions as the Selectmen deem prudent with cost of survey and land transfer to be borne by the purchaser. (Recommended by the Board of Selectmen) (Recommended by the Conservation Commission) (Majority Vote Required) Town Administrator, Brian McCarthy made a friendly amendment to change the name of the road in the first sentence from Andover Road to Methuen Road. The amendment was adopted.

I direct the Clerk to place Article 12, as amended, on the official ballot to be voted on at the next session of this meeting on March 8, 2016

Article 13

Shall the Town vote to authorize the Board of Selectmen to sell a certain strip of unbuildable land, Town owned property shown on Tax Map 16, Lot 13-88-4, approximately 0.83 acre parcel, located off of St. Margaret's Drive, to J & S Investments for the sum of Five Thousand Dollars (\$5,000)? Further to raise and appropriate the sum of \$5,000 to be added to the Conservation Fund with \$5,000 to come from the sale of this property. Said property will be sold by the Town on such terms and conditions as the Selectmen deem prudent with cost of survey and land transfer to be borne by the purchaser. (Recommended by the Board of Selectmen) (Recommended by the Conservation Commission) (Majority Vote Required)

I direct the Clerk to place Article 13 on the official ballot to be voted on at the next session of this meeting on March 8, 2016.

A motion was made and seconded to Restrict Reconsideration on Articles 10, 11, 12 and 13.

Town Moderator, Philip Currier took over for the last Article. He thanked everyone that helped to set up this evening.

Article 14

Shall the Town vote to replace the current 20 year old Exemption with a new Elderly Exemption from property tax 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 79 years of age, \$103,200.00; for persons 75 up to and including 79 years of age, \$133,200.00 and for persons 80 years of age and over, \$233,260.00. To qualify, the person must meet the requirements of State Law as designed in RSA 72:39-a and 72:39-b. In addition, a qualified taxpayer must have a net annual income of not more than \$37,740.00 if single, or if married, a combined net annual income of not more than \$47,760.00, and own assets excluding the value of the persons residence, of not more than \$132,340.00. The adoption of these figures bring us closer to what the 5 surrounding towns of Pelham offer. (Not Recommended by the Board of Selectmen) (Article Submitted by Petition)

Selectman, William McDevitt made an amendment to replace a good portion of the beginning of the first sentence with the wording "Shall the Town direct the Selectmen to appoint a committee to determine if the current Elderly Exemption should be replaced" and then continue on with the rest of the sentence. Mr. McDevitt said that this is a tough one. He stated that the Board of Selectmen are very concerned with the impact of taxes on elderly citizens and on every other citizen. He further explained that this exemption was first adopted in 1996. He stated that at that time we had the most generous elderly exemption in the State of New Hampshire. Then in 2009 we updated those numbers more or less to reflect the change due to inflation. There were a number of issues at that time that began to worry us about being the most generous in the State. He went on to say that In 2014, they approached Town Meeting and attempted to tighten up on the requirements. He stated that right now we shift \$329,000 in taxes from one group of citizens to a different group of citizens. The last concern that the Board of Selectmen have is that they don't know what the implication on the tax rate would be. Mr. McDevitt ended with saying that this article is worthy of careful deliberation and careful consideration. The amendment is to form a committee and take a look very carefully and then come back next year and propose something. Donna Dube, 40 Woodlawn Drive, spoke saying she offered the warrant article and initiated the petition. She did so out of concern that the elderly might be worried about being displaced from their home as a result of high property taxes. She also said that she did not want them to make choices between placing money aside for the property taxes and deciding if they want to buy food or buy medication.



She said this was her motivation for the petition. She also stated that the figures in this warrant article represent a median figure from the five surrounding towns and out of all those towns, Pelham offers the least generous property tax reduction to its Seniors. Harriet St.Onge, 428 Mammoth Road, spoke saying that she had a big speech prepared, but after hearing what had been said, she was not going to read it. She stated that she was in favor of a Committee being formed. The amendment was adopted. Mr. McDevitt made a second amendment to remove the word "NOT" before the word RECOMMENDED at end of this article. The amendment was adopted. Town Administrator, Brian McCarthy made an amendment to change the figure of 79 years to 74 years in the first sentence that reads "For a person 65 years of age up to and including 79 years of age. The amendment was adopted. I direct the Clerk to place Article 14, as amended, on the the official ballot to be voted on at the second session of this meeting on March 8, 2016.

The Deliberative Session was adjourned at 8:12 p.m.

Respectfully Submitted,

Dorothy A. Marsden
Town Clerk



Official Ballot – State Primary Election September 13, 2016



OFFICIAL BALLOT FOR PELHAM DEMOCRATIC STATE PRIMARY ELECTION September 13, 2016

Wm Gardner
SECRETARY OF STATE

INSTRUCTIONS TO VOTERS

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

For Governor
Vote for not more than 1

Ian Freeman 12

Steve Marchand 74

Colin Van Ostern 157

Mark Connolly 82

Derek Dextraze 7

WRITE-IN

For United States Senator
Vote for not more than 1

Maggie Hassan 309

WRITE-IN

For Representative in Congress
Vote for not more than 1

Ann McLane Kuster 307

WRITE-IN

For Executive Councilor
Vote for not more than 1

Beth Roth 220

Joshua Bourdon 84

WRITE-IN

For State Senator
Vote for not more than 1

Richard J. O'Shaughnessy 292

WRITE-IN

For State Representatives
Vote for not more than 11

George Hallisey 204

Grace Kennedy 239

Harold Lynde 271

Kate Messner 228

Paul M. Moriarty 205

Stuart Schneiderman 185

J. Alejandro Urrutia 200

Barbara A. Blue 224

Ralph E. Fairbanks 202

WRITE-IN

For Sheriff
Vote for not more than 1

Bill Barry 286

WRITE-IN

For County Attorney
Vote for not more than 1

Garth Corriveau 287

WRITE-IN

For County Treasurer
Vote for not more than 1

Jon Hopwood 288

WRITE-IN

For Register of Deeds
Vote for not more than 1

Louise A. Wright 289

WRITE-IN

For Register of Probate
Vote for not more than 1

William Bryk 287

WRITE-IN

For County Commissioner
Vote for not more than 1

Paul G. Bergeron 294

WRITE-IN

Respectfully Submitted,
Dorothy A. Hayden
Town Clerk



Official Ballot – State Primary Election September 13, 2016 (Cont.)



OFFICIAL BALLOT FOR PELHAM REPUBLICAN STATE PRIMARY ELECTION September 13, 2016

Tom Anderson
SECRETARY OF STATE

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

<p>For Governor Vote for not more than 1</p> <p>Chris Sununu 243 <input type="radio"/></p> <p>Frank Edelblut 350 <input type="radio"/></p> <p>Jeanie Forrester 101 <input type="radio"/></p> <p>Ted Gatsas 154 <input type="radio"/></p> <p>Jonathan Lavoie 11 <input type="radio"/></p> <p>WRITE-IN <input type="radio"/></p>	<p>For State Senator Vote for not more than 1</p> <p>Chuck Morse 631 <input type="radio"/></p> <p>WRITE-IN <input type="radio"/></p>	<p>For County Attorney Vote for not more than 1</p> <p>Dennis Hogan 406 <input type="radio"/></p> <p>Shawn Sweeney 222 <input type="radio"/></p> <p>WRITE-IN <input type="radio"/></p>
<p>For United States Senator Vote for not more than 1</p> <p>Kelly Ayotte 618 <input type="radio"/></p> <p>Gerard Beloin 18 <input type="radio"/></p> <p>Stanley Michael Emanuel 9 <input type="radio"/></p> <p>Jim Rubens 198 <input type="radio"/></p> <p>Tom Alciere 17 <input type="radio"/></p> <p>WRITE-IN <input type="radio"/></p>	<p>For State Representatives Vote for not more than 11</p> <p>David E. Cate, Jr. 249 <input type="radio"/></p> <p>Lars T. Christiansen 288 <input type="radio"/></p> <p>Caleb Q. Dyer 373 <input type="radio"/></p> <p>Kevin W. Garnick 187 <input type="radio"/></p> <p>Robert Haefner 221 <input type="radio"/></p> <p>Steve Hellwig 354 <input type="radio"/></p> <p>Shawn N. Jasper 274 <input type="radio"/></p> <p>Ted Luszey 178 <input type="radio"/></p> <p>Lynne Ober 522 <input type="radio"/></p> <p>Russell Ober 487 <input type="radio"/></p> <p>Andrew Prout 356 <input type="radio"/></p> <p>Andy Renzullo 378 <input type="radio"/></p> <p>Kim Rice 462 <input type="radio"/></p> <p>Eric Schielen 301 <input type="radio"/></p> <p>Gregory G. Smith 416 <input type="radio"/></p> <p>Jared Stevens 303 <input type="radio"/></p> <p>Jordan G. Ulery 443 <input type="radio"/></p> <p>WRITE-IN <input type="radio"/></p>	<p>For County Treasurer Vote for not more than 1</p> <p>David G. Fredette 581 <input type="radio"/></p> <p>WRITE-IN <input type="radio"/></p>
<p>For Representative in Congress Vote for not more than 1</p> <p>Jim Lawrence 331 <input type="radio"/></p> <p>Andy Martin 37 <input type="radio"/></p> <p>Jay Mercer 35 <input type="radio"/></p> <p>Casey Newell 25 <input type="radio"/></p> <p>Eric P. Estevez 223 <input type="radio"/></p> <p>Jack B. Flanagan 72 <input type="radio"/></p> <p>Walter W. Kelly 35 <input type="radio"/></p> <p>WRITE-IN <input type="radio"/></p>	<p>For Sheriff Vote for not more than 1</p> <p>James A. Hardy 607 <input type="radio"/></p> <p>WRITE-IN <input type="radio"/></p>	<p>For Register of Deeds Vote for not more than 1</p> <p>Pamela D. Coughlin 362 <input type="radio"/></p> <p>Mary Ann Crowell 248 <input type="radio"/></p> <p>WRITE-IN <input type="radio"/></p>
<p>For Executive Councilor Vote for not more than 1</p> <p>Russell Prescott 345 <input type="radio"/></p> <p>Kevin Coyle 274 <input type="radio"/></p> <p>WRITE-IN <input type="radio"/></p>	<p>For Register of Probate Vote for not more than 1</p> <p>B.J. Perry 582 <input type="radio"/></p> <p>WRITE-IN <input type="radio"/></p>	<p>For County Commissioner Vote for not more than 1</p> <p>Sandra L. Ziehm 582 <input type="radio"/></p> <p>WRITE-IN <input type="radio"/></p>
		<p>For Delegates to the State Convention Vote for not more than 4</p> <p>Jorg Dreusicke 523 <input type="radio"/></p> <p>Madeline Dreusicke 541 <input type="radio"/></p> <p>John Spottiswood 527 <input type="radio"/></p> <p>Laura A. Spottiswood 527 <input type="radio"/></p> <p>WRITE-IN <input type="radio"/></p> <p>WRITE-IN <input type="radio"/></p> <p>WRITE-IN <input type="radio"/></p> <p>WRITE-IN <input type="radio"/></p>

Respectfully Submitted,
Dorothy G. Harnden
Town Clerk



Official Ballot – General Election November 8, 2016

Total Registered Voters: 10,225

Total Ballots Cast: 7813

INSTRUCTIONS TO VOTERS

1. To Vote. Completely fill in the oval to the right of your choice. For each office vote for not more than the number of candidates stated in the sentence: "Vote for not more than ____." If you vote for more than the stated number of candidates, your vote for that office will not be counted.

2. To Vote by Write-In. To vote for a person whose name is not printed on the ballot, write in the name of the person in the "write-in" space. Completely fill in the oval to the right of your choice.

Offices	Republican Candidates	Democratic Candidates	Other Candidates	Write-in Candidates
For President and Vice-President of the United States Vote for not more than 1	Donald J. Trump <input type="radio"/> Michael R. Pence <input type="radio"/> 4616	Hillary Clinton <input type="radio"/> Tim Kaine <input type="radio"/> 2716	51 ^{Green} Jill Stein <input type="radio"/> Ajamu Baraka <input type="radio"/> 4 ^{American Delta} Roque "Rocky" De La Fuente <input type="radio"/> Michael Steinberg <input type="radio"/> 253 ^{Libertarian} Gary Johnson <input type="radio"/> Bill Weld <input type="radio"/>	President and Vice-President <input type="radio"/>
For Governor Vote for not more than 1	4656 Chris Sununu <input type="radio"/>	2526 Colin Van Ostern <input type="radio"/>	245 ^{Libertarian} Max Abramson <input type="radio"/>	Governor <input type="radio"/>
For United States Senator Vote for not more than 1	Kelly Ayotte <input type="radio"/> 4421	Maggie Hassan <input type="radio"/> 2885	114 ^{Libertarian} Brian Chabot <input type="radio"/> 208 ^{Independent} Aaron Day <input type="radio"/>	United States Senator <input type="radio"/>
For Representative in Congress Vote for not more than 1	4143 Jim Lawrence <input type="radio"/>	2717 Ann McLane Kuster <input type="radio"/>	342 ^{Independent} John J. Babiarz <input type="radio"/>	Representative in Congress <input type="radio"/>
For Executive Councilor Vote for not more than 1	Russell Prescott <input type="radio"/> 4140	Beth Roth <input type="radio"/> 2559		Executive Councilor <input type="radio"/>
For State Senator Vote for not more than 1	Chuck Morse <input type="radio"/> 4413	Richard J. O'Shaughnessy <input type="radio"/> 2443		State Senator <input type="radio"/>
For State Representatives Vote for not more than 11	Steve Heilwig <input type="radio"/> 3017	George Hallisey <input type="radio"/> 1750		State Representatives <input type="radio"/>
	Shawn N. Jasper <input type="radio"/> 3134	Grace Kennedy <input type="radio"/> 2232		State Representatives <input type="radio"/>
	Lynne Ober <input type="radio"/> 3754	Harold Lynde <input type="radio"/> 2701		State Representatives <input type="radio"/>
	Russell Ober <input type="radio"/> 3368	Kate Messner <input type="radio"/> 2006		State Representatives <input type="radio"/>
	Andrew Prout <input type="radio"/> 2880	Paul M. Moriarty <input type="radio"/> 1942		State Representatives <input type="radio"/>
	Andy Renzullo <input type="radio"/> 2790	Stuart Schnelderman <input type="radio"/> 1514		State Representatives <input type="radio"/>
	Kim Rice <input type="radio"/> 3556	J. Alejandro Urrutia <input type="radio"/> 1559		State Representatives <input type="radio"/>
	Eric Schielen <input type="radio"/> 2632	Barbara A. Blue <input type="radio"/> 1963		State Representatives <input type="radio"/>
	Gregory G. Smith <input type="radio"/> 3330	Ralph E. Fairbanks <input type="radio"/> 1675		State Representatives <input type="radio"/>
	Jordan G. Ulery <input type="radio"/> 2848			State Representatives <input type="radio"/>
	Caleb Q. Dyer <input type="radio"/> 2899			State Representatives <input type="radio"/>
For Sheriff Vote for not more than 1	James A. Hardy <input type="radio"/> 4952	Bill Barry <input type="radio"/> 1611	410 ^{Independent} Richie Merritt <input type="radio"/>	Sheriff <input type="radio"/>
For County Attorney Vote for not more than 1	Dennis Hogan <input type="radio"/> 4544	Garth Corriveau <input type="radio"/> 2037		County Attorney <input type="radio"/>
For County Treasurer Vote for not more than 1	David G. Fredette <input type="radio"/> 4352	Jon Hopwood <input type="radio"/> 2073		County Treasurer <input type="radio"/>
For Register of Deeds Vote for not more than 1	Pamela D. Coughlin <input type="radio"/> 4264	Louise A. Wright <input type="radio"/> 2180		Reg. of Deeds <input type="radio"/>
For Register of Probate Vote for not more than 1	B. J. Perry <input type="radio"/> 4233	William Bryk <input type="radio"/> 2150		Reg. of Probate <input type="radio"/>
For County Commissioner Vote for not more than 1	3854 Sandra L. Ziehm <input type="radio"/>	2661 Paul G. Bergeron <input type="radio"/>		County Commissioner <input type="radio"/>

Respectfully Submitted,
Whitney G. Marden, Town Clerk



- 2016 Tax Collector's Report MS-61 -



New Hampshire
Department of
Revenue Administration

MS-61

Tax Collector's Report

Form Due Date: **March 1 (Calendar Year), September 1 (Fiscal Year)**

Instructions

Cover Page

- 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: 2015	Year:	Year:	
Property Taxes	3110		\$928,953.78			
Resident Taxes	3180					
Land Use Change Taxes	3120		\$9,810.00			
Yield Taxes	3185					
Excavation Tax	3187					
Other Taxes	3189					
Property Tax Credit Balance ?			(\$17,337.95)			
Other Tax or Charges Credit Balance ?						

Taxes Committed This Year	Account	Levy for Year of this Report	2015	Prior Levies
Property Taxes	3110	\$34,718,995.00	\$207.00	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$330,529.00	\$165,856.00	
Yield Taxes	3185	\$7,469.12	\$730.61	
Excavation Tax	3187			
Other Taxes	3189			
<input type="button" value="Add Line"/>				

Overpayment Refunds	Account	Levy for Year of this Report	2015	Prior Levies
Property Taxes	3110	\$52,794.48		
Resident Taxes	3180			
Land Use Change Taxes	3120			
Yield Taxes	3185			
Excavation Tax	3187			
<input type="button" value="Add Line"/>				
Interest and Penalties on Delinquent Taxes	3190	\$13,668.40	\$47,510.60	
Interest and Penalties on Resident Taxes	3190			

Total Debits	\$35,106,118.05	\$1,153,067.99		
---------------------	------------------------	-----------------------	--	--



New Hampshire
Department of
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	2015	Prior Levies	
Property Taxes	\$33,785,278.18	\$929,160.78		
Resident Taxes				
Land Use Change Taxes	\$330,529.00	\$175,666.00		
Yield Taxes	\$3,831.11	\$706.63		
Interest (Include Lien Conversion)	\$13,668.40	\$47,510.60		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)				
-				
Add Line				
Discounts Allowed				
Abatements Made	Levy for Year of this Report	2015	Prior Levies	
Property Taxes	\$12,887.00			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$3,638.01	\$23.98		
Excavation Tax				
Other Taxes				
-				
Add Line				
Current Levy Deeded	\$314.00			



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2015		
Property Taxes	\$969,726.80			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance ?	(\$13,754.45)			
Other Tax or Charges Credit Balance ?				
Total Credits	\$35,106,118.05	\$1,153,067.99		



New Hampshire
Department of
Revenue Administration

MS-61

Summary of Debits				
	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2014	Year: 2013	Year: 2012
Unredeemed Liens Balance - Beginning of Year		\$237,029.88	\$120,587.58	\$754.34
Liens Executed During Fiscal Year	\$334,346.73			
Interest & Costs Collected (After Lien Execution)	\$3,822.31	\$29,379.67	\$34,520.00	
-				
Add Line				
Total Debits	\$338,169.04	\$266,409.55	\$155,107.58	\$754.34

Summary of Credits				
	Last Year's Levy	Prior Levies		
		2014	2013	2012
Redemptions	\$111,805.49	\$108,788.85	\$119,876.96	
-				
Add Line				
Interest & Costs Collected (After Lien Execution) #3190	\$3,822.31	\$29,379.67	\$34,520.00	
-				
Add Line				
Abatements of Unredeemed Liens				
Liens Deeded to Municipality	\$722.81	\$712.50	\$710.62	\$754.34
Unredeemed Liens Balance - End of Year #1110	\$221,818.43	\$127,528.53		
Total Credits	\$338,169.04	\$266,409.55	\$155,107.58	\$754.34



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	Jan 18, 2017

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 A. Marsden Tax Collector
Preparer's Signature and Title



- 2016 Statement of Town Clerk Accounts * -

RECEIPTS	
Motor Vehicle Permits	\$2,858,792.49
Dog Licenses, Penalties	16,119.50
Dog State Fees	5,570.50
Municipal Agent Fees	55,926.00
Title Fees	7,104.00
Vital Statistics	19,446.00
Hunt/Fish Licenses	9,078.50
UCC'S	1,845.00
Boat Fees	11,331.84
Miscellaneous	2,211.50
TOTAL	\$2,987,425.33
REMITTED TO TREASURER	\$2,987,425.33
Motor Vehicle Permits Issued	18,631
Dog Licenses Issued	2,325

*** THIS REPORT HAS NOT BEEN AUDITED**

Respectfully Submitted,

Dorothy A. Marsden,
Town Clerk/Tax Collector



- Resident Birth Report -
- January 1, 2016 to December 31, 2016 -

Child's Name	Date of Birth	Place of Birth	Father's/Partner's Name	Mother's Name
LANDER, RYAN WILLIAM JOSEPH	01/01/16	NASHUA, NH	LANDER, WILLIAM	RINES, MELANIE
MOORE, JOVIE ANN	01/04/16	NASHUA, NH	MOORE, RICHARD	MOORE, PATRICIA
KOSIK, CAMERON THOMAS	01/25/16	MANCHESTER, NH	KOSIK JR, THOMAS	KOSIK, JENNA
FEEHAN, NOAH JOSEPH	01/26/16	NASHUA, NH		FEEHAN, SAMANTHA
WILKINS, ELIZABETH DOROTHEA	01/30/16	NASHUA, NH	WILKINS, THOMAS	WILKINS, JULIE
PEGLOW, CORA LYNN	02/03/16	NASHUA, NH	PEGLOW, JOEL	PEGLOW, REBECCA
RODZIANKO, LYDIA ALEXEEVNA	02/11/16	NASHUA, NH	RODZIANKO, ALEXIS	RODZIANKO, ELENA
PERAULT, GISELLE LEEANA	02/24/16	MANCHESTER, NH	PERAULT, CHRISTOPHER	BECOTTE-PERAULT, JENNIFER
BABEL, JULIANNA JANE	03/07/16	DERRY, NH		BABEL, COURTNEY
BELL, ALEXANDER LEE	03/08/16	NASHUA, NH	BELL, ROBERT	BELL, JOELENE
DRAPER, MYA BELLE	03/25/16	NASHUA, NH	DRAPER, KRYSTOPHER	VIRGILE, JANESTHA
SMITH, ELIOT ALAN	03/29/16	DERRY, NH	SMITH, DONALD	SMITH, LAURA
KEENLISIDE, WILLIAM JACKSON	04/09/16	MANCHESTER, NH	KEENLISIDE, MATTHEW	KEENLISIDE, ALISSA
MACIEJCZYK, KATHRYN ROBIN	04/13/16	NASHUA, NH	MACIEJCZYK, THOMAS	MACIEJCZYK, LEIGH
ROSE, MARCUS MORRISSETTE	05/23/16	NASHUA, NH	ROSE, GEOFFREY	ROSE, EMILY
RAINIS, ISABELLA ANGELIQUE	06/14/16	NASHUA, NH	RAINIS, ERIC	VALLEY, HEATHER
ST JEAN, LILIANA MARIE	06/21/16	NASHUA, NH	ST JEAN, CHRISTOPHER	ST JEAN, KRISTEN
CARDOSO, AUSTIN CARTER	06/22/16	NASHUA, NH	CARDOSO, NICHOLAS	HASLOCK, JENNIFER
GREEN, DAWN DANIELLE TENAJA	06/22/16	NASHUA, NH	GREEN, MATTHEW	TENAJA, LETECIA
LANDER, RYAN WILLIAM JOSEPH	01/01/16	NASHUA, NH	LANDER, WILLIAM	RINES, MELANIE
DE SOUZA, PENELOPE RUBINO	06/26/16	NASHUA, NH	DE SOUZA, RAPHAEL	DE SOUZA, CHRISTINE
LEE, ADELYN AMELIA	06/29/16	NASHUA, NH	LEE, NATHAN	LEE, MEGHAN
BECOTTE, AUBREY MARIE	06/29/16	NASHUA, NH	BECOTTE, JAMES	BECOTTE, LACEY
ADAMS, KENNETH THOMAS	08/02/16	MANCHESTER, NH	ADAMS, THOMAS	ADAMS, STACY
LECLAIR, VICTOR PAUL	08/24/16	NASHUA, NH	LECLAIR, CLAYTON	LECLAIR, ANDREA
FLORES, ELIZANDRO DAVID	09/07/16	NASHUA, NH	FLORES ARRUE, CARLOS	URIAS, GLORIA
CASSIDY, CONNOR JOSEPH	09/13/16	NASHUA, NH	CASSIDY, PETER	CASSIDY, KRISTEN
COMEAU, ZACHARY BRUCE	09/21/16	MANCHESTER, NH	COMEAU, DENNIS	COMEAU, KATE



- Resident Birth Report -
- January 1, 2016 to December 31, 2016 (Cont.)-

Child's Name	Date of Birth	Place of Birth	Father's/Partner's Name	Mother's Name
REYNOLDS, RHYLAN ELIZABETH	10/31/16	NASHUA, NH	REYNOLDS, JUSTIN	NEEDHAM, JENNIFER
SMITH, EMMA HELENA AVA	10/31/16	DERRY, NH	SMITH, DANIEL	SMITH, SUSANNA
PANCHAL, AVAAN DRUPAD	11/05/16	LEBANON, NH	PENCHAL, DRUPAD	PATEL, PRITI
LEACU, GEORGE DAVID	11/05/16	NASHUA, NH	LEACU, DAVID	LEACU, SARAH
PSARADELIS, THOMAS BRIAN	11/10/16	NASHUA, NH	PSARADELIS, TIMOTHY	MENARD, MAUREEN
GIROLAMO, LUCA COLE	11/15/16	NASHUA, NH	GIROLAMO, STEVEN	GIROLAMO JULIANNE
THOMPSON, JOHN JOSEPH	11/21/16	NASHUA, NH	THOMPSON, JOHN	THOMPSON, SARAH
ORR, AIDEN ANTHONY	11/26/16	DERRY, NH	ORR, TIGE	ORR, CHARISSE
POOLER, ROSABELLE HOPE	11/30/16	NASHUA, NH	POOLER, EVAN	LEBEL, ASHLEY
LAMARCHE, ATHENA NOVA	12/21/16	NASHUA, NH	LAMARCHE, COREY	LACHAPELLE, HEATHER



- Resident Death Report -
- January 1, 2016 to December 31, 2016 -

Name of Deceased	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
BYRON, DAVID	1/7/2016	PELHAM	BYRON, THOMAS	BUTLER, BEATRICE
KENNEY, RAYMOND	1/20/2016	SALEM	KENNEY, JAMES	KILBURN ANNIE
SPAULDING, KYLE	1/20/2016	PELHAM	SPAULDING, DAVID	SPINNEY COLLEEN GIUFREDDA, MARIA
PARISI, GIOVANNI	1/21/2016	PELHAM	PARISI, GIUSEPPE	NEWTON, MARY
FENTON, MARY	1/25/2016	DERRY	YOUT, MATTHEW	CURRY, MYRTLE
BERNHARDT, RICHARD	1/27/2016	PELHAM	BERNHARDT, KARL	PAQUETTE, DORA
GUILBEAULT, ALBERT	1/31/2016	PELHAM	GUILBEAULT, JEAN	GAUDET, BEATRICE
POIRIER, JAMES	2/11/2016	NASHUA	POIRIER, RAYMOND	WILES, MILDRED
PLEATSIKAS, JOYCE	2/26/2016	PELHAM	SCOFIELD, HUGH	COMTOIS, ELEANOR
BUCHANAN, DEBRA	2/29/2016	PELHAM	DESROSIERS, RONALD	MORIARTY, ETTA
HAVERTY, DONALD	3/6/2016	PELHAM	HAVERTY, PETER	TODESCA, EMILY
QUINTILIANI SR, LOUIS	3/22/2016	MERRIMACK	QUINTILIANI, LOUIS	ALLARD, CLARA
MESSERY, NOELLA	4/7/2016	HUDSON	MASSICOTTE, NAPOLEON	DEVEAU, MARY
WHITE, DENNIS	4/11/2016	EPSOM	WHITE, DENNIS	O'CONNOR, CATHERINE
ATWOOD, CATHERINE	04/22/16	PELHAM	ATWOOD, WILLIAM	CURRIER, NETTIE
MANSFIELD, HARRIET	05/03/16	SALEM	HIRSH, L A OSCAR	LOZEAU, ROSE
LEVASSEUR, GERTRUDE	05/05/16	PELHAM	COTE, JOSEPH	TAPLEY, LISA
LLOYD, JOHN	05/07/16	PELHAM	LLOYD, STEPHEN	UNKNOWN, ANNETTE
GUILBAULT, RAYMOND	05/09/16	LITCHFIELD	BOURASSA, GEORGE	DE LOTTINVILLE, LUCIEN
MAGOON, DOROTHY	05/24/16	DERRY	DE LOTTINVILLE, LUCIEN	PLUFF, BEATRICE
TITCOMB, VIRGINIA	06/04/16	HUDSON	SCHUBERT, WILLIAM	BRANDY, MARY
HOAG, CONSTANCE	06/20/16	PELHAM	FINN, JOHN	SULLIVAN, EILEEN
MCGONAGLE, EDWARD	06/27/16	MERRIMACK	MCGONAGLE, WILLIAM	HILLER, HILDAGARD
CARTER, JOHN	07/16/16	LONDONDERRY	CARTER, ALFRED	MERCIER, SHERYL
WORMALD, ROBERT	07/25/16	PELHAM	WORMALD, JAMES	DAIGNAULT, EVA
LAUSIER, RAYMOND	07/31/16	PELHAM	LAUSIER, EDMOND	MERCIER, MARIE
HAY, JOHN	08/11/16	PELHAM	HAY, JAMES	COOMBS, MOLLY
STRAUGHAN, THERESA	08/17/16	PELHAM	HAY, JAMES	DUCHARME, EVELYN
MELTZER, DAVID	08/17/16	SALEM	BOUCHER, LEON	GARCIA, EVA
BUONAROSA, PETER	08/20/16	PELHAM	MELTZER, HARRY	HOGAN CAROL
TENCZAR, THERESA	08/26/16	WINDHAM	BUONAROSA, DOMINIC	DUPUIS, JEANNETTE
PAVELKA, RITA	09/08/16	PELHAM	MARVIN, STANLEY	PICKETT, BLANCHE
			ALLY, WILFRED	



- Resident Death Report -
- January 1, 2016 to December 31, 2016 (Cont.)

Name of Deceased	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
MORIN, CLAIRE	09/10/16	MERRIMACK	BENOIT, AGIBE	LAMY, OREA
ZAHARIAS, MARY ANN	09/10/16	NASHUA	SAAD, THOMAS	MANSOUR, DORA
MANN, SHAWN	09/11/16	PELHAM	MANN, BEN	MACDONALD, JOVITA
BRUNELLE, ALFRED	9/12/2016	MERRIMACK	BRUNELLE, ROBERT	MARTIN, SHIRLEY
FAUCHER, PAUL	9/18/2016	PELHAM	FAUCHER, JOSEPH	DOUCETTE, JEANNE
CANELAS, WALTER	9/22/2016	PELHAM	CONSTANCIO, MANUEL	SILVA, MARY
BLACHE, HERBERT	10/2/2016	PELHAM	BLACHE, MAXWELL	LAKIN, MARION
SCADOVA, KRYSAL	10/27/2016	NASHUA	LLOYD, STEPHEN	TAPLEY, LISA
BRASIL, ISABEL	10/28/2016	HUDSON	SILVEIRA, ELIAS	ARUDA, VITORIA
MITCHELL, NICHOLAS	11/12/2016	PELHAM	MITCHELL, STEVEN	AUGELLO, FRANCES
PIERGA, BARBARA	11/14/2016	SALEM	GREENWOOD, ARTHUR	DOWLING, KATHLEEN
BURLEY, JILL	11/21/2016	PELHAM	BURLEY, JOSEPH	BROUSSEAU, MARIANNE
WEBSTER, JILLIAN	11/21/2016	PELHAM	WEBSTER, EUGENE	JANECZKO, SANDRA
PULTAR SR, WILLIAM	11/25/2016	HUDSON	PULTAR, WILLIAM	WEBSTER, ETHEL
PACHECO SR, ROBERT	12/7/2016	PELHAM	PACHECO, MANUEL	CORLIN, EMMA
HARHEN, ROBERT	12/10/2016	PELHAM	HARHEN, EDWARD	KENWORTHY, LYNN
MENDES, LORRAINE	12/13/2016	PELHAM	BARSALOU, VALMORE	LAMPRON ANTOINETTE
EDWARDS, LEONARD	12/15/2016	WINDHAM	EDWARDS, HARRY	WAGNER, LILLIAN
PLOMARITIS, CLAIRE	12/16/2016	PELHAM	HEBERT, FRANCOIS	DOYON, LOREA
SHERR, FREDYE	12/18/2016	PELHAM	SHAGNER, FRED	ZAPART, RUTH
WEBSTER, SANDRA	12/30/2016	PELHAM	JANECZKO, ALEXANDER	BEAUCHESNE, BEATRICE



- Pelham Burials -
- Recorded January 1, 2016 to December 31, 2016 -

Name of Deceased	Date Of Burial	Age	Place of Death
RIVARD, PEARL T	01/02/16	89	METHUEN, MA
JANAS MD, JOHN J	01/07/16	82	LOWELL, MA
HOUNDEGLA, EGIDE A	01/13/16	47	WORCESTER, MA
SERGI, JOHN A	01/21/16	80	LOWELL, MA
KENNEY, RAYMOND E	01/29/16	88	
SPAULDING, KYLE D	01/30/16	26	PELHAM, NH
DESOUZA JAMES JOSEPH	02/04/16	74	LITCHFIELD, NH
ELSTON, SHIRLEY RUTH	02/11/16	87	NASHUA, NH
DESCHENES, MATTHEW M	02/26/16	24	HAVERHILL, MA
MADDOX, EDWARD L	03/01/16	84	METHUEN, MA
GIGUERE, PAUL T	03/04/16	62	TOWNSEND, MA
ZOUVELOS, SHIRLEY M	03/04/16	85	LOWELL, MA
BEDARD, SHEILA C	03/07/16	53	LOWELL, MA
HAVERTY, DONALD J	03/12/16	82	PELHAM, NH
STANKIEWICZ, EDWIN	03/14/16	85	HAVERHILL, MA
QUINTILIANI SR, LOUIS RICHARD	03/24/16	76	MERRIMACK, NH
FOLEY, GERALD THOMAS	03/29/16	82	LOWELL, MA
PERIGNY, JOSEPH K	03/29/16	43	BURLINGTON, MA
POWERS, PATRICK L	04/08/16	67	MERRIMACK, NH
KILBRIDE, WALTER D	04/16/16	89	LOWELL, MA
MESSERY, NOELLA T	04/13/16	95	HUDSON, NH
MARTINO, DELORES PHYLLIS	04/24/16		
ATWOOD CATHERINE N	04/27/16	72	PELHAM, NH
KOCZERA, MARY PAULINE	04/30/16	88	LOWELL, MA
MANSFIELD, HARRIET W	05/09/16	99	SALEM, NH
HANSON, MARCIA A	05/18/16	83	BERLIN, NH
CUIPA, DORIS J	06/08/16	86	LOWELL, MA
CHODAKOWSKI, SIMONNE JULIETTE	06/03/16	89	DERBY, VT
TITCOMB, VIRGINIA M	06/07/16	94	HUDSON, NH
VITTUM, HENRY EARL	06/11/16	93	LACONIA, NH
LECOURT, ROGER WILFRED	06/10/16	82	LONDONDERRY, NH
SPARKS, RICHARD R	06/18/16	79	LOWELL, MA
ROBINSON, LOIS H	06/29/16	84	HUDSON, NH
PERREAULT, ANNETTE RITA	07/14/16	91	NEW BOSTON, NH
CHADWICK, PETER W	07/21/16	79	
CLEVELAND, ELIZABETH A	07/21/16	77	DRACUT, MA
WORMALD, ROBERT J	07/28/16	80	PELHAM, NH
WROBLEWSKI MARTHA	08/01/16		VERO BEACH, FL
LLOYD JOHN C	08/02/16	21	PELHAM, NH
LAUSIER, RAYMOND GEORGE	08/05/16	80	PELHAM, NH
MCPHEE, CAROL ELAINE	08/18/16	72	LOWELL, MA
STRAUGHAN, THERESA E	08/20/16	90	PELHAM, NH
WITKUM, WILLIAM YOUNG BIN	08/27/16	18	KINGSTON, NH
TENCZAR THERESA R	09/01/16	84	WINDHAM, NH
BUONAROSA, PETER E	08/29/16	49	PELHAM, NH
KRZYWDA, FRANCIS ZEK	08/08/16	99	TEWKSBURY, MA



- Pelham Burials -
- Recorded January 1, 2016 to December 31, 2016 (Cont.) -

Name of Deceased	Date Of Burial	Age	Place of Death
SARCIA, MARY M	08/31/16	77	LOWELL, MA
POLCHLOPEK, WALTER S	09/09/16	72	BURLINGTON, MA
FOX III, EARLE K	09/09/16	51	LAWRENCE, MA
LAPOINTE, CHRISTOPHER M	09/10/16	40	ROCHESTER, NH
MORIN, CLAIRE M	09/15/16	78	MERRIMACK, NH
GIKAS, GEORGE C	09/19/16	81	LOWELL, MA
LANDRY, ALLEN R	09/22/16	58	SALEM, NH
KELEPOURIS, ETHELYN ANITA	09/23/16	85	
CANELAS, WALTER	09/27/16	85	PELHAM, NH
RAJCHEL, SOPHIE S	10/06/16	95	LOWELL, MA
LECOURT, MARGARET	10/06/16	78	NASHUA, NH
WALSH, RONALD E	10/10/16	81	HAVERHILL, MA
CARTER, JOHN C	10/10/16	18	LONDONDERRY, NH
HALKO, DONALD S	10/28/16	82	LOWELL, MA
SCADOVA, KRYSTAL A	11/04/16	34	NASHUA, NH
POLEWARCZYK, ANGELINA	11/15/16	96	LOWELL, MA
PIERGA, BARBARA L.	11/18/16	89	SALEM, NH
BURLEY, JILL E	11/26/16	45	PELHAM, NH
NICASTRO, DOMINICK J	12/06/16	79	SALEM, NH
MOTZKO, ELEONORE	12/08/16	89	BEDFORD, NH
PACHECO SR , ROBERT E	12/12/16	85	PELHAM, NH
MENDES, LORRAINE R	12/17/16	88	PELHAM, NH
DZIURA, ISABEL HELEN	12/28/16	95	LOWELL, MA
RYAN, BARRY E	12/23/16	75	CHELMSFORD, MA
LEONARD, EDWARD C	12/26/16	90	WINDHAM, NH
CAGGIANELLI, ANDREA A	12/30/16	86	LOWELL, MA



Resident Marriage Report -
- January 1, 2016 to December 31, 2016 -

Name	Residence	Name	Residence	Place	Date
O'CONNOR, SHANNON M	PELHAM, NH	KIRLEY, ROBERT F	PELHAM, NH	PELHAM	2/5/2016
DE CAMPOS, ANNEMARIE	PELHAM, NH	RODRIGUES CASSIMIRO, FABIANO	PELHAM, NH	PELHAM	4/1/2016
HAIGHT, JAMES F	PELHAM, NH	BRENNAN, MARLENE L	SILVER LAKE, NH	PELHAM	4/16/2016
MCMAHON, RICHARD M	PELHAM, NH	MANCINELLI, LYNNE E	WAKEFIELD, MA	PELHAM	4/23/2016
MCPHERSON JR, JOHN J	LITCHFIELD, NH	JACOBS, WENDY L	PELHAM, NH	NASHUA	5/21/2016
DAVIS II, JOHN W	PELHAM, NH	DESHARNAIS, ELAINE F	PELHAM, NH	LONDONDERRY NH	5/21/2016
DIBONA, CHRISTOPHER W	PELHAM, NH	PRYOR, MELANIE F	HOOKSETT, NH	CAMPTON	6/4/2016
IANNOTTI, ERNEST P	NASHUA, NH	COVER, EMILY R	PELHAM, NH	KINGSTON	6/6/2016
SARRO, TRACEY L	PELHAM, NH	RUSSO, MATTHEW J	PELHAM, NH	AMHERST	6/11/2016
ODUBELA, ADEOLA O	PELHAM, NH	ARETOLA, TEMITOPE O	PELHAM, NH	NASHUA	6/18/2016
MICHAUD, NANCY L	PELHAM, NH	VEILLETTE, BRIAN T	PELHAM, NH	CHESTER	7/2/2016
PRUDHOMME, MATTHEW P	PELHAM, NH	LEMERE, LINDSAY A	PELHAM, NH	PELHAM	7/9/2016
BLANCHETTE, ROGER R	PELHAM, NH	MELIA, KELLY L	PELHAM, NH	SANBORNTON	7/16/2016
BOURQUE, KATELYN E	PELHAM, NH	BLAIR, MATTHEW J	HAVERHILL, MA	PELHAM	7/23/2016
COLLINS, DEBORAH M	PELHAM, NH	COSTA, JOHN M	PELHAM, NH	HAMPTON	8/13/2016
DUNHAM, MICHAEL S	PELHAM, NH	BANKUTI, EMILY M	PELHAM, NH	FRANCONIA	8/18/2016
GRAFFAM, RICHARD E	PELHAM, NH	LEE, MELISSA C	PELHAM, NH	PELHAM	8/27/2016
LALIBERTY, SARAH M	PELHAM, NH	CAETANO, EVERTON R	HAVERHILL, MA	PELHAM	8/27/2016
MCINTURFF, SHEA W	PELHAM, NH	BENOIT, SHANNON M	PELHAM, NH	PELHAM	9/7/2016
JUSCZAK, WESLEY A	PELHAM, NH	LUSSIER, SARAH C	PELHAM, NH	AMHERST	9/10/2016
MORRISSEY, MICHAEL P	PELHAM, NH	DEFRANCISCO, JESSICA R	PELHAM, NH	BEDFORD	9/25/2016
NICKERSON, RICHARD A	PELHAM, NH	MOORE, KATHRYN M	PELHAM, NH	PELHAM	10/8/2016
CORDEIRO, KIMBERLY	PELHAM, NH	KELLY, DENNIS M	PELHAM, NH	MILFORD	10/15/2016
MOSTONE, MICHAEL A	PELHAM, NH	BISHOP, SAMANTA J	PELHAM, NH	WINDHAM	10/22/2016
KOSIK, NATASHA L	PELHAM, NH	HALE, NICHOLAS I	PELHAM, NH	LISBON	10/22/2016
HOARTY, SHEIGHLIN M	PELHAM, NH	EARLEY, WILLIAM C	NASHUA, NH	NASHUA	10/29/2016
TROPEA, JAY S	PELHAM, NH	MESCALL, DANIEL J	PELHAM, NH	PELHAM	11/12/2016
BRIGGS, BEVERLY A	PELHAM, NH	SOUCY, JOSEPH A	PELHAM, NH	PELHAM	12/18/2016
GRANDE, STEPHEN	PELHAM, NH	TARSA, THERESA L	PELHAM, NH	PELHAM	12/26/2016



Treasurer's Report

Treasurer:

Charlene Takesian

Selectmen's Office
6 Village Green
Pelham, NH 03076

Phone: 603-635-8233

Fax: 603-635-8274

Email:

treasurer@pelhamweb.com

**Town of Pelham
Reconciled Cash Balances***

Account	Balance at 12-31-16	
GF Investment - Enterprise Bank	\$	203,582.51
G/F Investment - Bank of NE	\$	149,476.06
G/F-Investment - Enterprise	\$	14,653,535.27
G/F Checking - Enterprise	\$	946,499.25
Investment - Washington Savings	\$	1,005,913.28
Ambulance Clearing - Enterprise	\$	35,508.53
Auto Registration Clearing - Enterprise	\$	90,254.49
Planning Department Escrow - Enterprise	\$	308,134.29
KAL/Gauthier - Enterprise	\$	108,414.67
Road Bonds - Enterprise	\$	248,300.34
Firearm License Fees - Enterprise	\$	5,243.36
Village Green Tree - Enterprise	\$	5,405.68
Drug Forfeiture - Enterprise	\$	15,795.48
Sherburne/Mammoth Improvement	\$	88,778.24
Total Cash on 12-31-16		\$ 17,864,841.45

*** THIS REPORT HAS NOT BEEN AUDITED ***

Respectfully Submitted,



Charlene F. Takesian, Town Treasurer



2015 Independent Auditors' Report -
By Melanson Heath & Company, PC

TOWN OF PELHAM, NEW HAMPSHIRE
Annual Financial Statements
For the Year Ended December 31, 2015

**Town of Pelham, New Hampshire****TABLE OF CONTENTS**

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	13
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position	14
Statement of Revenues, Expenditures, and Changes in Fund Balances	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Statement of Revenues and Other Sources, and Expenditures and Other Uses - Budget and Actual - General Fund	17
Fiduciary Funds:	
Statement of Fiduciary Net Position	18
Notes to Financial Statements	19
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Proportionate Share of the Net Pension Liability	42
Schedule of Pension Contributions	43
SUPPLEMENTARY INFORMATION:	
Governmental Funds:	
Combining Financial Statements:	
Combining Balance Sheet - Nonmajor Governmental Funds	44
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	47



MELANSON HEATH
ACCOUNTANTS • AUDITORS

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

Additional Offices:

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

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Pelham, New Hampshire

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, 2015, 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.

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. 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, the major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire, as of December 31, 2015, 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, the Schedule of Proportionate Share of Net Pension Liability, and the Schedule of Contributions 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 44 - 49 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

July 28, 2016



MANAGEMENT’S DISCUSSION AND ANALYSIS

As management of the Town of Pelham, New Hampshire we offer readers this narrative overview and analysis of the Town’s financial activities for the year ended December 31, 2015.

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 and liabilities, with the difference between the two 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 exceeded liabilities by \$22,302,177 (i.e., net position), a change of \$114,537 in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$6,918,344, a change of \$1,172,403 in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$3,728,740, a change of \$1,033,085 in comparison to the prior year.
- Total long-term debt (i.e., bonds payable and capital leases) at the close of the current year was \$3,310,923, a change of \$(253,464) 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>2015</u>	<u>2014</u>
Current and other assets	\$ 18,747,364	\$ 18,573,298
Capital assets	29,301,501	29,517,864
Deferred outflows of resources	<u>494,195</u>	<u>-</u>
Total assets and deferred outflows of resources	48,543,060	48,091,162
Current liabilities	11,548,656	12,479,361
Noncurrent liabilities	13,820,442	3,486,287
Deferred inflows of resources	<u>871,785</u>	<u>-</u>
Total liabilities and deferred inflows of resources	26,240,883	15,965,648
Net position:		
Net investment in capital assets	26,618,909	26,501,285
Restricted	2,181,771	1,838,210
Unrestricted	<u>(6,498,503)</u>	<u>3,786,019</u>
Total net position	<u>\$ 22,302,177</u>	<u>\$ 32,125,514</u>

CHANGES IN NET POSITION

	<u>Governmental Activities</u>	
	<u>2015</u>	<u>2014</u>
Revenues:		
Program revenues:		
Charges for services	\$ 1,087,152	\$ 1,093,371
Operating grants and contributions	709,726	595,907
Capital grants and contributions	335,113	328,719
General revenues:		
Property taxes	9,659,795	9,778,557
Interest, penalties and other taxes	294,623	241,496
Motor vehicle permit fees	2,709,312	2,476,429
Grants and contributions not restricted to specific programs	628,475	625,294
Investment income	18,378	15,293
Miscellaneous	<u>179,193</u>	<u>26,581</u>
Total revenues	15,621,767	15,181,647

(continued)



(continued)

	Governmental Activities	
	<u>2015</u>	<u>2014</u>
Expenses:		
General government	6,511,837	5,272,340
Public safety	4,707,573	4,751,363
Highways and streets	2,157,573	2,571,356
Sanitation	651,455	584,193
Health	99,835	90,950
Welfare	33,000	41,588
Culture and recreation	1,187,162	1,120,789
Conservation	20,146	21,628
Debt service	138,649	139,896
Total expenses	<u>15,507,230</u>	<u>14,594,103</u>
Change in net position	114,537	587,544
¹ Net position - beginning of year, as restated	<u>22,187,640</u>	<u>31,537,970</u>
Net position - end of year	<u>\$ 22,302,177</u>	<u>\$ 32,125,514</u>

¹ Restated from the prior year as described in Note 24. Comparative balances for fiscal year 2014 as reported in the MD&A have not been restated.

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 \$22,302,177, a change of \$114,537 from the prior year.

The largest portion of net position \$26,618,909 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 \$2,181,771, 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 \$(6,498,503), primarily resulting from the Town’s unfunded net pension liability.



Governmental activities. Governmental activities for the year resulted in a change in net position of \$114,537. Key elements of this change are as follows:

General fund operations, as discussed further in Section D	\$ 1,043,077
Nonmajor funds change in fund balance	129,326
Capital assets funded with operating funds	594,586
Capital assets funded with long term debt	1,004,650
Capital lease proceeds	(464,950)
Depreciation expense in excess of principal debt service	(1,216,256)
Change in net pension liability	(209,233)
Change in pension related deferred outflows and inflows	(853,207)
Other	<u>86,544</u>
Total	<u>\$ 114,537</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unreserved 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 \$6,918,344, a change of \$1,172,403 in comparison to the prior year. Key elements of this change are as follows:

General fund operations, as discussed further below	\$ 1,043,077
Nonmajor funds change in fund balance	<u>129,326</u>
Total	<u>\$ 1,172,403</u>

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$3,728,740, while total fund balance was \$4,188,543. 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>12/31/15</u>	<u>12/31/14</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance	\$ 3,728,740	\$ 2,695,655	\$ 1,033,085	28.1%
Total fund balance	\$ 4,188,543	\$ 3,145,466 ¹	\$ 1,043,077	31.6%

¹Restated from the prior year as described in Note 24.



The total fund balance of the general fund changed by \$1,043,077 during the current year. Key factors in this change are as follows:

Local revenues in excess of budget	\$ 768,472
Expenditures less than budget	813,478
Use of fund balance as a funding source	(925,000)
Expenditures of prior year encumbrances	(156,742)
Current year encumbrances	366,082
Change in capital reserves	(76,786)
Other	<u>253,573</u>
Total	\$ <u>1,043,077</u>

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

	<u>12/31/15</u>	<u>12/31/14</u>	<u>Change</u>
Capital reserve funds	\$ 86,938	\$ 163,724	\$ (76,786)

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There was no difference between the Town's original and final budget in 2015.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year end amounted to \$29,301,501 (net of accumulated depreciation), a change of \$(216,363) from the prior year. 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:

- \$402,327 for various road infrastructure improvements.
- \$21,800 in building improvements, including improvements to the library and senior center roof.
- \$1,175,109 for vehicles, machinery and equipment, including a fire truck, plow truck, 7 police vehicles, and public safety communication equipment.
- \$119,071 for land and projects in process, including the Willow Street Bridge and the purchase of conservation land.
- \$(1,934,670) for current year depreciation expense.

Long-term debt. At the end of the current year, total bonded debt outstanding was \$2,505,000, 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 \$805,923.

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, 2015

	Governmental <u>Activities</u>
ASSETS	
Current:	
Cash and short-term investments	\$ 16,145,363
Investments	1,161,802
Receivables, net of allowance for uncollectibles:	
Taxes	1,094,020
Departmental	140,736
Intergovernmental	118
Other assets	7,433
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Taxes	197,892
Land and construction in progress	7,411,511
Capital assets, net of accumulated depreciation	21,889,990
DEFERRED OUTFLOWS OF RESOURCES	<u>494,195</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	48,543,060
LIABILITIES	
Current:	
Accounts payable	343,459
Accrued liabilities	132,860
Due to school district	10,157,601
Tax refunds payable	63,332
Other liabilities	234,556
Current portion of long-term liabilities:	
Bonds payable	405,000
Capital leases	210,509
Compensated absences	1,339
Noncurrent:	
Bonds payable, net of current portion	2,100,000
Capital leases, net of current portion	595,414
Compensated absences, net of current portion	502,304
Net pension liability	10,622,724
DEFERRED INFLOWS OF RESOURCES	<u>871,785</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	26,240,883
NET POSITION	
Net investment in capital assets	26,618,909
Restricted for:	
Grants and other	1,331,720
Permanent funds:	
Nonexpendable	749,359
Expendable	100,692
Unrestricted	<u>(6,498,503)</u>
TOTAL NET POSITION	\$ <u>22,302,177</u>

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



TOWN OF PELHAM, NEW HAMPSHIRE
STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2015

	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General government	\$ 6,511,837	\$ 84,065	\$ 48,391	\$ -	\$ (6,379,381)
Public safety	4,707,573	545,970	11,821	3	(4,149,779)
Highways and streets	2,157,573	24,485	-	319,178	(1,813,910)
Sanitation	651,455	42,730	-	-	(608,725)
Health	99,835	-	-	-	(99,835)
Welfare	33,000	-	35,360	-	2,360
Culture and recreation	1,187,162	389,902	251,293	15,932	(530,035)
Conservation	20,146	-	362,861	-	342,715
Debt service	138,649	-	-	-	(138,649)
Total	\$ 15,507,230	\$ 1,087,152	\$ 709,726	\$ 335,113	(13,375,239)
		General Revenues:			
		Property taxes			9,659,795
		Interest, penalties and other taxes			294,623
		Motor vehicle permit fees			2,709,312
		Grants and contributions not restricted to specific programs			628,475
		Investment income			18,378
		Miscellaneous			179,193
		Total general revenues			13,489,776
		Change in Net Position			114,537
		Net Position:			
		Beginning of year, as restated			22,187,640
		End of year			\$ 22,302,177

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



TOWN OF PELHAM, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2015

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS			
Cash and short-term investments	\$ 15,521,943	\$ 623,420	\$ 16,145,363
Investments	352,225	809,576	1,161,801
Receivables:			
Taxes	1,316,767	7,358	1,324,125
Departmental	120,533	20,203	140,736
Intergovernmental	118	-	118
Due from other funds	80,208	1,358,689	1,438,897
Other assets	<u>7,433</u>	<u>-</u>	<u>7,433</u>
TOTAL ASSETS	\$ <u>17,399,227</u>	\$ <u>2,819,246</u>	\$ <u>20,218,473</u>
LIABILITIES			
Accounts payable	\$ 341,580	\$ 1,879	\$ 343,459
Accrued liabilities	83,495	-	83,495
Due to school district	10,157,601	-	10,157,601
Tax refunds payable	63,332	-	63,332
Due to other funds	1,358,689	80,208	1,438,897
Other liabilities	<u>234,556</u>	<u>-</u>	<u>234,556</u>
TOTAL LIABILITIES	12,239,253	82,087	12,321,340
DEFERRED INFLOWS OF RESOURCES	971,431	7,358	978,789
FUND BALANCES			
Nonspendable	6,783	749,359	756,142
Restricted	-	1,845,459	1,845,459
Committed	339,732	142,265	481,997
Assigned	113,288	-	113,288
Unassigned	<u>3,728,740</u>	<u>(7,282)</u>	<u>3,721,458</u>
TOTAL FUND BALANCES	<u>4,188,543</u>	<u>2,729,801</u>	<u>6,918,344</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>17,399,227</u>	\$ <u>2,819,246</u>	\$ <u>20,218,473</u>

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



TOWN OF PELHAM, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET POSITION

DECEMBER 31, 2015

Total governmental fund balances	\$ 6,918,344
<ul style="list-style-type: none"> • Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 	29,301,501
<ul style="list-style-type: none"> • Revenues are reported on the accrual basis of accounting and are not deferred until collection. 	946,577
<ul style="list-style-type: none"> • In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. 	(49,365)
<ul style="list-style-type: none"> • Long-term liabilities, including bonds payable, capital leases, compensated absences, and net pension liability are not due and payable in the current period; therefore, they are not reported in the governmental funds. 	(14,437,290)
<ul style="list-style-type: none"> • Certain changes in the net pension liability, which are deferred to future reporting periods, are not reported in the governmental funds. 	<u>(377,590)</u>
Net position of governmental activities	<u>\$ 22,302,177</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, 2015

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Property taxes	\$ 9,798,601	\$ -	\$ 9,798,601
Interest, penalties and other taxes	284,630	336,866	621,496
Licenses, permits and fees	2,835,500	45,755	2,881,255
Intergovernmental	921,136	57,363	978,499
Charges for services	675,380	558,383	1,233,763
Investment income	18,396	10,301	28,697
Miscellaneous	<u>179,193</u>	<u>39,070</u>	<u>218,263</u>
Total Revenues	14,712,836	1,047,738	15,760,574
Expenditures:			
Current:			
General government	5,182,182	74,949	5,257,131
Public safety	4,176,275	1,132,071	5,308,346
Highways and streets	1,559,486	106,200	1,665,686
Sanitation	641,717	-	641,717
Health	99,835	-	99,835
Welfare	33,000	-	33,000
Culture and recreation	672,026	417,882	1,089,908
Conservation	48,493	3,320	51,813
Capital outlay	784	45,312	46,096
Debt service	<u>859,589</u>	<u>-</u>	<u>859,589</u>
Total Expenditures	<u>13,273,387</u>	<u>1,779,734</u>	<u>15,053,121</u>
Excess (deficiency) of revenues over expenditures	1,439,449	(731,996)	707,453
Other Financing Sources (Uses):			
Capital lease proceeds	-	464,950	464,950
Transfers in	39,277	439,649	478,926
Transfers out	<u>(435,649)</u>	<u>(43,277)</u>	<u>(478,926)</u>
Total Other Financing Sources (Uses)	<u>(396,372)</u>	<u>861,322</u>	<u>464,950</u>
Change in fund balance	1,043,077	129,326	1,172,403
Fund Equity, at Beginning of Year, as restated	<u>3,145,466</u>	<u>2,600,475</u>	<u>5,745,941</u>
Fund Equity, at End of Year	<u>\$ 4,188,543</u>	<u>\$ 2,729,801</u>	<u>\$ 6,918,344</u>

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



TOWN OF PELHAM, NEW HAMPSHIRE
 RECONCILIATION OF THE STATEMENT OF REVENUES
 EXPENDITURES, AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2015

Net changes in fund balances - total governmental funds	\$ 1,172,403														
<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 style="margin-left: 40px; width: 80%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Capital outlay purchases</td> <td style="text-align: right;">1,718,307</td> </tr> <tr> <td>Depreciation</td> <td style="text-align: right;">(1,934,670)</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. <table style="margin-left: 40px; width: 80%; border-collapse: collapse;"> <tr> <td style="width: 70%;"></td> <td style="text-align: right;">(138,804)</td> </tr> </table> • The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal portion of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position: <table style="margin-left: 40px; width: 80%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Issuance of debt</td> <td style="text-align: right;">(464,950)</td> </tr> <tr> <td>Repayments of debt</td> <td style="text-align: right;">718,414</td> </tr> </table> • In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, interest is not reported until due. <table style="margin-left: 40px; width: 80%; border-collapse: collapse;"> <tr> <td style="width: 70%;"></td> <td style="text-align: right;">2,524</td> </tr> </table> • Governmental funds do not account for changes in long-term debt (i.e., compensated absences and net pension liability). However, in the Statement of Activities, these changes are reported as either revenue or expense. <table style="margin-left: 40px; width: 80%; border-collapse: collapse;"> <tr> <td style="width: 70%;"></td> <td style="text-align: right; border-top: 1px solid black;">(958,687)</td> </tr> </table> 		Capital outlay purchases	1,718,307	Depreciation	(1,934,670)		(138,804)	Issuance of debt	(464,950)	Repayments of debt	718,414		2,524		(958,687)
Capital outlay purchases	1,718,307														
Depreciation	(1,934,670)														
	(138,804)														
Issuance of debt	(464,950)														
Repayments of debt	718,414														
	2,524														
	(958,687)														
Change in net position of governmental activities	\$ <u>114,537</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	
Revenues and Other Sources:				
Property taxes	\$ 9,581,731	\$ 9,581,731	\$ 9,581,731	\$ -
Interest, penalties and other taxes	196,700	196,700	270,448	73,748
Licenses, permits and fees	2,469,525	2,469,525	2,835,500	365,975
Intergovernmental	3,196,986	3,196,986	3,199,136	2,150
Charges for services	503,125	503,125	675,380	172,255
Investment income	10,000	10,000	18,378	8,378
Miscellaneous	36,505	36,505	179,194	142,689
Transfers in	137,804	137,804	141,081	3,277
Use of fund balance	925,000	925,000	925,000	-
Total Revenues and Other Sources	17,057,376	17,057,376	17,825,848	768,472
Expenditures and Other Uses:				
General government	5,613,911	5,613,911	5,248,906	365,005
Public safety	4,526,836	4,526,836	4,172,839	353,997
Highways and streets	4,519,791	4,519,791	4,444,968	74,823
Sanitation	591,496	591,496	613,584	(22,088)
Health	102,941	102,941	99,835	3,106
Welfare	86,480	86,480	33,001	53,479
Culture and recreation	679,503	679,503	672,025	7,478
Conservation	66,747	66,747	65,576	1,171
Debt service	814,671	814,671	827,015	(12,344)
Transfers out	55,000	55,000	66,149	(11,149)
Total Expenditures and Other Uses	17,057,376	17,057,376	16,243,898	813,478
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 1,581,950	\$ 1,581,950

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, 2015

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and short-term investments	\$ 1,054,620
Investments	<u>84,121</u>
Total Assets	<u>\$ 1,138,741</u>
 <u>LIABILITIES</u>	
Other liabilities:	
Town funds:	
Escrow deposits	\$ 531,734
Private trust funds	8,393
School funds:	
Capital reserve funds	513,291
Trust, gift, and scholarship funds	<u>85,323</u>
Total Liabilities	<u>\$ 1,138,741</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 2015, 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*, as is the fiduciary fund financial statement. 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 inter-fund 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, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, 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.

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 market value.

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 estimated fair market 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.



The Town's fund balance classification policies and procedures are as follows:

- 1) Nonspendable funds are either unspendable in the current form (i.e., inventory or prepaid items) or can never be spent (i.e., cemetery perpetual care).
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.
- 3) Committed funds are reported and expended as a result of motions passed by the government's highest decision making authority (i.e., Town Meeting).
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include general encumbrances, have been assigned for specific goods and services ordered but not yet paid for, or have been designated for a specific future use.
- 5) Unassigned funds are available to be spent 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)	\$ 14,712,836	\$ 13,273,388
Other financing sources/uses (GAAP Basis)	<u>39,277</u>	<u>435,649</u>
Subtotal (GAAP Basis)	14,752,113	13,709,037
Adjust tax revenue to accrual basis	(216,870)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(156,742)
Add end-of-year appropriation carryforwards from expenditures	-	366,082
Recognize use of fund balance as a funding source	925,000	-
Reverse effects of nonbudgeted audit adjustments	2,338,623	2,375,325
Reverse effect of combining capital reserve funds with general fund	<u>26,982</u>	<u>(49,804)</u>
Budgetary Basis	<u>\$ 17,825,848</u>	<u>\$ 16,243,898</u>

D. Deficit Fund Equity

The following funds reflected deficit balances as of December 31, 2015:

Special Revenue Funds:

Firearm license fees	\$ 6,950
Police/Fire special detail	<u>332</u>
	<u>\$ 7,282</u>

These deficits will be eliminated through future departmental and inter-governmental revenues 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, 2015, none of the Town’s bank balance of \$15,585,234, 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). These funds are collateralized through a third-party agreement. Therefore, as of December 31, 2015, none of the Trustees’ short-term cash and investment balances totaling \$1,174,629 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, 2015, 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, 2015, 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, 2015, the Town held investments totaling \$352,225 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, 2015, the Trustees held investments in various fixed income and equity mutual funds valued at \$893,698. All of these investment types are exempt from rating disclosures.

C. Concentration of Credit Risk

The Town does not have a formal investment policy for concentration of credit risk. At December 31, 2015, 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, 2015, 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, 2015 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, 2015, 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.

4. 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 liened 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.

Taxes receivable at December 31, 2015 consist of the following:

Property taxes		
2015 levy		\$ 930,112
Unredeemed tax liens		
2014 levy	237,030	
2013 levy	120,588	
2012 levy	<u>754</u>	
		358,372
Land use change taxes		9,810
Tax dedeed properties		<u>25,831</u>
Total taxes receivable		<u>\$ 1,324,125</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, 2015, the Town owed \$10,157,601 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. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts:

	<u>Governmental</u>
Property taxes	\$ 23,254
Unredeemed tax liens	<u>8,959</u>
Total	<u>\$ 32,213</u>

6. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and/or State agencies for expenditures incurred in 2015.

7. Interfund Fund 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, 2015 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 80,208	\$ 1,358,689
Nonmajor Governmental Funds:		
<u>Special Revenue Funds:</u>		
Ambulance revolving	145,000	-
PD/FD Special Detail Fund	-	20,536
Park & Recreation Revolving Fund	97,251	-
Firearm License Fees	-	10,144
Drug Forfeiture Fund	-	9,893
Conservation Fund	418,857	-
FEMA Fund	48,807	-
Village Green Tree Fund	549	-
Cable Equipment Fund	22,843	-
Skate Park	46,747	-
Road study funds	500	-
Town grants	23,107	-
Fire Impact Fees	10,469	-
Senior Center Impact Fees	70,588	-
Cemetery General Maintenance Trust	6,240	-
Pelham Veterans Memorial Park Trust	-	2,760
Raymond Park Public Trust	-	875
Forest Maintenance Trust	-	36,000
<u>Capital Project Funds:</u>		
Willow Street Bridge	429,731	-
Old Bridge St. Bridge	<u>38,000</u>	<u>-</u>
Subtotal	<u>1,358,689</u>	<u>80,208</u>
Total	<u>\$ 1,438,897</u>	<u>\$ 1,438,897</u>



8. Capital Assets

Capital asset activity for the year ended December 31, 2015 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 10,336	\$ 22	\$ -	\$ 10,358
Vehicles, machinery and equipment	4,933	1,175	-	6,108
Infrastructure	<u>61,382</u>	<u>402</u>	<u>-</u>	<u>61,784</u>
Total capital assets, being depreciated	76,651	1,599	-	78,250
Less accumulated depreciation for:				
Buildings and improvements	(2,300)	(259)	-	(2,559)
Vehicles, machinery and equipment	(3,655)	(279)	-	(3,934)
Infrastructure	<u>(48,470)</u>	<u>(1,397)</u>	<u>-</u>	<u>(49,867)</u>
Total accumulated depreciation	<u>(54,425)</u>	<u>(1,935)</u>	<u>-</u>	<u>(56,360)</u>
Total capital assets, being depreciated, net	22,226	(336)	-	21,890
Capital assets, not being depreciated:				
Land	7,254	50	-	7,304
Construction in progress	<u>38</u>	<u>69</u>	<u>-</u>	<u>107</u>
Total capital assets, not being depreciated	<u>7,292</u>	<u>119</u>	<u>-</u>	<u>7,411</u>
Governmental activities capital assets, net	<u>\$ 29,518</u>	<u>\$ (217)</u>	<u>\$ -</u>	<u>\$ 29,301</u>

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

Governmental Activities:	
General government	\$ 95
Public safety	329
Highways and streets*	1,433
Sanitation	9
Culture and recreation	<u>69</u>
Total depreciation expense - governmental activities	<u>\$ 1,935</u>

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

9. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net assets by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets.



The following is a summary of deferred outflow of resources balances as of December 31, 2015:

	<u>Governmental Activities</u>
Pension contributions subsequent to the measurement date	\$ <u>494,195</u>
Total	\$ <u><u>494,195</u></u>

10. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities represent 2015 expenditures paid after December 31, 2015.

11. 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.

12. Other Liabilities

This balance consists primarily of various employee payroll withholdings.

13. Capital Lease Obligations

The Town is the lessee of certain equipment under capital and operating leases expiring in various years through July 25, 2023. Future minimum lease payments under the capital and operating leases consisted of the following as of December 31, 2015:

<u>Fiscal Year</u>	<u>Capital Leases</u>	<u>Operating Leases</u>
2016	\$ 236,573	\$ 32,758
2017	231,323	29,844
2018	72,117	-
2019	72,117	-
2020	72,117	-
Thereafter	<u>216,351</u>	<u>-</u>
Total minimum lease payments	900,598	62,602
Less amounts representing interest	<u>94,675</u>	<u>4,382</u>
Present Value of Minimum Lease Payments	<u>\$ 805,923</u>	<u>\$ 58,220</u>



14. 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 12/31/15</u>
Conservation land	03/10/16	4.15%	\$ 65,000
Municipal complex	08/15/22	4.11%	1,960,000
Conservation land	10/15/23	2.99%	<u>480,000</u>
Total Governmental Activities:			<u>\$ 2,505,000</u>

B. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of December 31, 2015 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 405,000	\$ 102,425	\$ 507,425
2017	340,000	87,736	427,736
2018	340,000	74,018	414,018
2019	340,000	60,159	400,159
2020	340,000	46,040	386,040
2020 - 2023	<u>740,000</u>	<u>49,445</u>	<u>789,445</u>
Total	<u>\$ 2,505,000</u>	<u>\$ 419,823</u>	<u>\$ 2,924,823</u>

C. Changes in General Long-Term Liabilities

During the year ended December 31, 2015, the following changes occurred in long-term liabilities (in thousands):

	<u>Total Balance 1/1/15</u>	<u>Additions</u>	<u>Reductions</u>	<u>Total Balance 12/31/15</u>	<u>Less Current Portion</u>	<u>Equals Long-Term Portion 12/31/15</u>
<u>Governmental Activities</u>						
Bonds payable	\$ 2,975	\$ -	\$ (470)	\$ 2,505	\$ (405)	\$ 2,100
Other:						
Capital leases	589	465	(248)	806	(210)	596
Compensated absences	607	17	(120)	504	(2)	502
Net pension liability	<u>10,413</u>	<u>210</u>	<u>-</u>	<u>10,623</u>	<u>-</u>	<u>10,623</u>
Total	<u>\$ 14,584</u>	<u>\$ 692</u>	<u>\$ (838)</u>	<u>\$ 14,438</u>	<u>\$ (617)</u>	<u>\$ 13,821</u>



15. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net assets by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities.

The following is a summary of deferred inflow of resources balances as of December 31, 2015:

	<u>Entity-wide Basis</u>	<u>Fund Basis</u>	
	<u>Governmental</u>	<u>Governmental Funds</u>	
	<u>Activities</u>	<u>General Fund</u>	<u>Nonmajor</u>
Unavailable revenues:			
Committed taxes	\$ -	\$ 945,600	\$ 7,358
Tax deeded property	-	25,831	-
Pension related:			
Changes in pension proportion	354,775	-	-
Differences between expected and actual pension experience	233,105	-	-
Net difference between projected and actual pension investment earnings	<u>283,905</u>	<u>-</u>	<u>-</u>
	<u>\$ 871,785</u>	<u>\$ 971,431</u>	<u>\$ 7,358</u>

16. Restricted Net Position

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

Permanent fund restricted net position is segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

17. 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, 2015:

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.

Unassigned - Represents amounts that are available to be spent in future periods.

Following is a breakdown of the Town's fund balances at December 31, 2015:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Reserve for fuel inventory	\$ 6,783	\$ -	\$ 6,783
Nonexpendable permanent funds	-	749,359	749,359
Total Nonspendable	6,783	749,359	756,142
Restricted			
Special revenue funds	-	1,339,002	1,339,002
Capital project funds	-	405,765	405,765
Expendable permanent funds	-	100,692	100,692
Total Restricted	-	1,845,459	1,845,459
Committed			
Article carryforwards	252,794	-	252,794
Capital project funds	-	142,265	142,265
Capital reserve funds	86,938	-	86,938
Total Committed	339,732	142,265	481,997
Assigned			
Budgetary encumbrances	113,288	-	113,288
Total Assigned	113,288	-	113,288
Unassigned			
General fund	3,728,740	-	3,728,740
Special revenue fund deficits	-	(7,282)	(7,282)
Total Unassigned	3,728,740	(7,282)	3,721,458
Total Fund Balance	\$ 4,188,543	\$ 2,729,801	\$ 6,918,344



18. 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	\$ 3,728,740
Deferred inflows of resources	<u>971,431</u>
Tax Rate Setting Balance	<u>\$ 4,700,171</u>

19. Subsequent Events

Subsequent to December 31, 2015, the Town purchased a golf course for \$1,000,000. The purchase of the golf course will be funded through a \$750,000 bank note and a \$250,000 tax forgiveness.

20. Commitments and Contingencies

Outstanding Lawsuits - There are several pending lawsuits in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims 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.

21. Post-Employment Healthcare and Life Insurance Benefits

In July 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions*, which requires governmental employers that provide employees with post-employment benefits other than



pension benefits to measure, recognize, and report the value of these benefits in their financial statements.

The Town does not directly provide other post-employment benefits (OPEB) to its current or retired employees; however, the Town participates in a community-rated plan administered by the Local Government Center, in which insurance premiums reflect the health claim experience of all participating employers. As a result, it is appropriate for the Town to use the unadjusted premiums as a basis for projecting retiree benefit costs. Since the Town does not currently provide direct other post-employment benefits to its retirees, and it is reasonable for the Town to project benefits using unadjusted premiums, the Town does not have an OPEB liability at December 31, 2015.

22. 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 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 a 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 benefit commencement date precedes the month after which the member attains 52.5 years of age by $\frac{1}{4}$ 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 earned compensation and/or service.

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 10.77% to 27.74% of covered compensation. The Town's contribution to NHRS for the year ended December 31, 2015 was \$940,641, 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, 2015, the Town reported a liability of \$10,622,724 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014. 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, 2014, the Town's proportion was 0.26814720%.

For the year ended June 30, 2015, the Town recognized pension expense of \$603,899. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 233,105
Changes of proportion	-	354,775
Net difference between projected and actual earnings on pension plan investments	-	283,905
Contributions subsequent to the measurement date	<u>494,195</u>	<u>-</u>
Total	<u>\$ 494,195</u>	<u>\$ 871,785</u>

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 the year ended December 31, 2016. 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:	
2016	\$ 207,219
2017	(286,976)
2018	(286,976)
2019	38,758
2020	<u>(49,615)</u>
Total	<u>\$ (377,590)</u>

Actuarial assumptions: The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0% per year
Salary increases	3.75 - 5.8% average, including inflation
Investment rate of return	7.75%, net of pension plan investment expense, including inflation



Mortality rates were based on the RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for woman for mortality improvements.

The actuarial assumptions used in the June 30, 2013 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2005 – June 30, 2010.

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 Average Long- Term Expected Real Rate of Return</u>
Large Cap Equities	22.50 %	3.00%
Small/Mid Cap Equities	<u>7.50</u>	3.00%
Total domestic equities	30.00	
Int'l Equities (unhedged)	13.00	4.00%
Emerging Int'l Equities	<u>7.00</u>	6.00%
Total international equities	20.00	
Core Bonds	4.50	-0.70%
Short Duration	2.50	-1.00%
Global Multi-Sector Fixed Income	11.00	0.28%
Unconstrained Fixed Income	<u>7.00</u>	0.16%
Total fixed income	25.00	
Private equity	5.00	5.50%
Private debt	5.00	4.50%
Real estate	10.00	3.50%
Opportunistic	<u>5.00</u>	2.75%
Total alternative investments	<u>25.00</u>	
Total	<u>100.00</u> %	



Discount Rate: The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the proportionate share of the net pension liability to changes in the discount rate: The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.75%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.75%) or 1 percentage-point higher (8.75%) than the current rate:

<u>Fiscal Year Ended</u>	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
June 30, 2015	\$ 13,983,435	\$ 10,622,724	\$ 7,757,698

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

23. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three years.



24. Beginning Net Position Restatement and Reclassification

The beginning (January 1, 2015) net position of the Town has been restated as follows:

	<u>Governmental Activities</u>
As previously reported	\$ 32,125,514
GASB 68 implementation	<u>(9,937,874)</u>
As restated	<u>\$ 22,187,640</u>

The beginning (January 1, 2015) fund balance of the Town has been reclassified as follows:

	<u>Fund Basis</u>	
	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>
As previously reported	\$ 3,287,731	\$ 2,458,210
Reclassified Willow Street Bridge project	<u>(142,265)</u>	<u>142,265</u>
As restated	<u>\$ 3,145,466</u>	<u>\$ 2,600,475</u>



TOWN OF PELHAM, NEW HAMPSHIRE
SCHEDULE OF PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2015
(Unaudited)

<u>New Hampshire Retirement System:</u>	<u>2015</u>
Proportion of the net pension liability for the most recent measurement date	0.26814720%
Proportionate share of the net pension liability for the most recent measurement date	\$ 10,622,724
Covered payroll for the most recent measurement date	\$ 6,904,874
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	153.84%
Plan fiduciary net position as a percentage of the total pension liability	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
SCHEDULE OF PENSION CONTRIBUTIONS
REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2015
(Unaudited)

<u>New Hampshire Retirement System:</u>	<u>2015</u>
Contractually required contribution for the current fiscal year	\$ 940,641
Contributions in relation to the contractually required contribution	<u>940,641</u>
Contribution deficiency (excess)	<u>\$ -</u>
Covered payroll for the most recent measurement date	\$ 6,904,874
Contributions as a percentage of covered payroll	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
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2015

	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	FEMA Fund
ASSETS								
Cash and short-term investments	\$ -	\$ -	\$ -	\$ 7,748	\$ 3,194	\$ 21,307	\$ -	\$ -
Investments	-	-	-	-	-	-	-	-
Receivables:								
Taxes	-	-	-	-	-	-	7,358	-
Other	-	20,203	-	-	-	-	-	-
Due from other funds	145,000	-	97,251	-	-	-	418,858	48,807
Total Assets	\$ 145,000	\$ 20,203	\$ 97,251	\$ 7,748	\$ 3,194	\$ 21,307	\$ 426,216	\$ 48,807
LIABILITIES AND FUND BALANCE								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ 1,839	\$ -	\$ -	\$ 40	\$ -	\$ -
Due to other funds	-	20,535	-	-	10,144	9,894	-	-
Total Liabilities	-	20,535	1,839	-	10,144	9,934	-	-
DEFERRED INFLOWS OF RESOURCES								
Fund Balances:								
Nonspendable	-	-	-	-	-	-	7,358	-
Restricted	145,000	-	95,412	7,748	-	-	418,858	48,807
Committed	-	-	-	-	-	-	-	-
Unassigned	-	(332)	-	-	(6,950)	-	-	-
Total Fund Balance	145,000	(332)	95,412	7,748	(6,950)	11,373	418,858	48,807
Total Liabilities, Deferred Inflows, and Fund Balance	\$ 145,000	\$ 20,203	\$ 97,251	\$ 7,748	\$ 3,194	\$ 21,307	\$ 426,216	\$ 48,807

(continued)



TOWN OF PELHAM, NEW HAMPSHIRE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2015

(continued)

	Special Revenue Funds							
	Village Green Tree Fund	Cable Fund	Skate Park Fund	Road Study Funds	Town Grant Funds	Fire Impact Fees	Senior Ctr Impact Fees	Other Fees
ASSETS								
Cash and short-term investments	\$ 5,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,456
Investments	-	-	-	-	-	-	-	-
Receivables:								
Taxes	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Due from other funds	549	22,843	46,747	500	23,107	10,469	70,588	-
Total Assets	<u>\$ 5,952</u>	<u>\$ 22,843</u>	<u>\$ 46,747</u>	<u>\$ 500</u>	<u>\$ 23,107</u>	<u>\$ 10,469</u>	<u>\$ 70,588</u>	<u>\$ 42,456</u>
LIABILITIES AND FUND BALANCE								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES								
Fund Balances:								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	5,952	22,843	46,747	500	23,107	10,469	70,588	42,456
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balance	<u>5,952</u>	<u>22,843</u>	<u>46,747</u>	<u>500</u>	<u>23,107</u>	<u>10,469</u>	<u>70,588</u>	<u>42,456</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 5,952</u>	<u>\$ 22,843</u>	<u>\$ 46,747</u>	<u>\$ 500</u>	<u>\$ 23,107</u>	<u>\$ 10,469</u>	<u>\$ 70,588</u>	<u>\$ 42,456</u>

(continued)



TOWN OF PELHAM, NEW HAMPSHIRE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2015

(continued)

ASSETS

	Special Revenue Funds		Permanent Funds			Total
	Expendable Trust Funds	Subtotals	Capital Project Funds	Cemetery Trust Funds	Library Trust Funds	
Cash and short-term investments	\$ 422,537	\$ 502,645	\$ 80,300	\$ 42,441	\$ (1,966)	\$ 623,420
Investments	-	-	-	674,363	135,213	809,576
Receivables:						
Taxes	-	7,358	-	-	-	7,358
Other	-	20,203	-	-	-	20,203
Due from other funds	6,240	890,959	467,730	-	-	1,358,689
Total Assets	<u>\$ 428,777</u>	<u>\$ 1,421,165</u>	<u>\$ 548,030</u>	<u>\$ 716,804</u>	<u>\$ 133,247</u>	<u>\$ 2,819,246</u>

LIABILITIES AND FUND BALANCE

Liabilities:						
Accounts payable	\$ -	\$ 1,879	\$ -	\$ -	\$ -	\$ 1,879
Due to other funds	39,635	80,208	-	-	-	80,208
Total Liabilities	<u>39,635</u>	<u>82,087</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,087</u>

DEFERRED INFLOWS OF RESOURCES

Fund Balances:						
Nonspendable	-	-	-	623,370	125,989	749,359
Restricted	389,142	1,339,002	405,765	93,434	7,258	1,845,459
Committed	-	-	142,265	-	-	142,265
Unassigned	-	(7,282)	-	-	-	(7,282)
Total Fund Balance	<u>389,142</u>	<u>1,331,720</u>	<u>548,030</u>	<u>716,804</u>	<u>133,247</u>	<u>2,729,801</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 428,777</u>	<u>\$ 1,421,165</u>	<u>\$ 548,030</u>	<u>\$ 716,804</u>	<u>\$ 133,247</u>	<u>\$ 2,819,246</u>

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, 2015

	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	FEMA Fund		
Revenues:										
Interest, penalties and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 336,866	\$ -		
Licenses, permits and fees	-	-	-	-	3,291	-	-	-		
Intergovernmental	-	-	-	-	-	757	-	45,548		
Charges for services	60,000	108,482	388,092	1,809	-	-	-	-		
Investment income	-	-	-	-	4	-	-	-		
Miscellaneous	-	-	-	4,630	-	-	15,974	-		
Total Revenues	60,000	108,482	388,092	6,439	3,295	758	352,840	45,548		
Expenditures:										
Current:										
General Government	-	-	-	-	-	-	-	-		
Public safety	-	112,725	-	-	9,371	7,251	-	72,954		
Highways and streets	-	-	-	-	-	-	-	-		
Culture and recreation	-	-	380,535	14,943	-	-	-	-		
Conservation	-	-	-	-	-	-	3,320	-		
Capital outlay	-	-	-	-	-	-	45,312	-		
Total Expenditures	-	112,725	380,535	14,943	9,371	7,251	48,632	72,954		
Excess (deficiency) of revenues over expenditures	60,000	(4,243)	7,557	(8,504)	(6,076)	(6,493)	304,208	(27,406)		
Other Financing Sources (Uses):										
Lease proceeds	-	-	-	-	-	-	-	-		
Transfers in	-	-	-	4,000	-	-	-	-		
Transfers out	-	-	-	-	-	-	-	-		
Total Other Financing Sources (Uses)	-	-	-	4,000	-	-	-	-		
Change in fund balances	60,000	(4,243)	7,557	(4,504)	(6,076)	(6,493)	304,208	(27,406)		
Fund Balances, beginning of year, as restated	85,000	3,911	87,855	12,252	(874)	17,866	114,650	76,213		
Fund Balances, end of year	\$ 145,000	\$ (332)	\$ 95,412	\$ 7,748	\$ (6,950)	\$ 11,373	\$ 418,858	\$ 48,807		

(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, 2015

	Special Revenue Funds							
	Village Green Tree Fund	Cable Fund	Skate Park Fund	Road Study Funds	Town Grant Funds	Fire Impact Fees	Senior Ctr Impact Fees	Other Fees
Revenues:								
Interest, penalties and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-	-	15,816	26,648
Intergovernmental	-	-	-	-	11,058	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Investment income	3	-	-	-	-	-	107	48
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	3	-	-	-	11,058	-	15,923	26,696
Expenditures:								
Current:								
General Government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	11,320	-	-	-
Highways and streets	-	-	-	20,000	-	-	-	-
Culture and recreation	-	7,418	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	7,418	-	20,000	11,320	-	-	-
Excess (deficiency) of revenues over expenditures	3	(7,418)	-	(20,000)	(262)	-	15,923	26,696
Other Financing Sources (Uses):								
Lease proceeds	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	11,149	-	-	-
Transfers out	-	-	-	-	(2,420)	-	-	(857)
Total Other Financing Sources (Uses)	-	-	-	-	8,729	-	-	(857)
Change in fund balances	3	(7,418)	-	(20,000)	8,467	-	15,923	25,839
Fund Balances, beginning of year, as restated	5,949	30,261	46,747	20,500	14,640	10,469	54,665	16,617
Fund Balances, end of year	\$ 5,952	\$ 22,843	\$ 46,747	\$ 500	\$ 23,107	\$ 10,469	\$ 70,588	\$ 42,456

(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, 2015

(continued)	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	\$ -	\$ 336,866	\$ -	\$ -	\$ -	\$ 336,866
Licenses, permits and fees	-	45,755	-	-	-	45,755
Intergovernmental	-	57,363	-	-	-	57,363
Charges for services	-	558,383	-	-	-	558,383
Investment income	40	203	-	(3,420)	13,518	10,301
Miscellaneous	18,466	39,070	-	-	-	39,070
Total Revenues	18,506	1,037,640	-	(3,420)	13,518	1,047,738
Expenditures:						
Current:						
General Government	-	-	69,034	5,915	-	74,949
Public safety	-	213,621	918,450	-	-	1,132,071
Highways and streets	-	20,000	86,200	-	-	106,200
Culture and recreation	13,756	416,652	-	-	1,230	417,882
Conservation	-	3,320	-	-	-	3,320
Capital outlay	-	45,312	-	-	-	45,312
Total Expenditures	13,756	698,905	1,073,684	5,915	1,230	1,779,734
Excess (deficiency) of revenues over expenditures	4,750	338,735	(1,073,684)	(9,335)	12,288	(731,996)
Other Financing Sources (Uses):						
Lease proceeds	-	-	464,950	-	-	464,950
Transfers in	30,000	45,149	394,500	-	-	439,649
Transfers out	(36,000)	(39,277)	-	-	(4,000)	(43,277)
Total Other Financing Sources (Uses)	(6,000)	5,872	859,450	-	(4,000)	861,322
Change in fund balances	(1,250)	344,607	(214,234)	(9,335)	8,288	(1,047)
Fund Balances, beginning of year, as restated	390,392	987,113	762,264	726,139 ¹	124,959	2,600,475
Fund Balances, end of year	\$ 389,142	\$ 1,331,720	\$ 548,030	\$ 716,804	\$ 133,247	\$ 2,729,801

See Independent Auditors Report
¹ Restated as noted in Note 24.

**2016 Town of Pelham Revenues******Finance Department*****Finance Director:****Dayanand Ramgopaul****Selectmen's Office
6 Village Green
Pelham, NH 03076****Hours: Monday-Friday
8:00 a.m. to 4:00 p.m.****Phone: 603-635-8233****Fax: 603-635-8274****Email:****dramgopaul@pelhamweb.com*****Town Bookkeeper
Laura Robertson****Finance Department Consists
of:**Accounts Payable**Accounts Receivable**Budgeting**Human Resources**Benefits Administration**Payroll*

Description	2016 Revenue
Property Tax	34,719,202.00
Land Use	124,096.25
Current Use Interest	2,414.36
Yield Taxes	8,199.73
Property Tax Interest	58,764.55
Tax Coll. Miscellaneous Revenue	451.39
Tax Lien Interest	68,877.14
Pilot Payments	28,705.00
Tax Collector Total	\$ 35,010,710.42
UCC Filing & Certificates	1,845.00
Motor Vehicles Decal Fees	55,926.00
Town MV Title Fees	7,104.00
Town MV Registration Fees	2,858,792.49
Town Dog License Fees	9,711.00
Dog Fines & Penalties	1,370.00
Civil Forfeiture Fee - Dogs	5,000.00
State Dog License Fees	1,142.50
Animal Control Pop Fee	4,426.00
Dog License Contra	-5,602.50
Boat Taxes	11,331.84
Boat Fee Contra	0
Hunting/Fishing License	9,078.50
Hunting/Fishing Contra	-8,863.50
Vital Statistics	18,546.00
Marriage Ceremony	900.00
VS - Contra	-11,056.00
Town Clerk - Notary Public Fee	1,780.00
Miscellaneous	431.50
Town Clerk Total	\$ 2,961,862.83
NH Shared Rev/Meal	\$ 678,273.43
NH Highway Block Grant	\$ 303,021.00
Conservation Sign Revenue	\$ 258.00
NH/Fed Forest Land Reimbursement	\$ 32.01
PB - Late Fees/Stop Work	96.20
PB-Application Fees	15,725.00
Planning-Copier Fees	1,259.00
Building Permits	79,245.49
Electrical Permits	15,350.00
Well Water Permit	839.00
Plumbing Permits	11,525.00
Septic System Permits	3,075.00
Occupancy Permits	150.00
Re-inspection Fees	-2,350.00
Planning Total	\$ 124,914.69
Assessing-Copy Fees	\$245.00

*** THIS REPORT HAS NOT BEEN AUDITED ***

**2016 Town of Pelham Revenues*** (cont.)

Description	2016 Revenue
PD Court Fines	1,572.45
PD Alarm Permits	130.00
PD Misc. (inmate phone, etc.)	661.97
PD Special Details	53,961.50
PD Witness Fees	2,335.39
PD Insurance Fees	1,882.00
PD Parking Violations	1,260.00
PD Sex Offender Reg. PD Portion	260.00
PD Total	\$ 62,063.31
FD Ambulance Fees	216,539.79
FD Miscellaneous	65,437.90
FD Ambulance Billing Fees	-10,773.40
FD Total	\$ 271,204.29
Cable Income	\$ 246,958.80
Cemetery - Open & Close	29,700.00
Cemetery - Cremation	5,970.00
Cemetery - Lots	11,790.00
Cemetery - Maintenance Fund	17,760.00
Cemetery - Foot Marker	450
Cemetery - Cremation Vault	800
Cemetery Total	\$ 66,470.00
Welfare Reimbursements	\$ 5,116.84
Transfer - Recycle Light Iron	16,989.95
Transfer - Recycling/Aluminum	1,939.35
Transfer - CFCC/HCFC Disposal	5,360.60
Transfer - TV & Monitors	8,890.00
Transfer - Cardboard/OCC	182.14
Transfer - Veg Oil	492.5
Transfer - Batteries	2,029.80
Transfer - Clothing	552.00
Transfer - Furniture	7,885.00
Transfer Total	\$ 44,321.34
Sale of Property	-675.00
Highway - Plowing Private Roads	30,722.60
Interest Earned - Money Fund	19,444.13
Miscellaneous Revenue	1,537.24
Hawkers & Peddlers	225.00
Other Revenue	25.00
Yield Tax Interest	0.09
Junk License Renewal Fees	75.00
Selectmen Total	\$ 51,354.06
Total	\$ 39,826,806.02

* THIS REPORT HAS NOT BEEN AUDITED

**2016 Town of Pelham Expenses***

Description	2016 Total Expended
Selectmen - Salaries	281,528.78
Selectmen - Supplies	4,495.72
Selectmen - Telephone	3,114.21
Selectmen - Repairs	4,184.93
Selectmen - Rentals	506.16
Selectmen - New Equipment	0.00
Selectmen - Expenses	115,941.27
Selectmen - Specials	44,616.99
Selectmen Total	\$ 454,388.06
Budget Committee - Salaries	1,443.31
Bud Committee - Supplies	162.00
Bud Com Total	\$ 1,605.31
Trust Fund - Supplies	24.98
Trust Fund - Expense	0.00
Trust Fund Total	\$ 24.98
Town Clerk - Salaries	194,152.84
Town Clerk - Supplies	18,329.02
Town Clerk - Telephone	90.00
Town Clerk - Rentals	506.16
Town Clerk - Expenses	9,645.15
Town Clerk Total	\$ 222,723.17
Elections - Salaries	11,107.72
Elections - Supplies	8,406.43
Elections - Expenses	0.00
Elections Total	\$ 19,514.15
Assessor - Salaries	39,913.85
Assessor - Supplies	2,839.00
Assessor - Telephone	45.00
Assessor - Rentals	506.16
Assessor - Expenses	52,796.40
Assessor - Specials	54,974.56
Assessor Total	\$ 151,074.97
Treasurer - Salaries	4,620.00
Treasurer - Supplies	362.36
Treasurer - Expense	145.00
Treasurer - Specials	6,475.60
Treasurer Total	\$ 11,602.96
Legal - Expenses	68,880.05
Legal Total	\$ 68,880.05
Retirement - Expense	1,331,995.19
Retirement Total	\$ 1,331,995.19

THIS REPORT HAS NOT BEEN AUDITED

**2016 Town of Pelham Expenses* (cont.)**

Description	2016 Total Expended
Planning - Salaries	246,547.52
Planning - Supplies	8,780.42
Planning - Telephone	1,332.15
Planning - Gas & Oil	219.96
Planning - Repairs	1,185.69
Planning - Rentals	506.16
Planning - Expenses	26,237.66
Planning - Specials	11,199.45
Planning Total	\$ 296,009.01
Town Building - Salaries	11,760.00
Town Buildings - Supplies	9,590.53
Town Buildings - Electric	113,701.76
Town Buildings - Phones/Cable	14,175.43
Town Building - Water/Pennichuck	17,642.25
Town Buildings Heat/Pro/Oil	69,479.83
Town Buildings Repairs	227,278.97
Town Buildings New Equip/Tech Plan	91,350.88
Town Buildings Expense/Maintenance	14,696.98
Town Buildings Projects	42,590.00
Town Buildings HVAC/Plumbing Maint.	6,946.61
Town Buildings Elec./Fire Maintenance	17,631.16
Town Buildings Cleaning Maintenance	83,178.00
Town Buildings Total	\$ 832,609.28
Cemetery - Salaries	86,618.25
Cemetery - Supplies	16,645.83
Cemetery - Telephone	2,189.21
Cemetery - Gas & Oil	1,391.27
Cemetery - Repairs	9,849.47
Cemetery - Rentals	1,661.98
Cemetery - New Equip	653.94
Cemetery - Expenses	6,042.76
Cemetery - Specials	16,838.39
Cemetery Total	\$ 141,891.10
Insurance - Expense	1,896,903.92
Insurance Total	\$ 1,896,903.92

* THIS REPORT HAS NOT BEEN AUDITED *

**2016 Town of Pelham Expenses* (cont.)**

Description	2016 Total Expended
Police - Salaries	2,166,300.14
Police - Supplies	44,192.31
Police - Telephone	21,726.89
Police - Gas & Oil	34,788.07
Police - Repairs	77,418.12
Police - Rentals	1,928.50
Police - New Equipment	24,847.38
Police - Expenses	119,652.65
Police Total	\$ 2,490,854.06
Fire - Salaries	1,387,144.27
Fire - Supplies	50,004.27
Fire - Telephone	19,562.86
Fire - Gas & Oil	13,262.49
Fire - Repairs	52,946.33
Fire - Rentals	62,981.37
Fire - New Equipment	35,121.39
Fire - Expenses	38,760.99
Fire - Specials	20,211.22
Fire Total	\$ 1,679,995.19
Emergency Mgmt - Repairs	-
Emergency Mgmt - New Equip	-
Emergency Management Total	-
Highway - Salaries	378,460.53
Highway - Supplies	220,071.01
Highway - Telephone	4,060.02
Highway - Gas & Oil	24,098.19
Highway - Repairs	36,473.04
Highway - Rentals	166,283.53
Highway - New Equipment	1,782.99
Highway - Expenses	47,287.21
Highway - Specials	248,055.88
Highway Total	\$ 1,126,572.40
Transfer Station – Salaries	250,481.43
Transfer Station - Supplies	4,649.07
Transfer Station - Telephone	2,337.13
Transfer Station - Gas & Oil	4,288.64
Transfer Station - Repairs	30,573.65
Transfer Station - Rentals	6,299.16
Transfer Station - New Equip	459.00
Transfer Station - Expenses	411,378.53
Transfer Total	\$ 710,466.61

* THIS REPORT HAS NOT BEEN AUDITED *

**2016 Town of Pelham Expenses* (cont.)**

Description	2016 Total Expended
Health Officer - Expenses	3,075.00
Health Officer - Specials	39,450.00
Health Officer Total	\$ 42,525.00
Health Services - Expenses	70,180.00
Health Services Total	\$ 70,180.00
Human Services - Salaries	9,525.00
Human Services - Expenses	46,155.66
Human Services Total	\$ 55,680.66
Recreation - Salaries	155,524.33
Recreation - Supplies	4,009.21
Recreation - Telephone	2,922.39
Recreation - Gas & Oil	652.18
Recreation - Repairs	3,491.11
Recreation - Rentals	5,675.45
Recreation - New Equipment	113.39
Recreation - Expenses	23,090.87
Recreation - Specials	0.00
Recreation Total	\$ 195,478.93
Cable - Salaries	92,951.90
Cable - Supplies	2,327.52
Cable - Telephone	5,079.88
Cable - Repairs	5,748.80
Cable - New Equipment	0.00
Cable - Expenses	3,224.53
Cable Total	\$ 109,332.63
Senior Citizens - Salaries	87,927.53
Senior Citizens - Supplies	658.80
Senior Citizens - Telephone	2,892.13
Senior Citizens - Gas & Oil	2,033.83
Senior Citizens - Repairs	1,593.12
Senior Citizens - Rentals	2,513.72
Senior Citizens - Expenses	4,671.91
Senior Citizens Total	\$ 102,291.04

* THIS REPORT HAS NOT BEEN AUDITED *

**2016 Town of Pelham Expenses* (cont.)**

Description	2016 Total Expended
Library - Salaries	241,684.03
Library - Office Supplies	2,987.16
Library - Telephone	553.41
Library - Repairs	383.66
Library - New Equipment	4,289.88
Library - Expenses	7,471.31
Library - Printed Materials	17,424.48
Library - Program Supplies	11,186.68
Library - Audio/Visual Materials	4,833.45
Library - Program Materials	363.85
Library Total	\$ 291,177.91
Town Celebrations - Expenses	7,915.26
Town Celebrations Total	\$ 7,915.26
Conservation Commission - Salaries	631.80
Conservation Commission - Supplies	0.00
Conservation Commission - Expenses	645.00
Conservation Total	\$ 1,276.80
Debt Service - Principal	673,617.32
Debt Service - Interest	128,468.17
Interest - TAN Notes	0.00
Debt Total	\$ 802,085.49
TOTAL EXPENDITURES	\$ 13,115,054.13

* THIS REPORT HAS NOT BEEN AUDITED *



**TOWN OF PELHAM
2016 COMPARATIVE BUDGET TO ACTUAL***

DESCRIPTION	BUDGET	EXPENDED
Selectmen	514,233.00	450,720.00
Budget Committee	4,180.00	1,605.00
Trustees of the Trust Funds	70	25
Town Clerk/Tax Collector	228,024.00	222,623.00
Elections	23,227.00	18,835.00
Assessor	164,874.00	151,075.00
Treasurer	11,113.00	11,603.00
Legal - Expenses	95,000.00	68,880.00
Retirement - Expense	1,452,133.00	1,331,995.00
Planning Department	302,430.00	284,812.00
Town Buildings	675,983.00	821,816.00
Cemetery Department	143,236.00	141,891.00
Insurance - Expense	2,217,391.00	1,896,904.00
Police Department	2,555,504.00	2,489,907.00
Fire Department	2,012,977.00	1,676,128.00
Emergency Management	8,296.00	0.00
Highway Department	1,409,354.00	1,121,880.00
Transfer Station	667,314.00	710,431.00
Health Officer	43,766.00	42,525.00
Health Services - Expenses	70,180.00	70,180.00
Human Services - Expenses	88,040.00	55,681.00
Parks & Recreation	202,948.00	195,479.00
Cable	112,573.00	109,333.00
Senior Citizens	110,298.00	102,141.00
Public Library	291,178.00	290,605.00
Town Celebrations - Expenses	9,452.00	7,915.00
Conservation Commission	3,747.00	1,277.00
Debt Service - Principal	678,875.00	673,617.00
Debt Service - Interest	133,490.00	128,468.00
TOTALS	\$ 14,229,886.00	\$ 13,078,351.00

* THIS REPORT HAS NOT BEEN AUDITED *



2016 MS-737

BUDGET OF A TOWN WITH A MUNICIPAL BUDGET COMMITTEE

**2016
MS-737**

New Hampshire
Department of
Revenue Administration



Budget of the Town of Pelham

Form Due Date: 20 Days after the Town Meeting

THIS BUDGET SHALL BE POSTED WITH THE WARRANT

This form was posted with the warrant on: 1/25/16

For assistance please contact the NH DRA Municipal and Property Division
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

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.

Budget Committee Members	
Printed Name	Signature
DANIEL COIMBO	
ROBERT S STEPHENSON	
DAVID E. CATE	
DARYLE HILLSGROVE Michael BKS	
Doug Vago	

A copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487



2016 MS 737 (pg. 2)

Appropriations									
Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Enacting FY (Not Recommended)	Selectmen's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
General Government									
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	04	\$509,317	\$0	\$496,983	\$0	\$518,484	\$0	\$0
4140-4149	Election, Registration, and Vital Statistics	04	\$233,608	\$0	\$251,251	\$0	\$251,251	\$0	\$0
4150-4151	Financial Administration	04	\$163,734	\$0	\$175,987	\$0	\$175,987	\$0	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	04	\$100,000	\$0	\$95,000	\$0	\$95,000	\$0	\$0
4155-4159	Personnel Administration	04	\$1,408,866	\$0	\$1,452,133	\$0	\$1,452,133	\$0	\$0
4191-4193	Planning and Zoning	04	\$304,437	\$0	\$302,870	\$0	\$302,430	\$0	\$0
4194	General Government Buildings	04	\$647,308	\$0	\$655,988	\$0	\$675,983	\$0	\$0
4195	Cemeteries	04	\$143,660	\$0	\$144,520	\$0	\$143,236	\$0	\$0
4196	Insurance	04	\$2,102,981	\$0	\$2,102,981	\$0	\$2,217,391	\$0	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$30,000	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety									
4210-4214	Police	04	\$2,545,309	\$0	\$2,575,854	\$0	\$2,555,504	\$0	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	04	\$1,973,419	\$0	\$2,021,002	\$0	\$2,012,977	\$0	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	04	\$8,108	\$0	\$8,296	\$0	\$8,296	\$0	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center									
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets									
4311	Administration	04	\$1,672,291	\$0	\$1,415,572	\$0	\$1,409,354	\$0	\$0
4312	Highways and Streets		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4313	Bridges		\$2,847,500	\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sanitation									
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0



2016 MS-737 (pg. 3)

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations Enacting FY (Recommended)	Selectman's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	04	\$591,496	\$0	\$668,958	\$0	\$667,314	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$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
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
Health								
4411	Administration	04	\$43,766	\$0	\$43,766	\$0	\$43,766	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	04	\$59,175	\$0	\$60,180	\$0	\$70,180	\$0
Welfare								
4441-4442	Administration and Direct Assistance	04	\$86,480	\$0	\$88,040	\$0	\$88,040	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	04	\$191,081	\$0	\$204,333	\$0	\$202,948	\$0
4550-4559	Library	04	\$272,643	\$0	\$291,178	\$0	\$291,178	\$0
4583	Patriotic Purposes	04	\$8,452	\$0	\$9,452	\$0	\$9,452	\$0
4589	Other Culture and Recreation	04	\$232,327	\$0	\$224,175	\$0	\$222,871	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	04	\$3,747	\$0	\$3,747	\$0	\$3,747	\$0
4619	Other Conservation		\$63,000	\$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



2016 MS-737 (pg. 4)

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Enabling FY (Not Recommended)	Selectmen's Appropriations Enabling FY (Recommended)	Budget Committee's Appropriations Enabling FY (Recommended)	Budget Committee's Appropriations Enabling FY (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	04	\$687,180	\$0	\$615,510	\$0	\$678,875	\$0
4721	Long Term Bonds and Notes - Interest	04	\$127,491	\$0	\$133,490	\$0	\$133,490	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$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
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 Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$17,057,376	\$0	\$14,041,266	\$0	\$14,229,867	\$0



2016 MS-737 (pg. 5)

Special Warrant Articles										
Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Enacting FY (Recommended)	Selectmen's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)		
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4153	Legal Expense	11	\$0	\$0	\$49,000	\$0	\$0	\$49,000	\$0	
	Purpose: Legal Expense-NED Piple									
4312	Highways and Streets	06	\$0	\$0	\$303,021	\$0	\$0	\$303,021	\$0	
	Purpose: Highway Block Grant									
4323	Solid Waste Collection	05	\$0	\$0	\$250,000	\$0	\$0	\$250,000	\$0	
	Purpose: Trash Compactor for Transfer Station									
4619	Other Conservation	13	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	
	Purpose: Sale of Property-Tax Map 16, Lot 13-88-4									
4915	To Capital Reserve Fund	07	\$0	\$0	\$25,000	\$0	\$0	\$25,000	\$0	
	Purpose: Senior Center Bus									
4915	To Capital Reserve Fund	09	\$0	\$0	\$50,000	\$0	\$0	\$50,000	\$0	
	Purpose: Highway Maintenance Facility									
4916	To Expendable Trusts/Fiduciary Funds	08	\$0	\$0	\$100,000	\$0	\$0	\$100,000	\$0	
	Purpose: Compensated Absence Fund									
4916	To Expendable Trusts/Fiduciary Funds	10	\$0	\$0	\$36,000	\$0	\$0	\$36,000	\$0	
	Purpose: Forestry Maintenance Fund									
4916	To Expendable Trusts/Fiduciary Funds	12	\$0	\$0	\$13,300	\$0	\$0	\$13,300	\$0	
	Purpose: Sale of Property-Tax Map 30-11-164									
Special Articles Recommended					\$0	\$631,321	\$0	\$631,321	\$0	\$0

Individual Warrant Articles

No data exists for this item

REVENUES



2016 MS-737 (pg. 6)

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selection's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$0	\$0	\$0
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes		\$0	\$0	\$0
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees		\$0	\$0	\$0
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees		\$0	\$0	\$0
3311-3319	From Federal Government		\$0	\$0	\$0
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution		\$0	\$0	\$0
3353	Highway Block Grant	06	\$0	\$303,021	\$303,021
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)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
Charges for Services					
3401-3406	Income from Departments		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property	13, 12	\$0	\$18,300	\$18,300
3502	Interest on Investments		\$0	\$0	\$0
3503-3509	Other		\$0	\$0	\$0
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0

MS-737: Pelham 2016

6 of 9



2016 MS-737 (pg. 7)

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
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	10	\$0	\$36,000	\$36,000
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Total Estimated Revenues and Credits			\$0	\$357,321	\$357,321



2016 MS-737 (pg. 8)

Budget Summary				
Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget	
Operating Budget Appropriations Recommended	\$13,773,308	\$14,041,266	\$14,229,887	
Special Warrant Articles Recommended	\$2,965,500	\$831,321	\$831,321	
Individual Warrant Articles Recommended	\$383,584	\$0	\$0	
TOTAL Appropriations Recommended	\$17,122,392	\$14,872,587	\$15,061,208	
Less: Amount of Estimated Revenues & Credits	\$2,607,100	\$357,321	\$357,321	
Estimated Amount of Taxes to be Raised	\$14,515,292	\$14,515,266	\$14,703,887	



2016 MS-737 (pg. 9)

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee		\$15,061,208
Less Exclusions:		
2. Principal: Long-Term Bonds & Notes	4711	\$678,875
3. Interest: Long-Term Bonds & Notes	4721	\$133,490
4. Capital outlays funded from Long-Term Bonds & Notes		\$0
5. Mandatory Assessments		\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)		\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)		\$15,061,208
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)		\$1,506,121
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
Mandatory Water & Waste Treatment Facilities (RSA 32:21):		
12. Amount Recommended (Prior to Meeting)		\$0
13. Amount Voted (Voted at Meeting)		\$0
14. Amount voted over recommended amount (Difference of Lines 12 and 13)		\$0
15. Bond Override (RSA 32:18-a), Amount Voted		\$0
Maximum Allowable Appropriations Voted At Meeting: (Line 1 + Line 8 + Line 11 + Line 15)		\$16,567,329



2016 Summary of Inventory of Valuation* MS-1



New Hampshire
Department of
Revenue Administration

2016
MS1

SUMMARY INVENTORY OF VALUATION

Submit to the Department of Revenue Administration by September 1

Instructions

Note: for ease of use please begin at the last section and work forward.

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. Please complete all applicable pages and refer to the instructions for individual items.

For Assistance Please Contact:

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

ENTITY'S INFORMATION ?

Entity Type: Municipality Village

Municipality: PELHAM

County: HILLSBOROUGH

Original Date 09/15/2016

Revision Date

ASSESSOR

MONICA HURLEY

Assessor's Name

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.

MUNICIPAL OFFICIALS

Douglas Viger, Chairman

Municipal Official 1

Paul Leonard, Member

Municipal Official 3

Amy Spencer, Member

Municipal Official 5

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

Harold Lynde, Vice Chairman

Municipal Official 2

William McDevitt, Member

Municipal Official 4

Municipal Official 6

PREPARER'S INFORMATION

MONICA HURLEY

Preparer's Name

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.

(603) 635-3317

Phone Number

mkchurley@comcast.net

Email (optional)



New Hampshire
Department of
Revenue Administration

2016
MS1

Municipality Values		
Value Land Only (Exclude amount listed in lines 3A, 3B and 4) ?		
	Number of Acres	Assessed Valuation
1-A	Current Use (At current values) RSA 79-A ?	3,746.3 \$466,242
1-B	Conservation Restriction Assessment RSA 79-B ?	
1-C	Discretionary Easements RSA 79-C ?	
1-D	Discretionary Preservation Easements RSA 79-D ?	
1-E	Taxation of Land Under Farm Structures RSA 79-F ?	
1-F	Residential Land (Improved and Unimproved) ?	8,257.42 \$592,180,980
1-G	Commercial/Industrial Land (excluding Utility Land) ?	753.7 \$41,185,020
1-H	Total of Taxable Land ?	12,757.42 \$633,832,242
1-I	Tax Exempt and Non-Taxable Land ?	2,976.06 \$30,245,120
Value Buildings Only (Exclude amount listed in lines 3A and 3B) ?		
	Number of Structures	Assessed Valuation
2-A	Residential ?	\$926,481,363
2-B	Manufactured Housing as defined in RSA 674:31 ?	\$322,300
2-C	Commercial/Industrial (excluding Utility buildings) ?	\$67,150,037
2-D	Discretionary Preservation Easements RSA 79-D ?	
2-E	Taxation of Farm Structures RSA 79-F ?	
2-F	Total of Taxable Buildings ?	\$993,953,700
2-G	Tax Exempt and Non-Taxable Buildings ?	\$39,837,900
Utilities and Timber ?		
		Assessed Valuation
3-A	Utilities ?	\$48,609,800
3-B	Other Utilities ?	
4	Mature Wood and Timber RSA 79:5 ?	
5) Valuation before Exemptions (Total of lines 1H, 2F, 3A, 3B and 4) ?		\$1,676,395,742



New Hampshire
Department of
Revenue Administration

2016
MS1

Exemptions			
		Total # Granted	Assessed Valuation
6	Certain Disabled Veterans (RSA 72:36-a) ?		
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 72:12-a) ?		
10b	Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
11) Modified Assessed Valuation of all Properties (Line 5 minus lines 6,7,8,9,10a,10b) ?			\$1,676,395,742
Summation of Exemptions ?			
		Amount Per Exemption	Total # Granted
12	Blind Exemption (RSA 72:37) ?	\$15,000	8
13	Elderly Exemption (RSA 72:39-a & b)		33
14	Deaf Exemption (RSA 72:38-b) ?		
15	Disabled Exemption (RSA 72:37-b) ?		
16	Wood Heating Energy Systems Exemption (RSA 72:70) ?		18
17	Solar Energy Systems Exemption (RSA 72:62) ?		15
18	Wind Powered Energy Systems Exemption (RSA 72:66) ?		
19	Add'l School Dining/Dormitory/Kitchen Exemptions (RSA 72:23 IV) ?		
20) Total Dollar Amount of Exemptions (sum of lines 12-19)			\$3,248,300
Calculations			
21 NET VALUATION: Used To Compute Municipal, County, and Local Education Tax Rates (Line 11 minus Line 20)			\$1,673,147,442
22 LESS UTILITIES: (Line 3A) Do not include the value of other utilities listed in Line 3B			\$48,609,800
23 NET VALUATION WITHOUT UTILITIES TO COMPUTE STATE EDUCATION TAX (Line 21 minus Line 22)			\$1,624,537,642

Notes:



New Hampshire
Department of
Revenue Administration

2016
MS1

Utility Summary: Electric, Hydroelectric, Renewable - Misc., Nuclear, Gas/Pipeline, Water & Sewer

Utility Value Appraiser ?

Who Appraises/Establishes the Utility Value in the Municipality? (If multiple, please list)

Wil Corcoran, Corcoran Consulting Associates

If the Municipality Uses DRA Utility Values, is it Equalized By The Ratio? Yes No

SECTION A

List Electric Companies ?

Electric Company	Assessed Valuation
PSNH DBA EVERSOURCE ENERGY	\$767,300
LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP	\$10,500,000
NEW ENGLAND HYDRO TRANSMISSION CORP	\$954,900
NEW ENGLAND POWER COMPANY	\$4,969,800

A1 Total of all Electric Companies listed in this section: \$17,192,000

List Gas Companies ?

Gas Company	Assessed Valuation
TENNESSEE GAS PIPELINE COMPANY	\$23,978,800

A2 Total of all Gas Companies listed in this section: \$23,978,800



New Hampshire
Department of
Revenue Administration

2016
MS1

List Water and Sewer Companies ?

Water/Sewer Company	Assessed Valuation
PENNICHUCK EAST UTILITY INC	\$7,439,000
A3 Total of all Water and Sewer Companies listed in this section:	\$7,439,000
Grand Total Valuation of all Sect. A Utility Companies	\$48,609,800

SECTION B

List Other Utility Companies ?

Other Utility Company	Assessed Valuation
B1 Total of All Other Companies listed in this section (must agree with line 3B):	



New Hampshire
Department of
Revenue Administration

2016
MS1

Tax Credits and Exemptions

Veterans' Tax Credits ?

Credit Description	Limits	Number of Individuals	Estimated Tax Credits
? Veterans' Tax Credit/Optional Veterans' Tax Credit (RSA 72:28) (\$50 Standard Credit, \$51 up to \$500 upon adoption by city/town)	\$500	420	\$208,916
? Surviving Spouse (RSA 72:29-a) *The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States...* (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)			
? Tax Credit for Service-Connected Total Disability (RSA 72:35) *Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury...* (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)	\$2,000	13	\$25,000
Total Number and Amount		433	\$233,916

*If both husband and/or wife qualify for the credit they count as 2. If someone is living at a residence such as a brother & sister, and one qualifies count as 1, not one-half.

Disabled and Deaf Exemption Report ?

	Disabled Exemption Report (RSA 72:37-b)		Deaf Exemption Report (RSA 72:38-b)	
	Single	Married	Single	Married
Income Limits ?				
Asset Limits ?				

Elderly Exemption Report - RSA 72:39-a ?

First Time Filers Granted Elderly Exemption for Current Tax Year			Total Number of Individuals Granted an Elderly Exemption for the Current Tax Year & Total Number of Exemptions Granted			
Age	#	Amount Per Individual	Age	#	Max Allowable Exemption	Total Actual Exemption Granted
65-74		\$50,000	65-74	4	\$200,000	\$200,000
75-79		\$85,000	75-79	5	\$425,000	\$425,000
80+		\$100,000	80+	24	\$2,400,000	\$2,400,000
Total				33	\$3,025,000	\$3,025,000
Income Limits	Single	\$25,000	Asset Limits	Single	\$80,000	
	Married	\$37,000		Married	\$80,000	

Community Tax Relief Incentive - RSA 79-E ?

Adopted: Yes No

Taxation of Qualifying Historic Buildings - RSA 79-G ?

Adopted: Yes No

Taxation of Certain Chartered Public School Facilities - RSA 79-H ?

Adopted: Yes No



New Hampshire
Department of
Revenue Administration

2016
MS1

Property Reports

Current Use Reports - RSA 79-A ?				
	Total Number of Acres Receiving Current Use	Assessed Valuation	Other Current Use Statistics	Total Number of Acres
Farm Land	627.1	\$231,063	Receiving 20% Rec. Adjustment	371.7
Forest Land	1,928	\$210,974	Removed from Current Use During Current Tax Year 2016	44.14
Forest Land with Documented Stewardship	170.8	\$6,144	Owners in Current Use	172
Unproductive Land	259.3	\$4,581	Parcels in Current Use	307
Wet Land	761.1	\$13,480		
Total	3,746.3	\$466,242		

Land Use Change Tax ?				
Gross Monies Received for Calendar Year (Jan 1 through Dec 31)				\$438,522
Conservation Allocation	Percentage	75	And/Or Dollar Amount	\$328,892
Monies to Conservation Fund				\$328,892
Monies to General Fund				\$109,630

Conservation Restriction Assessment Report - RSA 79-8 (must file PA-60) ?				
	Total Number of Acres Receiving Conservation	Assessed Valuation	Other Conservation Restriction Assessment Statistics	Total Number of Acres
Farm Land			Receiving 20% Recreation Adjustment	
Forest Land			Removed from Conservation During Current Tax Year	
Forest Land with Documented Stewardship				
Unproductive Land				Total Number
Wet Land			Owners in Conservation	
			Parcels in Conservation	
Total				

Discretionary Easements - RSA 79-C ?				
Total Number of Acres	# of Owners	Assessed Valuation	Description of Discretionary Easements Granted (e.g. Golf Course, Ball Park, Race Track)	

Taxation of Farm Structures and Land Under Farm Structures - RSA 79-F ?				
Total Number Granted	Total Number of Structures	Total Number of Acres	Assessed Valuation Land	Assessed Valuation Structures



New Hampshire
Department of
Revenue Administration

2016
MS1

Tax Increment Financing Districts - RSA 162-K ?

TIF District Name	Date of Adoption/ Modification	Original Assessed Value	Unretained Captured Assessed Value	Amount used on page 2	Retained Captured Assessed Value	Current Assessed Value



New Hampshire
Department of
Revenue Administration

2016
MS1

PELHAM

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

Monica

Hurley

Sep 15, 2016

2. SAVE AND EMAIL THIS FORM TO THE EQUALIZATION BUREAU

Please save and e-mail the completed, fillable PDF form to the Equalization Bureau at equalization@dra.nh.gov.

3. PRINT, SIGN, AND UPLOAD THIS FORM TO THE MTRSP

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 Bureau Advisor.

GOVERNING BODY 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.

Monica Hurley
Preparer's Signature

Assessor's Signature

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

[Signature] Selectman

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

[Signature] Selectman

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

[Signature] Selectman

Governing Body Member's Signature and Title

**2016 TOWN OF PELHAM – TAX RATE CALCULATION**

New Hampshire
Department of
Revenue
Administration

2016
\$20.95

Tax Rate Breakdown Pelham

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$10,062,545	\$1,673,147,442	\$6.02
County	\$2,063,929	\$1,673,147,442	\$1.23
Local Education	\$19,447,035	\$1,673,147,442	\$11.62
State Education	\$3,377,821	\$1,624,537,642	\$2.08
Total	\$34,951,330		\$20.95

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$34,951,330
War Service Credits	(\$233,916)
Village District Tax Effort	
Total Property Tax Commitment	\$34,717,414

Stephan Hamilton
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

11/4/2016

**2016 TOWN OF PELHAM – TAX RATE CALCULATION (page 2)****Appropriations and Revenues**

Municipal Accounting Overview		
Description	Appropriation	Revenue
Total Appropriation	\$15,061,208	
Net Revenues (Not Including Fund Balance)		(\$4,329,762)
Fund Balance Voted Surplus		(\$250,000)
Fund Balance to Reduce Taxes		(\$950,000)
War Service Credits	\$233,916	
Special Adjustment	\$0	
Actual Overlay Used	\$297,183	
Net Required Local Tax Effort	\$10,062,545	

County Apportionment		
Description	Appropriation	Revenue
Net County Apportionment	\$2,063,929	
Net Required County Tax Effort	\$2,063,929	

Education		
Description	Appropriation	Revenue
Net Local School Appropriations	\$27,131,777	
Net Cooperative School Appropriations		
Net Education Grant		(\$4,306,921)
Locally Retained State Education Tax		(\$3,377,821)
Net Required Local Education Tax Effort	\$19,447,035	
State Education Tax	\$3,377,821	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$3,377,821	

Valuation

Municipal (MS-1)		
Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$1,673,147,442	\$1,444,612,241
Total Assessment Valuation without Utilities	\$1,624,537,642	\$1,400,263,541

Village (MS-1V)	
Description	Current Year



2016 TOWN OF PELHAM – TAX RATE CALCULATION (page 3)

Pelham

Tax Commitment Verification

2016 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$34,717,414
1/2% Amount	\$173,587
Acceptable High	\$34,891,001
Acceptable Low	\$34,543,827

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	<i>\$34,717,663.00</i>
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 2016 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature: <i>Dorothy A. Marsden</i>	Date: <i>11/10/2016</i>
---	-------------------------

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 2016 Tax Rate	\$20.95	\$10.48

Associated Villages

No associated Villages to report

**2016 TOWN OF PELHAM – TAX RATE CALCULATION (page 4)****Fund Balance Retention**

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$39,949,993
Final Overlay	\$297,183

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*.

2016 Fund Balance Retention Guidelines: Pelham

Description	Amount
Current Amount Retained (8.76%)	\$3,500,171
17% Retained (<i>Maximum Recommended</i>)	\$6,791,499
10% Retained	\$3,994,999
8% Retained	\$3,195,999
5% Retained (<i>Minimum Recommended</i>)	\$1,997,500

2016 RSA 198:4-b II School Fund Balance Retention Guidelines: Pelham

If a school district has adopted RSA 198:4-b II by a vote of the legislative body, the school district may retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment pursuant to RSA 198:5, for the purpose of having funds on hand to use as a revenue source for emergency expenditures and overexpenditures under RSA 32:11, or to be used as a revenue source to reduce the tax rate. This retained fund balance is not cumulative. The maximum allowed fund balance retention has been calculated as:

	Net Assessment	2.5% of Net Assessment
Local School	\$22,824,856	\$570,621

**Pelham Tax Rate History***

INDIVIDUAL TAX RATES							
Year	Total Tax Rate	Town Tax Rate	School Tax Rate	County Tax Rate	State Tax Rate	Full Value Tax Rate¹	Valuation Per \$1.00 of Tax Rate²
2005	31.25	7.16	16.96	2.15	4.98	13.53	701,297
2006	13.99	3.24	7.74	0.93	2.08	13.99	1,691,942
2007	15.81	3.89	8.85	0.96	2.11	16.52	1,711,489
2008	17.35	4.46	9.46	1.07	2.36	16.84	1,547,317
2009	19.57	5.44	10.46	1.17	2.50	19.02	1,415,578
2010	19.53	6.06	9.86	1.12	2.49	19.42	1,427,944
2011	21.41	6.38	11.37	1.16	2.50	20.90	1,376,695
2012	24.40	7.49	13.26	1.16	2.49	24.64	1,383,822
2013	22.87	6.48	12.71	1.21	2.47	22.41	1,399,678
2014	22.87	6.91	12.29	1.24	2.43	22.01	1,426,315
2015	23.26	6.90	12.65	1.29	2.42	22.40	1,444,621
2016	20.95	6.02	11.62	1.23	2.08	20.17	1,673,147

How does Pelham compare with other towns in NH?

In 2013 the Town was ranked 106th lowest out of 257 communities

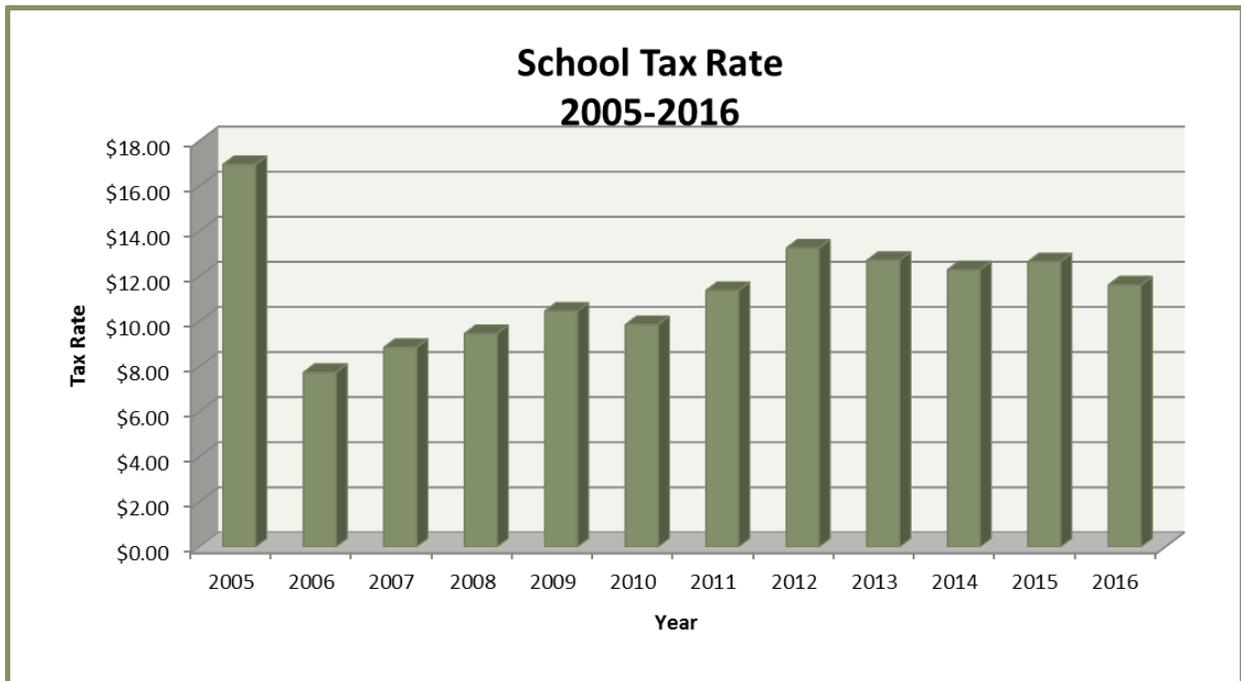
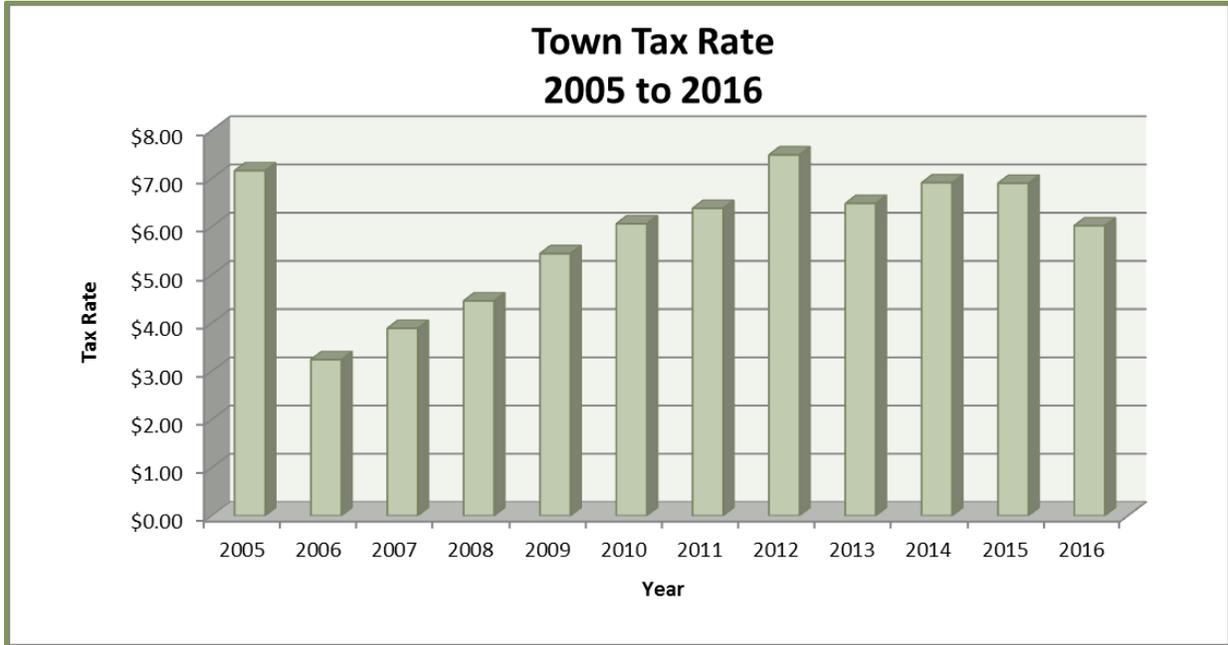
Notes:

- 1) This is estimated tax rate established by the State Department of Revenue Administration as if the Town were assessed at 98.6% of its full value
- 2) Town assessed valuation (1,673,147,442)

*** THIS REPORT HAS NOT BEEN AUDITED ***

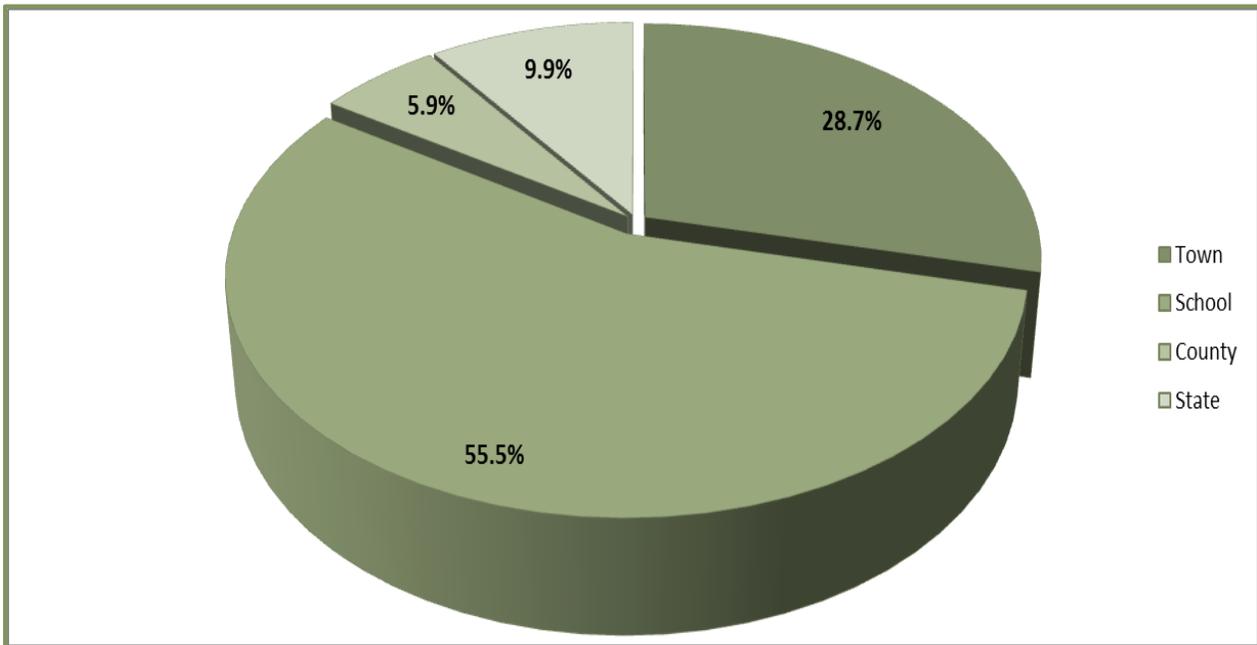
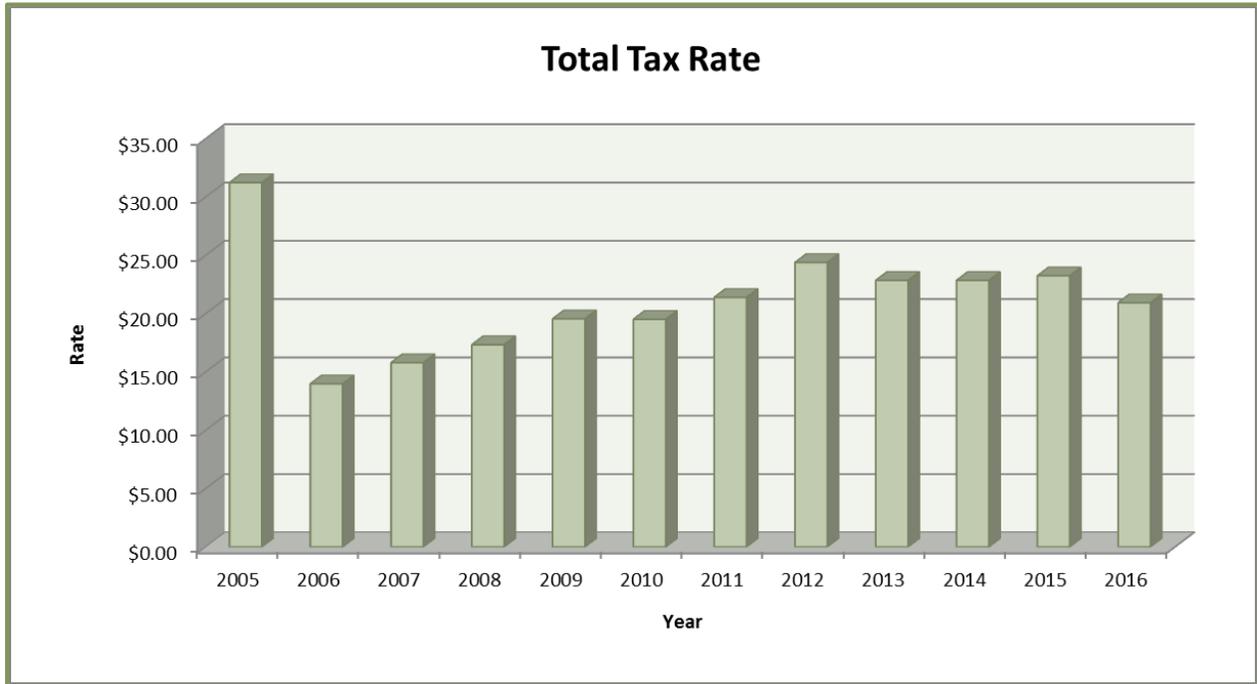


TAX RATE COMPARISON 2005-2016





TAX RATE COMPARISON 2005-2016



**2016 Pelham, NH Schedule of Property-Buildings ***

<i>Property Name</i>	<i>Street Address</i>
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	31 Newcomb Field Parkway
Shed	Lyons Park
Sherburne Building	6 Village Green
Town Hall Annex	60 Old Bridge Street North
Transfer Station	71 Newcomb Field Parkway

THIS REPORT HAS NOT BEEN AUDITED

**Pelham NH Schedule of Property – Roads***

Road	Length	Road	Length
Acorn Lane-now Old Bridge St.	0.130	Cara Lane	0.200
Albert Street	0.300	Cardinal Drive	0.150
Alexandra Drive	0.320	Carlisle Lane	0.100
Andrea Lane	0.200	Carol Drive	0.160
Angus Way	0.168	Carriage Drive	0.100
Appaloosa Avenue	0.420	Castle Hill Road	0.600
Applewood Road	0.450	Chagnon Lane	0.530
Arlene Drive	1.125	Christopher Lane	0.260
Armand Drive	0.220	Clark Circle	0.700
Atwood Rd. Ext.-now Peaceful	0.800	Claudine Drive	0.170
Atwood Road	0.100	Clearview Avenue	0.080
Autumn Street	0.221	Clement Road	0.200
Balcom Road	0.940	Clydesdale Avenue	0.420
Ballard Road	0.300	Coburn Avenue	0.220
Beacon Hill Road	0.100	Colby Drive	0.080
Bear Hill Road	0.430	Collins Way	0.200
Bedard Avenue	0.250	Colonial Drive	0.300
Belvina Circle	0.140	Common Street	0.050
Benoit Avenue	0.524	Corey Drive	0.146
Berkeley Street	0.170	Cote Drive	0.140
Birch Lane	0.670	Countryside Drive	0.292
Blacksmith Road	0.150	Cranberry Lane	0.160
Blackston Circle	0.380	Crescent Circle	0.410
Blue Jay Avenue	0.150	Currier Road	1.360
Blueberry Circle	0.800	Dale Avenue	0.150
Boulder Lane	0.149	Daniel Drive	0.090
Bowley Drive	0.140	David Drive	0.310
Bowman Lane	0.230	Davis Way	0.015
Brandy Lane	0.613	Debbie Drive	0.740
Brett Circle	0.206	Deer Hill Circle	0.400
Brookview Drive	0.860	Diamond Hill Road	0.290
Brown Avenue	0.162	Dick Tracy Lane	0.260
Burns Road	0.850	Dodge Road	0.314
Bush Hill Road	1.930	Dogwood Circle	0.440
Butternut Drive	0.160	Doreen Drive	0.150
Campbell Road	0.150	Doris Avenue	0.140

THIS REPORT HAS NOT BEEN AUDITED

**Pelham NH Schedule of Property – Roads* (cont.)**

Road	Length	Road	Length
Dutton Road	2.450	Hickory Hill Road	0.361
Economou Avenue	0.200	Highland Avenue	0.240
Eddy Lane	0.120	Hillcrest Lane	0.800
Edwards Drive	0.140	Hinds Lane	0.450
Ellsworth Drive	0.100	Hobbs Road	1.240
Fair View Drive	0.170	Holstein Drive	0.400
Falcon Drive	0.200	Homestead Road	0.320
Field Drive	0.100	Honey Lane	0.231
Fineview Circle	0.100	Hutchinson Bridge Road	0.160
Fletcher Drive	0.500	Independence Drive	0.280
Foreman Lane	0.100	Indian Valley Road	0.250
Gala Court	0.100	Industrial Park Drive	0.300
Garland Drive	0.950	Inwood Circle	0.120
Garland Lane-now Pasture Lane	0.180	Iris Avenue	0.070
Gaudet Lane	0.222	Island Pond Road	0.300
Gauthier Way	0.100	Ivers Grove Lane	0.100
Gibson Road	0.200	Jefferson Avenue	0.130
Gladys Street	0.130	Jennifer Drive	0.279
Glenside Drive	0.200	Jeremy Hill Road	2.050
Golden Brook Drive	0.100	Jericho Road	1.540
Goldfinch Drive	0.250	Jonathon Road	0.450
Gordon Avenue	0.610	Jones Farm Road	0.225
Grandview Road	0.270	Kathleen Lane	0.031
Granite Drive	0.100	Katie Lane	0.265
Greeley Rd.-now Wyndridge Cir.	0.320	Kennedy Drive	0.460
Green Meadow Drive	0.570	Kinnal Avenue	0.200
Greenwood Terrace	0.150	Koper Lane	0.792
Gumpus Hill Road	0.300	Kosik Terrace	0.100
Hancock Lane	0.200	Lane Road	0.780
Harley Road	0.235	Lannan Drive	0.400
Hayden Road	0.750	Lawrence Corner Road	0.550
Hearthstone Road	0.560	LeBlanc Road	0.340
Heather Lee Lane	0.400	Ledge Road	1.440
Hemlock Drive	0.100	Lemire Drive	0.180
Heritage Road	0.280	Leonard Drive	0.770
Herrick Circle	0.288	Lincoln Street	0.360

THIS REPORT HAS NOT BEEN AUDITED

**Pelham NH Schedule of Property – Roads ^{*(cont.)}**

Road	Length	Road	Length
Linda Avenue	0.090	Mountain View Road	0.100
Lisa Terrace	0.160	Mulberry Lane	0.650
Litchfield Circle	0.510	Nancy Avenue	0.500
Longview Circle	1.220	Nashua Road	1.500
Loretta Avenue	0.420	Nature's Way	0.200
Lori Lane	0.104	Nickolas Lane	0.294
Luann Lane	0.470	Noela Avenue	0.140
Lucy Avenue	0.360	Oak Hill Road	0.410
Lyons Way	0.111	Old Bridge Street	0.550
Madison Avenue	0.090	Old County Road	0.400
Magnolia Drive	0.312	Old Lawrence Rd.-now Briarwood	0.597
Main Street	0.880	Orchard Lane	0.260
Maple Drive	0.210	Overlook Drive	0.200
Marie Avenue	0.254	Partridge Lane	0.100
Marsh Road	2.530	Patriot Drive	1.129
Matthew Drive	0.096	Peabody Lane	0.250
May Lane	0.276	Pelham Road	0.400
Mayflower Lane	0.100	Pete's Way	0.167
McGrath Road	0.550	Pheasant Lane	0.100
McLain Drive	0.150	Pineridge Road	0.250
Meadow Lane	0.180	Pinewood Circle	0.380
Meagan Circle	0.127	Plower Road	0.300
Meetinghouse Way		Ponderosa Drive	0.210
Melissa Circle	0.165	Pondview Drive	0.196
Melody Lane	0.630	Poplar Hill Road	0.400
Mercury Lane	0.230	Primrose Lane	0.300
Michelle Avenue	0.401	Priscilla Way	0.391
Millstone Road	0.170	Pulpit Rock Road	0.770
Misty Lane	0.600	Quail Run Road	0.200
Moekle Road	0.550	Radcliff Drive	0.150
Monticello Drive	0.300	Regis Drive	0.260
Monument Hill Road	0.400	Renee Lane	0.100
Moonshadow Drive	0.300	Rita Avenue	0.150
Morgan Avenue	0.920	River Bend Drive	0.100
Mossey Lane	0.100	Robert Street	0.060
Mount Vernon Drive	0.400	Robinson Road	0.600

THIS REPORT HAS NOT BEEN AUDITED

**Pelham NH Schedule of Property – Roads** **(cont.)*

Road	Length	Road	Length
Rocky Hill Road	0.130	Township Road	0.432
Russell Drive	0.340	Valley Hill	1.100
Sandy Circle	0.220	Vassar Drive	0.320
Sawmill Road	0.660	Velma Circle	0.208
Scenic View	0.340	Victoria Circle	0.230
Scotland Avenue	0.180	Vista Drive	0.100
Shannon Circle	0.381	Washington Street	0.500
Shelly Drive	0.300	Webster Avenue	1.050
Shepard Road	0.830	Wellsley Drive	0.460
Short Road	0.200	West Street	0.400
Simpson Mill Road	1.450	Westfall Rd. N-now Westfall Rd.	0.100
Simpson Road	1.440	Westfall Rd. S-now Turtle Crossing	0.317
Sky View Road	0.530	Westview Terrace	0.600
Slaven Drive	0.150	Wheaten Drive	0.280
Slaven Drive Extension	0.250	William Drive	0.340
Spaulding Hill Road	0.660	Willow Street	0.830
Spring Street	1.094	Willshire Lane	0.190
Spruce Street	0.180	Willshire Lane	0.400
St. Margaret Drive	0.450	Woeckle Circle	0.230
Stephanie Drive	0.200	Woodbury Avenue	0.150
Stevens Road	0.320	Woodlawn Road	0.341
Stonepost Road	0.400	Wyndridge Road	0.562
Sunrise Drive	0.080	Youngs Crossing Road	0.380
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		
Trailside Drive	0.100		

THIS REPORT HAS NOT BEEN AUDITED



Town of Pelham – 2016 Town Employee Wages

- Important Note Regarding Overtime & 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 Dept. may be paid for “Details”. These are performed for third parties. These are fully reimbursed to the town although the offsetting revenue does not appear here. “Special 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 – 2016 Town Employee Wages***

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Ambrosini, Michelle B	2,090.46			2,090.46
Anderson, Donald R	4,983.50			4,983.50
Annal, Valerie M	2,175.00			2,175.00
Arsenault, Monique M	2,092.50			2,092.50
Atwood, Gregory P	68,921.02	12,567.53		81,488.55
Avery Jr, David	3,561.69			3,561.69
Babb, Troy M	54,501.17	11,164.46	180	65,845.63
Banfield, Jeffrey S	29,224.58	1,410.42		30,635.00
Barbato, Brian E	72,563.62	37,464.55	7,155.00	117,183.17
Barrett, Ralph R	46,469.19	6,855.04		53,324.23
Beaudette, HannaRose E	124			124.00
Beauregard, Robert Q	456			456.00
Bedard, Jeremy J	39,121.71	5,330.19		44,451.90
Beecher, Justin D	2,630.00			2,630.00
Belcher, Stephen J	46,794.43	4,199.56		50,993.99
Bergeron, Samantha L	2,460.63			2,460.63
Bettencourt, Brandon M	2,034.00			2,034.00
Binette, Melissa J	13,258.00			13,258.00
Bistany, Lauren A	960			960.00
Bogner, Salihah M	189			189.00
Bonnell, Brandon G	38,721.69	924.82		39,646.51
Bordeleau, Krista D	3,507.00			3,507.00
Bordeleau, Olivia C	1,311.00			1,311.00
Boucher, Susan D	5,665.00			5,665.00
Buckley, Shawn	56,670.01	6,709.15		63,379.16
Bullock, Anthony S	53,001.32	9,931.22	360	63,292.54
Burns, Catherine A	8,046.78			8,046.78
Campbell, Brian R	53,867.93	14,947.23	360	69,175.16
Caprigno, Allison D	52,674.81	27,677.52	225	80,577.33
Cares, Gala J	130.5			130.50
Carr, Kathleen A	50,927.30	1,578.02		52,505.32
Carter, Mark J	11,760.00			11,760.00
Chase, Glen E	75,242.55	25,627.40	3,915.00	104,784.95
Choate, David J	46,454.69	9,256.97		55,711.66
Classon, Emily E	3,115.00			3,115.00
Connolly, Jamie E	12,495.22	2,705.38		15,200.60
Costa, Joseph B	1,135.00			1,135.00

THIS REPORT HAS NOT BEEN AUDITED

**Town of Pelham – 2016 Town Employee Wages* (Cont.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Coughlin, Sean E	5,191.85			5,191.85
Crockett, Rebecca L	7,259.26			7,259.26
Cunio, Kimberly J	57,087.44	28,263.37		85,350.81
Danevich, Jonathan V	2,177.50			2,177.50
Davis, Anastasia M	5,142.50			5,142.50
Davis, Joan B	4,730.25			4,730.25
Day, Rachel E	1,094.00			1,094.00
De Azevedo, Victor Hugo G	2,155.50			2,155.50
DeBaldo, Rebecca	330			330.00
DeRoche, David G	67,827.51	15,016.93	3,982.50	86,826.94
Deacon, Alexander M	731			731.00
Delaney, Angela M	1,050.00			1,050.00
Desmarais, Andrew J	1,200.00			1,200.00
Doherty, Linda T	18,215.91			18,215.91
Donovan, Ryan J	62,625.46	17,895.38	9,270.00	89,790.84
Drolet, Jack A	424			424.00
Drolet, Matthew G	2,922.00			2,922.00
Dufresne, Sandra T	42,429.57	105.88		42,535.45
Earle, Hannah C	4,348.76			4,348.76
Edwards, Glennie	7,616.70			7,616.70
Eshbach, Alana R	2,088.00			2,088.00
Fagundes, Sydney N	1,948.50			1,948.50
Fancher, Mark R	7,178.03			7,178.03
Farris, Alivia A	1,265.00			1,265.00
Farwell, Daniel M	61,533.08	10,922.58	360	72,815.66
Fehmel, Erik J	5,439.08			5,439.08
Feola, Holly K	571.5			571.50
Ferreira Jr, Francis M	80,028.81	12,675.59		92,704.40
Ferreira, Kody S	13,914.83	1,627.60		15,542.43
Finn, Irja	61,211.69			61,211.69
Fisher, Paul D	55,066.01	12,792.49		67,858.50
Flint, Winifred	31,471.16			31,471.16
Foley, James J	26,364.97	38.87		26,403.84
Fournier, Monique J	1,858.50			1,858.50
Fournier, Rachel M	2,029.50			2,029.50
Gagnon, Olivia R	270			270.00
Gagnon, Trevor D	198			198.00

THIS REPORT HAS NOT BEEN AUDITED

**Town of Pelham – 2016 Town Employee Wages* (Cont.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Goldman, Jonathan M	2,318.89			2,318.89
Goolishian, Nicole E	40,019.19			40,019.19
Gowan, Scott J	98,254.89			98,254.89
Granfield, John J	45			45.00
Greenwood, James B	52,290.25			52,290.25
Grenda, Marilyn F	7,223.20			7,223.20
Grinley, Jeffrey B	45,756.65	15,626.99	360	61,743.64
Hall, Lauren H	3,497.00			3,497.00
Hall, Renee M	2,673.00			2,673.00
Halpin, Joseph M	1,827.00			1,827.00
Halpin, Katie	3,426.00			3,426.00
Hamilton, Shaun P	7,441.84			7,441.84
Hammar, Mary E	576.8			576.80
Higgins, Valerie E	2,916.51			2,916.51
Hodge Jr, John W	58,179.80	8,066.12		66,245.92
Hoegen, Gennifer A	26,340.37	2,131.96		28,472.33
Hoffman, Craig	57,092.80	6,896.21		63,989.01
Hoffman, James B	47,494.95	5,209.76		52,704.71
Holdsworth, Dawn M	9,525.00			9,525.00
Horne, Robert D	69,432.85	21,952.62		91,385.47
Hovey, Jennifer	52,481.38	1,469.99		53,951.37
Howard, Emma M	1,030.00			1,030.00
Huertas, Jaime	51,269.75	24,109.73	12,746.25	88,125.73
Hurd, Diane L	30,299.00	1,331.50		31,630.50
Hurd, Megan M	2,498.50			2,498.50
Hurd, Nicholas W	3,404.00			3,404.00
Hussni Jr, Hassan M	7,825.26	379.29		8,204.55
Ignatowicz, John W	66,995.12	16,334.18	360	83,689.30
Isabelle, Dylan M	56			56.00
Isabelle, Jocelyn M	56			56.00
Isabelle, Jordyn M	2,295.00			2,295.00
Janak, Alyssa R	695			695.00
Janocha, William J	14,303.44			14,303.44
Jenkins, Christopher M	3,098.04			3,098.04
Johnson, Brian R	72,709.51			72,709.51
Johnson, James M	39,267.96	1,253.64		40,521.60
Johnson, Kellyn R	641.25			641.25

THIS REPORT HAS NOT BEEN AUDITED

**Town of Pelham – 2016 Town Employee Wages* (Cont.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Johnstone, David R	53,868.96	6,839.65		60,708.61
Kasiske, Michael J	61,768.28	19,991.88	17,242.50	99,002.66
Kayo, Jeffrey W	624			624.00
Keenlside, Matthew P	72,929.11	22,034.76	540	95,503.87
Kelley, Cynthia E	1,628.10			1,628.10
Kelly, Brian M	73,640.10	8,276.61		81,916.71
Kosik, Walter J	8,024.03			8,024.03
LaCroix, Arthur J	7,515.75			7,515.75
Lachapelle, Nicholas G	2,007.00			2,007.00
Landry, Alyson M	173.25			173.25
Landry, Sara E	52,851.07			52,851.07
Larson, Benjamin W	229.5			229.50
Larson, Tyler J	1,505.76			1,505.76
Law, Jonathan P	14,458.86			14,458.86
LeMasurier, Noelle M	50,279.90	20,437.00		70,716.90
Leischner, Paul G	36,062.66			36,062.66
Leonard, Paul	900			900.00
Leuteritz, Robyn B	603			603.00
Liardo, Samantha J	1,953.00			1,953.00
Lingley, Celia M	53,567.34	2,710.66		56,278.00
Lister, Allison	350			350.00
Lloyd, Trevor P	4,270.27			4,270.27
Locke, James M	68,206.67	10,307.18	2,295.00	80,808.85
Lodge, William C	9,490.00			9,490.00
Long, Robert W	44,966.51	1,534.33		46,500.84
Lozowski, John P	23,337.25			23,337.25
Lynde Jr, Harold V	900			900.00
Mackay, Karen S	631.8			631.80
Mahoney, Landra L	1,890.00			1,890.00
Malloy, Regina M	40,221.22	576.23		40,797.45
Mannion, Dennis J	2,540.50	1,080.00	38,553.75	42,174.25
Marsden, Dorothy A	68,428.64			68,428.64
Marston, Julie A	3,544.89			3,544.89
Martin, Kevin J	1,543.50	630	4,961.25	7,134.75
Martin, Rhonda M	137.71			137.71
Maruca, Carli A	2,241.00			2,241.00
Maruca, Marie E	49,986.00	231.86		50,217.86

THIS REPORT HAS NOT BEEN AUDITED

**Town of Pelham – 2016 Town Employee Wages* (Cont.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Masterson, Alena E	112.5			112.50
McAdam, Shannon R	2,241.00			2,241.00
McAweeney Jr, Paul D	17,808.08	117		17,925.08
McCabe, Beau A	368			368.00
McCall, Michael F	78,838.67			78,838.67
McCarthy, Brian C	100,545.27			100,545.27
McDevitt, William	900			900.00
McNamara, Maureen C	2,380.04			2,380.04
Midgley, James F	109,254.13	515.67		109,769.80
Midgley, James T	52,862.47	14,213.48	360	67,435.95
Miller, Matthew J	24			24.00
Molloy, Robert E.	7,173.00			7,173.00
Monette, Timothy J	1,602.56			1,602.56
Montano, Bismark	56,882.25	27,437.03	135	84,454.28
Morin, Clayton P	11,550.00			11,550.00
Morin, Shannon R	2,040.00			2,040.00
Nale, Brigid M	162			162.00
Neskey, Larry P	56,680.64	3,368.20		60,048.84
Newcomb, Linda	49,134.27	2,250.19		51,384.46
Normandin, Troy R	8,086.62			8,086.62
Noyes, Benjamin P	34,213.82	5,209.96		39,423.78
O'Connell-Galeotalanza, Shannon K	51,959.97	25,232.34		77,192.31
O'Donnell, Thomas J	75,926.47	14,929.75		90,856.22
O'Hearn, Teresa M	1,969.62			1,969.62
O'Maley, Susan E	3,269.00			3,269.00
Ogiba, Jeffrey M	2,240.68			2,240.68
Ogiba, Michael A	1,714.50		5,130.00	6,844.50
Owens, Lisa A	48,393.39	85.98		48,479.37
Page, Ronald L	66,303.36	18,889.20		85,192.56
Papadimoulis, Alexandria M	1,971.00			1,971.00
Papadimoulis, Constantinos D	2,088.00			2,088.00
Parece, Jordan L	757			757.00
Parece, Patricia A	1,737.00			1,737.00
Patterson, Brianna A	2,020.50			2,020.50
Patterson, Kevin J	228.94			228.94
Patterson, Mikayla B	2,227.50			2,227.50
Pendergast, Georgia A	2,245.50			2,245.50

THIS REPORT HAS NOT BEEN AUDITED

**Town of Pelham – 2016 Town Employee Wages* (Cont.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Perriello, Anne T	80,259.68	625.02	7,425.00	88,309.70
Peters, Elaine	5,087.33			5,087.33
Piatelli, John R	1,915.00			1,915.00
Pickles, Michael J	9,196.75	2,315.44	472.5	11,984.69
Pitts, Ryan J	131.92			131.92
Poff, Mathew M	938.25			938.25
Poumakis, Owen H	356.25			356.25
Rafferty, Jennifer C	15,770.47			15,770.47
Ramgopaul, Dayanand	63,780.98	14,132.85		77,913.83
Riddinger, Mark N	18,673.69	2,299.76		20,973.45
Rideout, Darian E	648.5			648.50
Rizzo, Brenda M	51,129.19	4,707.76		55,836.95
Roark, Joseph A	122,355.38	1,672.07	4,927.50	128,954.95
Robertson, Laura A	17,516.12	319.54		17,835.66
Robichaux, Matthew R	2,155.50			2,155.50
Rodrigue, Alexander E	1,939.50			1,939.50
Rooney, Daniel C	57,147.88	11,072.35	360	68,580.23
Roulet, Colette-Maxine	6,230.16			6,230.16
Safford, Lydia M	2,532.00			2,532.00
Sage, Derek S	2,868.00			2,868.00
Salois, Kelly L	37,982.24	1,851.77		39,834.01
Santarpio, Melissa M	3,121.00			3,121.00
Savard, Kristyna A	1,792.22			1,792.22
Schedeler, Elizabeth A	426			426.00
Schwab, Jillian L	165			165.00
Shams, Arya	2,916.00			2,916.00
Sirois, Danielle K	162			162.00
Slater, David J	20,920.00			20,920.00
Slattery, Elizabeth D	2,425.20			2,425.20
Smith, Laura K	8,850.00			8,850.00
Snide, Ann S	38,304.85	123.33		38,428.18
Snide, Heather L	1,590.00			1,590.00
Snide, Rhiannon L	3,343.75			3,343.75
Soucy, Roland J	15,374.03			15,374.03
Soucy, Russell N	1,144.00			1,144.00
Spencer, Suzane A	900			900.00
Stickney, Jacob S	1,472.50			1,472.50

THIS REPORT HAS NOT BEEN AUDITED

**Town of Pelham – 2016 Town Employee Wages* (Cont.)**

Employee Name	Regular Wages	OT/Special Wages	Details	Total Wages
Stickney, Matthew H	417.5			417.50
Stotik, John	3,763.50			3,763.50
Surprenant, Kyle C	2,115.00			2,115.00
Takesian, Charlene F	4,620.00			4,620.00
Thistle, Adam J	61,302.44	24,462.76	4,432.50	90,197.70
Thistle, Mathew G	4,410.16			4,410.16
Thompson, Carolyn A	2,079.00			2,079.00
Tierney, Connor L	2,290.00			2,290.00
Tocco, Lauren A	520			520.00
Todd, Sydney L	85.5			85.50
Toom, Stephen R	92,073.74		17,280.00	109,353.74
Vecchi, Betsy A.V.	41,428.37			41,428.37
Vieira, Bruce J	63,193.95	26,144.85	1,327.50	90,666.30
Vieira, Thyago M	637.79			637.79
Viger, Douglas E	1,200.00			1,200.00
Viger, Tyler Douglas	2,501.89			2,501.89
Walczak, Stanley J	53,739.72			53,739.72
Waldron, Mathew C	33,406.98	3,195.87		36,602.85
Weaver, Patrick M	62,362.00	20,588.61		82,950.61
Weishaar, Heidi I	9,408.02			9,408.02
White, Robert F	4,366.88			4,366.88
Williams, Gary E.	5,048.00			5,048.00
Willis, Charity A Landry	7,885.81			7,885.81
Willis, Cloverlyn G Landry	4,375.02			4,375.02
Willis, Cyran C Landry	2,893.88			2,893.88
Wood, Lisa A	1,544.00			1,544.00
Yates-Souza, Myia M	62,468.06	12,184.27		74,652.33
Zelonis, Timothy	15,613.50			15,613.50

THIS REPORT HAS NOT BEEN AUDITED



2016 Encumbrances*

Name	Beginning Balance 2016	Amount Expended During c/y 2016	Ending Balance 2016	Amount to be Encumbered
Summary of Special Warrant Articles				
Fire Station	120,671	6,300	114,371	114,371
Forestry Management	22,610	21,862	748	748
2016 Warrant Articles				
Transfer Compactor	250,000	117,409	132,591	132,591
Highway Block Grant	303,021	62,296	240,725	240,725
Forestry Maintenance	36,000	12,992	23,008	23,008
TOTAL ENCUMBRANCES				\$511,443

THIS REPORT HAS NOT BEEN AUDITED



***Trustees of the Trust
Funds***

Trustee Chair:

Cindy Ronning

**Selectmen’s Office
6 Village Green
Pelham, NH 03076**

Phone: 603-635-8233

Fax: 603-635-8274

Email:

**trustees@pelhamweb.com
www.pelhamweb.com/trustees-
of-the-trust-funds**

Meeting Information:

The Trustees Meet:

*The 3rd Wednesday of each
month*

Location:

*Police Community Room
Police Department
14 Village Green
Pelham, NH 03076*

2016 Highlights:

*- Trustees relocated all
funds from Citizens bank to
Enterprise Bank*

To the Residents of the Town of Pelham,

The Trustee’s relocated all the funds from Citizens Bank to Enterprise Bank in 2016. We did this in hopes to increase revenue while increasing accountability under this new investment program. In addition our banking is easier at Enterprise Bank in Pelham.

Our Capital reserves have also been invested in a separate portfolio consisting of Bonds and CD’s. Interest on our previous money market accounts were not amounting to much. These new investments are low risk investments and will grow our accounts.

Current Trustees are meeting once a month our agenda’s and minutes are posted on the Pelham website. We are also meeting with Enterprise investment advisors regularly.

Sincerely,

Cindy Ronning

Cindy Ronning, Chairman
Edmund Gleason, Bookkeeper
Demetra Bergeron, Secretary



TRUSTEES OF THE TRUST FUNDS MS-9*

Name of Trust Fund	PRINCIPAL				INCOME					Grand Total of Principal & Income
	Beginning Balance	New Funds/Withdrawals	Cash Gains/Losses	Balance End Year	Balance Beginning Year	Income Percent	During Year Amount	Expended During Year	Balance End Year	
Capital Reserve Funds										
Cistern Repair	30,000.00			30,000.00	8.01	9.04%	37.22		45.23	30,045.23
Cemetery Lot Repurchase	0.00			0.00	408.41	0.00%	0.52		408.93	408.93
Memorial Athletic Field	20,600.00			20,600.00	15,590.91	6.21%	44.91		15,635.82	36,235.82
Special Education CRF	200,000.00			200,000.00	12.29	60.27%	248.08		260.37	200,260.37
Pandemic	0.00			0.00	1,184.97	0.00%	1.47		1,186.44	1,186.44
E.G. Raymond Park	46,261.67			46,261.67	1,701.81	13.94%	59.51		1,761.32	48,022.99
School Building Land	10,000.00			10,000.00	42.45	3.01%	12.47		54.92	10,054.92
School Building Land - High School	0.00			0.00	4,633.22	0.00%	5.75		4,638.97	4,638.97
Sr. Center Bus	25,000.00	25,000.00		50,000.00	3,207.91	7.53%	55.47	(50,000.00)	(46,736.62)	3,263.38
Sr. Center Addition	0.00			0.00	4,576.16	0.00%	5.68		4,581.84	4,581.84
Tallant Rd./Willow St.	0.00			0.00	74,813.59	0.00%	42.05	(74,804.34)	51.30	51.30
Town Building & Emergency Repair	0.00			0.00	1,579.40	0.00%	1.95		1,581.35	1,581.35
Highway Dept. Maintenance Bldg	0.00	50,000.00		50,000.00	0.00	0.00%	60.97		60.97	50,060.97
Total Capital Reserve Funds	331,861.67	75,000.00	0.00	406,861.67	107,759.13	100.00%	576.05	(124,804.34)	(16,469.16)	390,392.51
Cemetery Trusts										
General Maintenance	40,455.00	7,324.94	(22,500.00)	25,279.94	79.19	1.63%	372.00	(140.46)	310.74	25,590.68
Conservation										
Conservation Easement	5,000.00			5,000.00	2,698.30	0.32%	9.28	(7,707.58)	(5,000.00)	0.00
Library Trusts										
Library Renovation	5,239.39		235.10	5,474.49	22.52	0.35%	80.56	(30.42)	72.66	5,547.15
Parks & Recreation										
Muldoon Park-Private	0.00			0.00	102.48	0.00%	0.00		102.48	102.48
Muldoon Park - Public	0.00			0.00	82.77	0.00%	0.00		82.77	82.77
PVMP	6,439.39	3,460.00	444.21	10,343.60	186.31	0.67%	152.21	(2,817.47)	(2,478.95)	7,864.65
Raymond Park Trust - Private	5.00		0.22	5.22	0.00	0.00%	0.08	(0.03)	0.05	5.27
Raymond Park Trust - Public	14,050.80		481.04	14,531.84	11,597.71	0.94%	213.84	(955.74)	10,855.81	25,387.65

* This Report Has Not Been Audited *

**TRUSTEES OF THE TRUST FUNDS MS-9* (cont)**

Name of Trust Fund	PRINCIPAL			INCOME					Grand Total of Principal & Income
	Beginning Balance	Withdrawals	Balance End Year	Balance Beginning Year	Income Percent	During Year Amount	Expended During Year	Balance End Year	
Pension/ Insurance Funds									
Compensated Absence	108,357.67	30,000.00	138,357.67	53,499.69	21.60%	18.03		53,517.72	191,875.39
School/ Scholarship Funds									
ADA Modification	16,250.00		16,250.00	9,080.03	3.24%	2.54		9,082.57	25,332.57
PHS Senior Scholarship Fund	3,839.93	(200.00)	3,639.93	0.53	77.00%	0.36		0.69	3,640.82
School Building Maint.	200,000.00	25,000.00	225,000.00	12,057.49	3986.00%	22.02		12,079.51	237,079.51
Roads/Town Funds									
Forest Mgmt. Committee	106,874.21	9,819.75	116,693.96	27,389.16	2130.00%	13.96		27,403.12	144,097.08
Recycling Facility	0.00		0.00	207.69	0.00%	0.03		207.72	207.72
Recycling Equipment	0.00		0.00	397.91	0.00%	0.06		397.97	397.97
Total Individual Trusts	501,747.00	69,384.14	571,131.14	117,392.97	100.00%	65.81	0.00	117,458.58	688,589.92
Cemetery Trusts									
Perpetual Care	562,111.12		586,078.98	81,226.36	73.22%	13,497.64		88,888.18	674,967.16
E&A Raymond	273.33		284.99	324.02	0.04%	6.56		327.74	612.73
EVA Pariseau	604.42		630.19	458.43	0.08%	14.51		466.66	1,096.85
Henry Currier	426.20		444.37	463.85	0.06%	10.23		469.66	914.03
Koehler/Cahill	243.59		253.97	341.52	0.03%	5.85		344.84	598.81
Myron Robie	6,014.88		6,271.35	2,021.58	0.78%	144.43		2,103.56	8,374.91
Library Trusts									
Charles Seavey	6,934.31	(2,000.00)	5,229.98	665.11	0.90%	166.51		759.63	5,989.61
E & E Chalifoux	5,999.86		6,255.69	709.44	0.78%	144.07		791.22	7,046.91
Frank Woodbury	11,780.92		12,283.24	1,653.83	1.53%	282.89		1,814.41	14,097.65
Mary Gage	1,199.24		1,250.38	77.99	0.16%	28.80		94.34	1,344.72
Noreen Brown	32,381.57		33,762.29	1,811.39	4.22%	777.56		2,252.77	36,015.06
Sherman Hobbs	5,758.53		6,004.08	474.52	0.75%	138.28		553.02	6,557.10
Anna M. Beaudoin Book Fund	54,428.53	(2,000.00)	54,749.31	1,084.04	7.09%	1,306.96		1,825.93	56,575.24
Pension/ Insurance Funds									

THIS REPORT HAS NOT BEEN AUDITED



TRUSTEES OF THE TRUST FUNDS MS-9 (cont.)

Name of Trust Fund	PRINCIPAL				INCOME					Grand Total of Principal & Income
	Beginning Balance	New Funds/Withdrawals	Cash Gains/Losses	Balance End Year	Balance Beginning Year	Income Percent	During Year Amount	Expended During Year	Balance End Year	
Schools/Scholarship Funds										
Dr. Ernest M. Law	12,307.91		552.00	12,859.92	777.10	0.83%	189.24	(571.45)	394.89	13,254.80
Grace C. O'Hearn	6,589.95		295.56	6,885.51	303.31	0.44%	101.32	(38.26)	366.37	7,251.89
Lanseigne Case Memorial	11,781.24	1,000.00	573.23	13,354.47	337.05	0.86%	196.52	(474.20)	59.37	13,413.84
Robinson Tennis Court	4,176.26		187.95	4,364.21	2,415.69	0.28%	64.22	(24.25)	2,455.66	6,819.87
Ruth Richardson	5,688.61		255.11	5,943.72	177.93	0.38%	87.46	(33.02)	232.37	6,176.09
Starlighters Drum	5,643.60		253.99	5,897.59	140.57	0.38%	86.79	(32.77)	194.59	6,092.18
John & Glenys Wolfendend	26,951.69		1,208.73	28,160.42	945.31	1.81%	414.39	(1,156.46)	203.24	28,363.66
Roads/Town Funds										
H. Tracey Davis Memorial	7,182.06	145.48	328.64	7,656.18	856.55	0.49%	112.66	(42.54)	926.67	8,582.85
Total Individual Trusts	\$1,359,951.28	\$157,257.76	\$66,675.64	\$1,553,542.02	\$106,645.47	100.00%	\$22,860.90	(\$18,239.18)	\$194,100.25	\$1,747,642.27
Total All Trust Funds	1,691,812.95	232,257.76	66,675.64	1,960,403.69	214,404.60	100.00%	23,436.95	(143,043.52)	177,631.09	2,138,034.78

THIS REPORT HAS NOT BEEN AUDITED

**Pelham Assessors Office****Department Head:**

**Susan Snide, Assessing
Assistant
6 Village Green
Pelham, NH 03076**

Phone # 603-635-3317

Fax # 603-635-3096

Office Hours: Monday thru
Friday
8am to 4pm

[http://www.pelhamweb.com/
assessor](http://www.pelhamweb.com/assessor)

**Important Events in
2016:**

- 2016 Valuation for Pelham
is slightly up from 2015
- Tax rate for 2016 has
decreased \$2.31 at \$20.95
per \$1,000 valuation.

Local School - \$11.62
Municipal - \$6.02
County - \$1.23
State Education-\$2.082

Important Dates:

- **April 15, 2017**
Applications for Tax
Exemptions & Credits are due

- **March 1, 2017**
Applications for Tax
Abatements are due

Important Websites:

For Elderly Exemptions,
Veteran's Credit, Wood
Burning exemption, Solar
Heat exemption and/or
Abatement applications

www.nh.gov/revenue
www.pelhamweb.com

The Board of Selectmen has statutory authority as the Board of Assessors. The Board of Assessors has ongoing support from Corcoran Consulting of Wolfeboro Falls, NH.

Efforts to maintain a COD under 20 as set by the ASB requires annual valuation activity. When we find ourselves in a position where the COD is approaching 15 or greater and our equalization rate 90% or greater than 110% we will be directed by the DRA, to take efforts to bring our community values back into range. To that end we contract with Corcoran Associates to assist us in the collection and *data analysis of our values*.

A full measure and list revaluation has many goals. One of which is it to bring property values in line with the current fair market. Similar properties should reflect similar value taking into account age and quality of construction. A full revaluation *of the entire Town in one year* is cumbersome, time consuming and costly. However, along with the cyclical inspections running on a 5 year basis a full revaluation was completed in 2016. Values increased on average 14%; this is not to say all values went up 14% some went up 20% and some went down.

The Board of Selectmen decided in 2007 to maintain values on an annual basis versus a whole Town revaluation every five years. This entails the measure and list (complete inventory of real property) of all properties on a cyclical basis, over a five year period. Statistical updates will be performed when fair market sales and assessed values differ by 10% or more. 2011 was the end of our *first* 5 year certification cycle. We had continued to maintain values within 10% of fair market as recommended by the NH Assessing Standards Board.

2016 saw our values dropping to below fair market by 13% and more. When the revaluation was completed our equalization rate was 100%. The market continues to be strong with values dropping to 98.3% of fair market by the time the DRA established our equalization rate. The USPAP report outlining the establishment of values is available in the Assessing Office. For 2016 the total valuation for the community is up from **\$1,444,621,241** in 2015 to **\$1,673,147,442**. This excludes all exempt properties. Excluding utilities, our 2016 valuation is **\$1,624,537,642**.

Our tax rate for 2016 decreased \$2.31 to 20.95 from \$23.26 in 2015. The rate is broken down into: local school at \$11.62, County at \$1.23, Municipal at \$6.02 and State Education rate at \$2.08.

Once the tax bills are mailed, property owners are eligible to seek abatement. It is the responsibility of the property owner to prove or show how 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.

Our equalization rate for 2016 is confirmed to be 98.3%. The Assessing Standards Board (ASB) allows, as a test of Uniformity of Assessment, a coefficient of dispersion (COD) of 20. When calculating the COD for 2016 using the fair market sales for residential properties from October 1, 2015 to September 30, 2016 our COD is at 5.90.

The chart on the following page is the updated version of tax rates and equalization values per year since 1965.

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 submitted,

Susan Snide, Assessing Assistant

**TAX RATE PER 1,000 VALUATION**

Year	Ratio	Town	County	School	State	Total
1966		11.40	3.30	55.30		70.00
1967		13.30	3.60	64.10		81.00
1968		13.20	3.50	65.30		82.00
1969*	100%	5.00	1.50	27.70		34.20
1970	93%	5.90	1.80	29.10		36.80
1971	93%	6.00	1.40	33.40		40.80
1972	77%	7.20	1.50	39.20		47.90
1973	77%	8.50	1.60	39.90		50.00
1974	58%	6.80	1.50	43.70		52.00
1975	58%	9.60	2.00	46.10		57.70
1976	57%	7.10	2.80	46.90		56.80
1977	50%	7.60	2.20	50.00		59.80
1978	50%	8.60	2.60	45.80		57.00
1979	38%	8.60	2.90	42.40		54.00
1980	33%	7.00	3.40	55.90		66.30
1981	33%	11.60	3.30	56.00		70.90
1982*	100%	4.60	1.30	19.60		25.50
1983	96%	4.70	1.60	20.40		26.70
1984	85%	2.83	1.58	21.59		26.00
1985	69%	4.07	1.80	22.97		28.84
1986	50%	3.44	1.96	23.95		29.35
1987	45%	5.48	2.90	25.46		33.84
1988	43%	5.72	2.27	26.11		34.10
1989	47%	5.65	3.22	27.68		36.55
1990	49%	6.40	3.11	28.78		38.29
1991	54%	8.84	3.26	25.40		37.50
1992	59%	8.77	3.57	29.23		41.57
1993	61%	7.88	3.65	29.37		40.90
1994		8.13	3.50	30.87		42.50
1995	58%	8.04	3.63	33.28		44.95
1996	56%	8.93	3.92	34.33		47.18
1997*	100%	4.14	2.29	19.87		26.30
1998	100%	3.41	2.04	20.85		26.30
1999	82%	4.97	2.01	6.74	7.17	20.89
2000	72%	3.96	2.14	9.01	6.89	22.00
2001	60%	3.68	2.25	10.06	7.51	23.50
2002	57.6%	3.98	2.30	12.14	7.43	25.85
2003	53.3%	5.32	2.09	13.06	7.48	27.95
2004	49.3%	6.65	2.01	15.96	5.23	29.85
2005	43.3%	7.16	2.15	16.96	4.98	31.25
2006*	100%	3.24	.93	7.74	2.08	13.99
2007	99.1%	3.89	.96	8.85	2.11	15.81
2008**	97%	4.46	1.04	9.46	2.36	17.35
2009**	97.6%	5.44	1.17	10.46	2.50	19.57
2010	99.4%	6.06	1.12	9.87	2.48	19.53
2011	97.6%	6.38	1.16	11.37	2.50	21.41
2012	102.0%	7.49	1.16	13.26	2.49	24.40
2013	98%	6.48	1.21	12.71	2.47	22.87
2014	96.3%	6.91	1.24	12.29	2.43	22.87
2015	91%	6.90	1.29	12.65	2.42	23.26
2016	98.3%	6.02	1.23	11.62	2.082	20.95

*Revaluation Year ** Cycled Update



**Pelham Community
Television**

Department Head:

**James Greenwood, Cable
Coordinator**
25 Old Bridge Street
Pelham, NH 03076

Phone # 603-635-8645

Fax # 603-635-8645

www.pelhamweb.com

email: ptv@pelhamweb.com

**Important Events in
2016:**

- **Linda Doherty** reaches 28 year milestone as a Part Time Assistant
- **James Greenwood** reaches 18 years as Cable Coordinator
- **Owen Poumakis** honored with an employee appreciation award.
- PTV subscribes to Leightronix "Viebit" for next day viewing of Board & Committee Meetings
- Sherburne Hall gets technology upgrades
- To order DVD's of meetings or special productions, please call or email the PTV office at the contact information above

Production Team in 2016

- Owen Poumakis - 9th year
- Tyler Viger - 4th year
- Cyran Willis - 4th year
- Matt Thistle - 2nd year
- Trevor Lloyd - 2nd year
- Clover Willis - 2nd year
- Alex Casey - 2nd year
- Tyler Larson - 1st year
- Olivia Bordeleau - 1st year

Important Websites:

- For viewing of meetings or other special events visit <http://ptv.viebit.com>
- To view archives of any PTV Broadcasts you can visit <http://video.pelhamweb.com>

Starting in January 2016 PTV began its subscription with Leightronix "Viebit" Video on Demand. Meetings are uploaded normally by the next day for viewing and downloading of MP4 file by visiting <http://ptv.viebit.com> . 2016 also brought more Sherburne Hall technology upgrades; we added 15 New DMX controllable lights for the stage, a large rear projection screen and short throw projector, a new 40 Channel 32 Microphone input Digital Mixer while also adding new PC's and Cue Player software to control media, lighting and sounds for Sherburne Hall productions.

PTV and its production team continue to provide Cable Coverage of all Town and School District government meetings (except for sub-committees), Town Meeting Voting results, School Graduations, Academic award ceremonies, School Concerts, Memorial Day, Independence Day celebrations, Old Home Day, Horrible's Parades, 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.

At the June 7, 2016 Board of Selectmen's meeting, I was proud to present, on behalf of the Board of Selectmen, the first Employee Appreciation Award to Owen Poumakis for his 9 years of dedicated and loyal service to the Town of Pelham. He has worked diligently for Pelham Television in the production room, not looking for any accolades to come his way. He is a humble man and enjoys working for the Town very much. I have had the privilege of having him in my department for the entire 9 years that he has been with us. We are all very lucky to have him. Congratulations again to Owen and looking forward to many more years to come!



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 PTV. 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 and Comcast.

Respectfully Submitted,

James B. Greenwood,
Cable Coordinator



Cemetery Trustees

Trustees:

Dave Provencal, Trustee
Chair

Dave Slater, Cemetery
Sexton

68 Old Bridge Street
Pelham, NH 03076

Phone # 603-635-6974

Fax # 603-635-6974

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

**Important Events in
2016:**

- Maintenance building is up and running. It is a truly professional building with great work space and office. It also has a much needed room for planning and record keeping.

Important Dates:

- April 15, 2017 all plastic flowers and decorations must be removed

- All graves must be brought into compliance with the Cemetery By-laws

To the Board of Selectmen and the Residents of the Town of Pelham,

At our April 2016 Trustees meeting, election of officers was held with the results being:

David Provencal
Chairman
Donna Smith
Vice Chairman
Walter Kosik
Secretary
Timothy Zelonis, Board Member
Nate Boutwell, Board Member

Special thanks to our Sexton Dave Slater and our three dedicated staff members, Brandon Bonnell, Jay Law and Paul McAveeny. The Town of Pelham continues to have one of the best kept cemeteries in the area.

Major projects were accomplished this year. Development of North Pelham Cemetery, an area of additional land was cleared of trees and brush. Debris disposed of, land graded and loam spread. A new road cut in for access to rear lot. An easement was donated to the cemetery by neighbor Mr. Charles Rodiman Jr. Many thanks to Mr. Rodiman for this kind gift to the cemetery department.

As a reminder to everyone, all plastic flowers and decorations are to be removed by April 15, 2017. Borders must be flush with grass. Dimensions around headstones are 10 inches on sides, 16 inches in front. No trees, bushes or large plants on sides on sides of headstones. Strictly enforced.

The cemetery Sexton shall have the authority to remove all floral designs, flowers, weeds, trees, shrubs, or herbage of any kind as soon as, in his judgment or judgment of the trustees, they become unsightly or dangerous, detrimental, or diseased, or when they do not conform to the standards maintained by the cemetery.

The revenues taken in from the sale of lots and opening and closing of the graves in 2016 were:

Lots Sold	24	\$29,200	Returned to General Fund	\$44,430
Openings & Closings	34	\$27,100	Returned to Maintenance Fund	\$17,520
Cremations	26	\$5,650		
	Total	\$61,950	Total	\$61,950

There are six (6) cemeteries maintained in Town: Gibson Cemetery, Center Cemetery, Gumpas Cemetery, North Pelham Cemetery, Atwood Cemetery, and Lyons Cemetery.

Respectfully Submitted,

David Provencal

David Provencal, Chairman

Donna Smith, Vice Chairman

Walter Kosik, Secretary

Nate Boutwell, Trustee

Timothy Zelonis, Trustee

Dave Slater, Sexton

Lisa Wood, Recording Secretary





Pelham Fire Department



Department Head:

James Midgley, Chief
36 Village Green
Pelham, NH 03076

Non-Emergency #
603-635-2703

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

Important Events in

2016:

- *2016 most deadly to date in the war on drugs in our community*
- *Fire Department received FEMA Assistance grant to the Firefighters Grant program in the amount of \$160,094*
- *Over \$285,000 received in ambulance revenues*
- *Lt. Paramedic **James Foley** retires after 20 years of membership in NH Fire Services*



Pelham NH Fire Department

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 accomplishments and activities of my department and its members for 2016. As with each passing year we set our goals for the coming year and strive to improve the delivery of services to the residents of Pelham and make them aware of what is happening in the community in which they live.

In 2016 we remain in the middle of the opiate addiction battle. This past year was the most deadly to date in the war on drugs in our community and state. We have seen this epidemic destroy family members who are left to pick up the pieces. The members of the department and I have repeatedly seen the devastation brought upon the families of the addicted. We see the hopelessness of these families who don't know where to go to get help for their loved ones. We see the mother and fathers cry over the death of their children and many times they are the ones who find them. And we see the long term damage to the social and economic fabric of our community as some mistakenly say "it's not my problem".

I put this first in my report to you because it is the most important issue we are facing as a Town and state and the long term outlook for change is not favorable. This past year we had over 480 deaths in NH from drug overdoses. This number has been climbing every year since 2012 when we had 180 deaths. I ask you to support your fire and police personnel who are on the front line of this crisis and contact your state senators and representatives and ask them to support initiatives to solve the drug problem. The solution to this problem will come from many different directions and involve many different entities from police and fire to schools, churches, businesses, legislators and the public. We can change the course we are on but it will take years of work. There is unfortunately no immediate fix.

This past year the Pelham Fire Department received a federal grant from FEMA Assistance to the Firefighters Grant Program in the amount of \$160,094. This represented \$152,471 from FEMA and the Towns match was \$7,623. This grant allowed the department to replace all of our 22 SCBA's and 44 SCBA bottles that would have reached end of life in 2017 and would have needed replacement through the budget process and had an impact on the tax rate. This savings represents \$0.10 per thousand off the tax rate. Due to a very competitive bid process held by the department, we were able to expand the scope of the grant project and put 4 SCBA's on apparatus that previously did not have them. These new SCBA's will not need to be replaced by the department until 2031.

This last year we restructured the ambulance billing process to bring us in line with federal recommendations. This new process, while difficult, has established a fair and equal process for ambulance billing. The ambulance fee that is billed by the department is 25-33% of what a private ambulance company charges. This year our ambulance will achieve revenues of over \$285,000. Most of this revenue, \$220,000, is returned to the Town's fund balance and the remainder goes to the ambulance replacement revolving fund for future Town vote to replace the ambulance.

This year you will see a warrant article for the replacement of the current ambulance. This vehicle is a 2009 vehicle and is due to be replaced. If passed at the March 2017 Town Meeting the ambulance construction time is between 6-9 months. Approving this warrant article will have no impact on the tax rate because the funds have already been appropriated through the ambulance fund revolving account from past ambulance revenues. In 2016 ambulance responses totaled over 975 calls and this request for service has continued to climb over the years. I urge you to support this



warrant article which will allow us to replace an 8 year old ambulance which is our most used apparatus in the department.

This year you will also see a warrant article for "Fire Department Matching Grant Fund". The purpose of this warrant article is to allow us to have the Town's matching funds available prior to applying. Most grants require the recipient to contribute a specified portion of the grant amount. This portion could be anywhere from 50%, for may state programs, to 5-10% for federal programs. Having this money available resolved the uncertainty of where the match grant funding will come from and the possibility that we could need to turn down a grant due to lack of match funding. Our department has done exceptionally well over the years obtaining grants totaling over \$525,000.

This past year we had a retirement of one of our Lieutenant Paramedic, James Foley. Lt. Foley was a member of the NH fire service for 20 years. He served as a staff instructor at the New Hampshire Fire Academy teaching students from all over New England. He started the department's community CPR and First Aid education program out of a desire to provide our citizens with the education to help themselves before we could arrive. And he was a mentor to new firefighters. We wish him good luck in his retirement.

In closing, I wish to thank the citizens of Pelham. If not for your support, the accomplishments of our department would not be possible. We strive every year to move the department forward and provide excellent service to our community while controlling the cost of delivering this service. We look forward to the challenges of the coming year and to serving the Town of Pelham.

Respectfully,

A handwritten signature in blue ink, appearing to read "J. Midgley".

James Midgley, Fire Chief



The Pelham Fire Department responded to 1483 incidents from 1/1/2016 - 12/31/2016

Ambulance – Medical	929	Chimney/woodstove Fires	3
Motor Vehicle Accidents	107	Electrical Fires/Issues	11
Brush Fires	36	Oil Burner Calls	1
Propane Tank Calls	3	MV Fires	6
Wires Down, Arching	25	Water Problems	3
Structure Fires	5	Carbon Monoxide	32
False Alarms	88	Misc.	2
Hazardous Materials	1	Monitor Blasting	26
Illegal/Permit Burns	35	Missing Person	0
Investigations	62	Water Rescue	1
Mutual Aid	59	Training	69
Service Calls	48	Wk Detail/Storm Cov/Veh Ck	65

Note: The 2016 incident total of 1483 does not include Training, Work Details/Storm Coverage or Vehicle Checks.

PELHAM FIRE DEPARTMENT 2016 ROSTER

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

John Hodge, FF/Inspector
Lisa Owens, Office Manager

Gregory Atwood, Lt.
Robert Horne, Lt.
John Ignatowicz, Lt.
Patrick M. Weaver, Sr., Lt.
Mark Fancher, Lt.

FIREFIGHTERS

David Avery
Anthony Bullock
Daniel Farwell
Jeffrey Grinley
David Johnstone
Timothy Monette
Jeffrey Ogiba
Daniel Rooney

Troy Babb
Brian Campbell
Erik Fehmel
Shaun Hamilton
Tracey Marcus
Troy Normandin
Jackson Peck

Shawn Buckley
David Choate
Paul Fisher
Christopher Jenkins
James T. Midgley
Benjamin Noyes
Cameron Robidoux
Thyago Vieira

Retired from Fire Department in 2016

James Foley, Lt.

Resigned from Fire Department in 2016

Hassan Hussni
Ryan Pitts



2016 Annual Report of the Southeastern New Hampshire Hazardous Materials 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. This District is recognized by the State of New Hampshire as the Regional Emergency Planning Committee (REPC) for the member communities. The REPC, consisting of representatives from local government, industry, and the general public, works with industry to insure their compliance with federal regulations for the reporting of chemicals used within and traveling through the District.

The District draws its funding from an annual assessment from each community as well as from grants and donations. The FY2017 operating budget for the District was \$124,794.00. Additionally, in 2016 the District applied for and received federal grants for equipment, training, and operational expenses totaling \$126,520.00. The Fire Chiefs from each of the member communities' 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 grants management, financial management, and emergency planning.

District Facility

The District maintains a facility in Windham that provides space to house two response trucks, technician trailer, and operations trailer, 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 31 members drawn from the ranks of the fire departments within the District. The Team consists of 6 Technician Team Leaders, 17 Hazardous Materials Technicians, 3 Communication Specialists, 1 Information Technology Specialist and 2 Support Specialists. In addition to these personnel, the team also includes an industrial chemist from a local industry and a local police officer.

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.

This mobile apparatus carries 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, Hooksett and Plaistow, allowing for rapid deployment. The other Response Truck and Operations Trailer are housed at Auburn Fire and the Foam Trailer is housed by Salem Fire. Activation of the team is made by the request of the local Incident Commander through the Derry Fire Department Dispatch Center.

Response Team Training

In 2016 the Emergency Response Team completed 1049 hours of training consisting of monthly training drills and specialized classes attended by team members. These specialized classes included Computer Aided Management of Emergency Operations (CAMEO), Advanced Radiation Detection, Web EOC, Sample Collection Procedures, and Street Smart Chemistry.

Emergency Responses

In 2016 the Team responded to 14 incidents. These included, an overturned gasoline tanker, spill trailer responses for hydrocarbon fuel spills, assisting the local police departments with identifying unknown substances, as well as requests for technical assistance for member departments where a Response Team Leader provided consultation to the fire department on the handling of an incident

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



Forest Fire Warden & State Forest Ranger

Forest Fire Warden:

Chief James Midgley
36 Village Green
Pelham, NH 03076

Phone # 603-635-2703

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

State Forest Ranger:

Niel Bilodeau

NH Division of Forest & Lands

PO Box 1856

Concord, NH 03301

Phone # 603-271-2214

<http://www.nhdf.org/>

Important Events in 2016:

- Past two years has seen busiest fire season since 1989

- Several fires during the 2016 season threatened structures, and a few were burned

Important Notes:

- Contact your local Fire Department before doing any outside burning. Permits are required

- Burning of household waste is prohibited

- See www.firewise.org for recommendations on how to keep your home safe

Over the past two years, New Hampshire has experienced its busiest fire seasons since 1989. 1,090 acres burned during the 2016 season. The White Mountain National Forest experienced its largest fire since becoming a National Forest, burning 330 acres in the Town of Albany in November. Fires falling under state jurisdiction burned 759 acres, with the largest fire of 199 acres occurring in Stoddard. The extremely dry summer led to a busy fall fire season with large fires occurring into mid-November. Drought conditions hampered fire suppression efforts and extended the time needed to extinguish fires. Your local fire departments and the Division of Forests & Lands worked tirelessly throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. Our fire lookouts are credited with keeping many fires small due to their quick and accurate spotting capabilities. The towers fire detection efforts were supplemented by the NH Civil Air Patrol when the fire danger was especially high.

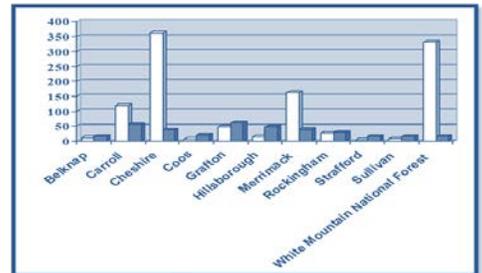
Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2016 season threatened structures, and a few structures were burned, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

As we prepare for the 2017 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most Towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department or DES at 603-271-3503 or www.des.nh.gov for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdf.org.

2016 FIRE STATISTICS

(All fires reported as of November 2015)

HISTORICAL DATA		
YEAR	NUMBER of FIRES	ACRES BURNED
2016	351	1090
2015	124	635
2014	112	72
2013	182	144
2012	318	206



CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.*
15	85	35	10	12	2	18	9	148

REMEMBER, ONLY YOU CAN PREVENT WILDFIRES!



**Health Officer -
Deputy Health Officer**

Department Head(s):

**Brenda Eaves,
Health Officer
Paul Zarnowski,
Deputy Health Officer**

**6 Village Green
Pelham, NH 03076**

**Phone # 603-635-8223
Alt. Phone # 603-624-1602
Fax # 603-635-8274**

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

**Important Events in
2016:**

- *Dr. Kodali resigns as long-term Health Officer*
- *Brenda Eaves, RN appointed to Pelham Health Officer*

Important Items:

- *Contact Paul Zarnowski at 603-624-1602 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.*

- *Please check the Health Department link above for additional information and helpful links to other important sites*

The Deputy Health Officer/Health Agent 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.

At the end of 2016, Dr. Kodali resigned as the Health Officer for the Town. She served several years and we wish her continued success. With Dr. Kodali's resignation, we began accepting volunteer applications for this position. In October, we interviewed two candidates and appointed Brenda Eaves, RN. Brenda has volunteered for the Town in various capacities. Most notable for most of you is her extensive work on the Pelham Community Spirit committee which received the 2015 Town Report Dedication honors. She works tirelessly as she chairs this committee while working full time and raising her family here in Pelham. We welcome her in her new role and look forward to all that she will accomplish as our Health Officer in 2017.

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,

Paul W. Zarnowski
Town of Pelham
Deputy Health Officer/Health Agent



Highway Department

Department Head:
Frank Ferreira,
Highway Agent
31 Newcomb Field
Parkway
Pelham, NH 03076

Phone # 603-635-8526

Fax # 603-635-8526

<http://www.pelhamweb.com/highway-department>

Important Events in 2016:

- *Jeffrey Banfield* hired
- Rebuilt end of Woekle Circle installing a custom-built drainage system
- Additional 120 feet of culvert pipe and catch basin added to Jeremy Hill Rd.

Important Information:

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

To the Board of Selectmen and the Residents of the Town of Pelham,

The following roads were repaved in 2016:

Kennedy Drive	Victoria Circle	Leonard Drive
Chagnon Lane	Lucy Avenue	David Drive
Portion of Hinds Lane	Portion of Woekle Circle	

We expanded the parking lot at the Hobbs Community Center (AKA) Pelham Senior Center which added 46 new parking spaces. Now there are 87 parking spaces in total. We still have to finish this project in 2017 by rebuilding the old portion and then putting a final top coat on the whole parking lot.

The following roads were crack sealed in 2016:

Brown Ave.	Castle Hill Rd.	Indian Valley Rd.	Lemere Dr.	Mercury Ln.
Campbell Rd.(Town portion)	Dale Ave.	Butternut Dr.	Woodlawn Dr.	Sycamore St.
Belvina Circle	Poplar Hill Rd.	Autumn St.	Litchfield Circ.	Lyons Way
Blackstone Circ.	Shepard Rd.	Pineridge Rd.	Orchard Ln.	St. Margaret's Dr.
Independence Dr.	Millstone Rd.	Mayflower Ln.	Colonial Dr.	

We repaired the catch basins that were in need of 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 rebuilt the end of Woekle Circle and installed a custom built drainage system to relieve the water problem. We installed an additional 120 feet of culvert pipe and a new catch basin on Jeremy Hill Rd. We began cutting brush and high hanging branches around Town. This will continue until we get to all the roads in Town.

General maintenance of all 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 ,road side mowing and paving the roads. In addition, road side trash is picked up and disposed of.

The Highway Department plows, sands and salts 106.77 miles of Town owned roads, 4.80 miles of unaccepted new subdivisions roads and 1.3 miles of private roads. The Highway Department is also responsible for plowing, sanding and salting the driveways and parking lots at the three schools, the Town parks and all of the Town Building parking lots (with the exception of the Fire Department and the Transfer Station). The Fire Department and Transfer Station do their own plowing while the Highway Department sands and salts them.

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

Sherburne Rd.	Route 38	Windham Rd.
Mammoth Rd.	Old Gage Hill Rd.	Keyes Hill Rd.
Main Street (from Old Bridge Street to Route 38)		

If there are any concerns about these state maintained roads, please call the NH DOT 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. We have been shorthanded by two men this year and just hired one new employee in December.

In closing, I would like to thank my staff for their outstanding and devoted work during the very long hours this year. While being down two men all year, keeping up with the demand of maintaining safe roads for the public is a tall order, but they all did a great job!

Respectfully submitted,

Frank Ferreira
Highway Agent



Parks & Recreation

Department Head:

**Brian Johnson, CPRP
Director
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](http://www.pelhamweb.com/pelham-parks-and-recreation)**

Important Events in 2016:

- **Rob Molloy** retires from as Summer Camp Director
- Pelham Platypus wrestling makes debut
- Swings are added to Veterans Memorial Playground
- Melissa Binette joins the Parks & Recreation staff
- Theatre program hits new level

Important Information:

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

CAPTAIN ROB RETIRES

Longtime camp fixture, Rob Molloy, retires from PVMP Summer Camp. If you or your child ever attended PVMP Summer Camp, you know of Rob Molloy. He was a camper for many years, then a Junior Leader, then a counselor, Intermediate Supervisor, Adventure Guy and for the past 6 years he has been Camp Director. He has literally done it all. Rob was the perfect director for our controlled chaos that we call Summer Camp. He is a big kid at heart but offered the perfect balance of fun and discipline. Rob will definitely be missed but his retirement makes way for our next director Lauren Hall who has also been part of the camp for many years, most recently as our Junior Camp Supervisor.



FEAR THE PLATYPUS

Wrestling – Pelham Platypus Wrestling made its debut at the end 2015. The



program was a huge success. We were hoping for 20 participants and finished up with over 40. We had 3 State Champions with our middle school kids and our K thru 4 group took 3rd in the state.



2016 Singlets

KEEP PLAYING at PVMP

Swings added at Veterans Playground -

We continue to add and improve Veterans Memorial Park Playground. 2016 saw the addition of a bay of swings as well as a sand patio with picnic tables. The swings were a huge hit. The plan is to continue adding to the playground each year.



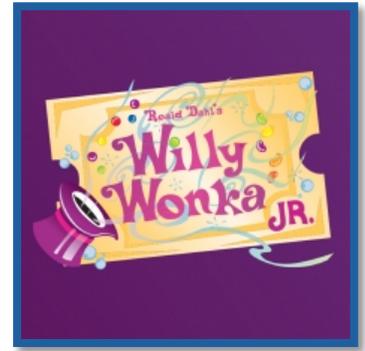
PELHAM PLAY PATROL

Melissa Binette joined the Parks and Recreation office staff in 2016. Her arrival was much needed due to the drastic growth of the department over the years. She possesses the playful spirit needed to work in the department as well as her dedication to our Town. We look forward to continue to grow the department in 2017 as a team of three.



LIGHTS – CAMERA – ACTION !

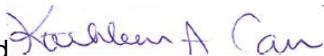
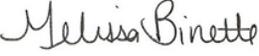
Theatre Director Laura Smith, Choreographer Landra Mahoney, and the Pelham Community Theatre volunteer board have taken the Parks and Recreation Theatre program to a new level. With the help of PTV Director Jim Greenwood, the program added new lights, wireless mics, and a new sound board that brought the productions to a level not yet experienced by the program. Several productions took place throughout the year with the final production of Willy Wonka Jr. performing four SOLD OUT shows in Sherburne Hall.



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. In addition to the website, we post all registrations on Facebook, the Pelham Message Board, Twitter, and in several local papers.

Thanks to all the volunteers and staff who made 2016 such a great success. We have plans to continue to improve our facilities as well as add and improve programming. We look forward to another great year in 2017.

Brian, Kathy and Melissa

 and  and 

Pelham Parks and Recreation



Planning Department

Department Head:

**Jeff Gowan, Planning
Director
6 Village Green
Pelham, NH 03076**

Phone # 603-635-7811

Fax # 603-635-6594

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

Important Events in 2016:

- *In 2016, 102 Building permits issued for new residential homes*
- *Jennifer Hovey promoted to Planner/Zoning Administrator*
- *Sandra Dufresne promoted to Planning Office Manager*
- *Town inspectors receive accolades from Windham officials*

Important Links:

Visit:-

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

for the **Planning Department** and links to Conservation Commission, Planning Board, Zoning Board of Adjustment, & Forestry

NRPC – www.nashuarpc.org

In my 2015 report I described how the Planning Department was as busy as I have ever seen it. One outcome of that increased activity in terms of building permits issued is that as of December 15th we have issued 102 building permits for new residential homes during 2016. For comparison sake, in the years since 2004 we have issued as few as 15 permits (2012) and last year we issued only 59 building permits. We are seeing the result of a booming housing market, a trend that has its ups and downs. While this level of building activity is not sustainable over the long term I expect similar numbers for 2017 unless the economy cools off. It is a testament to my staff and our inspectors that we have been able to handle this level of activity without adding staff.

An exciting development in the Planning Department is the promotion of my two full-time staff members. Jennifer Hovey was promoted from the position of Planning Office Manager to Planner/Zoning Administrator. Jenn has fully embraced her larger and more demanding role and has been very effective as she adds making zoning interpretation a part of her daily activities. Sandra Dufresne was promoted as well from Zoning Assistant to Office Manager and like Jenn, her daily duties were expanded significantly. Both Jenn and Sandy have performed extremely well in their new roles even in the face of increased applications, permitting and inspection demands. I thank our Town Administrator and the Board of Selectmen for supporting these hard-earned and well-deserved promotions.

This level of increased building requires a commensurate number of inspections and has kept Pelham's inspectors and the Planning Board's plan compliance monitoring consultant extremely busy. All of our inspectors deserve recognition for a job well done. As further evidence of the quality of our local inspectors, the Town of Windham asked two of them to cover their community during the two-month sick leave of their full-time inspector. I received accolades from Windham officials about the professionalism of our inspectors during that period and had to give Windham a friendly warning not to even think about stealing them from us permanently!. Pelham's part-time inspectors Roland Soucy, Tim Zelonis, Walter Kosik and Paul Zarnowski are "as good as it gets" and we are all lucky they are looking out for the safety of Pelham residents.

I also want to recognize our part time Code Compliance Official John Lozowski. John has raised the bar for code compliance in Pelham by drawing on a long law enforcement career, most notably as a former Salem, NH Police Captain. John has investigated, resolved and documented more than 100 code complaints during 2016 and has earned the respect of those citizens he has worked with.

The Pelham Economic Development Committee (PEDC) continues to meet twice monthly to find ways to support existing Pelham businesses and to help identify future business who may wish to be located in southern New Hampshire. 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 in attending a meeting or to learn more about the PEDC.

I am honored to serve as your Planning Director and I look forward to working with our boards, committees, federal and state agencies, Nashua Regional Planning Commission, our Town Administrator, my fellow department heads 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 Hovey, *Planner/Zoning Administrator*

Sandra Dufresne, *Planning Office Manager*

Inspectors

Roland J. Soucy, *Building Inspector*

Timothy Zelonis, *Electrical Inspector*

Walter Kosik, *Plumbing Inspector*

Deputy Health Officer

Paul Zarnowski*

**Primarily compensated by private property owners for septic bed bottom inspections, etc.*

Zoning Compliance Official

John Lozowski



STATISTICS OF 2016 BUILDING PERMITS & REVENUE *	
Commercial (New Building)	0
Commercial (Addition, Alteration, Renovation)	5
Single Family Dwellings	71
Single Family conversion to Duplex	1
Duplex	1
Duplex conversion to Multi-Family	0
Senior Housing Units	37
Accessory Dwelling Units	5
Additions	14
Garages	14
Sheds/Barns	26
Decks/Porches	21
Septic Repairs	60
Signs	13
Pools	23
Wells	30
Foundation Only	110
Certificates of Occupancy (Commercial)	5
Miscellaneous; includes alterations, permit renewals, chimneys, fireplaces, wood/pellet stoves, razing of buildings and demolitions	109
Total Building Permits Issued	545
Total Building Inspections	583
Total Electrical Permits Issued	339
Total Electric Inspections	752
Total Plumbing Permits Issued	312
Total Plumbing Inspections	396
Building Permit Fees Collected	\$102,873.57
Fines Collected	\$96.20
Electrical Permit Fees Collected	\$15,525.00
Plumbing/Propane Fees Collected	\$11,550.00
Re-inspection & Commercial Inspection Fees Collected	\$5,100.00
Certificate of Occupancy Fees Collected	\$150.00
Copy Fees Collected	\$1,531.00
Board of Adjustment Application Fees Collected	\$925.00
Board of Adjustment Advertising Fees Collected	\$2,550.00
Planning Board Application Fees Collected	\$15,250.00
TOTAL REVENUES COLLECTED	\$155,550.77
Senior Recreation Impact Fees Collected	\$25,773.00
Sherburne/Mammoth Road Intersection Improvement Fund	\$51,075.00
High School Impact Fees Collected	\$47,461.67
Total Impact Fees Collected (Note: Impact Fees are not counted as revenue)	\$124,309.67

*This Report Has Not Been Audited



Value Yesterday. Enhance Tomorrow. Plan Today.

NRPC 2016 ANNUAL REPORT OF SERVICES FOR THE TOWN OF PELHAM

The NRPC provides comprehensive planning services for local land use, transportation, and environmental planning efforts, and delivers extensive mapping and data assistance utilizing the latest technologies. Membership in NRPC allows communities to access customized services by request as well as resources such as:

- **Transportation Planning:** Grant writing, custom traffic counts and data, transportation modeling, intersection analysis, road safety audits, road surface management system, parking studies.
- **Land Use Planning:** Customized land use board training and materials, draft ordinance and regulation review, special projects and research assistance, fact sheets, guidebooks and educational resources, master plan consultation, and project scoping.
- **Data and GIS Mapping:** Demographic data and analysis, mapping data and standard map sets, GIS community needs assessments, production of annual tax maps and NRPC Live Maps.
- **Environment and Energy:** Group energy purchase for municipal and school facilities, consultation for local Energy Committees, MS4 Permit coordination, 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 was comprised of 70% federal funding, 12% local grants, 11% local dues, 6% local contracts and 1% from the State of NH. Highlights of 2016's regional initiatives of benefit to all communities include:

- **Pipeline and Hazardous Materials Safety:** NRPC completed work under a grant from the U.S. DOT to promote best practices regarding pipelines and land-use planning, to engage local fire/first responders, and to advance public and inter-organizational data exchange.
- **Modernization of MapGeo, NRPC's Live Maps App:** In 2016 NRPC's implementation of MapGeo (available at: <http://nrpcnh.mapgeo.io>) migrated to a google-based environment. The new app features more efficient search, richer overlay themes, and closer integration with Google streetview, 2016 imagery, directions, and landmarks.
- **Open Data Portal:** Several of NRPC's core GIS datasets can now be downloaded for free from the Open Data Portal (available at: data.nashuarpc.opendata.arcgis.com). This resource features thematic search of datalayers, mapping and tabular data previews, ability to filter datasets by user-specified criteria, and data download in a variety of popular formats including ESRI, google, and open-source.
- **Nashua Region Water Resiliency Action Plan:** With US EPA grant support, NRPC completed the Nashua Region Water Resiliency Action Plan to help municipalities become more resilient to the impacts that climate change has on their water infrastructure. Results of this project will be incorporated into the hazard mitigation plan to help municipalities develop a local climate adaptation strategy.
- **Renewable Energy Tool Belt:** NRPC, in partnership with the Local Energy Solutions Work Group, began developing the "Renewable Energy Tool Belt" with funding from the NH Charitable Foundation. The Tool Belt will consist of a series of worksheets and short decision guides that will help communities to compare potential renewable energy systems for their municipal facilities.
- **Metropolitan Transportation Plan:** NRPC held 3 public workshops across the region in the Towns of Hudson, Milford and Wilton to generate input on transportation projects to be included in future editions of the region's Metropolitan Transportation Plan.
- **Planning for Parks and Playgrounds:** With grant funding assistance from the HNHfoundation, NRPC has begun to develop a suite of resources for municipalities' recreation planning efforts. When complete, NRPC will have available a GIS inventory of recreation sites in the region, an analysis of "play deserts," and a guide book for municipal leaders looking to implement a park or playground project.
- **Climate Health and Adaptation Plan:** Through a grant from the NH Department of Health and Human Services, NRPC is partnering with the Greater Nashua Regional Public Health Network to develop a plan to identify potential health hazards related to severe weather and climate change. NRPC has conducted outreach with planners,



healthcare workers, and emergency responders to help identify and implement one intervention strategy to mitigate the effects and reduce costs of climate change on health care.

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 2016, Pelham signed a 12-month contract with a competitive supplier as part of the aggregation.</p>	<p>Pelham's total savings since 2012: \$19,322 (compared to the default utility rate)</p> <p>NRPC Staff Time: 140 hours</p>
<p>HOUSEHOLD HAZARDOUS WASTE COLLECTION www.nashuarpc.org/hhw</p> <p>NRPC staff conducted seven 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 located in Nashua, one was held in Milford, and one in Pelham. Residents of Pelham could attend any of the seven events. In 2016, a total of 1,736 households participated in the HHW collections District-wide.</p>	<p>NRPC Staff Time: 500 hours</p> <p>Pelham households served: 134 (8% of total served)</p> <p>Single collection event cost savings to NRSWMD: \$16,250.</p>
<p>TRAFFIC COUNTING www.nashuarpc.org/transview</p> <p>NRPC collected traffic volume counts at 5 locations and turning movement counts at 2 intersections within Pelham. These counts were collected in cooperation with the Town to support a traffic study near the intersections of NH128/Sherburne Rd and NH128/Marsh Road.</p>	<p>NRPC Staff Time: 40 hours</p>
<p>ANALYSIS OF ALTERNATIVES</p> <p>NRPC is currently conducting an analysis of alternatives identified in the 2011 Road Safety Audit of the Mammoth Road and Sherburne Road intersection. The intersection of Mammoth Road and Marsh Road is also included in the study. The study consists of traffic counts, signal warrant analyses and intersection analyses to assess the potential benefits of the proposed alternatives.</p>	<p>NRPC Staff time: 128 hours/</p>
<p>CAPITAL IMPROVEMENT PROGRAM</p> <p>In 2016 NRPC entered a contractual agreement to assist the Planning Board in completing an update to the Pelham Capital Improvements Plan, building on the comprehensive update completed by NRPC in 2014.</p>	<p>NRPC Staff Time: 30 hours</p>
<p>MASTER PLAN UPDATES</p> <p>During 2016, in a separate contractual agreement, NRPC created a Town wide survey to aid the Town's Master Plan outreach efforts. To support local goal setting, NRPC has conducted the data analysis for the Population and Housing chapter.</p>	<p>NRPC Staff Time: 100 hours</p>
<p>ONLINE GIS http://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 \$5,000/year NRPC staff time: 72 hours</p>



HIGHLIGHTED PELHAM MEMBERSHIP BENEFITS	ESTIMATED VALUE
TRANSPORTATION PLANNING ADMINISTRATION NRPC maintained the region's Transportation Improvement Program which facilitated the completion the Town Center Roundabouts. NRPC is currently working to advance the replacement of the Main Street Bridge over Beaver Brook. In 2016, NRPC continued to advocate for the intersection improvements at Sherburne and Mammoth Roads as well as at Route 38 and Old Gage Hill Road.	NRPC Staff Time: 200 hours

Payments to NRPC

FY 17 Membership Dues:	\$10,536
Other Contractual Amounts:	\$15,393

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

Energy Facilities Advisory Committee Hal Lynde

Respectfully Submitted,
Timothy Roache, Executive Director



**Pelham 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

Important Events in 2016:

- *Opiate abuse epidemic continues to be greatest health and safety concern within the Town*
- *Increase in motor vehicle law enforcement in areas prone to motor vehicle accidents*
- *Strict enforcement of NH's "Hands Free" driving law*
- *Completed accreditation assessments and will be formally recognized as nationally accredited by "CALEA"*

Important Contact Information:

-Citizens Observer Link for up-to-date alerts found on:

<http://www.pelhampolice.com>

Follow us on Twitter



@pelhamnhpolice
or



Friend us on Facebook

- Download smartphone application **PING 4 ALERTS** for "hyper-geographical alerts" directly to your cell phone

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

This past year has been a difficult one for law enforcement. A national trend of citizen mistrust of the police and consequential violence towards police has forced our profession to reevaluate how we conduct the business of protecting and serving our communities.

I strongly feel that as a police department we have been able to overcome these aforementioned trends through our strong connection to the citizens of Pelham that we serve. We have been able to develop this connection through a combination of transparency of our actions coupled with sustainable collaborative partnerships within our community. I am confident that our commitment to community policing will continue to help us achieve success in our mission of protecting and serving the Town of Pelham.

The opiate abuse epidemic continues to be the greatest health and safety concern within the Town. In 2016 our police officers responded to and investigated an alarming amount of overdose calls including several that resulted in death. Addictive substance abuse is not only devastating to the user's life and family it also creates a host of other crimes including property theft, burglary, domestic violence and impaired vehicle operation to name a few.

If you or a family member is struggling with substance abuse please talk to your doctor, visit www.nhtreatment.org or call 211 to find an outpatient counselor for an assessment. Community and family support groups are also available at www.nhtreatment.org . As always if you cannot find the help you need through these resources please contact us at the police station 24/7 and we will confidentially help you get connected to the most appropriate resources for your specific situation.

For more information about substance abuse and the programs available to educate citizens and hopefully help stop this insidious problem of substance abuse please check out the Pelham Community Coalition at www.pelhamcoalition.com and the Partnership for a Drug Free New Hampshire at <http://www.drugfreenh.org/reach-out-to-your-community/greater-nashua-regional-network>.

In addition to our goal of helping reduce opiate abuse in Town we also have set a goal of reducing motor vehicle accidents. To that end you can expect an increase in motor vehicle law enforcement within areas of Town that are prone to motor vehicle crashes. Additionally we will be strictly enforcing New Hampshire's "Hands Free" driving law. As a reminder hand held cell phone use is banned for all drivers with fines up to \$500, text messaging is outlawed for all drivers with fines up to \$100 and finally "all" cell phone use "or other mobile electronic device" use is banned for drivers under the age of 18 with fines up to \$500.

In order to further our goal of motor vehicle accident reduction we are also working closely with the State Department of Transportation, the Board of Selectmen and the Highway Safety Committee at determining how to correct or improve some of our intersections in Town that have become increasingly dangerous due to traffic volume increases and or dysfunctional design. Some of the intersections of most concern include Tallant Road at Mammoth Road, Gage Hill Road at Bridge Street, Marsh Road at Mammoth Road and Sherburne Road at Mammoth Road.



I am very pleased to announce that we have completed our accreditation assessments and are positioned to be formally recognized as nationally accredited by the Commission on Accreditation for Law Enforcement Agencies (CALEA) at their annual conference in March of 2017. Currently there are only 11 other police agencies in New Hampshire who have achieved this honor. National Accreditation has been a goal of the department that has been mentioned in my previous Town report letters. We could not have achieved this prestigious award if not for the tremendous support of the Board of Selectmen, Town Administrator, Budget Committee and most importantly the residents of Town; thank you all!

As part of the accreditation process the police department was required to host a public hearing in which anyone could share their thoughts, good or bad, with the national assessors. I could not have been more proud of the support and kind words we received from a very diverse group of citizens. If you would like to view this meeting it is available at <https://ptv.viebit.com/player.php?hash=mD0ViSQfbwn6> . For more information about the accreditation process and the benefits of accreditation please check out www.calea.org

We also continue to provide an active presence on several social media platforms. To receive official notifications and alerts from our department please click on "sign up for alerts" at www.citizenobserver.com . Facebook users can "like" us at "PelhamNHPolice". Twitter users can follow the official Pelham Police account @PelhamNHPolice or our other related Twitter accounts including my account @ChiefJoeRoark, Captain Toom @CptToom and School Resource Officer Brian Kelly @OBK_SRO.

In closing, as always, I would like to thank all of the men and women of the Pelham Police Department, both sworn and civilian, who dedicate themselves daily to the safety and wellbeing of the citizens of our great Town. A special thanks goes out to Sergeant Michael Pickles who retired in 2016 after over 21 years of service to the 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 submitted,

Chief Joseph A. Roark



PELHAM POLICE DEPARTMENT 2016 PERSONNEL ROSTER

Rank/Title	Name
Chief	Joseph Roark
Captain	Stephen Toom
Lieutenant	Anne Perriello
Sergeant/Detective	Thomas O'Donnell
Sergeant	Glen Chase
Sergeant	Matthew Keenlside
Sergeant	Brian Barbato
Prosecutor	Atty. Brendan Carroll
Master Patrolman	James Johnson
Master Patrolman	David DeRoche
Master Patrolman	Ronald Page
Master Patrolman	Brian Kelly
Master Patrolman	James Locke
Master Patrolman	Bismark Montano
Master Patrolman	Ryan Donovan
Master Patrolman	Myia Yates
Patrolman	Michael Kasiske
Patrolman	Adam Thistle
Patrolman	Bruce Vieira
Patrolman	Jaime Huertas
Patrolman	Mark Riddinger
Part Time Patrol/ACO	Allison Caprigno
Part Time Patrolman	Michael Ogiba
Part Time Patrolman	Dennis Mannion
Part Time Patrolman	Kevin Martin
Dispatcher	Kimberly Cunio
Dispatcher	Noelle LeMasurier
Dispatcher	Shannon Galeotalanza
Dispatcher	Jamie Connolly
Records Clerk	Brenda Rizzo
Office Manager	Celia Lingley



Pelham Public Library

Library Trustees:

Lori Adams, Chair
Irja Finn, Library Director
24 Village Green
Pelham, NH 03076

Phone # 603-635-7581

Fax # 603-635-6952

www.pelhampubliclibrary.org

Important Events in 2016:

- We are now open on Sundays during the school year, from 1PM to 4 PM!

- Number of library card holders surged to 6608 – a 9% increase

- **Winifred Flint** joined us as Assistant Director in April

- Gadget help is now available all the time, any time we are open. Bring in those pesky cell phone, tablets, and e-readers

- Large print books flew off the shelves in 2016 – a 10% increase over last year

- We said good bye to staff members **Michelle Ambrosini, Rebecca Crockett, Teresa O'Hearn, and Jen Rafferty**

- PPL Facebook now has over 700 fans

- For the second year in a row, the most circulated adult book was *The Girl on the Train* by Paula Hawkins. *Toot* by Leslie Patricelli was the leading choice among children, while *Harry Potter and the Cursed Child* by J.K. Rowling enticed young adults in record numbers

- Library collections were updated with almost 2700 new books, magazines, audiobooks, DVDs added this year

- *The Martian*, starring Matt Damon, was the most circulated adult feature film, *Game of Thrones* the top TV Series, and *The Good Dinosaur* the top children's film

- Incredible uptick in e-books and e-audio borrowing through the library. Over 10,000 items downloaded by Pelham Library card holders



Pelham Public Library
New Hampshire

Great things are happening at the Pelham Public Library! After adjusting and increasing our hours, we noted significant increases in the number of residents we served, the number of items we circulated, and the number of people attending our programs and taking advantage of our services.

In addition to Saturdays, from September to June, the library is now open on Sundays from 1 – 4 PM. At least one Sunday a month, we offer a program, such as a speaker, a feature film, a craft program, family yoga – a little something for everyone. Many people come just for a quiet place to read the Sunday papers, do homework, or catch up on paperwork without the interruptions of home.

We are fortunate to be able staff the Sunday hours with three awesome reference librarians who work only weekends. Their ability to answer tough technology questions, assist with last minute homework assignments, and offer readers' advisory to residents who can only come in on the weekends is a great addition to our offerings.

The number of active library cardholders increased by 600 in the past year. I credit this jump to the concentrated outreach my staff does with the various constituencies in Pelham. One such initiative is the *1000 Books Before Kindergarten* program, which promotes early literacy by encouraging reading to children at a young age. Studies show home literacy increases reading readiness and helps prepare young children to be successful in school. The program makes it easy for families to track how many books are read and incentivizes reading with small prizes provided by the Friends of Library in Pelham. So far more than twenty families are on their way to reading the goal of 1,000 books before kindergarten!

The Pelham Library offered 136 after school programs for middle and high school students. These programs were attended by 1,400 teens this year. Some of these programs included Teen Advisory Group, Anime Club, Monday Movies, Teen Craft Group, and Baking Bunch. After school, the library aims to provide a safe, creative, and fun space for the younger members of the Pelham community.

For the adults, we broadened our offerings of programs. More than 80 residents came to programs to learn how to be good pet parents. We had a cat behaviorist explain the many mysteries of the feline variety. Local bird experts discussed how to pick a bird for your family. And of course we had reptile handlers come in and explain how to live with turtles, lizards, and snakes.

If pets are not your thing, we offered memoir writing, pastel painting, a winter mediation series, and a daytime cookbook club that never failed to excite our palettes. We offered nutritional workshops as well as immunizations clinics in an effort to promote wellness in the community.

All of these activities would not be possible without the generous support of the Friends of the Library in Pelham (FLIP). Solely through fundraising and memberships, FLIPS provides supplemental support for library programs. Please consider joining FLIP today!

We look forward to another great year serving the residents of Pelham in 2017. I invite you to stop, challenge us with your pesky gadget questions, and chat with our friendly, capable staff!

Respectfully submitted,

Irja Finn

Irja Finn, MSLIS,
 Library Director



Pelham Public Library
Financial Report
2016

Municipal Account					
	Beginning	Deposited	Spent	Balance	Notes
Total Appropriation:	\$291,178.00	\$0.00	\$291,177.91	\$0.09	Total funds appropriated by the town.
Trustee Account					
Money from the Trustee Account is used to fund special programs, databases, digital resources, and special collections which would otherwise be out of the scope of the library budget.					
	Beginning	Deposited	Spent	Balance	Notes
General Fund	\$417.36	\$7,184.64	\$6,495.97	\$1,106.03	Miscellaneous donations and bank interest.
Fines & Fees, & Income Generating Equipment	\$5,482.35	\$5,426.10	\$7,628.97	\$3,279.48	All monies collected from fines and fees and income generating equipment must be spent on general repairs and upgrading, and for the purchase of books, supplies, and income generating equipment per RSA 202-A.
Lost & Paid For	\$194.39	\$582.44	\$566.60	\$210.23	Money paid to replace damaged or lost items.
FLIP Money/Programs	\$9.40	\$0.00	\$9.40	\$0.00	Occasionally money from Friends of the Library are given to the Trustees to disperse.
Fundraising/Donations	\$134.75	\$203.00	\$237.68	\$100.07	Garden, and Large Print Donations, Anime
Anime Donation	\$ 30.00	\$ -	\$ 30.00	\$ -	
Children's Garden Donation	\$ 104.27	\$ -	\$ 77.61	\$ 26.66	
Interest	\$ 4.07	\$ 1.38	\$ -		
Trust Fund Income					
This represents the balance of any dispersed trust funds. All library trust funds are managed and reported by the Trustees of the Trust Funds. For all Library Trusts, only the accrued interest may be spent and the principle must remain.					
Brown (anything)	\$1,027.46	\$0.00	\$753.15	\$274.31	Professional services fees – legal, architectural
Beaudoin (anything)	\$93.73	\$4,500.00	\$4,568.75	\$24.98	
Chalifoux (books)	\$0.00	\$1,000.00	\$999.69	\$0.31	
Gage: (books)	\$21.75	\$0.00	\$21.75	\$0.00	Large Print Books, Great StoneFace Series
Seavey (books)	\$253.34	\$1,000.00	\$1,249.89	\$3.45	
TOTAL Acct Balance	\$7,772.87	\$19,897.56	\$22,639.46	\$5,030.97	



Senior Center

Department Head:

Sarah Landry, Director
8 Nashua Road
Pelham, NH 03076

Phone # 603-635-3800

Fax # 603-635-6971

<http://www.pelhamweb.com/senior-center#>

email: seniors@pelhamweb.com

Important Events in 2016:

- Building name change to "Hobbs Community Center" but mission remains the same
- PCOA funded several improvements to our Senior Center programs
- Part-time office manager, **Elaine Peters**, retired
- **Anne Davis** hired as our part-time travel assistant in April
- **Gary Williams**, a welcome addition, as our new part-time bus driver/facilities assistant
- Parking lot expanded
- New center Bus
- New ramp and patio installed
- "MySeniorCenter" database system installed

Important Dates:

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

The Pelham Senior Programs at the Hobbs Community Center continues to be a busy active place! Although we changed our building name, we didn't change our mission!! We have many ongoing weekly programs such as coffee hours, cards, core-fit fitness class, senior STEP fitness, computer access, bingo (for seniors 55 and over), tai chi, lunches (for seniors age 60 and over), puzzles, ladies social opportunities, art classes, movies, teas, etc. This year we added chair yoga, Bone Builders, Wii bowling and Great Courses such as, Classical Mythology, Our Night Sky-Astronomy, The Constitution Debate and Experiencing America. In addition to these ongoing programs, the Center offers access to health clinics such as hearing screenings, blood pressure clinics, flu shot clinics, diabetic shoe clinic and foot clinics. Additionally, we offer transportation services to and from the Senior Center and one day is set aside for grocery shopping trips.



Fun Movies!



Games!



Social Gatherings!

In 2016 the Senior Center had a well-attended Trips program. Groups visited Cape Cod, the Danversport Yacht Club to see a show, Gloucester Mass for a cruise, the White Mountains for a holiday overnight, East Hill Farms-NH for an Octoberfest program, Quebec City multiday trip, four visits to Foxwoods Casino and a day trip to Mohegan Sun- almost every trip was sold out!



East Hill Farm Trip



2016 Mystery Trip

The Senior Center 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 per week, Tuesday-Friday.

The Senior Center continues to have a strong working relationship with the Pelham NH Council on Aging, Corp.(PCOA). The Senior Center Director attends monthly meetings of the PCOA Board of Directors. The PCOA funded several improvements to our Town's Senior Center program. In 2016, the PCOA helped to pay for two trips for our seniors, a February winter pancake breakfast, a social breakfast event and a social lunch event, the Volunteer Appreciation Luncheon, as well as the Annual Christmas party at Harris Pelham Inn and they funded 50% of the MySeniorCenter database system. Every June, the Pelham NH COA works with the Senior Center Director to put on the Annual Strawberry Festival which brings in over 200 individuals to our center. This year we had many families join in the fun!



The Senior Center staff includes a full-time director, a part-time office manager, a part-time travel assistant and a part-time bus driver/facilities assistant. We have had some staff changes in 2016.

- Elaine Peters our part-time office manager retired. We have hired Susan Boucher to fill this position. Susan has jumped right in to fill Elaine shoes and she is a great addition to our team.
- The loss of the National Able position-travel coordinator left us in great need of a travel assistant but with the new budget we were able to hire a part-time travel assistant- Anne Davis in April. The addition of this position has ensured that our senior travel program will continue to grow and be strong in the years to come!
- We have hired a new part-time bus driver/facilities person. Gary Williams is working 30 hours per week. Our bus driver is responsible to transport in-town seniors to and from our center and to shopping areas. Gary brings his love of music and gentle nature to our center and has really fit in quite well!

This past year has seen major improvements at our center.

- The parking lot has been expanded and improved in October 2016.
- A new ramp and patio was constructed in the rear of the new addition in June 2016.
- The purchase of a new Senior Center bus has made transportation safer and more reliable.
- The MySeniorCenter database and check-in system was installed in September 2016

All of these improvements have made access to our center easier and safer.



The New Bus



The Expanded Parking Lot



MySeniorCenter Check In

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. Limited transportation options for those Pelham residents are of concern to the Senior Center and will be a focus of our efforts.

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 always something fun happening at the Senior Center, so stop on by and check us out!

Respectfully Submitted,

Sara Landry, Sr. Center Director



**Transfer Station/
Recycling Center**

Department Head:

Frank Ferreira, Director
71 Newcomb Field
Parkway
Pelham, NH 03076

Phone # 603-635-3964

Fax # 603-635-3964

<http://www.pelhamweb.com/recycling-centertransfer-station>

email:

fferreira@pelhamweb.com

Hours of Operation:

Sunday and Monday – Closed

*Tuesday –
10:30AM to 7:00 PM
(gates close at 6:55PM)*

*Wednesday – Saturday-
8:30AM – 4:30PM
(gates close at 4:25PM)*

**Important Events in
2016:**

- **Frank Ferreira** appointed as Acting Transfer Station Director with the resignation of director, **Stan Walczak**

- Held first Household Hazard Waste Collection day in Pelham in 2016 at no extra cost to the Town!

- Built new roof over our ash pile pit

- **Marie Maruca** reassigned from the Selectmen's office to the Highway and Transfer Station Departments

Important Link:

Hazardous Waste Disposal

<http://nashuarpc.org/hhw/index.htm>

In the year 2016, the Pelham Transfer Station and Recycling Center handled 3,212 tons of solid waste trash which is 260 additional tons than in 2015. In 2016 we collected 905 tons of single stream recyclables. This was an increase of 18 tons over 2015. 2016 revenues saw an increase of \$1,591.22 over 2015 revenues at \$44,321.34. We have seen an increase of households using the facility in 2016 between new homes built and households using our facility due to the rising prices of private trash pickup.

The construction of the single stream building that was approved by the voters at the Town meeting in March 2016 was put on hold due to foundation conflicts. We will begin construction in late March or early April of 2017 and it should be completed in May of 2017.

On September 2nd, 2016, Transfer Station Director Stan Walczak resigned from his position and I took over as the acting Director, while continuing with my responsibilities as the Highway Agent. Along with this change, Marie Maruca was reassigned from the Selectmen's office assisting me with the duties here as well as with the Highway Department. We are reviewing all of our contracts and agreements with every vendor to find ways to cut costs and get the best prices for recyclables to increase revenues and decrease overall operating costs. We are also continuing to observe the overall operation as well as finding ways to decrease the traffic congestion that can sometimes occur during our high volume days.

Since we are a member of the Nashua Region Solid Waste Management District, we were able to hold a 7th collection event here in Pelham in 2016. Five of the 7 events in 2016 were held in Nashua, 1 event in Milford and 1 event for the first time here in Pelham. This allowed all the Pelham residents and surrounding NH towns the opportunity to bring any household hazardous waste chemicals to the collection site and have them disposed of properly without have to bring their items to Nashua or Milford. 2016's first collection was a success. As reported by the NRPC, in the last five years, the number of Pelham households that participated were as low as 17 households and as high as 50. By having the collection in Pelham this year, we had 134 households that participated. Because of this success, they have agreed to have another Pelham event this year on August 26th, 2017 from 8am to 12pm.

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 and Recycling Center tab. There you can found out information on all items accepted here, rules and regulations, hours of operation as well as instructions on how to handle household hazardous waste to name a few. As a reminder, all latex paint can be brought to the Transfer Station as long as it is dried out and mixed with speedy dry or kitty litter.

Once again, we would also like to thank all of the residents of Pelham who utilize the facility for their patience during the construction of the new building and while we are making any changes to the operations. We are working diligently to reduce costs while producing more revenue for you, the taxpayer.

Our staff of Larry Neskey, Bob Long, Steve Belcher, Marie Maruca and I would also like to take this opportunity to personally thank all of the residents for their kindness and generosity throughout the year. We appreciate your support.

Respectfully Submitted,

Frank Ferreira, Director



Zoning Board of Adjustment

Committee Chair:

David Hennessey

Committee Vice Chair:

Svetlana Paliy

Pelham Planning Department

6 Village Green

Pelham, NH 03076

Phone # 603-635-7811

Fax # 603-635-6954

www.pelhamweb.com/zoning-board-of-adjustment

Meeting Information:

The ZBA Meets

Day:

The 2nd Monday of each month @ 7PM

Location:

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

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

www.pelhamweb.com/planning

or

Visit the Planning Department during the business hours of 8AM to 4PM - located at

6 Village Green, Pelham, NH 03076

BOARD OF ADJUSTMENT 2016 ANNUAL REPORT

The Pelham Zoning Board of Adjustment enjoyed a year where we saw a full board with sufficient alternates so we were able to provide to our citizens timely and complete debate and decisions on all matters before us with very few continuances due to the lack of a full board. We continued our well-established practice of treating every applicant and their supporters and opponents, as well, with respect. As a citizen board, we try to explain every step to people who, understandably, are bewildered by of the process. Our discussions and deliberations are handled in a professional and respectful atmosphere and we thank everyone who has participated in one of our hearings.

In addition to the responsibility of reviewing Variance requests, the Board is charged with:

- Granting Equitable Waivers
- Special Exceptions
- Appeals of Administrative Decisions

The Board thanks Charity Landry, the Board Recording Secretary, for recording minutes from at times lengthy meetings. We also thank Planning Director Jeff Gowan and Sandra Dufresne, Planning Office administrator their assistance, guidance, and professional input over many years. We would especially like to thank Jennifer Hovey, appointed Zoning Administrator this year, for attending our meetings and her professionalism and knowledge.

Also, special thanks must go to Jim Greenwood for his continued dedication to handling cable coverage and taping our meetings, and to Pelham Community Television (PTV) for providing televised access to Pelham residents. Many of the members attended conferences and workshops provided by the New Hampshire Office of Energy and Planning as well as workshops provided by the New Hampshire Local Government Center in order to stay abreast of new Legislative and Judicially ordered changes to the application of Zoning laws in this state.

The following cases were heard in 2016:

Applications for Variance	22	Applications for Special Exception	8
Applications Approved	19	Applications Approved	7
Applications Denied/Withdrawn	2	Applications Denied/Withdrawn	1
Applications Continued to 2016	2	Applications Continued to 2017	0
Appeal of Administrative Decision	3	Requests for Rehearing	1
Administrative Decisions Upheld	2	Request Granted	1
Administrative Decisions Overturned	1	Requests Denied/Withdrawn	0
Applications for Equitable Waiver	0		
Applications Approved	0		
Applications Denied/Withdrawn	0		



The Board of Adjustment meets on the second Monday of each month at 7:00 P.M. Any resident wishing to bring a matter before the Board should fill out an application at the Planning Department. Information may also be obtained at the Planning Department’s web site www.pelhamweb.com/planning

Respectfully Submitted,

David Hennessey

Zoning Board of Adjustment

MEMBERS OF THE BOARD JANUARY THRU APRIL		MEMBERS OF THE BOARD MAY THRU DECEMBER	
David Hennessey, Chair	2016	David Hennessey, Chair	2018
Svetlana Paliy, Vice Chair	2016	Svetlana Paliy, Vice Chair	2019
Christopher LaFrance, Secretary	2016	Bill Kearney, Secretary	2018
Peter McNamara	2016	Christopher LaFrance	2017
Lance Ouellette, Alternate	2016	Peter McNamara	2019
Pauline Guay, Alternate	2016	Lance Ouellette, Alternate	2019
Darlene Culbert, Alternate	2016	Darlene Culbert, Alternate	2019
Charity Landry, Recording Secretary		Thomas Kenney, Alternate	2019
		Charity Landry, Recording Secretary	



**Capital Improvements
Plan Committee**

**Committee Chair:
Peter McNamara**

**Pelham Planning
Department
6 Village Green
Pelham, NH 03076**

**Phone # 603-635-7811
Fax # 603-635-6954**

www.pelhamweb.com/capital-improvement-committee

The Capital Improvements Plan (CIP) Committee was established by the Planning Board in the spring of 2016 in order to prepare and adopt a CIP for the years 2017 through 2023. The CIP is an important planning document for Pelham; it is essentially a seven-year schedule that programs a series of municipal projects, the associated cost of each, and a rating of the necessity of each project. To be considered a capital improvement, the project must cost a minimum of seventy-five thousand (\$75,000) dollars and have a useful life of at least three years. The CIP cannot include the cost of staff or studies because those are not capital investments CIP projects are limited to buildings, high-end equipment and certain categories of infrastructure projects.

While the CIP is a strictly advisory document, it serves a number of important purposes, including:

- providing a guide to be used by the Board of Selectmen, Budget Committee, and School Board for their annual budgeting processes (RSA 674:5-8);
- providing a forward-looking guide which can contribute to a stable property tax rate;
- aiding the Town's elected officials, appointed committees, and department heads in the prioritization, coordination, and sequencing of major municipal and school improvements;
- providing a necessary legal basis for the development and administration of any impact fee system.

The CIP Committee was able to update the CIP including the schedule of anticipated municipal and school projects through 2023. This information was presented to and approved by the Planning Board. It was subsequently presented to the Board of Selectmen and Budget Committee.

On behalf of the Committee, I would like to thank all the Town and School Boards/Committees, elected officials, department heads, and various employees who readily cooperated with us and provided the information and documentation on which the CIP spreadsheet was based. We look forward to working with you in the coming year as we continue this process.

Respectfully submitted,

Peter J. McNamara, Esq.

2016-2023 CIP Members

Peter McNamara, Chair
Harold Lynde, Selectmen's Rep
Paddy Culbert, Planning Board
Robert Sherman, Budget Committee
David Wilkerson, School Board
Jeff Gowan, Planning Director



CAPITAL IMPROVEMENTS PLAN

2017 - 2023

Adopted by the Pelham Planning Board on August 15, 2016

Prepared by the Pelham Capital Improvements Plan Committee:

Peter McNamara, Chair
Hal Lynde, Selectmen's Representative
Paddy Culbert, Planning Board Member
Bob Sherman, Budget Committee Member
David Wilkerson, School Board Member
Jeff Gowan, Planning Director

Pelham Planning Board:

Peter McNamara, Chairman
Roger Montbleau, Vice Chairman
Paul Dadak, Secretary
Bill McDevitt, Selectmen's Representative
Jason Croteau, Member
Tim Doherty, Member
Joseph Passamonte, Member
Paddy Culbert, Alternate Member
Mike Sherman, Alternate Member
Robert Malloy, Alternate Member
Richard Olsen, Alternate Member
Jeff Gowan, Planning Director
Charity Landry, Recording Secretary

With Assistance from:



Nashua Regional Planning Commission





Town of Pelham
Capital Improvements Plan
2017-2023

TABLE OF CONTENTS

A. INTRODUCTION 1

B. FINANCING METHODS 4

C. IDENTIFICATION OF DEPARTMENT CAPITAL REQUESTS 6

D. PRIORITY SYSTEM 6

E. LISTING AND DISCUSSION OF PROJECTS BY RECOMMENDED PRIORITY 8

F. CONCLUSIONS 13

LIST OF TABLES

TABLE 1: HISTORIC POPULATION AND FUTURE PROJECTIONS 2

TABLE 2: SUMMARY OF PROJECTS REQUESTED 2016 DATA 7

LIST OF FIGURES

FIGURE 1: POPULATION BY DECADE 2

FIGURE 2: POPULATION BY AGE 3

LIST OF APPENDICES

APPENDIX A SCHEDULE OF CIP PROJECTS, 2017-2023, ANNUAL COSTS AND REVENUES

APPENDIX B CAPITAL PROJECT WORKSHEET AND SUBMISSION FORM

APPENDIX C NH REVISED STATUTES ANNOTATED, CHAPTERS 674:5-8 & 674:21

APPENDIX D BOND SCHEDULES



Town of Pelham
Capital Improvements Plan
2017-2023

PELHAM CAPITAL IMPROVEMENTS PLAN 2017-2023

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 a number of 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 Energy and Planning (NHOEP) estimated population of Pelham in 2015 is 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 2013 and those conducted by NRPC at the same time, forecast a significantly slower growth rate than in previous decades, with the NRPC figures slightly lower than those prepared by NHOEP. 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.

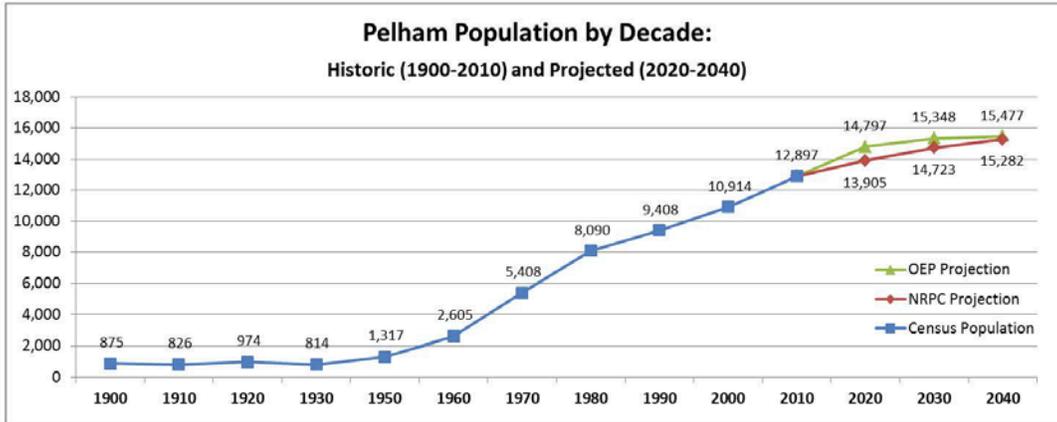
Narrowing in on projected population by age cohort, as shown in Figure 2, like many communities in the State and region, Pelham is forecast to see a decline in the number of children under age 20 between 2010 and 2040. This decrease is estimated to total 241 persons, a change of -6.6 percent. The adult 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
2017-2023

FIGURE 1: POPULATION BY DECADE



Sources: U.S. Census, NRPC, and New Hampshire Office of Energy and Planning

TABLE 1: HISTORIC POPULATION AND FUTURE PROJECTIONS

Historical U.S. Census Population			OEP 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%

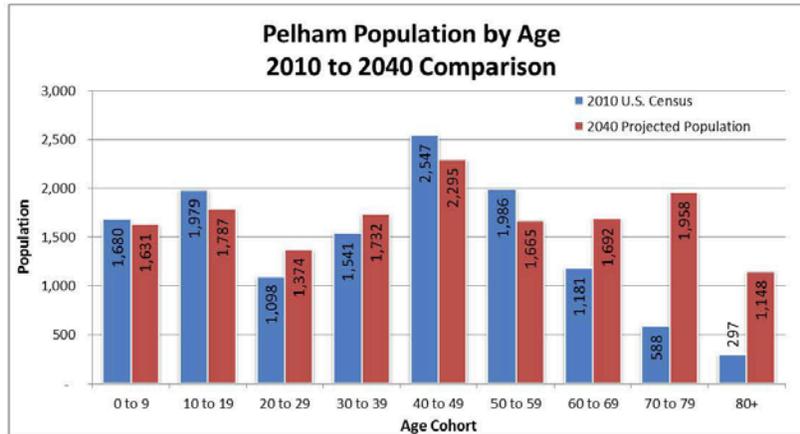
Annual GR: Annualized Growth Rate

Sources: U.S. Census Bureau, NRPC, NH Office of Energy and Planning



Town of Pelham
Capital Improvements Plan
2017-2023

FIGURE 2: POPULATION BY AGE



Sources: U.S. Census, and NRPC

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 2016 to 2022 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 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



Town of Pelham
Capital Improvements Plan
2017-2023

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 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 2016 to 2022 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. Pelham is faced with the need to address several important facilities and equipment improvements in the next few years including bridge repairs, new airpicks for the Fire Department and a new animal control shelter. All of these fall within the scope of this seven (7)-year Capital Improvement Plan. The Animal Control Shelter will be funded through a one-time allocation and is currently programmed for 2017. Willow Street Bridge requires significant upgrades as well as additional research at this point in time. In 2015 voters approved a ballot for the 20% local match for engineering of the Willow Street Bridge. Accurately projecting the impacts of so many important and costly items continues to make the actual impact of these projects a "best guess" scenario until final voter approval is forthcoming. The CIP Committee has tried to estimate, as closely as possible, what these impacts will be if funded in the year scheduled.

B. FINANCING METHODS

In the project summaries below, there are a number of 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.



Town of Pelham
Capital Improvements Plan
2017-2023

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.

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 as long as 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.



Town of Pelham
Capital Improvements Plan
2017-2023

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 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 2016. The information in Table 2 represents all requests for capital projects submitted by each municipal division to the CIP Committee in 2016. The ‘CIP Committee Priority Recommendations’ in the column to the far right describes the rank assigned by the CIP Committee within the seven categories of relative project priority.



Town of Pelham
Capital Improvements Plan
2017-2023

TABLE 2: SUMMARY OF PROJECTS REQUESTED 2016 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							
D	New Meeting Room	\$150,000	2018	Fund Balance				D		R		
E	Police Department Roof	\$250,000	2017	3 Year - \$100,00 in years 1 and 2, \$50,000 year 3			N			R		
II.	POLICE DEPARTMENT											
A	Animal Control Shelter	\$414,991	2018	1-Year Appropriation			N			R		
B	Police Department Radio System	\$85,000	2019	1-Year Appropriation			N					
III.	FIRE DEPARTMENT											
A	Replace Ambulance 1	\$215,000	2017	1-Year Appropriation	U							
	• Capital Reserve Withdrawal	(\$215,000)		Offset Appropriation								
B	Replace Engine 1	\$580,000	2018	1-Year Appropriation			N					
C	Fire Department Radio System	\$110,000	2019	1-Year Appropriation			N					
IV.	HIGHWAY DEPARTMENT											
A	2017 4x4 Backhoe	\$128,000	2017	1-Year Appropriation	U							
B	2018 Highway Maintenance Garage	TBD	2018	TBD			N			R		
C	2018 Trackless MT7 Sidewalk Tractor	\$168,000	2018	1-Year Appropriation			N					
D	2018 66,000 GVW 10-Wheel Dump Truck	\$216,000	2018	1-Year Appropriation			N					
E	2017 3.5-Yard 4-Wheel Drive Loader	\$172,000	2017	1-Year Appropriation			N					
F	2020 Willow Street Bridge	\$2,657,500	2015	State Aid Bridge, Capital Reserve Withdrawal, Appropriation		C						
V.	SOLID WASTE DISPOSAL											
	No CIP needs at this time											
VI.	PARKS AND RECREATION											
A	Turf Field	\$875,000	2019	TBD/Grant				D		R		
VII.	LIBRARY											
	No CIP needs at this time											
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						
D	PES Roof	\$350,000	2017	1-Year Appropriation	U							
E	Memorial School Septic System	\$75,000	2018	1-Year Appropriation			N					
F	Security Upgrades	TBD	2017	1-Year Appropriation	U					R		



Town of Pelham
Capital Improvements Plan
2017-2023

E. LISTING AND DISCUSSION OF PROJECTS BY RECOMMENDED PRIORITY

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

- III. A. **Replacement of Ambulance 1 – 2017.** Ambulance 1 is a 2009 Horton ambulance on a GMC Chassis in need of replacement. GMC no longer manufactures the chassis and there are no current replacements from GMC. This vehicle will be 9 years old when it is replaced since an order in 2017 would be received in 2018. The department has developed a replacement schedule for our ambulances every 9 years. This allows vehicles to be the primary response vehicle for between 4-5 years and then moved to the backup position for the remainder of its useful life. The cost will be \$215,000, offset by \$215,000 to be withdrawn from the Ambulance Fund.

- III. A. **Ambulance Fund - Ongoing.** The continuation of the ambulance capital-reserve account for ongoing funding of ambulance upgrades and enhancements, and new purchases is recommended by the CIP Committee in order to stabilize spending for this item and eliminate taxpayer costs for these vehicles. The Ambulance Fund is funded by user fees.

- IV. A. **Highway Department 4x4 Backhoe - 2017.** Purchase a new 4x4 backhoe to replace one put into service on July 8, 2004. This new backhoe will be used as the front line machine. The cost of this project will be \$128,000.

- X. C. **PES Roof – 2017.** Replacement of shingled portion of roof at Pelham Elementary School. The existing roof as it stands today is showing signs of wear indicating the end of its useful life is approaching. Leaving the roof in its current condition will ultimately result in multiple leaks, potential mold, structural damages, higher insurance premiums and an increase in maintenance costs. The flat area of the roof seems to be in good shape and does not require replacement at this point in time. The total cost of this project is \$350,000.

- X. E. **School District Security Upgrades - 2017.** The NH Office of Homeland Security conducted a security audit at both PES, PMS, and on the PHS project to give recommendations or increased security measures to ensure safety of students, staff, and visitors. This report contains recommendations to improve the safety of both schools as recommended by the Office of Homeland Security. The upgrades follow along with these recommendations and include modifications to the entrances at both PES and PMS to facilitate a safer and more controlled access plan for each school. Doing so will require a reconfiguration of the front of PMS. Port One Architects are creating the architectural design and Bonnette, Page and Stone will prepare the cost estimate.

“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.



Town of Pelham
Capital Improvements Plan
2017-2023

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 of the town buildings. This fund will be used to stabilize the tax rate when funding future repairs and additions to Town facilities.

- IV. F. **Willow Street Bridge – 2020.** Voters approved a 2015 Warrant article appropriating \$2,657,500 for the purpose of design engineering, permitting, and replacement of the Willow Street Bridge. Of the \$2,657,500 appropriation, up to \$2,126,000 will come from New Hampshire Department of Transportation State Bridge Aid, \$74,804 from the existing Willow Street Bridge Capital Reserve Fund, \$175,000 from the existing 2013 Willow Street Bridge Warrant Article and \$281,696 from general taxation. The New Hampshire State Dept. of Transportation (NHDOT) has scheduled this work for 2020 but has given some assurances if Pelham raises the funds now they will reimburse the Town sooner thus getting the project completed earlier than currently scheduled.

- 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. Construction began in September, 2014 with planned project completion in 2016.

- 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.

- I. E. **Police Department Roof – 2019.** Replacement of the roof on the police department. Remove and replace existing roof with new material. The total project cost is \$250,000.

- II. A. **Animal Control Shelter - 2018.** 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



Town of Pelham
Capital Improvements Plan
2017-2023

sheltering of animals. This project also has a CIP Committee Priority Ranking of R, as additional research must be completed to address this need.

- II. B. **Police Department Radio System – 2019.** In 2019 Motorola communications will no longer be serving the fire department’s repeaters and receivers because Motorola has declared the product line EOL (end of life). The police department currently has two transmitters and two receivers. This equipment provides the transmitting and receiving capabilities of the police department radio system. Replacing the components one at a time over several years is not feasible because in 2019 the age of the current equipment will not be compatible with the current infrastructure that is on the market. The total cost of this project is \$85,000.
- III. B. **Replacement Engine 1 – 2018.** The scheduled replacement of the Engine 1 in 2018, with the cost of \$580,000. Engine 1 will be 22 years old if replaced in 2018. 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 and corrosion to the vehicle body and there are currently issues with the pump gear housing. Increased maintenance costs are anticipated.
- III. C. **Fire Department Radio System – 2019.** In 2019 Motorola communications will no longer be serving the fire department’s repeaters and receivers because Motorola has declared the product line EOL (end of life). The fire department currently has three repeaters and one receiver. This equipment provides the transmitting and receiving capabilities of the fire department radio system. Replacing the components one at a time over several years is not feasible because in 2019 the age of the current equipment will not be compatible with the current infrastructure that is on the market. The total cost of this project is \$110,000.
- IV. B. **Highway Maintenance and Storage Garage - 2018.** The proposed 80’ by 140’ garage would house all the Highway Departments equipment including 6 full size 6-wheel dump trucks, 1 smaller dump truck, 2 pick-up trucks, 1 car 2 backhoes and 1 wood chipper. The Garage would also be used for highway vehicle maintenance. A larger heated structure minimizes load times in winter month and protects vehicles from corrosion and vandalism. This project also has a CIP Committee Priority Ranking of R, as additional research must be completed to address this need.
- IV. C. **MT7 Sidewalk Tractor – 2018.** A new Trackless MT7 Sidewalk tractor with a snow blower and roadside mower. This tractor would enable the highway department to mow and trim brush on the roadside and clear snow off sidewalks and around town buildings instead of having to hire vendors to perform these tasks. The total cost of the project is \$168,000.
- IV. D. **GVW Dump Truck - 2018.** This is a scheduled replacement of a 2002 vehicle currently used to plow roads and will need replacing in 2018. The proposed vehicle is a 66,000 GVW 10-wheel dump truck with plow frames and front and side wing blades, 10-yard stainless steel sander, central hydraulics system with the latest



Town of Pelham
Capital Improvements Plan
2017-2023

technology unit to control the amount of sand and salt applied to roads. The total lease purchase cost of the project is \$216,000.

- IV. E. **3.5 Yard Four Wheel Drive Loader – 2017.** This machine will be used to load trucks and stockpile material more effectively than the backhoes currently being used. The loader will save money on the rental budget for snow removal at schools and town buildings as well. The total cost of the project is \$172,000.
- X. D. **Memorial School Septic System – 2018.** 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. The total cost of this project is \$75,000.

“D”--Desirable: Needed to improve quality or level of services.

- I. D. **New Meeting Room – 2018.** A new meeting room is proposed to be located in the existing Police Storage Area for board meeting. Meetings are currently held in Sherburne Hall and require setting up and breaking down due to other activities and uses occurring in Sherburne Hall. Additionally, existing meeting space is problematic due to bad acoustics, insufficient heating, and no air conditioning. This project also has a CIP Committee Priority Ranking of R, as additional research must be completed to address this need.
- VI. A. **Turf Field – 2019.** Install turf at the existing Muldoon Park soccer field. The estimated cost of this project is \$875,000. All of the existing fields are in Constance use and there is little to no time to make repairs to fields before the next program starts. A turf field would benefit many of the sports programs. This project was ranked as desirable, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to address this need.

“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 2017 – 2023 CIP. However, new projects in subsequent CIPs could receive this ranking if the project is inconstant in terms of project justification or cost analysis.

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

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

- I. D. New Meeting Room
- I. E. Police Department Roof
- IV. B. 2018 Highway Maintenance Garage
- VI. A. Turf Field
- X. E. School Security Upgrades



Town of Pelham
Capital Improvements Plan
2017-2023

"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 2017 – 2023 CIP. However, new projects in subsequent CIPs could receive this ranking if the project is inconstant in terms of project justification or cost analysis.



Town of Pelham
Capital Improvements Plan
2017-2023

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, 2017-2023, Annual Costs and Revenues





Appendix A - Schedule of Capital Improvement Projects 2017-2023

TOWN OF PELHAM CAPITAL IMPROVEMENTS PLAN, 2017-2023																	
Adopted August 15, 2016																	
PROJECT COSTS: In bold face type REVENUES: In parentheses																	
PROJECT OR EQUIPMENT AND SOURCE OF REVENUES By Dept or Service Area	Priority Rank	Existing Capital	Prior Payments	2017	2018	2019	2020	2021	2022	2023	7-Year Total Costs	7-Year Total Revenues	Total Project Costs (see tab 0)	Outstanding Revenues	Balance To Be Paid by Town Beyond Year 7	Unprogrammed Projects	
I. ADMINISTRATIVE/GENERAL GOVT																	
A Municipal Building	C																
B 20 year Bond/Bank Note 2002-2022	C		\$6,064,764	\$55,480	\$343,560	\$331,520	\$319,200	\$306,600	\$293,300		\$1,949,540				\$0		
C Town Building Emerg Repair Cap Res	C	\$81,932									\$0				\$0		
D New Meeting Room	DIR		\$150,000								\$150,000				\$0		
E Police Department Roof	N/R		\$100,000		\$50,000						\$250,000				\$0		
II. POLICE DEPARTMENT																	
A Animal Control Shelter	N/R		\$414,991								\$414,991						
B Police Department Radio System	N			\$85,000													
III. FIRE DEPARTMENT																	
A Replace Ambulance 1	U		\$215,000								\$215,000				\$0		
B Capital Reserve Withdrawal																	
C Replace Engine 1	N		\$580,000								\$580,000				\$0		
D Fire Department Radio System	N			\$110,000							\$110,000				\$0		
IV. HIGHWAY DEPARTMENT																	
A 2017 4x4 Backhoe	U		\$128,000								\$128,000				\$0		
B 2018 Highway Maintenance Garage	N/R		TBD								\$0				\$0		
C 2018 Trackless M/T SideWalk Tractor	N		\$168,000								\$168,000				\$0		
D 2018 86,000 GVW 10-Wheel Dump Truck	N		\$216,000								\$216,000				\$0		
E 2017 3.5-Yard 4-Wheel Drive Loader	N		\$172,000								\$172,000				\$0		
F Willow Street Bridge	C						\$2,657,500				\$2,657,500				\$0		
G State Aid	C						(\$2,126,000)								\$0		
H Capital Reserve Withdrawal	C	\$165,000					(\$74,504)				(\$74,504)				\$0		
I Town Appropriation	C						(\$456,696)				(\$456,696)				\$0		
V. SOLID WASTE DISPOSAL (Transfer Station)																	
A No CIP needs at this time											\$0				\$0		
VI. PARKS AND RECREATION																	
A Turf Field	DIR			\$875,000							\$875,000				\$0		
VII. LIBRARY																	
A No CIP needs at this time											\$0				\$0		
VIII. CEMETERY																	
A No CIP needs at this time											\$0				\$0		
IX. SENIOR CENTER																	
A No CIP needs at this time											\$0				\$0		
TOTAL MUNICIPAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)																	
			\$754,480	\$1,972,951	\$1,451,520	\$2,916,700	\$2,916,700	\$306,600	\$283,300	\$0	\$7,888,131	(\$215,000)	\$13,950,895	\$0	\$6,064,764		
X. SCHOOL CAPITAL EXPENDITURES																	
A Pelham High School	C																
B 20 year Bond/Bank Note 2015-2024	C		\$2,466,801	\$1,884,235	\$1,841,185	\$1,786,155	\$1,735,115	\$1,682,075	\$1,629,035	\$1,575,995	\$12,145,805		\$30,077,664		\$15,439,058		
C PES Roof	U		\$350,000								\$350,000				\$0		
D Memorial School Septic System	N			\$75,000							\$75,000				\$0		
E Security Upgrades	UR		TBD								\$0				\$0		
TOTAL SCHOOL CAPITAL EXPENDITURES (Amount to be raised through property taxes)																	
			\$2,244,235	\$1,916,185	\$1,786,155	\$1,735,115	\$1,682,075	\$1,629,035	\$1,575,995	\$0	\$12,570,805	\$0	\$30,496,664	\$0	\$15,439,058		
TOTAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)																	
			\$2,998,695	\$3,888,746	\$3,238,675	\$4,711,815	\$4,711,815	\$1,988,675	\$1,922,335	\$0	\$20,458,936	(\$215,000)	\$44,447,559	\$0.0	\$21,503,822		
TOTAL - Municipal + School																	
PRIORITY RANK KEY: U-Urgent C-Committed N-Necessary D-Desirable F-Deferable R-Research I-Inconsistent																	
*see descriptive explanation in CIP document																	



APPENDIX B

PELHAM CIP PROGRAM

Capital Project Worksheet and Submission Form





Town of Pelham
Capital Improvements Plan
2017-2023
Appendix B

TOWN OF PELHAM CAPITAL IMPROVEMENT PLAN 2017-2023

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)

- Region
- Municipality
- School District
- _____ District
- Business District
- Neighborhood
- Street
- Other Area

Project Description:

Project Rationale:

- Removes imminent threat to public health or safety
- Alleviates substandard conditions or deficiencies
- Responds to federal or State requirement for implementation
- Improves the quality of existing services
- Provides added capacity to serve growth
- Reduces long-term operating costs
- Provides an incentive to economic development
- Eligible for matching funds available until _____

Narrative Justification (Attach all backup material if possible):



Town of Pelham
Capital Improvements Plan
2017-2023
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	

	_____	(-) \$_____ annually
	\$_____ Total project cost	Estimated useful life is ___ years

Sources of Funding:

Grant from: _____ \$ _____ show type	Form Prepared by: _____ (Signature) _____ (Title) _____ (Department/Agency) _____ (Date prepared)
Loan from: _____ \$ _____ show type	
Donation/bequest/private _____	
User charge or fee _____	
Capital reserve withdrawal _____	
Impact fee account _____	
Warrant article _____	
Current revenue _____	
General obligation bond _____	
Revenue bond _____	
Special assessment _____	

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

2016 N.H. REVISED STATUTES ANNOTATED

Chapters 674:5 through 674:8

Capital Improvements Program

And

Chapter 674: 21

Innovative Land Use Controls





Town of Pelham
Capital Improvements Plan
2017-2023
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 take into account 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.



Town of Pelham
Capital Improvements Plan
2017-2023
Appendix C

SOURCE. 1983, 447:1, EFF. JAN. 1, 1984.

Section 674:7

674:7 Preparation. –

I. In preparing the capital improvements program, the planning board or the capital improvement program committee shall confer, in a manner deemed appropriate by the board or the committee, with the mayor or the board of selectmen, or the chief fiscal officer, the budget committee, other municipal officials and agencies, the school board or boards, and shall review the recommendations of the master plan in relation to the proposed capital improvements program.

II. Whenever the planning board or the capital improvement program committee is authorized and directed to prepare a capital improvements program, every municipal department, authority or agency, and every affected school district board, department or agency, shall, upon request of the planning board or the capital improvement program committee, transmit to the board or committee a statement of all capital projects it proposes to undertake during the term of the program. The planning board or the capital improvement program committee shall study each proposed capital project, and shall advise and make recommendations to the department, authority, agency, or school district board, department or agency, concerning the relation of its project to the capital improvements program being prepared.

SOURCE. 1983, 447:1. 1995, 43:1, EFF. JULY 2, 1995. 2002, 90:2, EFF. JULY 2, 2002.

Section 674:8

674:8 Consideration by Mayor and Budget Committee. – Whenever the planning board or the capital improvement program committee has prepared a capital improvements program under RSA 674:7, it shall submit its recommendations for the current year to the mayor or selectmen and the budget committee, if one exists, for consideration as part of the annual budget.

SOURCE. 1983, 447:1, EFF. JAN. 1, 1984. 2002, 90:3, EFF. JULY 2, 2002.



Town of Pelham
Capital Improvements Plan
2017-2023
Appendix C

**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) Accessory dwelling unit standards.
- (m) Impact fees.
- (n) Village plan alternative subdivision.

[Paragraph I(o) effective July 1, 2017.]

(o) 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.

(b) "Accessory dwelling unit" means a second dwelling unit, attached or detached, which is permitted by a land use control regulation to be located on the same lot, plat, site, or other division of



Town of Pelham
Capital Improvements Plan
2017-2023
Appendix C

land as the permitted principal dwelling unit.

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 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 so as 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.



Town of Pelham
Capital Improvements Plan
2017-2023
Appendix C

(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



Town of Pelham
Capital Improvements Plan
2017-2023
Appendix C

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.

(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 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.

[Paragraph VII effective July 1, 2017.]



Town of Pelham
Capital Improvements Plan
2017-2023
Appendix C

VII. 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, EFF. JULY 22, 2005. 2008, 63:1, EFF. JULY 20, 2008. 2012, 106:1, 2, EFF. JULY 28, 2012. 2013, 270:5, 6, EFF. JULY 1, 2017.



APPENDIX D

Bond Schedules





Town of Pelham
Capital Improvements Plan
2017-2023
Appendix D

**PELHAM MUNICIPAL FACILITIES
20 Year Bond Schedule**

Bond: \$5,597,383

Interest Rate: 3.15 to 5.00% (Adjustable Rate)

Year	Principal	Bond Amount Remaining	Interest	Total Cost
2003-04	\$277,383	\$5,320,000	\$212,161	\$489,544
2004-05	\$280,000	\$5,040,000	\$203,840	\$483,840
2005-06	\$280,000	\$4,760,000	\$195,440	\$475,440
2006-07	\$280,000	\$4,480,000	\$187,040	\$467,040
2007-08	\$280,000	\$4,200,000	\$178,640	\$458,640
2008-09	\$280,000	\$3,920,000	\$170,240	\$450,240
2009-10	\$280,000	\$3,640,000	\$161,140	\$441,140
2010-11	\$280,000	\$3,360,000	\$151,340	\$431,340
2011-12	\$280,000	\$3,080,000	\$141,540	\$421,540
2012-13	\$280,000	\$2,800,000	\$131,040	\$411,040
2013-14	\$280,000	\$2,520,000	\$120,540	\$400,540
2014-15	\$280,000	\$2,240,000	\$109,340	\$389,340
2015-16	\$280,000	\$1,960,000	\$98,140	\$378,140
2016-17	\$280,000	\$1,680,000	\$86,940	\$366,940
2017-18	\$280,000	\$1,400,000	\$75,460	\$355,460
2018-19	\$280,000	\$1,120,000	\$63,560	\$343,560
2019-20	\$280,000	\$840,000	\$51,520	\$331,520
2020-21	\$280,000	\$560,000	\$39,200	\$319,200
2021-22	\$280,000	\$280,000	\$26,600	\$306,600
2022-23	\$280,000	\$0	\$13,300	\$293,300
TOTALS	\$5,597,383		\$2,417,021	\$8,014,404



Town of Pelham
Capital Improvements Plan
2017-2023
Appendix D

**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](http://www.pelhamweb.com/conservation-commission)

Meeting Information:
**The Conservation
Commission meets:**

Day:
*The 2nd Wednesday of each
month @ 7PM*

Location:
*Sherburne Hall,
Town Municipal Building
6 Village Green
Pelham, NH 03076*

2016 Highlights:
*- Welcomed **Vasilios Lirofonis**
as a new alternate member to
the Commission*

*- Wetland Scientist hired in
effort to stop the proposed
Northeast Energy Direct Gas
pipeline*

*- Updated web page includes
brochures and trail maps*

- Important Websites:
<http://www.pelhamweb.com/planning-department>
<http://www.pelhamweb.org/forestry/parkrules.html>

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 Forestry Committee, Planning Board, Zoning Board and Board of Selectmen continue to make progress towards comprehensive protection of our environment and natural resources.

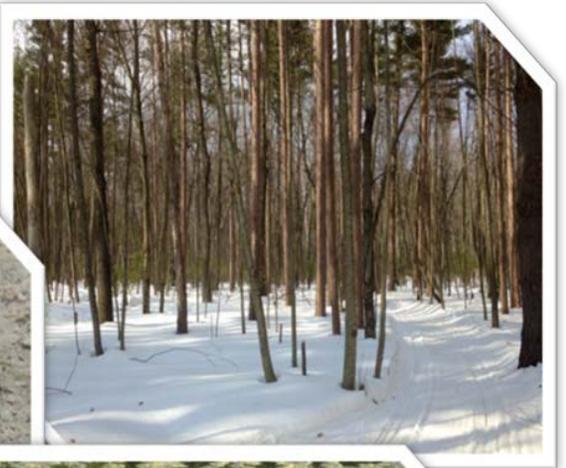
Highlights of our activities during the year 2016 include:

▪ Three parcels were acquired and hence protected from development. The largest and most likely to be developed was the 71 acre Pine Valley Golf Links parcel. The parcel is now owned by the Town but will continue to be operated as a golf course. This insures that the course will remain as open space and never be developed. A 29 acre parcel on Gibson Road was also acquired. Of the 29 acres, 18 are wooded and have been added to Raymond Park. The remaining 11 acres will continue to be farmed by the owners of the Smith Farm but can never be developed. Lastly, as mitigation for the Merrimack Valley Reliability Project's wetland impacts, National Grid has donated a 5 acre parcel to the Conservation Commission. This parcel has been added to the Peabody Town Forest. Since 2002, the Conservation Commission has acquired 948 acres of open space ... well on our way to achieving our commitment to preserve 1000 acres.

▪ We welcomed Vasilios Lirofonis as an alternate member to the Commission. Unfortunately, a few months after joining, Vasilios had to resign because he moved out of Town.

▪ We hired a wetland scientist and spent countless hours in an effort to stop the

proposed
Northeast Energy
Direct gas pipeline.
Fortunately, due in
part to the opposition
and in part to the drop
in energy





prices, the project was abandoned.

- Our web page, entitled Pelham Recreation and Conservation Lands, accessible from the Pelham home page, has been updated and includes brochures and trail maps, as they are created.
- 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. Paul Dadak is the Conservation Commission's representative on the Planning Board. In addition to Paul's efforts, joint site walks and written/verbal communications assure that we work in cooperation with the other boards.
- The Forestry Committee, led by Deborah Waters, had another very active year of timber harvesting and trail building. Please see their annual report for details. Paul Gagnon is the Conservation Commission's representatives 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.

Respectfully submitted,

Paul R Gagnon, Chair

**2016- 2017 Conservation
Committee Members**

Paul Gagnon, Chair
Paul Dadak
Louise Delehanty
Mike Gendreau
Kaela Law
Lisa Loosigian
Karen MacKay



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](http://www.pelhamweb.com/forestry-committee)

Meeting Information:

**The Forestry Committee
Meets**

Day:
*The 1st Tuesday of each month
@ 7PM*

Location:
*Police Community Room
Pelham Police Department
14 Village Green
Pelham, NH 03076*

2016 Highlights:

- Master plan developed for Wolven Conservation Area
- Drainage easements installed at Raymond Park
- **Important Websites:**

<http://www.pelhamweb.com/planning-department>

and

<http://www.pelhamweb.org/forestry/parkrules.html>

“STEWARDS OF OUR TOWN FORESTS AND CONSERVATION LANDS”

Since 1980 your Town Forestry Committee, together with the Conservation Commission, Planning Board, Board of Selectmen and Parks and Recreation Department 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 continues to implement forest management plans utilizing the principals of wood, wildlife, water and recreation. Creating, marking and maintaining trails has been a recent focus, providing passive recreational opportunities on our town forests and conservation areas.

This year trails were rehabilitated, signs installed and trails were marked and mapped at the Costa Conservation Area.

A master plan was developed for the Wolven Conservation Area and in accordance with the plan, boundaries were blazed, a parking lot surveyed, an existing field was cleared and seeded, trails were created and bridges and benches were installed.

After a timber harvest at Kirby-Ivers Town Forest, trails were re-marked and cleaned, the parking lot was rehabilitated and a security gate installed.

Drainage enhancements were installed at Raymond Park.

It is with the guidance and assistance of Bay State Forestry Service in the person of certified, registered and experienced forester, Michael J. Powers, that timber harvests are planned, initially cruised, put out to bid, conducted and finally reviewed in bringing the project to fruition and timely closure.

Many dedicated volunteers were involved in marking and maintaining trails.

Respectfully submitted,

Deborah Waters

Deborah Waters



**2016- 2017 Forestry Committee
Members**

- Deborah Waters, Chair, 2018
- Paul Gagnon, 2019
- Robert Lamoureux, 2018
- Christine McCarron, 2018
- Gayle Plouffe 2017
- Paul Leonard, Selectmen’s Representative



**Friends of the Library
in Pelham AKA "FLIP"**

President:
Gloria Walsh

**24 Village Green
Pelham, NH 03076**

Phone # 603-635-7581

Fax # 603-635-6952

Website:

<http://pelhampubliclibrary.org/friends-of-the-library/>

Meeting Schedule:

- Meetings are held the second Tuesday of the month at the library
Location:

2016 Highlights:

- Membership is growing
- Sponsored Daddy and Donuts Story Time
- Sponsored museum pass program
- Annual Scholarship awarded

Friends of the Library in Pelham

The Friends of the Library in Pelham (FLIP) are 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 the services and programs the 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 limited budget. We are also very proud of our Business Members who generously help the Friends provide activities and library events. 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.

Meetings are held the second Tuesday of the month at the Library. See our website for updated information: <http://pelhampublicLibrary.org/friends-of-the-Library/>. Joining FLIP is not a huge commitment and we are a fun group to spend time with!

Friends of the Library in Pelham submit an Annual report to the Office of the New Hampshire Attorney General Charitable Trusts Unit annually. 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: \$2095.00, Daddy& Donuts, Young Adult Programing, Arts and Crafts, Children's Library Programs and an annual scholarship awarded to Pelham resident for \$500.00.

2016 FLIP BOARD

President: Catherine Somma
Vice President: Raymond Graham
Secretary: Rosemarie Graham
Treasurer: Jane Beane
Membership Coordinator: Carolyn Thompson

To Join the Friends, annual membership costs just \$10.00. You must be a FLIP member to enjoy the Museum Pass program. Check out our website or visit the Library to find out how you can Join Us in 2016!

Respectfully Submitted,

Catherine Somma

Catherine Somma, FLIP President



Planning Board

Committee Chair:
Peter J. McNamara, Esq

**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:

The Planning Board meets on the 1st and 3rd Monday of the month @ 7PM

Location:

*Sherburne Hall
 Municipal Building
 6 Village Green
 Pelham, NH 03076*

2016 Highlights:

- MUZD approved located next to the American Legion Post
- Master Plan Subcommittee initiated
- Zoning Subcommittee appointed to submit three amendments to the Zoning Ordinance

The most significant project considered by the Planning Board during this past year was a mixed use, commercial/residential plan for the Mixed Use Zoning District (MUZD). After numerous discussions and several major revisions, this plan was approved in December. Located next to the American Legion Post, this development will be built in traditional architectural style and should be a welcome addition to Pelham Center.

There was a considerable amount of work done by several of the Planning Board's Committees and Subcommittees throughout the year. The **Capital Improvements Plan (CIP) Committee** was able to finish their report and submit it in a timely manner to the Board of Selectmen and Budget Committee. Although only an advisory document, it is a valuable guide for all Town Boards, Department Heads and Chiefs of Police and Fire for planning and prioritization of large scale expenditures. The vast majority of the items identified in this year's Plan were also included on past CIPs, indicative of the Plan's continuing reliability.

A **Master Plan Subcommittee** was also initiated by the Planning Board in 2016. The Town's present Master Plan is over ten years old and in need of significant upgrades. There have been several meetings, and this work will continue into the coming year.

A **Zoning Subcommittee** was appointed by the Planning Board, and as of this writing it is preparing to submit three amendments to the Zoning Ordinance to the Planning Board for approval and placement on the March, 2017 ballot. One involves changes to the *Special Exceptions Article XII, Section 307-74, Accessory Dwelling Unit (ADU)* provisions pursuant to a new state statute which will go into effect in 2017. The proposed changes will bring the Town into compliance with the new statute. The second Zoning Amendment relates to Pelham's *Elderly Housing Ordinance (Article IX)*, and is intended to strengthen and tighten requirements for such housing. The third and last Amendment will involve major revisions to Pelham's *Signs Ordinance (Article XI)*. These changes were made necessary by a recent United States Supreme Court Decision. Reed et al. v. Town of Gilbert, Arizona et al. The decision struck down a law regulating signs and provided extensive analysis of the Constitution's First Amendment protections.

2016 Planning Board Members:

- Peter McNamara, Esq., Chair
- Roger Montbleau, Vice-Chair
- Paul Dadak, Secretary
- Jason Croteau, Member
- Timothy Doherty, Member
- Joseph Passamonte
- Paddy Culbert, Alternate
- Mike Sherman, Alternate
- Robert Malloy, Alternate
- Richard Olsen, Alternate
- Bill McDevitt, Selectmen's Rep.
- Jeff Gowan, Planning Director
- Charity Landry, Recording Secretary



The proposed Amendment will bring our Ordinance into compliance with the Court's decision.

On behalf of the Planning Board, thank you to Planning Director Jeff Gowan and all members of the Planning Department for their professional and invaluable help in conducting the Board's business. We also extend our thanks to Steve Keach and Keach/Nordstrom, the Board's engineering experts, for their expertise and analysis. Thanks also to Jim Greenwood and all of his crew who are responsible for televising and taping the Board's bi-monthly meetings. And thanks to Charity Landry for transcribing our meeting minutes.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "P. McNamara". The signature is written in a cursive, somewhat stylized font.

Peter J. McNamara, Esq
Chair, Pelham Planning Board



- THIS PAGE INTENTIONALLY LEFT BLANK -



2017 Town Warrant



TOWN OF PELHAM
STATE OF NEW HAMPSHIRE
WARRANT
2017 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 Pelham High School Auditorium, 85 Marsh Road, Pelham, New Hampshire on Tuesday, February 7, 2017 at 7:00 PM. This session shall consist of explanation, discussion, and debate of warrant articles numbered 2 through 22. Warrant articles may be amended subject to the following limitations: (a) warrant articles, the wording of which is prescribed by law, shall not be amended and (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended.

Second Session of Annual Town Meeting (Official Ballot Voting)

You are hereby notified to meet again at the Pelham High School, 85 Marsh Road, Pelham, New Hampshire on Tuesday, March 14, 2017 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 22.

**2017 Town Warrant (Page 2 of 7)****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; Town Treasurer for a term of three (3) years; three (3) Budget Committee Members for a term of three (3) years; three (3) Budget Committee Members for a term of two (2) years; two (2) Cemetery Trustees for a term three (3) years; two (2) Library Trustees for a term three (3) years; one (1) Trustee of the Trust Funds for a term of three (3) years; two (2) Planning Board Members for a term of three (3) years; and two (2) Supervisor of the Checklist; one (1) for a six year term and one (1) for a five (5) year term.

Article 2

Are you in favor of the adoption of Amendment No. 1 as proposed by the Pelham Planning Board for the amendment to the Pelham Zoning Ordinance, Article XI, *Signs*. This amendment is needed to bring Pelham's Sign Ordinance into compliance with a landmark US Supreme Court decision *Reed vs. The Town of Gilbert, AZ* dealing with local regulation of signs. The re-write eliminates references to sign messages to preserve free speech rights and instead restricts signs based entirely on the zone in which they are to be used and to size, physical sign type, etc." The revised ordinance also allows full color electronic messaging signs within the Business and Industrial districts but prohibits flashing and animation and requires the contrast to be dimmed at dusk to prevent negative impacts to visual character and driver safety. (Recommended by the Planning Board).

Article 3

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the amendment of the Pelham Zoning Ordinance, Article XII, *Special Exceptions, Accessory Dwelling Units*. The proposed language changes comply with a new State law, RSA 674:71-73 (effective June 1, 2017) that eliminates certain restrictions within the current Pelham ordinance such as: Accessory Dwelling Units; May contain two bedrooms where currently restricted to one; No longer limited to relatives or caregivers of the property owner; May be up to 800 sq. feet where currently restricted to 750 sq. ft. (State minimum is 750 sq. ft.); The primary dwelling and Accessory Dwelling Units must be under the same ownership; Business use prohibited with the primary and/or accessory dwelling; Not allowed on lots that are less than one acre in size except approved Conservation Subdivision lots or lots within the MUZD (not a State law restriction but consistent with existing Pelham Zoning)(Recommended by the Planning Board).

Article 4

Are you in favor of the adoption of Amendment No. 3 as proposed by the Pelham Planning Board for the amendment to the Pelham Zoning Ordinance, Article IX, *Elderly Housing*. This amendment: Eliminates provisions allowing 55+ housing but preserves 62+ Elderly housing, Assisted Living and Congregate Care developments; Increases required land area from 10,000 to 15,000 sq. ft. of usable land per unit; Increases buffers to abutting properties from 50 to 100 feet with discretion given to the Planning Board to require additional buffering; Requires clubhouse; Requires all units to be fully Americans with Disabilities Act compliant. (Recommended by the Planning Board).

Article 5

Are you in favor of the adoption of Amendment No. 4 as proposed by Citizen's Petition for the Town of Pelham Zoning ordinance as follows: this amendment would modify Sections 307-18 as follows; To allow WAREHOUSE FACILITIES and STORAGE FACILITIES in the B-5 zone. They would pay commercial taxes and employ residents to work in their establishments. Nothing else would change to the existing B5 zone. (Submitted by Petition) (Recommended by the Planning Board).



2017 Town Warrant (Page 3 of 7)

Article 6

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling Fifteen Million, Thirty Eight Thousand, and Four Hundred and Three Dollars (\$15,038,403)? Should this article be defeated, the default budget shall be Fourteen Million, Five Hundred and Eighty Four Thousand and Ninety-One Dollars (\$14,584,091) 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).

Department	Selectmen Approved	Budcom Approved
Assessor	\$ 173,263	\$ 173,263
Budget Committee	\$ 162	\$ 162
Cable Department	\$ 120,014	\$ 120,014
Cemetery	\$ 144,207	\$ 144,207
Conservation Committee	\$ 3,747	\$ 3,747
Debt Service Interest	\$ 135,519	\$ 135,519
Debt Service Principal	\$ 711,632	\$ 779,020
Elections	\$ 10,243	\$ 10,843
Emergency Management	\$ 8,429	\$ 8,429
Fire Department	\$ 2,030,441	\$ 2,069,971
Health Officer	\$ 45,766	\$ 45,766
Health Services	\$ 73,000	\$ 73,500
Highway Maintenance	\$ 1,492,436	\$ 1,495,731
Human Services	\$ 88,040	\$ 88,040
Insurance	\$ 2,376,728	\$ 2,372,263
Legal	\$ 85,000	\$ 85,000
Library	\$ 327,022	\$ 401,507
Parks & Recreation	\$ 230,079	\$ 230,079
Planning Dept	\$ 305,077	\$ 301,771
Police Department	\$ 2,673,312	\$ 2,673,312
Retirement	\$ 1,482,840	\$ 1,482,840
Selectmen	\$ 462,909	\$ 490,287
Senior Center	\$ 113,710	\$ 113,711
Town Buildings	\$ 756,354	\$ 765,354
Town Celebrations	\$ 9,260	\$ 9,260
Town Clerk	\$ 233,821	\$ 226,596
Transfer	\$ 659,323	\$ 721,965
Treasurer	\$ 15,176	\$ 15,176
Trust Funds	\$ 1,070	\$ 1,070
		\$ -
Total	\$ 14,768,580	\$ 15,038,403



2017 Town Warrant (Page 4 of 7)

Article 7

Shall the Town vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be placed in the Compensated Absence Trust Fund for the purpose of distributing accrued time (annual earned and paid time off) to terminating employees as required by law or negotiated contracts? The balance of the fund is Two Hundred and Ninety-Four Thousand Dollars (\$294,000) and the unfunded liability is Four Hundred and Fifty-Six Thousand, Three Hundred Thirty-Five Dollars (\$456,335). (Recommended by the Board of Selectmen)(Recommended by the Budget Committee) (Majority vote required).

Article 8

Shall the Town vote to raise and appropriate the sum of Two Hundred and Forty-Thousand Dollars (\$240,000) for the purpose of purchasing and equipping an ambulance and to authorize the Selectmen to withdraw Two Hundred Forty-Thousand Dollars (\$240,000) from the Ambulance Replacement Revolving Fund established by the 2006 Town Meeting and amended in 2014 by Town Meeting for this purpose. No amount will be raised through taxation. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority vote required).

Article 9

Shall the Town vote to establish a Fire Department Matching Grant Non-Capital Reserve Fund under the provisions of RSA 35:1-c for matching Grant funds and to raise and appropriate the sum of \$20,000 to be placed in this fund. Further, to name the Board of Selectmen as agents to expend from said fund. This is a non-lapsing warrant article. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority Vote Required)

Article 10

Shall the Town vote to raise and appropriate the sum of Three Hundred and Twelve Thousand, Five Hundred Seventy-Five Dollars (\$312,575) for repair, maintenance 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 Board of Selectmen) (Recommended by the Budget Committee) (Majority vote required).

Article 11

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 as agents to expend with one public hearing. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Majority vote required).

Article 12

Shall the Town vote to ratify and approve the 10 year lease term between the Town of Pelham and PV Limited Partnership (Pine Valley Golf Course) allowing PV Limited Partnership to continue to operate the golf course recently purchased by the Town? (Recommended by the Board of Selectmen) (Recommended by the Conservation Commission) (Majority vote required).



2017 Town Warrant (Page 5 of 7)

Article 13

Shall the Town vote to authorize the Board of Selectmen to exchange approximately 0.25 acres of the Wolven Conservation Area (Tax Map 41 lot 10-264) for approximately 0.25 acres of a privately owned parcel (Tax Map 41 lot 10-208), which abuts Currier Road. This swap in land ownership will afford the Town access to the Wolven Conservation Area from Currier Road. This is an even swap with no funds exchanged and the cost of survey and land transfer to be paid from the Forestry Committee’s timber harvest funds. (No tax impact.) (Recommended by the Board of Selectmen) (Recommended by the Conservation Committee) (Majority vote required).

Article 14

Shall the Town vote to authorize the Board of Selectmen to sell through sealed bid, Town owned property shown on Tax Map 35 Lot 6-100 of 1.0 acre located on 18 Chagnon Lane? Said property will be sold by the Town on such terms and conditions as the Selectmen deem prudent with cost of survey and land transfer to be borne by the purchaser with the proceeds to be deposited in the conservation fund?. (Recommended by the Board of Selectmen) (Recommended by the Conservation Committee) (Majority vote required).

Article 15

Shall the Town vote to authorize the Board of Selectmen to sell certain Town owned property shown on Map 24 lot 12-67, approximately a 0.17 acre parcel located off of Honor Roll Road, to the estate of Daniel Gleason for the sum of Ten Thousand Dollars (\$10,000) with the proceeds from the sale to be deposited into the Conservation Fund? Said property will be sold by the Town with the condition that the parcel remains undeveloped and on such terms and conditions as the Selectmen deem prudent with cost of survey and land transfer to be borne by the purchaser. (Recommended by the Board of Selectmen) (Majority vote required).

Article 16

Shall the Town vote to raise and appropriate the sum of Thirty-One Thousand, Eight Hundred Dollars (\$31,800) from the Forest Maintenance Fund 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? Funds requested come from the revenues produced by timber harvesting, not property taxes. This is a non-lapsing account per RSA 32:7. This is a Special Warrant Article. (Recommended by the Board of Selectmen) (Recommended by the Conservation Committee) (Majority vote required).

Article 17

To see if the Town will vote to discontinue the following Town Capital Reserve Funds (CRF) with said funds and accrued interest to date of withdrawal, to be transferred to the Town’s General Fund? This is a Special Warrant Article.

<u>Name of Fund</u>	<u>Date Established</u>	<u>Amount to General Fund</u>
Pandemic	2007	\$1,186.38
Senior Center Addition	2010	\$4,581.62
Tallant Road/Willow Street Bridges	2001	\$51.31

(Recommended by the Board of Selectmen) (Recommended by the Trustees of the Trust Fund) (Majority vote required).



2017 Town Warrant (Page 6 of 7)

Article 18

To see if the Town will vote to discontinue the following Town Trust Funds with said funds and accrued interest to date of withdrawal, to be transferred to the Town’s General Fund? This is a Special Warrant Article.

<u>Name of Fund</u>	<u>Date Established</u>	<u>Amount to General Fund</u>
Recycling Facility Maintenance	1989	\$ 207.96
Recycling Equipment	1993	\$ 398.44

(Recommended by the Board of Selectmen) (Recommended by the Trustees of the Trust Funds) (Majority vote required).

Article 19

Shall the Town vote to discontinue as a public roadway that portion of Surrey Lane that formerly was dedicated, constructed and utilized as a cul-de-sac, but today is no longer needed for a public highway purpose now that Surrey Lane is a through street and the paved circle portion of the cul-de-sac no longer exists? (Recommended by the Board of Selectmen) (Majority vote required).

Article 20

Shall the Town vote to authorize the Board of Selectmen, per RSA 80:80, III and IV, to dispose of tax liens and tax deeded property as justice may require? This authority shall continue indefinitely until rescinded. (Recommended by the Board of Selectmen) (Majority vote required).

Article 21

Shall the Town vote to adopt the provisions of RSA 41:14-b, which authorizes the Selectmen to establish and amend certain Town codes and ordinances after they hold 2 public hearings on the establishment or amendment of the ordinance or code; provided however, upon the written petition of 50 registered voters presented to the Selectmen prior to their vote on the establishment or amendment to the ordinance or code, the issue shall instead be inserted as an article on the warrant at the next Town Meeting. This authority to establish or amend Town ordinances and codes shall not apply to the zoning ordinance, historic district ordinance or building codes, which are governed by the adoption rules in RSA 675? (Recommended by the Board of Selectmen) (Majority vote required).

Article 22

Shall the town adopt the “all veterans’ property tax credit” under RSA 72:28b? if adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and who was honorably discharged or was an officer honorably separated from service, and (2) is not eligible for and not receiving the credit for veterans who served in a qualifying war or armed conflict or for veterans with a service-connected disability. If adopted, the credit will be in the amount of \$500, which is the same amount as the credit for a veteran who served in a qualifying war or armed conflict. If the credit is adopted, any person desiring to claim the credit will be required to file an application with the selectmen or the assessors by April 15 of the tax year. (Submitted by petition) (Majority vote required).



2017 Town Warrant (Page 7 of 7)

Given under our hands this 30th day of January, 2017

Douglas Viger, Chair *Douglas Viger*

Harold Lynde, Vice Chair *Harold Lynde*

William McDevitt, Selectman *William McDevitt*

Paul Leonard, Selectman *Paul Leonard*

S. Amy Spencer, Selectman *S. Amy Spencer*

I, the undersigned, Brian McCarthy, serving as the Town Administrator, do hereby certify that on this 30th day of January, 2017, I did post signed copies of the 2017 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
Brian McCarthy, Town Administrator

Dorothy A. Marsden
Dorothy A. Marsden, Notary Public

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



AMENDMENT MADE AT TOWN DELIBERATIVE SESSION

FEBRUARY 10, 2017

ARTICLE 22: SELECTMAN, WILLIAM MCDEVITT MADE AN AMENDMENT TO ADD THE WORDING (SUBMITTED WITHOUT RECOMMENDATION BY THE BOARD OF SELECTMEN) BEFORE THE WORDING (MAJORITY VOTE REQUIRED) AT END OF ARTICLE.

ARTICLE 22 WILL NOW READ: Shall the town adopt the "all veterans' property tax credit" under RSA 72:28b? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and who was honorably discharged or was an officer honorably separated from service, and (2) is not eligible for and not receiving the credit for veterans who served in a qualifying war or armed conflict or for veterans with a service-connected disability. If adopted, the credit will be in the amount of \$500, which is the same amount as the credit for a veteran who served in a qualifying war or armed conflict. If the credit is adopted, any person desiring to claim the credit will be required to file an application with the selectmen or the assessors by April 15 of the tax year. (Submitted by petition) (Submitted without recommendation by the Board of Selectmen) (Majority vote required).

Respectfully Submitted,

Dorothy A. Marsden,
Town Clerk



2017 School Warrant

**2017 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 Pelham High School Auditorium, 85 Marsh Road, in said Pelham on Wednesday, February 8, 2017, at 7:00 P.M. for explanation, discussion, and debate of warrant articles number 1 through number 5. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

SECOND SESSION OF ANNUAL MEETING (OFFICIAL BALLOT VOTING)

You are hereby notified that the second session of the annual meeting of the School District of the Town of Pelham will be held at Pelham High School gymnasium, 85 Marsh Road, in said Pelham on Tuesday, March 14, 2017, 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 A

To elect by ballot the following School District Officers:

School Board Member	3-Year Term
School District Clerk	3-Year Term
School District Moderator	3-Year Term
School District Treasurer	3-Year Term

**2017 School Warrant (Page 2 of 4)****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 by vote of the first session, for the purposes set forth herein, totaling Thirty-Two Million, Seventy-Seven Thousand, Four Hundred Sixty-Four dollars (\$32,077,464)? Should the article be defeated, the default budget shall be Thirty-One Million, Four Hundred Forty-Six Thousand, Three Hundred Eighty-Three dollars (\$31,446,383), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the 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 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 Educational 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
2017-2018	\$ 71,971
2018-2019	\$ 81,511
2019-2020	\$ 78,551

and further to raise and appropriate the sum of Seventy-One Thousand, Nine Hundred and Seventy-one (\$ 71,971) for the 2017-2018 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

ARTICLE 3

Shall the Pelham School District vote to raise and appropriate the sum of Five Hundred, Fifty-Six Thousand, Nine Hundred and Thirty-One (\$556,931.00) dollars for the redesign, and construction of security and structural improvements to the entrances of the Pelham Elementary School and the Pelham Memorial School? *(Majority vote required).*

Recommended by the School Board

Recommended by the Budget Committee



2017 School Warrant (Page 3 of 4)

ARTICLE 4

Shall the Pelham School District vote to discontinue the following trust funds? Said funds and accumulated interest to date of withdrawal, are to be transferred to the District’s General Fund to be added to the June 30, 2018 unrestricted fund balance. *(Majority vote required).*

HS Building Land Purchase (in the approximate amount of \$4,637) Established 2004

School Facility Land Purchase (in the approximate amount of \$10,050) Established 2005

*Recommended by the School Board
Recommended by the Budget Committee
Recommended by the Board of Trustees*

ARTICLE 5

Shall the Pelham School District vote to appoint the Pelham School Board as agents to expend from the Memorial Athletic Field Capital Reserve Fund (in the approximate amount of \$36,217), previously established in 1981? *(Majority vote required).*

*Recommended by the School Board
Recommended by the Budget Committee
Recommended by the Board of Trustees*

Changes to School Warrant made at the School Deliberative Session on Wednesday February 8, 2017 found below.

ARTICLE 4

Shall the Pelham School District vote to discontinue the following trust funds? Said funds and accumulated interest to date of withdrawal, are to be transferred to the District’s General Fund to be added to the June 30, 2018 unrestricted fund balance. *(Majority vote required).*

HS Building Land Purchase (in the approximate amount of \$4,637) Established 2004

School Facility Land Purchase (in the approximate amount of \$10,050) Established 2005

*Recommended by the School Board
Recommended by the Budget Committee
Recommended by the Trustees of the Trust Funds*

ARTICLE 5

Shall the Pelham School District vote to appoint the Pelham School Board as agents to expend from the Memorial Athletic Field Capital Reserve Fund (in the approximate amount of \$36,217), previously established in 1981? *(Majority vote required).*

*Recommended by the School Board
Recommended by the Budget Committee
Recommended by the Trustees of the Trust Funds*

 *February 14, 2017.*
Kristen Rodrigue
School District Clerk

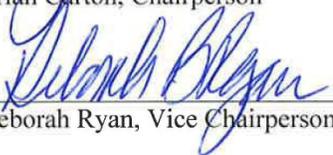


2017 School Warrant (Page 4 of 4)

**GIVEN UNDER OUR HANDS AT SAID PELHAM THIS 18th DAY
OF JANUARY 2017.**



Brian Carton, Chairperson



Deborah Ryan, Vice Chairperson

Thomas Gellar



Megan Larson



G. David Wilkerson

Pelham School Board



Pelham School District

Superintendent:
Amanda Lecaroz, CAGS

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

Paul Leonard

CLERK

Melissa Binette

TREASURER

Patricia E. Murphy

SCHOOL BOARD

Brian Carton	2017
Debbie Ryan	2018
Megan Larson	2018
Tom Gellar	2018
David Wilkerson	2019

SUPERINTENDENT OF SCHOOLS

Amanda Lecaroz, CAGS

BUSINESS ADMINISTRATOR

Deborah Mahoney

DIRECTOR OF SPECIAL SERVICES

Mary Beth Goodell, M.Ed

DIRECTOR OF HUMAN RESOURCES

Joan Cote

BUILDING ADMINISTRATORS

Pelham Elementary School	Thomas Adamakos
Pelham Memorial School	Stacy Maghakian
Pelham High School	Gary Dempsey
Pelham Preschool	Trisha Kaufmann

SCHOOL NURSES

Jennifer Bodenrader
Susan Levine
Barbara Campbell

AUDITORS

Plodzik & Sanderson



**Pelham School District
Superintendent's Report**

Superintendent:
Amanda Lecaroz, CAGS

**59A Marsh Road
Pelham, NH 03076**

**Phone # 603-635-1145
Fax # 603-635-1283**

Website:
www.pelhamsd.org

Email:
alecoraz@pelhamsd.org

Important Events in 2016:

- 2016 saw the Grand Opening of the newly renovated PHS
- PHS renovation includes a 300-seat auditorium
- PSD focusing on preparing graduates for jobs in the 21st century
- Over 100 educators involved in virtual book studies
- PSD provided Chromebooks for all students in grades 7-12
- Focusing on not only what a student learns but what they learn

The Pelham School District was thrilled to celebrate the Grand Opening of the new Pelham High School this past year. Following a three-year long project period, Pelham High School opened its newly renovated building and addition to the public in a Grand Opening held this fall. The community was able to see first-hand their investment in the 21st century learning center.

The facility features several improvements, including tech labs, open spaces and learning areas that get students out of the traditional classroom environment. A new 300-seat auditorium enhances the educational program offerings at the school while also serving as a community event space. The physical transformation matches the educational changes we have made to both our curriculum and our teaching approach, which focuses more on each individual student's learning path.

Pelham School District is excited to be focusing this school year on two major initiatives that use the capital upgrades and technological improvements approved by taxpayers to enhance quality learning in our school system. We have the building blocks for success; our priority is to make sure we create graduates who are uniquely prepared for 21st century jobs. We are doing that in two distinct ways: educational transformation and social-emotional learning.

This year has been focused on personalized learning experiences for students, something we describe as "Educational Transformation". Inspiring curiosity and enthusiasm about learning remains at the heart of what we strive to accomplish in Pelham. And with changing times and tools, we have a chance to dramatically improve the results of our work.

It's today's reality that is driving our focus to teach children to approach critical-thinking, communications, and their entire educational process differently from our own. This past year we have had over 100 educators involved in virtual book studies, all learning new strategies and approaches to teaching in a 21st century environment. In addition we have provided Chromebooks for all students in grades 7-12, created a special task force of over 15 of Pelham's teachers investigating and planning for new digital curriculum for use in our classrooms, and begun student-led technology expert organizations to serve as resources for their peers, teachers and the community.

None of this means Pelham schools are moving away from the core knowledge and lessons that were a part of our former learning environment. But times change, and it is critically important for our educational system to respond to the needs of our changing world and workplace. That means the way we teach has to accommodate the new ways in which children learn. The overall learning goals are the same for everyone, but with technology, the pathways to reach those goals are more personalized, flexible and as exciting as ever for our students.

Times are changing in exciting ways, and we are working hard to ensure that we are open to change, with a guiding hand toward learning what is essential to future success. We enter this with a growth mindset, as adults, knowing technology has changed how we teach and how people learn. We also know that monitoring mental health is just as important as following academic progress; they go hand in hand and we intend to work with families to create a new generation of leaders for Pelham and beyond.



For our students to succeed, our team must do more than focus on *what* students learn, but also *how* they learn in the classroom environment. Our role goes beyond the facts and figures of each subject, but also training and preparing our young people to deal with stress, conflict, how to regulate their behaviors, and how to build esteem and confidence, all while being open to change and new ideas.

Thanks to a grant made available through the Center for School Mental Health Division of Child and Adolescent Psychiatry at the University of Maryland's School of Medicine, Pelham has joined a select number of districts nationwide, to work on a comprehensive, multi-tiered approach to supporting the emotional needs of students alongside their academic needs.

Given the challenges we face as families, as a community, and as a society, this approach to learning is gaining momentum in New Hampshire and around the country. Addressing mental health and building good habits is a part of our challenge and our responsibility.

We are excited about this past year and the impact it will have on the future of the district. We are confident it will result in us being able to fulfill our mission of inspiring success one mind at a time more effectively.

Respectfully Submitted,

Amanda Lecaroz

Amanda Lecaroz



2016 PSD Official Ballot Results



OFFICIAL BALLOT ANNUAL SCHOOL DISTRICT MEETING TOWN OF PELHAM, NEW HAMPSHIRE March 8, 2016

Melinda Bastoni
MELINDA BASTONI,
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

THOMAS GELLAR 1180

G. DAVID WILKERSON 1169

(WRITE-IN)

(WRITE-IN)

OFFICIAL BALLOT SCHOOL DISTRICT WARRANT

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 the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Thirty Million, Six Hundred Ninety-Two Thousand, Forty-Four dollars (\$30,692,044)? Should the article be defeated, the default budget shall be Thirty Million, Three Hundred Thirty-Six Thousand, Six Hundred Eighty-Seven dollars (\$30,336,687), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the 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 (5-0-0)
Recommended by the Budget Committee (9-1-0)

1034 YES
676 NO

Melinda Bastoni
3/9/2016

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
2016-2017	\$ 245,454
2017-2018	\$ 283,660
2018-2019	\$ 283,660

and further to raise and appropriate the sum of Two Hundred Forty-Five Thousand, Four Hundred Fifty-Four dollars (\$245,454) for the 2016-2017 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 (5-0-0)
Recommended by the Budget Committee (6-3-0)

978 YES
727 NO

ARTICLE 3

Shall the Pelham School District vote to raise and appropriate the sum of One Hundred Fifty Thousand, Nine Hundred Ninety three (\$150,993) dollars for the installation of alarms and security cameras, at Pelham Elementary School and Pelham Memorial School? (Majority vote required).

Recommended by the School Board (5-0-0)
Recommended by the Budget Committee (6-2-0)

1102 YES
619 NO

ARTICLE 4

Shall the Pelham School District vote to raise and appropriate the sum of Forty-five Thousand (\$45,000) dollars for architectural and engineering fees for the redesign of main entrances for security improvements at Pelham Elementary School and Pelham Memorial School? (Majority vote required).

Recommended by the School Board (5-0-0)
Recommended by the Budget Committee (7-1-0)

1000 YES
722 NO



2016 PSD Deliberative Session Minutes

**PELHAM SCHOOL DISTRICT
Deliberative Session of the Annual Meeting
Wednesday, February 3, 2016**

School District Deliberations

Phil Currier opened the meeting promptly @ 7:00 PM, replacing Paul Leonard, who was unable to attend.

He asked Bill McDevitt to lead in the Pledge of Allegiance

Mr. Currier then opened the meeting.

We gather under the warrant of the school board of the Pelham School District

Wednesday Feb 3 2016 @ 7pm warrant articles 1-4

The 2nd session will be at PHS on March 8, 2016.

Ballots will open at 7 am until 8pm

Town reports not avail until March 1st.

Panel Members were then introduced by Mr. Currier.

To his right was Superintendent Lecaroz, School Board Co-Chair Brian Carton, Co-chair Deb Ryan, School Board Members Megan Larson, and Tom Geller.

To his left was School District Clerk Melinda Bastoni, School District Business Administrator Deb Mahoney, District Council Peter Bronstein, Members of the Budget Committee David Cate and Robert Sherman.

School board Members will explain the article and then ask for questions. As amended we will still vote on the article on March 8, 2016. All 4 will be on the ballot.

When you take the floor please come to the front and speak into the microphone.

Mr. Currier asked for any questions before we began.

Article 1A: To elect by ballot two school board Members for a three year term.

Warrant article #1: Pelham School District Operating Budget

This article was explained by Brian Carton co-chair of the School District Board. Who began with the process of who the budget is developed.



Budget Development Process:

• **Budget Guidelines**

- Communicate guidelines to Administrative Team (ex. Inflation rates, % increase/decrease)
- Administrator Budget Development
- Building Principals and Directors develop budgets with the exception of salaries and benefits and present to the Superintendent for feedback
- The Business Administrator and Human Resource Director develop the salaries and benefits
- School Board Presentations
- Each building and department presents the individual budget to the School Board
- The School Board listens and asks questions and asks for more information if needed
- Superintendent reviews all budgets and make 2nd level cuts and/or additions
- Superintendent presents revised budget to the Board
- School Board Budget.
- School Board makes reductions and/or additions to the Superintendent's budget.
- School Board approves a recommended budget.
- Budget Committee Budget
- Business Administrator and Superintendent present the School Board's budget to the Budget Committee
- Budget Committee makes reductions and/or additions
- Budget Committee approves a budget to be placed on the warrant article for consideration at this Deliberative Session.
- Superintendent Budget
- Superintendent reviews all budgets and makes 2nd level cuts and/or additions
Superintendent presents revised budget to the Board.
- School Board makes reductions and/or additions to the Superintendent's budget
- School Board approves a recommended budget.
- Business Administrator and Superintendent present the School Board's budget to the Budget Committee.
- Budget Committee makes reductions and/or additions.
- Budget Committee approves a budget to be placed on the warrant article for consideration at this Deliberative Session.
- Superintendent presents revised budget to the Board.



Warrant 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 the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Thirty Million, Six Hundred Ninety-Two Thousand, Forty-Four dollars (\$30,692,044)? Should the article be defeated, the default budget shall be Thirty Million, Three Hundred Thirty-Six Thousand, Six Hundred Eighty-Seven dollars (\$30,336,687), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the 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
(5-0-0)

Recommended by the Budget Committee
(9-1-0)

The Operating Budget by Fund

	14-15 Actual	15-16 Adopted	16-17 Recommended	Change	% Change
General Fund	25,577,660	28,449,067	28,871,109	422,042	
Food Service Fund	978,976	1,076,021	1,090,935	14,914	1.39%
Grants Fund	738,142	730,000	730,000	0	0.00%
Total Operating Budget	\$27,294,778	\$30,255,088	\$30,692,044	\$436,956	1.44%

The Food Service Fund is a self-funded program that is offset by revenues with no impact to the tax rate.

➤ **MAJOR FACTORS IMPACTING THE RECOMMENDED 2016-2017 GENERAL FUND OPERATING BUDGET**

Special Education Costs

- The total increase in the Special Education budget = **\$441,976**. That is more than the total increase in our general fund operating budget.
- The current school board has made it policy to manage the Special Education portion of our budget as its own budget. These services are costly but are required by law therefore a shortfall in the budget would be funded from the general budget.
- If the total Special Education costs are less than the budget then the school board has committed to returning that shortfall to the taxpayers and not transfer it to the general education budget unless discussed and approved at a public meeting.
- The school board, has committed to returning that shortfall to the taxpayers and not transfer it to general education budget unless discussed and approved at a public meeting.



➤ Remaining Budget

- There were other areas of the budget that also increased such as transportation, benefits, contractual obligations, and energy costs.
- The district had to define its goals for the upcoming year and analyze the budget and find areas of savings in order to achieve the district's goals.

MAJOR INITIATIVES INCLUDED IN THE 2016-2017 GENERAL FUND OPERATING BUDGET

➤ School Maintenance

- Maintaining our schools is an important goal of the district. This budget allows the district to maintain our current standards and be proactive in the maintenance of our grounds and facilities.

- Resurfacing of Pelham Memorial Parking Lot
- New Entrance sign for Pelham Memorial
- New Bathroom Fixtures for Pelham Memorial bathrooms

➤ Chromebooks Initiative: Grades 7-12

- The Pelham School District is a Future Ready District. In order to move toward our vision we have included in the 2016-2017 budget the funding to move towards providing a Chromebook to all students in Grades 7-12. The costs of a 3-year lease, with a non-appropriations clause, will be approximately \$76,000. Through this change, we were able to eliminate approximately \$95,000 of planned expenses for textbook replacement and technology equipment.

Default Budget

The Default Budget is \$30,336,687

One-time expenditures from current year not included in the default budget include:

- Special Education Capital Reserve Fund (\$125,000)
- Building Maintenance Fund Capital Reserve (\$25,000)
- PMS Library Modular Lease (\$73,639)
- PMS Gym Window Replacement (\$25,425)
- PMS Parking Lot Sealing/Striping (\$10,000)

Mr. David Cate, Vice Chair of the Budget Committee spoke of where the budget cuts were made. Reduced the budget from approximately 30 million 740 thousand to 30 million 638 thousand.

The cuts made were as follows: salaries and benefits to 12,000.00, transportation by 2500.00, and workshops by 3500.00, and facilities by 78000.00, supplies, by 791.00, software by 100.00 and repairs by 5,000. A savings of approximately 102,000.00.

Bill Scanzani stepped up to the mic to state he couldn't read the hand out or the screen as the printing was too small and is sure everyone else is having the same problem.



Warrant Article #2

Collective Bargaining Agreement with the Pelham Education Association (Ratified)

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:

<u>Year</u>	<u>Estimated Increase</u>
2016-2017	\$ 245,454
2017-2018	\$ 283,660
2018-2019	\$ 283,660

and further to raise and appropriate the sum of Two Hundred Forty-Five Thousand, Four Hundred Fifty-Four dollars (\$245,454) for the 2016-2017 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
(5-0-0)

Recommended by the Budget Committee
(6-3-0)

Key Fiscal Issues

- Recognize burden to Pelham's taxpayers
- Recognize teacher contributions and expectations
- Recognize the marketplace salary conditions
 - Increased challenges to recruitment and retention in certain positions
 - Competitive in initial steps, substantial differences in later ones
- Anticipated potential liabilities due to implementation of the Affordable Care Act (Obamacare) are not a factor
 - "Cadillac Tax" implementation postponed until 2020

Significant Items Negotiated

- Three-year agreement
 - If this CBA passes, it will renew in alternate years to the Police and Firefighter's contracts
- Straight dollar raises for all steps and off-schedule - \$1,500 per year
 - Favors lower levels as a percentage increase
 - Step is included in this amount
- Insurance concessions partially offsets cost of raises
 - Blue Cross POS driver changes from 3-tier to 2-tier plan
 - Prescription plan changes



Insurance Changes in Depth

- Change highest cost plan from Blue Cross 3-tier to Blue Cross 2-tier
- Change driver to Blue Cross 2-tier (BC2T20) at 85% employer contribution.
- Retain the AB20 plan with district contributing the same \$ amount as the BC2T20 plan. Employee contributes the difference.
- Retain the AB15/40IPDED (high deductible plan) at 95% employer contribution
- Change to a 6 level Prescription plan for all insurance plans
- Insurance cost savings of \$51,039 (Est.)

Cost Impact to Taxpayer

- 2.15% increase for fiscal year ending June 2017 (estimated)
 - To the budgeted amount for current members of PEA 152.79 FTE (Full Time Equivalents)
- 2.43% increase for fiscal year ending June 2018 (estimated)

2.37% increase for fiscal year ending June 2019 (estimated)

Other Considerations

- A comparison of current salary schedules in neighboring districts Salem, Windham, Nashua & Litchfield shows Pelham...

	Bachelors	Masters
... Is competitive in 1 st step	\$1,990 above/\$3,364 below	\$1,750 above/\$2,467 below
... Falls behind by 5 th step	\$1,797 to \$8,005 below	\$2,888 to \$8,850 below
... Falls even further by 9 th step	\$3,584 to \$12,424 below	\$5,525 to \$14,612 below
... And by the last step (13)	\$5,370 to \$17,988 below	\$8,162 to \$20,373 below

- By remaining competitive, the district seeks to protect its ability to attract and recruit its first choice of teacher applicants, and to retain its current staff.
- The cost for developing and mentoring 1st time teachers is est. \$7,000 over 2 years.

Phil asked for questions or comments

Bill Scanzani stepped up to the mic. His concern was over the cost of medical plans between PEA & PESPA. The PESPA union pays a much higher cost for medical insurance than the Teachers union. He feels we need to align the costs so they are more reasonable for the PESPA employees.

Susan Harden Vice President of PEA was on the negotiating committee and stated that the PEA and School Board worked well together and came up with a good agreement. The biggest problem is that we do get a lot of new Teachers who get their Master with the taxpayer's money and then leave. We need to reduce this behavior by being more competitive with the other Districts.

David Cate made a motion made to restrict reconsideration of articles 1 & 2. It was approved.



Warrant Article #3

Shall the Pelham School District vote to raise and appropriate the sum of One Hundred Fifty Thousand, Nine Hundred Ninety three (\$150,993) dollars for the installation of alarms and security cameras, at Pelham Elementary School and Pelham Memorial School? (Majority vote required).

Recommended by the School Board
(5-0-0)

Recommended by the Budget Committee
(6-2-0)

Deb Ryan explained the fine points of this article comparing of emergency management plans with other local School Districts. The Pelham School District is very lacking in this area with the exception of the High School.

- Security Upgrades PES/School District Office/Classroom Portable Space
 - Currently 1 external camera increased to 33 internal and external cameras
 - Cost: \$46,047
 - Install electronic monitoring on all exterior doors
 - Cost: \$50,365
- Pelham Memorial School
 - Currently 3 external cameras increased to 24 internal and external cameras
 - Cost: \$32,888
 - Install electronic monitoring on all exterior doors
 - Cost: \$22,192
- If approved, work completed Summer 2016

Mr. Scanzani came forward again questioning who would do the monitoring. Superintendent Lecaroz responded by saying the schools would do their own monitoring, however, if they suspect any kind of criminal or mischievous behavior the Police Department would also have access to the recordings.

Phil Currier asked for any other questions or comments.

Warrant Article #4

Shall the Pelham School District vote to raise and appropriate the sum of Forty-five Thousand (\$45,000) dollars for architectural and engineering fees for the redesign of main entrances for security improvements at Pelham Elementary School and Pelham Memorial School? (Majority vote required).

Recommended by the School Board
(5-0-0)

Recommended by the Budget Committee
(7-1-0)



Design Fees for Security Upgrades PES & PMS

Deb Ryan explained:

- To commission an architectural and engineering plan to improve the security at the main entrances to PES & PMS, providing greater control of entry and exit to the facility.
- If approved:
 - The plans would be developed in Summer 2016
 - Final plans provided to the PSD to consider in the Budget process Fall 2016
 - Warrant Article for construction costs presented to voters in March 2017

Mr. Currier again asked for questions or comments.

My Hal Lynde took the mic and praised the School Board and Budget Committee for working together to come up with a reasonable budget for FY 17.

The meeting was adjourned at 7:44 p.m.

Respectively Submitted

Melinda Bastoni



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT *

PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016*

TABLE OF CONTENTS

	<u>PAGES</u>
<i>INDEPENDENT AUDITOR’S REPORT</i>	1 - 2
<i>MANAGEMENT’S DISCUSSION AND ANALYSIS</i>	3 - 17
 <i>BASIC FINANCIAL STATEMENTS</i> 	
Government-wide Financial Statements	
A Statement of Net Position	18
B Statement of Activities	19
Fund Financial Statements	
<i>Governmental Funds</i>	
C-1 Balance Sheet	20
C-2 Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position.....	21
C-3 Statement of Revenues, Expenditures, and Changes in Fund Balances.....	22
C-4 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	23
<i>Budgetary Comparison Information</i>	
D Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund	24
<i>Fiduciary Funds</i>	
E-1 Statement of Net Position	25
E-2 Statement of Changes in Net Position	26
<i>NOTES TO THE BASIC FINANCIAL STATEMENTS</i>	27 - 42
 <i>REQUIRED SUPPLEMENTARY INFORMATION</i> 	
F Schedule of Funding Progress for Other Postemployment Benefit Plan	43
G Schedule of the School District’s Proportionate Share of Net Pension Liability	44
H Schedule of School District Contributions	45
<i>NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION</i>	46 - 47
 <i>COMBINING AND INDIVIDUAL FUND SCHEDULES</i> 	
Governmental Funds	
<i>Major General Fund</i>	
1 Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis).....	48
2 Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis).....	49
3 Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis).....	50
<i>Nonmajor Governmental Funds</i>	
4 Combining Balance Sheet	51
5 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances.....	52
Fiduciary Funds	
<i>Agency Funds</i>	
6 Student Activities Funds – Combining Schedule of Changes in Student Activities Funds.....	53



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016*

TABLE OF CONTENTS

		<u>PAGES</u>
<i>SINGLE AUDIT ACT SCHEDULES AND INDEPENDENT AUDITOR’S REPORTS</i>		
<i>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.....</i>		
		54
<i>INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE.....</i>		
		55 - 56
I	Schedule of Findings and Questioned Costs.....	57
II	Schedule of Expenditures of Federal Awards.....	58
	<i>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....</i>	59



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)



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, 2016, 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, 2016, 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 the Management’s Discussion and Analysis, Schedule of Funding Progress for Other Postemployment Benefit Plan, the Schedule of the School District’s Proportionate Share of Net Pension Liability, and the Schedule of the School District Contributions be



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT *(cont.)*

Pelham School District Independent Auditor’s Report

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 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 combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual fund schedules and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules and Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2017 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, and grant agreements and other matters. The purpose of that report is 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 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

January 9, 2017

PLODZIK & SANDERSON
Professional Association



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)

PELHAM SCHOOL DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016**

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, 2016. 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 \$28,835,840; total expenses from governmental activities were \$27,426,456; resulting in an increase of \$1,409,384 in net position over the prior years' ending net position.
- The District's total net position for the year ending June 30, 2016, was \$4,492,304. Net position increased by \$1,409,384 between July 1, 2015 and June 30, 2016. Capital assets, net of debt, were \$13,563,254, a decrease of \$4,326,328 from July 1, 2015 to June 30, 2016.
- During the year, the District's General Fund Non-GAAP budgetary expenditures and transfers of \$27,526,714 were \$922,353 less than the final adjusted budget and the General Fund Non-GAAP budgetary revenues of \$27,305,797 were \$569,448 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 \$1,497,325, or 5.43% of total General Fund expenditures, a decrease of 4.5% from the prior year.
- During the year, the District received \$623,309 in federal grants, a decrease of \$2,585 or 0.43% less than the prior year.



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT *(cont.)*

MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

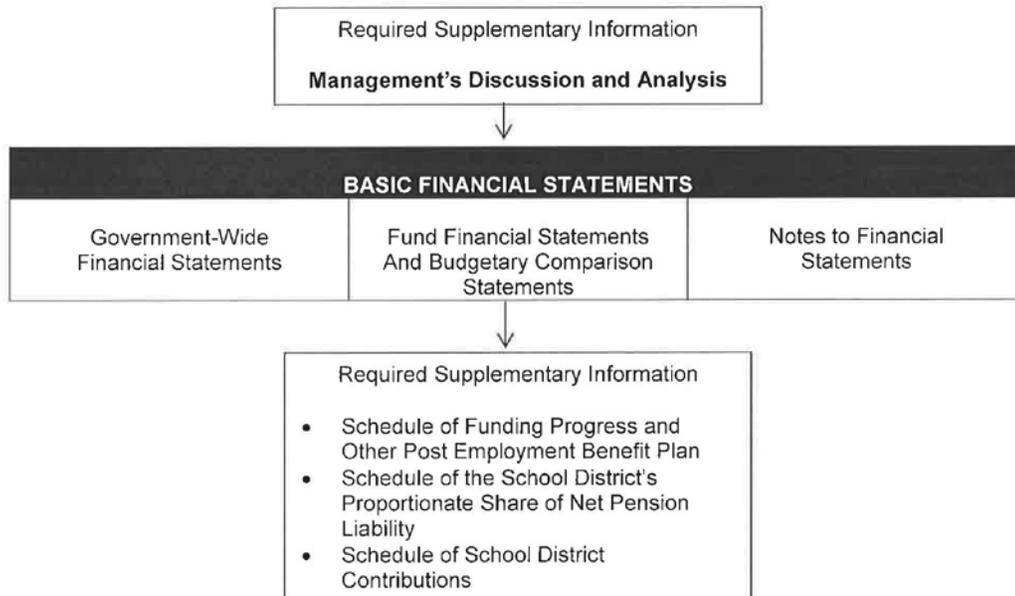
OVERVIEW OF FINANCIAL STATEMENTS

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.





2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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 and liabilities, 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.



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT *(cont.)*

MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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. The general fund’s 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 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.

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT** (cont.)MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016**Net Position for the period ending June 30, 2016**

Total net position at year end was \$4,492,304, an increase of \$1,409,384 or 45.72% from the prior year.

Net Position	2016	2015	% Variance
Current Assets	8,019,996	18,036,613	-55.53%
Non-current Assets	35,742,910	26,557,498	34.59%
Total Assets	43,762,906	44,594,111	-1.86%
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	1,780,792	1,433,065	24.26%
Current Liabilities	2,727,289	3,144,609	-13.27%
Non-current Liabilities	37,597,084	38,000,514	-1.06%
Total Liabilities	40,324,373	41,145,123	-1.99%
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	727,021	1,799,133	-59.59%
Investment in capital assets (net of debt)			
Restricted net position	13,563,254	17,889,582	-24.18%
Restricted for food service	300,704	271,169	10.89%
Unrestricted net position	(9,371,654)	(15,077,831)	-37.84%
Total Net Position	4,492,304	3,082,920	45.72%

Change in Net Position

The District’s total revenues were \$28,835,840; total expenses from governmental activities were \$27,426,456; resulting in an increase of \$1,409,384 in net position over the prior years’ ending net position.

This year, 92.3% of the District’s revenues came from the local tax assessment and the State of New Hampshire, a decrease of 0.21% 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.

The following Statement of Activities provides a more detailed breakdown of revenues and expenses.

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

Statement of Activities	2016	% of Total	2015	% of Total	% Variance
Revenues:					
Program revenues:					
Charges for services	727,134	2.5%	823,411	3.0%	-11.69%
Operating grants	1,485,275	5.2%	1,238,076	4.5%	19.97%
Capital grants	0	0.0%	0	0.0%	0.00%
General revenues:					
School district assessment	18,273,047	63.4%	17,531,967	63.4%	4.23%
Unrestricted grants	7,906,731	27.4%	7,548,782	27.3%	4.74%
Interest	21,223	0.1%	48,127	0.2%	-55.90%
Miscellaneous	422,430	1.5%	461,599	1.7%	-8.49%
Total revenues	\$28,835,840	100%	\$27,651,962	100%	4.28%
Program Expenses:					
Instruction	15,646,751	57.0%	13,971,003	52.0%	11.99%
Support services:					
Student	1,995,490	7.3%	2,294,923	8.5%	-13.05%
Instructional staff	775,348	2.8%	1,274,984	4.7%	-39.19%
General administration	90,140	0.3%	86,067	0.3%	4.73%
Executive administration	521,140	1.9%	574,294	2.1%	-9.26%
School administration	1,327,567	4.8%	1,593,963	5.9%	-16.71%
Business	373,717	1.4%	499,548	1.9%	-25.19%
Operation and maintenance of plant	2,177,450	7.9%	2,123,043	7.9%	2.56%
Student transportation	1,570,403	5.7%	1,642,439	6.1%	-4.39%
Other	891,813	3.3%	899,657	3.4%	-0.87%
Non-instructional services	859,004	3.1%	965,493	3.6%	-11.03%
Interest on long-term debt	785,732	2.9%	895,856	3.3%	-12.29%
Facilities acquisition and construction	411,901	1.5%	33,463	0.1%	1130.91%
Total governmental activities	\$27,426,456	100%	\$26,854,733	100%	2.13%
Change in net position	\$1,409,384		\$797,229		76.79%
Beginning net position	\$3,082,920		\$2,285,691		34.88%
Ending net position	\$4,492,304		\$3,082,920		45.72%



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT *(cont.)*

MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

Revenues

School district assessment was 63.4% of total revenues for the fiscal year ended June 30, 2016, the same as the prior year.

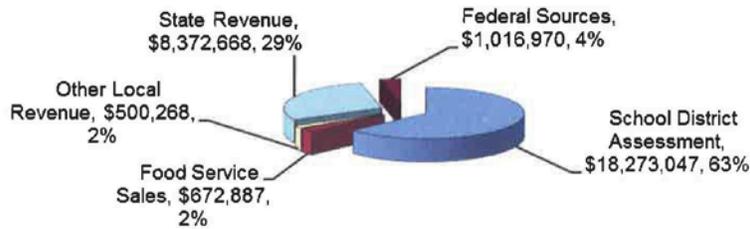
State of New Hampshire source intergovernmental revenues were 29% of total revenues for the fiscal year ended June 30, 2016, an increase of 0.90% from the prior year.

Federal revenues were 3.53% of total revenues for the fiscal year ended June 30, 2016, a decrease of 0.11% from the prior year.

Summary of Revenues

The biggest share, \$26,645,715 (92.4%), of revenue 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 2015-2016



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 40.97% of total expenses for the fiscal year ended June 30, 2016, an increase of 4.54% from the prior year, however, excluding the high school capital project, instruction expenses increased 1.53% to 59.22% of expenses.
- Instructional and staff support service expenses were 7.43% of total expenses for the fiscal year ended June 30, 2016, a decrease of 11.72% from the prior year, and, excluding the high school capital project, these expenses decreased 1.65% to 10.74% of expenses.
- Facilities acquisition and construction expenses were 25.76% of total expenses for the fiscal year ended June 30, 2016, a decrease of 3.07% from the prior year as a result of the high school capital project.



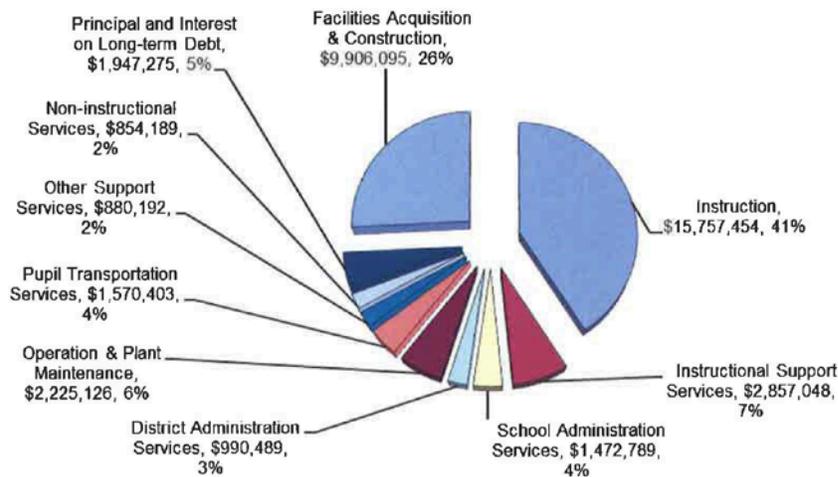
2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

Summary of Expenses

The Pelham School District used its budgetary resources as depicted in the following chart. Excluding the high school capital project, 65.19% 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 2015 - 2016



Highlighted changes in total expenses include:

- An increase in Instruction spending of \$684,798 or 4.54% over the prior year
- A decrease in Instructional and Staff Support Services of \$379,379 or **-11.72%** over the prior year
- A decrease in District Administration of \$128,011 or **-11.44%** over the prior year.
- An increase in School Administration services of \$178,573 or 13.80% over the prior year.
- A decrease in Pupil Transportation services of \$55,285 or **-3.40%** over the prior year.
- A decrease in Facilities Acquisition & Construction spending of \$893,966 or **-8.28%** over the prior year.
- An increase in Interest on Long-term Debt of \$1,407,749 or 260.92% over the prior year, due to the high school capital project.

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT** (cont.)MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016**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

Functions / Programs	Total Cost of Services				Variance
	2016		2015		
Instruction	\$15,646,751	57.0%	\$13,987,754	52.1%	\$1,658,997
Support services	9,723,068	35.5%	10,972,167	40.9%	(1,249,099)
Food service program	859,004	3.1%	965,493	3.6%	(106,489)
Facilities acquisition	411,901	1.5%	33,463	0.1%	378,438
Unallocated					
Interest	785,732	2.9%	895,856	3.3%	(110,124)
	\$27,426,456	100%	\$ 26,854,733	100%	\$ 571,723

Functions / Programs	Net Cost of Services				Variance
	2016		2015		
Instruction	\$14,399,038	57.1%	\$12,843,105	51.8%	\$1,555,933
Support services	9,642,096	38.2%	10,972,167	44.2%	(1,330,071)
Food service program	(24,720)	-0.1%	58,558	0.2%	(83,278)
Facilities acquisition	411,901	1.6%	33,463	0.1%	378,438
Unallocated					
Interest	785,732	3.1%	895,856	3.6%	(110,124)
	\$25,214,047	100%	\$ 24,803,149	100%	\$ 410,898

The total cost of all governmental activities in 2016 was \$27,426,456; the total net cost was \$25,214,047. 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 \$21,657,601; which consisted of \$18,273,047 paid in the form of local property taxes and \$3,384,554 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 \$4,522,177 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.



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT *(cont.)*

MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

Charges for Services

- Total food service revenues of \$883,724 consisted of food service sales and local miscellaneous revenues in the amount of \$672,887 and federal and state food nutrition program operating contributions (free and reduced lunch reimbursements and commodities) of \$210,837.

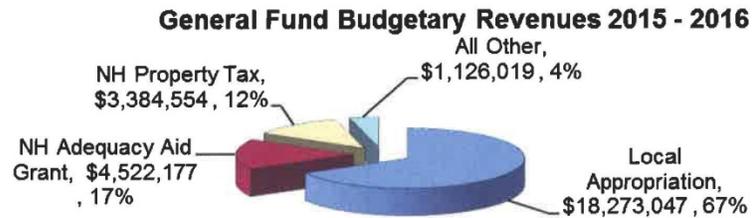
Operating Grants and Contributions

- Federal grants for instruction were received in the amount of \$623,309.

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 79.32% of general fund revenues. Together, the revenues raised locally and the state adequacy grant comprises 95.88% 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, but excluding interfund transfers.



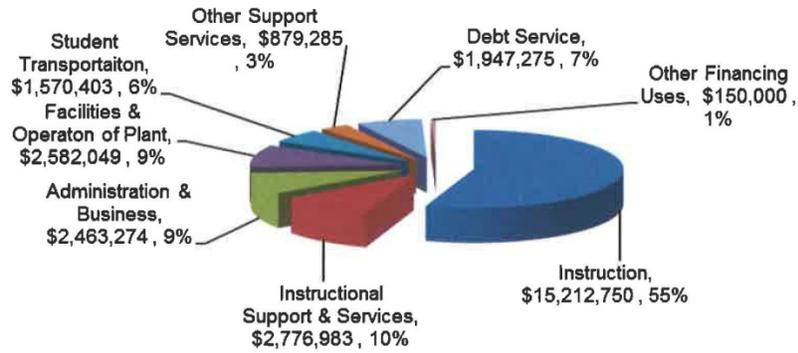
In 2016, instruction made up 55.15% of all general fund expenditures, a decrease of 1.47% from the prior year expenditures, while all other support services including transportation, operation of plant, and administration make up 37.24% of all General Fund expenditures, a decrease of 3.74% from the prior year. The remaining 7.6% includes facility acquisition & construction, debt service, and fund transfers, an increase of 4.2% from the prior year. The following charts provide a more detailed depiction of the makeup and proportions of the expenditures in these broad categories.



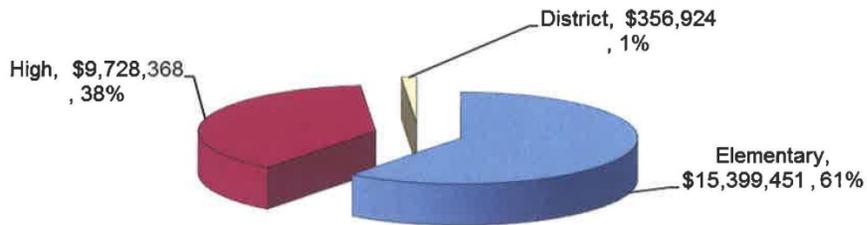
2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

**General Fund Budgetary Expenditures by Functions
2015- 2016**



**General Fund Budgetary Expenditures by Grade Level
2015 - 2016**



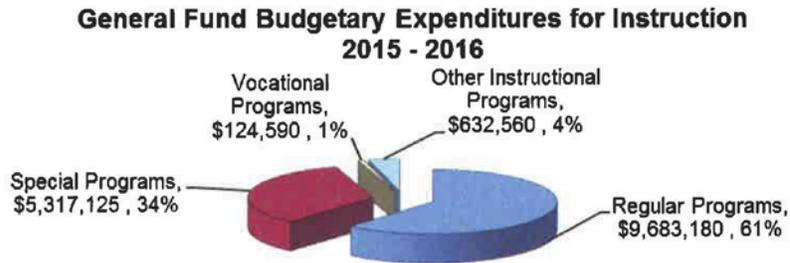
Note that all grades Pre-Kindergarten through grade 8 are reported as elementary school expenditures as as we do not have an approved middle school by the NH Department of Education.



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT *(cont.)*

MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

The following chart examines how the direct instructional expenditures were allocated to the various programs.



SUMMARY OF FEDERAL SUPPORT OF THE DISTRICT

During fiscal year 2016, 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 \$407,872. These grants 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 \$132,236. These grants funded: supplemental instruction for math and reading intervention; summer programming in math and reading; and professional development in math and reading intervention.
- Title IIA, Improving Teacher Quality State Grants was awarded for the current period in the amount of \$73,826. These grants funded: differentiated instruction professional development; Common Core State Standards professional development; and mentoring.
- A Preschool Grant was awarded for the current period in the amount of \$5,474. The grant was used to purchase materials and equipment.
- U. S. Department of Agriculture National School Lunch Program revenues for the current period were \$199,611. These revenues were used to offset the expenses of the school lunch program.
- U.S. Environmental Protection Agency awarded an Environmental Education Grant during the current period in the amount of \$3,750, of which \$173 was expended to purchase materials used for water testing for arsenic for community members.

CAPITAL RESERVE ACCOUNTS

The district has six expendable capital reserve funds (established by voters at an annual school district meeting as trust funds in accordance with statutory requirements) classified as a "Committed" fund balance in the general fund for the basic financial statements. The

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

ADA Modif Fund School District, Memorial Athletic Field, School Building Land and School Building Land - HS capital reserve fund accounts increased \$54.47 during the year. In addition, the Special Education CRF was funded with \$125,000 and earned \$154.71 in interest to reflect an ending balance of \$200,154.73. The School Building Maintenance CRF was funded with \$25,000 and earned \$180.34 in interest to reflect an ending balance of \$237,248.37. Total of all funds increased from to \$363,267.61 on June 30, 2015 to \$513,656.53 as of June 30, 2016, 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.

COMMENTS ON GENERAL FUND BUDGET COMPARISONS

The beginning General Fund equity was \$1,568,242. General Fund revenues, consisting largely of local taxes and state aid, were \$27,305,797. General Fund expenditures, including fund transfers, were \$27,582,023. The ending fund equity for the District was \$2,259,077 of which \$1,497,325 is an unassigned fund balance, a decrease of \$70,918 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 \$569,448.
- General Fund expenditures were less than the final adjusted budgeted spending by \$922,353. The major components of this budget underspend include:
 - \$274,780 operating budget underspend from the RSA 198:20 (b) hearing budget adjustment for the HealthTrust Payment Holiday.
 - \$50,230 operating budget underspend in the Special Services functions, including a \$153,049 underspend in salaries for teacher and assistant positions, a \$51,765 underspend in benefits, and a \$81,491 underspend in transportation. Special Services transportation was overspent by \$329,511.
 - \$414,633 budget underspend in non-Special Services salaries. This was primarily due to turnover, including \$294,602 in regular education (excluding substitutes), \$32,909 in guidance, and \$41,000 in custodial/maintenance.
 - \$753,940 budget underspend in non-Special Services health insurance. \$610,000 is for medical insurance of which approximately \$275,000 is as a result of the Healthtrust refund. \$45,000 is a result of actual worker's compensation and unemployment rates coming in under budget. \$32,000 is a result of actual rates for insurance coming in under Guaranteed Maximum Rate, \$21,000 is for life and disability insurance, realized by switching to a new vendor, and the balance is from a savings in payroll benefits due to the underspend in salary accounts.



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

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 expenditure data.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

On June 30, 2016, the District reported capital assets of \$35,742,910 (net of accumulated depreciation), which consist of a broad range of capital assets, including land, buildings & improvements, and machinery and equipment.

There were building improvements as well as other increases in capital assets. Capital asset additions in 2016 included: PHS new Addition, PMS Emergency Generator and technology equipment. In addition, there was a \$19,650,449 work in progress as a result of the high school construction project.

Governmental Activities	2016	2015	% Variance
Land & Improvements	2,412,599	2,494,709	-3.29%
Buildings & Improvements	18,429,018	18,525,018	-0.52%
Machinery, Equipment & Vehicles	527,531	468,536	12.59%
Work In Progress	19,650,449	10,101,279	94.53%
Totals at Historical Cost	41,019,597	31,589,542	29.85%
Total Accumulated Depreciation	5,276,687	5,032,044	4.86%
NET CAPITAL ASSETS	35,742,910	26,557,498	34.59%

Long-Term Liabilities

On June 30, 2016, the District had \$21,521,784 in general obligation bonds. In addition, \$657,872 in capital leases and \$631,194 in compensated absences payable long term liabilities.

The District has implemented the provisions of the Governmental Accounting Standards Board Statement 45 (GASB-45) *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (OPEB)*, which requires that the long-term cost of retiree health care and obligations for other OPEB benefits be determined on an actuarial basis and reported in the District’s annual financial report. The District does not explicitly subsidize health care benefits of its retirees. In general, retirees pay 100% of their benefit costs. However, the State of New Hampshire requires that the District include its retirees in the same insurance pool as active employees, which may result in an implicit cost to the District as the rates the District pays for its active employees may be higher due to this pooling. This higher rate cost to the District may create a GASB-45 liability to the District. The District has historically funded these higher OPEB costs on a pay-as-you-go basis. Some retirees who meet eligibility requirements under the PEA collective bargaining agreement may qualify for district contributions towards their health and dental insurance costs which are also calculated into the GASB-45 liability to the district.



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2016

Governmental Activities	2016	2015	% Variance
General Obligation Bonds	21,521,784	22,657,404	-5.01%
Compensated Absences	631,194	522,582	20.78%
Capital Leases Payable	657,872	923,935	-28.80%
Other Post-Employment Benefits Payable	(151,487)	(164,538)	-7.93%
TOTAL LONG-TERM LIABILITIES	22,659,363	23,939,383	-5.35%

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 2016-2017 fiscal year is \$1,497,325.

The significant activities or events which will have an impact on future district finances include:

1. At the time of this report, the Pelham School Board and the Pelham Educational Support Personnel Association (PESPA) have a negotiated a new three-year contract to be effective with the 2017-2018 school year. Should the voters approve the agreement, the first year costs are estimated to be \$71,971, the second year costs are estimated to be \$81,511 and \$78,551 in year 3.
2. The State of New Hampshire legislature passed new 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 in the future.

Questions regarding this report should be directed to Ms. Amanda Lecaroz, 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



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT *(cont.)*

BASIC FINANCIAL STATEMENTS

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

EXHIBIT A
PELHAM SCHOOL DISTRICT
Statement of Net Position
June 30, 2016

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 7,303,947
Accounts receivable	3,562
Intergovernmental receivable	707,652
Prepaid items	4,835
Capital assets, not being depreciated	20,395,129
Capital assets, net of accumulated depreciation	15,347,781
Total assets	43,762,906
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	1,780,792
LIABILITIES	
Accounts payable	1,111,241
Intergovernmental payable	10
Retainage payable	1,268,286
Other	5,920
Accrued interest payable	341,832
Noncurrent obligations:	
Due within one year	1,412,121
Due in more than one year	21,247,242
Net pension liability	14,937,721
Total liabilities	40,324,373
DEFERRED INFLOWS OF RESOURCES	
Amounts related to pensions	727,021
NET POSITION	
Net investment in capital assets	13,563,254
Restricted	300,704
Unrestricted	(9,371,654)
Total net position	\$ 4,492,304

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

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT** (cont.)

EXHIBIT B
PELHAM SCHOOL DISTRICT
Statement of Activities
For The Fiscal Year Ended June 30, 2016

	Expenses	Program Revenues		Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Instruction	\$ 15,646,751	54,247	1,193,466	\$ (14,399,038)
Support services:				
Student	1,995,490	-	-	(1,995,490)
Instructional staff	775,348	-	80,063	(695,285)
General administration	90,140	-	-	(90,140)
Executive administration	521,140	-	-	(521,140)
School administration	1,327,567	-	-	(1,327,567)
Business	373,717	-	-	(373,717)
Operation and maintenance of plant	2,177,450	-	-	(2,177,450)
Student transportation	1,570,403	-	-	(1,570,403)
Other	891,813	-	909	(890,904)
Noninstructional services	859,004	672,887	210,837	24,720
Interest on long-term debt	785,732	-	-	(785,732)
Facilities acquisition and construction	411,901	-	-	(411,901)
Total governmental activities	<u>\$ 27,426,456</u>	<u>\$ 727,134</u>	<u>\$ 1,485,275</u>	<u>(25,214,047)</u>
General revenues:				
School district assessment				18,273,047
Grants and contributions not restricted to specific programs				7,906,731
Miscellaneous				443,653
Total general revenues				<u>26,623,431</u>
Change in net position				1,409,384
Net position, beginning				3,082,920
Net position, ending				<u>\$ 4,492,304</u>

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



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*EXHIBIT C-1
PELHAM SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2016*

	General	Capital Project High School	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 2,047,793	\$ 4,939,585	\$ 316,569	\$ 7,303,947
Accounts receivable	3,538	-	24	3,562
Intergovernmental receivable	542,282	-	165,370	707,652
Interfund receivable	156,254	-	-	156,254
Prepaid items	4,835	-	-	4,835
Total assets	<u>\$ 2,754,702</u>	<u>\$ 4,939,585</u>	<u>\$ 481,963</u>	<u>\$ 8,176,250</u>
LIABILITIES				
Accounts payable	\$ 495,615	\$ 596,541	\$ 19,085	\$ 1,111,241
Intergovernmental payable	10	-	-	10
Interfund payable	-	-	156,254	156,254
Retainage payable	-	1,268,286	-	1,268,286
Other	-	-	5,920	5,920
Total liabilities	<u>495,625</u>	<u>1,864,827</u>	<u>181,259</u>	<u>2,541,711</u>
FUND BALANCES				
Restricted	-	3,074,758	300,704	3,375,462
Committed	513,657	-	-	513,657
Assigned	248,095	-	-	248,095
Unassigned	1,497,325	-	-	1,497,325
Total fund balances	<u>2,259,077</u>	<u>3,074,758</u>	<u>300,704</u>	<u>5,634,539</u>
Total liabilities and fund balances	<u>\$ 2,754,702</u>	<u>\$ 4,939,585</u>	<u>\$ 481,963</u>	<u>\$ 8,176,250</u>

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



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*EXHIBIT C-2
PELHAM SCHOOL DISTRICT
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2016*

Total fund balances of governmental funds (Exhibit C-1)		\$ 5,634,539
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.		
Cost	\$ 41,019,597	
Less accumulated depreciation	<u>(5,276,687)</u>	35,742,910
Certain items are not current financial resources in the governmental funds, but instead are reported in the Statement of Net Position.		
Deferred outflows of resources related to pensions	1,780,792	
Deferred inflows of resources related to pensions	<u>(727,021)</u>	1,053,771
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (156,254)	
Payables	<u>156,254</u>	-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(341,832)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Bond	\$ 19,705,000	
Unamortized bond premium	1,816,784	
Capital lease	657,872	
Compensated absences	631,194	
Other postemployment benefits	(151,487)	
Net pension liability	<u>14,937,721</u>	<u>(37,597,084)</u>
Net position of governmental activities (Exhibit A)		<u>\$ 4,492,304</u>

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

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

*EXHIBIT C-3
PELHAM SCHOOL DISTRICT
Governmental Funds*

*Statement of Revenues, Expenditures, and Changes in Fund Balances
For The Fiscal Year Ended June 30, 2016*

	General	Capital Project High School	Other Governmental Funds	Total Governmental Funds
REVENUES				
School district assessment	\$ 18,273,047	\$ -	\$ -	\$ 18,273,047
Other local	477,647	20,253	675,255	1,173,155
State	8,361,442	-	11,226	8,372,668
Federal	194,050	-	822,920	1,016,970
Total revenues	<u>27,306,186</u>	<u>20,253</u>	<u>1,509,401</u>	<u>28,835,840</u>
EXPENDITURES				
Current:				
Instruction	15,212,749	-	544,705	15,757,454
Support services:				
Student	1,983,555	-	79,672	2,063,227
Instructional staff	793,430	-	391	793,821
General administration	90,140	-	-	90,140
Executive administration	524,577	-	-	524,577
School administration	1,472,789	-	-	1,472,789
Business	375,772	-	-	375,772
Operation and maintenance of plant	2,225,126	-	-	2,225,126
Student transportation	1,570,403	-	-	1,570,403
Other	879,283	-	909	880,192
Noninstructional services	-	-	854,189	854,189
Debt service:				
Principal	1,040,000	-	-	1,040,000
Interest	907,275	-	-	907,275
Facilities acquisition and construction	356,924	9,549,171	-	9,906,095
Total expenditures	<u>27,432,023</u>	<u>9,549,171</u>	<u>1,479,866</u>	<u>38,461,060</u>
Net change in fund balances	(125,837)	(9,528,918)	29,535	(9,625,220)
Fund balances, beginning	2,384,914	12,603,676	271,169	15,259,759
Fund balances, ending	<u>\$ 2,259,077</u>	<u>\$ 3,074,758</u>	<u>\$ 300,704</u>	<u>\$ 5,634,539</u>

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

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

*EXHIBIT C-4
 PELHAM SCHOOL DISTRICT
 Reconciliation of the Statement of Revenues, Expenditures, and
 Changes in Fund Balances of Governmental Funds to the Statement of Activities
 For The Fiscal Year Ended June 30, 2016*

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ (9,625,220)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. In the Statement of Activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	\$ 9,628,504	
Depreciation expense	<u>(364,794)</u>	9,263,710
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, donations, reclassifications, and disposals)		(78,298)
Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expenses.		
Contributions subsequent to the measurement date	\$ 1,346,463	
Net pension expense	<u>(803,214)</u>	543,249
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position. Neither the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Principal repayment of bond	\$ 1,040,000	
Amortization of bond premium	95,620	
Principal repayment of capital leases	<u>266,063</u>	1,401,683
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.		
Decrease in accrued interest expense	\$ 25,923	
Increase in compensated absences payable	(108,612)	
Increase in other postemployment benefits	<u>(13,051)</u>	(95,740)
Change in net position of governmental activities (Exhibit B)		<u>\$ 1,409,384</u>

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

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

EXHIBIT D
PELIHAM 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, 2016

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
School district assessment	\$ 18,273,047	\$ 18,273,047	\$ 18,273,047	\$ -
Other local	65,350	65,350	477,258	411,908
State	8,272,952	8,272,952	8,361,442	88,490
Federal	125,000	125,000	194,050	69,050
Total revenues	<u>26,736,349</u>	<u>26,736,349</u>	<u>27,305,797</u>	<u>569,448</u>
EXPENDITURES				
Current:				
Instruction	15,422,421	15,422,421	15,112,684	309,737
Support services:				
Student	2,146,046	2,146,046	1,982,968	163,078
Instructional staff	913,470	913,470	813,239	100,231
General administration	109,306	109,306	102,058	7,248
Executive administration	660,242	660,242	524,512	135,730
School administration	1,326,665	1,328,290	1,472,498	(144,208)
Business	385,192	383,567	370,560	13,007
Operation and maintenance of plant	2,314,652	2,314,652	2,235,627	79,025
Student transportation	1,817,386	1,817,386	1,571,768	245,618
Other	965,773	965,773	855,413	110,360
Debt service:				
Principal	1,040,000	1,040,000	1,040,000	-
Interest	907,275	907,275	907,275	-
Facilities acquisition and construction	290,639	290,639	388,112	(97,473)
Total expenditures	<u>28,299,067</u>	<u>28,299,067</u>	<u>27,376,714</u>	<u>922,353</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,562,718)</u>	<u>(1,562,718)</u>	<u>(70,917)</u>	<u>1,491,801</u>
OTHER FINANCING USES				
Transfers out	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (1,712,718)</u>	<u>\$ (1,712,718)</u>	<u>(220,917)</u>	<u>\$ 1,491,801</u>
Decrease in committed fund balance			150,000	
Unassigned fund balance, beginning			1,568,242	
Unassigned fund balance, ending			<u>\$ 1,497,325</u>	

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



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*EXHIBIT E-1
PELHAM SCHOOL DISTRICT
Fiduciary Funds
Statement of Net Position
June 30, 2016*

	Private Purpose Trust	Agency
ASSETS		
Cash and cash equivalents	\$ -	\$ 287,696
Intergovernmental receivable	3,443	-
Total assets	<u>3,443</u>	<u>287,696</u>
LIABILITIES		
Due to student groups	<u>-</u>	<u>287,696</u>
NET POSITION		
Held in trust for specific purposes	<u>\$ 3,443</u>	<u>\$ -</u>

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



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*EXHIBIT E-2
PELHAM SCHOOL DISTRICT
Fiduciary Funds
Statement of Changes in Net Position
For The Fiscal Year Ended June 30, 2016*

	Private Purpose Trust
Additions:	
Interest	\$ 2
Deductions:	
Scholarships	<u>200</u>
Change in net position	(198)
Net position, beginning	3,641
Net position, ending	<u>\$ 3,443</u>

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



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016*

	<u>NOTE</u>
Summary of Significant Accounting Policies	1
Reporting Entity	1-A
Basis of Accounting, Measurement Focus, and Financial Statement Presentation	1-B
Cash and Cash Equivalents	1-C
Receivables	1-D
Prepaid Items	1-E
Capital Assets	1-F
Deferred Outflows/Inflows of Resources	1-G
Compensated Absences	1-H
Long-term Obligations	1-I
Net Position/Fund Balances	1-J
Interfund Receivables and Payables	1-K
Defined Benefit Pension Plan	1-L
 Stewardship, Compliance, and Accountability	 2
Budgetary Information	2-A
Budgetary Reconciliation to GAAP Basis	2-B

DETAILED NOTES ON ALL FUNDS

Cash and Cash Equivalents	3
Receivables	4
Capital Assets	5
Interfund Balances	6
Deferred Outflows/Inflows of Resources	7
Construction Commitments	8
Lease Obligations	9
Long-term Liabilities	10
Encumbrances	11
Governmental Activities Net Position	12
Governmental Fund Balances	13
Defined Benefit Pension Plan	14
Other Postemployment Benefits (OPEB)	15
Risk Management	16
Contingent Liabilities	17
Subsequent Events	18



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A Reporting Entity

The Pelham School District, in Pelham, New Hampshire (the School District) is a municipal corporation governed by an elected five member School Board. The accounting policies of the School District conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles in the United States.

The following is a summary of the more significant accounting policies:

1-B Basis of Accounting, Measurement Focus, and Financial Statement Presentation

The accounts of the School District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-wide Financial Statements – The School District’s government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the School District. Fiduciary activities of the School District are not included in these statements.

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the School District’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the School District are reported in two categories: 1) charges for services, 2) operating grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

Governmental Fund Financial Statements – Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds, and nonmajor funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The School District has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or “current financial resources” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. (The School District’s deferred outflows of resources and deferred inflows of resources are noncurrent.) The Statement of Revenues, Expenditures, and Changes in Fund Balances present increases (revenues) and decreases (expenditures) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the School District, are district assessments, intergovernmental revenues, and other local sources. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

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.



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016*

Major Funds – The School District reports the following major governmental funds:

General Fund – all general revenues and other receipts that are not allocated by law or contracted agreement to another fund are accounted for in this fund. This fund accounts for general operating expenditures, fixed charges, and the capital improvement costs that are not reported in other funds.

Capital Project Fund – the Pelham High School capital project fund accounts for the activity pertaining to the construction/renovation of Pelham High School.

Nonmajor Funds – The School District also reports two nonmajor governmental funds. All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements.

Fiduciary Funds – The School District also reports the following fiduciary funds:

Private Purpose Trust Funds – are used to account for trust arrangements under which principal and income benefit individuals in the form of scholarships.

Agency Fund - used to account for assets held in an agency capacity on behalf of students of the School District in the form of student activity funds.

The School District recognizes assets of nonexchange transactions in the period when the underlying transaction occurs, when an enforceable legal claim has arisen, or when all eligibility requirements are met. Revenues are recognized, on the modified accrual basis, when they are measurable and available. Nonexchange transactions occur when one government provides (or receives) value to (from) another party without receiving (or giving) equal or nearly equal value in return. Various intergovernmental revenues, the district assessment, and most donations are examples of nonexchange transactions.

Under the terms of grant agreements, the School District funds certain programs by specific grants, resources and/or general revenues. Thus when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the School District’s policy to first apply grant resources to such programs and then general revenues.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets, deferred inflows/outflows, and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Prioritization and Use of Available Resources – When both restricted and unrestricted resources are available for use, it is the School District’s practice to use restricted resources first, then unrestricted resources (committed, assigned, and unassigned) as they are needed. When unrestricted resources are available for use in the general fund, it is the School District’s practice to use unassigned resources first, then assigned, and then committed as needed. When unrestricted resources are available for use in any other governmental fund, it is the School District’s practice to use committed resources first, then assigned, and then unassigned as needed.

1-C 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 and savings accounts. 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.



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016*

1-D 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-E Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and governmental fund financial statements and expensed as the items are used.

1-F Capital Assets

General capital assets are those assets of a capital nature which the School District owns. All capital assets are capitalized at cost (or estimated at historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The School District maintains a capitalization threshold of \$10,000 per individual item for all classes except infrastructure assets, which has a capitalization threshold of \$100,000 per item, for all assets with one year or more of estimated useful life. Improvements to capital assets are capitalized; the costs of normal maintenance and repairs that do not add to the value of an asset or materially extend the asset’s life are expensed.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. All reported capital assets are depreciated over their estimated useful lives. Depreciation is computed using the straight-line method over the following useful lives:

	<u>Years</u>
Land improvements	30
Buildings and building improvements	20-50
Machinery and equipment	5-15

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

1-G Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

1-H Compensated Absences

The School District’s policy allows certain employees to earn varying amounts of vacation and sick pay based on the employee’s length of employment. Upon retirement or termination of employment, employees are paid in full for any accrued leave earned as set forth by personnel policy.

An expense and a liability for vacation, sick pay, and salary-related payments are accrued as the leave is earned in the government-wide financial statements. The compensated absences liability is liquidated using funds to which the liability accrued as the accumulated leave is used.

1-I Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable 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 applicable bond premium.



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016*

1-J Net Position/Fund Balances

Net position in government-wide financial statements is classified as follows:

Net Investment in Capital Assets – This classification includes the School District’s capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position – This classification includes assets that have third-party (statutory, bond covenant, or granting agency) limitation on their use. The School District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future project.

Unrestricted Net Position – This classification typically includes unrestricted liquid assets.

In the governmental fund financial statements, fund balance is composed of four classifications designed to disclose the hierarchy of constraint placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Restricted – This classification includes 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 – This classification includes 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 – This classification includes 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 – This classification is the portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

1-K 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.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

1-L 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 relating to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)**

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

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 fund, as well as the nonmajor grants and food service funds. 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 2016, \$1,712,718 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The School District employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budgetary Basis presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues:	
Per Exhibit D (budgetary basis)	\$ 27,305,797
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
Revenue of the blended expendable trust fund	389
Per Exhibit C-3 (GAAP basis)	<u>\$ 27,306,186</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 27,526,714
Adjustments:	
Basis difference:	
Encumbrances, beginning	303,404
Encumbrances, ending	(248,095)
GASB Statement No. 54:	
Eliminate transfers between blended expendable trust fund	(150,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 27,432,023</u>

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

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 the collateral. As of year-end, the carrying amount of the School District's deposits was \$7,591,643 and the bank balances totaled \$9,075,276.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 7,303,947
Cash per Statement of Net Position-Fiduciary Funds (Exhibit E-1)	287,696
Total cash and cash equivalents	<u>\$ 7,591,643</u>

NOTE 4 – RECEIVABLES

Receivables at June 30, 2016, consisted of accounts and intergovernmental amounts arising from grants and school lunch program. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2016 consisted of the following:

	Balance, beginning	Additions	Retirements/ Reclassifications	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 744,680	\$ -	\$ -	\$ 744,680
Construction in progress	10,101,279	9,549,170	-	19,650,449
Total capital assets not being depreciated	<u>10,845,959</u>	<u>9,549,170</u>	<u>-</u>	<u>20,395,129</u>
Being depreciated:				
Land improvements	1,750,029	-	(82,110)	1,667,919
Buildings and building improvements	18,525,018	-	(96,000)	18,429,018
Machinery and equipment	468,536	79,334	(20,339)	527,531
Total capital assets being depreciated	<u>20,743,583</u>	<u>79,334</u>	<u>(198,449)</u>	<u>20,624,468</u>
Total capital assets	<u>31,589,542</u>	<u>9,628,504</u>	<u>(198,449)</u>	<u>41,019,597</u>
Less accumulated depreciation:				
Land improvements	(661,119)	(53,904)	164,776	(550,247)
Buildings and building improvements	(4,194,245)	(274,706)	(52,551)	(4,521,502)
Machinery and equipment	(176,680)	(36,184)	7,926	(204,938)
Total accumulated depreciation	<u>(5,032,044)</u>	<u>(364,794)</u>	<u>120,151</u>	<u>(5,276,687)</u>
Net book value, capital assets being depreciated	<u>15,711,539</u>	<u>(285,460)</u>	<u>(78,298)</u>	<u>15,347,781</u>
Net book value, all capital assets	<u>\$ 26,557,498</u>	<u>\$ 9,263,710</u>	<u>\$ (78,298)</u>	<u>\$ 35,742,910</u>



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016*

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:

Support services:		
Operation and maintenance of plant	\$	34,254
Other		6,129
Noninstructional services		3,372
Facilities acquisition and construction		321,039
Total depreciation expense	<u>\$</u>	<u>364,794</u>

NOTE 6 – INTERFUND BALANCES

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2016, are as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	<u>\$ 156,254</u>

NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of \$1,780,792 and deferred inflows of resources of \$727,021 in the governmental activities at June 30, 2016 consists of amounts related to pensions, see Note 14 for further information.

NOTE 8 – CONSTRUCTION COMMITMENTS

At June 30, 2016 the School District had uncompleted construction and architecture contracts in the High School capital project fund. The remaining commitment on these contracts is approximately \$2,813,636.

NOTE 9 – LEASE OBLIGATIONS

Capital Lease – The School District has entered into a certain capital lease agreement 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, 2016
Capital lease obligations:		
Modular building	2.67%	<u>\$ 657,872</u>

Leased equipment under capital lease, included in capital assets, is as follows:

	Governmental Activities
Buildings and building improvements:	
Modular building	\$ 1,063,410
Less: accumulated depreciation	74,084
Total capital lease equipment	<u>\$ 989,326</u>

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

The annual requirements to amortize the capital lease payable as of June 30, 2016, including interest payments, are as follows:

Fiscal Year Ending June 30,	Governmental Activities
2017	\$ 217,000
2018	217,000
2019	217,000
2020	44,610
Total requirements	695,610
Less: interest	37,738
Present value of remaining payments	<u>\$ 657,872</u>

Amortization of lease equipment under capital assets is included with depreciation expense.

Operating Leases – The School District is committed under various noncancelable operating leases, primarily for photo copy machines in the general fund. Future minimum operating lease commitments are as follows:

Fiscal Year Ending June 30,	Principal
2017	\$ 15,420
2018	15,420
Totals	<u>\$ 30,840</u>

NOTE 10 – LONG-TERM LIABILITIES

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2016:

	Balance July 1, 2015	Additions	Reductions	Balance June 30, 2016	Due Within One Year
General obligation bond payable	\$ 20,745,000	\$ -	\$ (1,040,000)	\$ 19,705,000	\$ 1,040,000
Premium	1,912,404	-	(95,620)	1,816,784	95,620
Total bond payable	22,657,404	-	(1,135,620)	21,521,784	1,135,620
Capital leases	923,935	-	(266,063)	657,872	199,435
Compensated absences	522,582	108,612	-	631,194	77,066
Net other postemployment benefits	(164,538)	13,051	-	(151,487)	-
Total long-term liabilities	<u>\$ 23,939,383</u>	<u>\$ 121,663</u>	<u>\$ (1,401,683)</u>	<u>\$ 22,659,363</u>	<u>\$ 1,412,121</u>

The long-term bond is comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2016
General obligation bond payable: Pelham High School Addition	\$ 20,745,000	2015	2035	3.10-5.10%	\$ 19,705,000

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT** (cont.)

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

The annual requirements to amortize the general obligation bond outstanding as of June 30, 2016, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2017	\$ 1,040,000	\$ 854,235	\$ 1,894,235
2018	1,040,000	801,195	1,841,195
2019	1,040,000	748,155	1,788,155
2020	1,040,000	695,115	1,735,115
2021	1,040,000	642,075	1,682,075
2022-2026	5,190,000	2,425,635	7,615,635
2027-2031	5,175,000	1,373,963	6,548,963
2032-2035	4,140,000	339,480	4,479,480
Totals	<u>\$ 19,705,000</u>	<u>\$ 7,879,853</u>	<u>\$ 27,584,853</u>

The bond premium will be amortized using the straight-line method over the life of the bond.

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 – ENCUMBRANCES

Encumbrances outstanding at June 30, 2016 are as follows:

General fund:	
Assigned fund balance:	
Instruction:	
Regular programs	\$ 2,105
Other	7,840
Total instruction	<u>9,945</u>
Support services:	
Student	152
Instructional staff	26,918
General administration	11,918
School administration	1,636
Business	1,500
Operation and maintenance of plant	82,645
Student transportation	1,365
Other	22,016
Total support services	<u>148,150</u>
Facilities acquisition and construction	90,000
Total general fund	<u>248,095</u>
Food service fund:	
Restricted fund balance:	
Noninstructional services	80,117 *
Total encumbrances	<u>\$ 328,212</u>

*Due to reporting requirements under GASB Statement No. 54, the encumbrance amount is included in the restricted fund balance amount of the food service fund.

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

NOTE 12 – GOVERNMENTAL ACTIVITIES NET POSITION

The governmental activities net position at June 30, 2016 consisted of the following:

Net investment in capital assets:		
Net property, buildings, and equipment	\$	35,742,910
Less:		
General obligation bond payable	(19,705,000)	
Unamortized bond premium	(1,816,784)	
Capital leases payable	(657,872)	
Total net investment in capital assets	<u>13,563,254</u>	
Restricted for food service	<u>300,704</u>	
Unrestricted	<u>(9,371,654)</u>	
Total net position	<u>\$</u>	<u>4,492,304</u>

NOTE 13 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2016 consist of the following:

Restricted:		
Major fund:		
High school capital project	\$	3,074,758
Nonmajor fund:		
Food service	<u>300,704</u>	
Total restricted fund balance		\$ 3,375,462
Committed:		
Major fund:		
General:		
Expendable trust		513,657
Assigned:		
Major fund:		
General:		
Encumbrances		248,095
Unassigned:		
Major fund:		
General		<u>1,497,325</u>
Total governmental fund balances		<u>\$ 5,634,539</u>

NOTE 14 – 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 publically available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

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. For fiscal year 2016, the School District contributed 15.67% for teachers and 11.17% for other employees. The contribution requirements for the fiscal years 2014, 2015, and 2016 were \$1,406,493, \$1,465,785, and \$1,623,384, respectively, which were paid in full in each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2016 the School District reported a liability of \$14,937,721 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, 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, 2015, the School District’s proportion was .37706978% which was an increase of .00246449% from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the School District recognized pension expense of \$1,081,335. At June 30, 2016 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	\$ 434,329	\$ -
Differences between expected and actual experience	-	327,793
Net difference between projected and actual investment earnings on pension plan investments	-	399,228
Contributions subsequent to the measurement date	1,346,463	-
Total	<u>\$ 1,780,792</u>	<u>\$ 727,021</u>

The \$1,346,463 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, 2017.



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

**PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016**

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,	
2016	\$ (171,416)
2017	(171,416)
2018	(171,416)
2019	243,332
2020	<u>(21,776)</u>
Totals	<u>\$ (292,692)</u>

Actuarial Assumptions: The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2014, using the following actuarial assumptions which, apply to 2015 measurements:

- Inflation: 3.0%
- Salary increases: 3.75- 5.8% average, including inflation
- Investment rate of return: 7.75% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2005 – June 30, 2010.

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 2015:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2015
Large Cap Equities	22.50%	3.00%
Small/Mid Cap Equities	7.50%	3.00%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.00%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	(0.70%)
Short Duration	2.50%	(1.00%)
Global Multi-Sector Fixed Income	11.00%	0.28%
Unconstrained Fixed Income	7.00%	0.16%
Total fixed income	25.00%	
Private equity	5.00%	5.50%
Private debt	5.00%	4.50%
Real estate	10.00%	3.50%
Opportunistic	5.00%	2.75%
Total alternative investments	25.00%	
Total	100.00%	



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

**PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016**

Discount Rate: The discount rate used to measure the collective total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial 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 7.75% as well as what the School District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.75%) or 1-percentage point higher (8.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.75%	Current Single Rate Assumption 7.75%	1% Increase 8.75%
June 30, 2015	\$ 19,663,569	\$ 14,937,721	\$ 10,908,909
June 30, 2014	\$ 18,520,797	\$ 14,061,131	\$ 10,298,734
June 30, 2013	\$ 19,972,877	\$ 15,579,212	\$ 11,885,923

Pension Plan Fiduciary Net Position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 15 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description and Annual OPEB Cost - The School District provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents in accordance with the provision of various employment contracts. The benefit levels, employee contributions, and employer contributions are governed by the School District’s contractual agreements.

The Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 45 requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported similar to pension plans. GASB Statement No. 45 does not mandate the pre-funding of postemployment benefit liabilities. However, any pre-funding of these benefits will help minimize or eliminate the postemployment benefit obligation that will be required to be reported on the financial statements.

The School District has only partially funded (on a pay-as-you-go basis) the annual required contribution (ARC), an actuarially determined rate in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table presents the OPEB cost for the year, the amount contributed and changes in the OPEB plan for fiscal year 2016:

Annual required contribution	\$ 251,711
Interest on net OPEB obligation	(7,404)
Adjustment to annual required contribution	<u>12,659</u>
Annual OPEB cost (expense)	256,966
Contributions made (pay-as-you-go)	<u>(243,915)</u>
Increase in net OPEB obligation	13,051
Net OPEB obligation - beginning of year	(164,538)
Net OPEB obligation - end of year	<u>\$ (151,487)</u>

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT** (cont.)

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

The School District’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2016 and the four preceding years were as follows:

Fiscal Year Ended	Annual OPEB Contribution Cost	Actual Contributions (pay-as-you-go)	Percentage Contributed	Net OPEB Obligation
June 30, 2016	\$ 251,711	\$ 243,915	96.90%	\$ (151,487)
June 30, 2015	\$ 273,040	\$ 223,546	81.87%	\$ (164,538)
June 30, 2014	\$ 372,896	\$ 343,727	92.18%	\$ (221,093)
June 30, 2013	\$ 300,323	\$ 312,488	104.05%	\$ (290,688)
June 30, 2012	\$ 313,293	\$ 468,370	149.50%	\$ (278,523)

As of July 1, 2015, the date of the most recent actuarial valuation, the actuarial accrued liability (AAL) for benefits was \$1,955,271, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,955,271. The covered payroll (annual payroll of active employees covered by the plan) was \$12,107,395 during fiscal year 2016, and the ratio of the UAAL to the covered payroll was 16.15%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress for Other Postemployment Benefits Plan, presented as required supplementary information following the notes to the financial statements, is designed to present multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2015 actuarial valuation, the actuarial cost method was used. The actuarial assumptions included a 4.5% investment rate of return per annum. The projected annual healthcare cost trend is 8.5% initially, reduced by decrements to an ultimate rate of 5.0% for years 2024 and later. The UAAL is being amortized as a level dollar amount over an open basis. The remaining amortization period at June 30, 2016 was 30 years.

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 2015, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers’ Compensation and Property/Liability Programs. This entity is considered a public entity risk pool, currently operating as common risk management and insurance program for member School Districts and cities.

The New Hampshire Public Risk Management Exchange (Primex³) Workers’ Compensation and Property/Liability Programs is a pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1 to June 30, 2016 by Primex³, which retained \$1,000,000 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 estimated net contribution from the Pelham School District billed and paid for the year ended June 30, 2016 was \$79,880 for workers’ compensation and \$60,638 for property/liability. 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. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

***PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016***

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.

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 January 9, 2017, the date the June 30, 2016 financial statements were available to be issued, and no events occurred that require recognition or disclosure.



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT *(cont.)*

REQUIRED SUPPLEMENTARY INFORMATION



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT *(cont.)*

*EXHIBIT F
PELHAM SCHOOL DISTRICT
Schedule of Funding Progress for Other Postemployment Benefit Plan
For The Fiscal Year Ended June 30, 2016*

Fiscal Year	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b-a]/c)
June 30, 2016	July 1, 2015	\$ -	\$ 1,955,271	\$ 1,955,271	0.00%	\$ 12,107,395	16.15%
June 30, 2015	July 1, 2014	\$ -	\$ 2,158,881	\$ 2,158,881	0.00%	\$ 11,787,433	18.30%
June 30, 2014	July 1, 2013	\$ -	\$ 2,583,801	\$ 2,583,801	0.00%	\$ 12,328,171	21.00%
June 30, 2013	July 1, 2012	\$ -	\$ 2,844,286	\$ 2,844,286	0.00%	\$ 11,234,948	25.30%
June 30, 2012	July 1, 2011	\$ -	\$ 3,163,069	\$ 3,163,069	0.00%	\$ 12,307,661	25.70%
June 30, 2011	July 1, 2010	\$ -	\$ 3,468,953	\$ 3,468,953	0.00%	\$ 11,218,953	30.90%

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

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT** (cont.)*EXHIBIT G**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, 2016*

<u>Fiscal Year</u>	<u>Valuation Date</u>	<u>District's Proportion of Net Pension Liability</u>	<u>Proportionate Share of Net Pension Liability</u>	<u>Covered Payroll</u>	<u>District Proportionate Share of Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2016	July 1, 2015	0.37706978%	\$ 14,937,721	\$ 10,751,805	138.93%	65.47%
June 30, 2015	July 1, 2014	0.37460529%	\$ 14,061,131	\$ 10,418,741	134.96%	59.81%
June 30, 2014	July 1, 2013	0.36198867%	\$ 15,579,212	\$ 10,076,276	154.61%	66.32%

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



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT *(cont.)*

*EXHIBIT H
 PELHAM SCHOOL DISTRICT
 Schedule of School District Contributions
 New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
 For The Fiscal Year Ended June 30, 2016*

Fiscal Year	Valuation Date	Contractually Required Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2016	July 1, 2015	\$ 1,265,024	\$ 1,265,024	\$ -	\$ 10,751,805	11.77%
June 30, 2015	July 1, 2014	\$ 1,215,306	\$ 1,215,306	\$ -	\$ 10,418,741	11.66%
June 30, 2014	July 1, 2013	\$ 900,098	\$ 900,098	\$ -	\$ 10,076,276	8.93%

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



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*PELHAM SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2016*

Schedule of Funding Progress for Other Postemployment Benefits (OPEB)

As required by GASB Statement No. 45, as amended in December 2009 by GASB Statement No. 57, Exhibit F represents the actuarial determined costs associated with the School District’s other postemployment benefits at June 30, 2016, and the five preceding years.

The actuarial assumptions used represent a reasonable long-term expectation of future OPEB outcomes. As national economic and School District experience change over time, the assumptions will be tested for ongoing reasonableness and, if necessary, updated.

There are changes to the actuarial methods and assumptions since the last GASB valuation, which was for the fiscal year ending June 30, 2015. For the current year GASB valuation, the per capita costs have been updated.

Cost Method	Projected Unit Credit with linear proration to decrement.
Amortization	Level % of pay over fifteen years based on an open group.
Employer Funding Policy	Pay-as-you-go cash basis.
Mortality	RPH-2015 Total Dataset Mortality Table fully generational using Scale MP-2015 (RPH-2015 table is calculated based on RPH-2014 table with 8 years of MP-2014 mortality improvement backed out and projected to 2015 using Scale MP-2015.

Health Care Trend Rates	FYE	Medical/RX
	2017	8.5%
	2018	8.0%
	2019	7.5%
	2020	7.0%
	2021	6.5%
	2022	6.0%
	2023	5.5%
	2024+	5.0%

NHRS subsidy is assumed to remain the same in the future.

Retiree Contributions Retiree contributions are assumed to increase according to health care trend rates.

Schedule of the School District’s Proportionate Share of Net Pension Liability & Schedule of School District Contributions

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits G and H represent the actuarial determined costs associated with the School District’s pension plan at June 30, 2016.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2015:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	25 years beginning July 1, 2015 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	3.0% per year
Wage Inflation	3.75% per year
Salary Increases	5.8% Average, including inflation



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT *(cont.)*

*PELHAM SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2016*

Municipal Bond Rate	3.80% per year
Investment Rate of Return	7.75% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2005-2010.
Mortality	RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.
Other Information:	
Notes	Contribution rates for Fiscal Year 2015 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT *(cont.)*

COMBINING AND INDIVIDUAL FUND SCHEDULES

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT** (cont.)

*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, 2016*

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 18,273,047	\$ 18,273,047	\$ -
Other local sources:			
Tuition	50,000	54,247	4,247
Investment income	350	543	193
Rentals	10,000	28,655	18,655
Miscellaneous	5,000	393,813	388,813
Total from other local sources	<u>65,350</u>	<u>477,258</u>	<u>411,908</u>
State sources:			
Adequacy aid (grant)	4,522,177	4,522,177	-
Adequacy aid (tax)	3,384,554	3,384,554	-
Catastrophic aid	345,502	436,234	90,732
Vocational aid	20,719	18,477	(2,242)
Total from state sources	<u>8,272,952</u>	<u>8,361,442</u>	<u>88,490</u>
Federal sources:			
Medicaid	<u>125,000</u>	<u>194,050</u>	<u>69,050</u>
Total revenues	26,736,349	<u>\$ 27,305,797</u>	<u>\$ 569,448</u>
Fund balance used to reduce school district assessment	<u>1,712,718</u>		
Total revenues and use of fund balance	<u>\$ 28,449,067</u>		

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

*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, 2016*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 61,868	\$ 9,983,677	\$ 9,554,677	\$ 2,105	\$ 488,763
Special programs	4,477	4,727,365	4,900,922	-	(169,080)
Vocational programs	43,665	78,147	124,590	-	(2,778)
Other	-	633,232	632,560	7,840	(7,168)
Total instruction	<u>110,010</u>	<u>15,422,421</u>	<u>15,212,749</u>	<u>9,945</u>	<u>309,737</u>
Support services:					
Student	739	2,146,046	1,983,555	152	163,078
Instructional staff	7,109	913,470	793,430	26,918	100,231
General administration	-	109,306	90,140	11,918	7,248
Executive administration	65	660,242	524,577	-	135,730
School administration	1,927	1,328,290	1,472,789	1,636	(144,208)
Business	6,712	383,567	375,772	1,500	13,007
Operation and maintenance of plant	72,144	2,314,652	2,225,126	82,645	79,025
Student transportation	-	1,817,386	1,570,403	1,365	245,618
Other	45,886	965,773	879,283	22,016	110,360
Total support services	<u>134,582</u>	<u>10,638,732</u>	<u>9,915,075</u>	<u>148,150</u>	<u>710,089</u>
Debt service:					
Principal of long-term debt	-	1,040,000	1,040,000	-	-
Interest on long-term debt	-	907,275	907,275	-	-
Total debt service	<u>-</u>	<u>1,947,275</u>	<u>1,947,275</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction	58,812	290,639	356,924	90,000	(97,473)
Other financing uses:					
Transfers out	-	150,000	150,000	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 303,404</u>	<u>\$ 28,449,067</u>	<u>\$ 27,582,023</u>	<u>\$ 248,095</u>	<u>\$ 922,353</u>



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*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, 2016*

Unassigned fund balance, beginning		\$ 1,568,242
Changes:		
Fund balance used to reduce school district assessment		(1,712,718)
Budget summary:		
Revenue surplus (Schedule 1)	\$ 569,448	
Unexpended balance of appropriations (Schedule 2)	<u>922,353</u>	
Budget surplus		1,491,801
Decrease in committed fund balance		<u>150,000</u>
Unassigned fund balance, ending (Non-GAAP budgetary basis)		<u><u>\$ 1,497,325</u></u>



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*SCHEDULE 4
PELHAM SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2016*

	Special Revenue Funds		
	Food Service	Grants	Total
ASSETS			
Cash and cash equivalents	\$ 310,649	\$ 5,920	\$ 316,569
Accounts receivable	24	-	24
Intergovernmental receivable	9,511	155,859	165,370
Total assets	<u>\$ 320,184</u>	<u>\$ 161,779</u>	<u>\$ 481,963</u>
LIABILITIES			
Accounts payable	\$ 19,085	-	\$ 19,085
Interfund payable	395	155,859	156,254
Other	-	5,920	5,920
Total liabilities	<u>19,480</u>	<u>161,779</u>	<u>181,259</u>
FUND BALANCES			
Restricted	300,704	-	300,704
Total liabilities and fund balances	<u>\$ 320,184</u>	<u>\$ 161,779</u>	<u>\$ 481,963</u>

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT** (cont.)

*SCHEDULE 5
 PELHAM SCHOOL DISTRICT
 Nonmajor Governmental Funds
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For The Fiscal Year Ended June 30, 2016*

	Special Revenue Funds		
	Food Service	Grants	Total
REVENUES			
Local	\$ 672,887	\$ 2,368	\$ 675,255
State	11,226	-	11,226
Federal	199,611	623,309	822,920
Total revenues	<u>883,724</u>	<u>625,677</u>	<u>1,509,401</u>
EXPENDITURES			
Current:			
Instruction	-	544,705	544,705
Support services:			
Student	-	79,672	79,672
Instructional staff	-	391	391
Other	-	909	909
Noninstructional services	<u>854,189</u>	-	<u>854,189</u>
Total expenditures	<u>854,189</u>	<u>625,677</u>	<u>1,479,866</u>
Net change in fund balances	29,535	-	29,535
Fund balances, beginning	<u>271,169</u>	-	<u>271,169</u>
Fund balances, ending	<u>\$ 300,704</u>	<u>\$ -</u>	<u>\$ 300,704</u>



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*SCHEDULE 6
 PELHAM SCHOOL DISTRICT
 Student Activities Funds
 Combining Schedule of Changes in Student Activities Funds
 For The Fiscal Year Ended June 30, 2016*

	Balance, beginning	Additions	Deductions	Balance, ending
Schools:				
Pelham High School	\$ 195,278	\$ 174,728	\$ 161,991	\$ 208,015
Pelham Memorial School	38,927	71,353	74,289	35,991
Pelham Elementary School	25,134	28,336	22,496	30,974
Athletics	3,869	30,721	30,118	4,472
High School Principal's Account	6,532	6,277	4,565	8,244
Totals	<u>\$ 269,740</u>	<u>\$ 311,415</u>	<u>\$ 293,459</u>	<u>\$ 287,696</u>



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT *(cont.)*

*SINGLE AUDIT ACT SCHEDULES
AND INDEPENDENT AUDITOR'S REPORTS*



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)



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, 2016, 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 January 9, 2017.

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*.

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.

Sheryl A. Pratt, CPA

PLODZIK & SANDERSON
Professional Association

January 9, 2017



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)



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, 2016. 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, 2016.

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.



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*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 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.

A handwritten signature in black ink that reads "Sheryl A. Pratt, CPA".

PLODZIK & SANDERSON
Professional Association

January 9, 2017



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*SCHEDULE I
PELHAM SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016*

SECTION I - SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report 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>
<u>84.027 and 84.173</u>	<u>Special Education Cluster</u>

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

**2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS' REPORT (cont.)**

*SCHEDULE II
PELHAM SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016*

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through 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	\$ -	\$ 2,165
National School Lunch Program (note 4)	10.555	N/A	-	197,446
<i>CLUSTER TOTAL</i>			-	199,611
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Passed Through MDI Biological Laboratory				
Environmental Education Grants	66.951	83592001/PELHAM	-	173
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	50110	-	1,048
Title I	84.010	60110	-	131,188
<i>PROGRAM TOTAL</i>			-	132,236
SPECIAL EDUCATION CLUSTER				
Special Education - Grants to States	84.027	62533	-	407,872
Special Education - Preschool Grants	84.173	62533	-	5,474
<i>CLUSTER TOTAL</i>			-	413,346
Improving Teacher Quality State Grants:				
Title II	84.367	44909	-	3,950
Title II	84.367	54909	-	35,818
Title II	84.367	64909	-	34,058
<i>PROGRAM TOTAL</i>			-	73,826
Passed Through the Hudson School District, New Hampshire				
English Language Acquisition State Grants:				
Title III	84.365	50815	-	870
Title III	84.365	60815	-	2,858
<i>PROGRAM TOTAL</i>			-	3,728
Total Expenditures of Federal Awards			\$ -	\$ 822,920

The accompanying notes are an integral part of this schedule.



2016 PSD - FINANCIAL SECTION – INDEPENDENT AUDITORS’ REPORT (cont.)

*PELHAM SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016*

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, 2016. 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, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or 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, 2016 the value of food donations received was \$59,934.



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report

Pelham School District FY2016 Final Budget Status Report Account Detail by Function Through June 30, 2016

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	213,727	0.00	0.00	213,727.00	84,304.00	0.00	129,423.00	60.56%
1000110000	113	TUTOR SALARIES	5,000	0.00	0.00	5,000.00	2,447.50	0.00	2,552.50	51.05%
1000110000	114	INSTRUC. ASST. SALARIES	22,199	0.00	0.00	22,199.00	21,833.10	0.00	365.90	1.65%
1000110000	120	DAILY SUBSTITUTE SALARIES	102,180	0.00	0.00	102,180.00	910.00	0.00	101,270.00	99.11%
1000110000	121	LONG TERM SUB SALARIES	133,151	0.00	0.00	133,151.00	0.00	0.00	133,151.00	100.00%
1000110000	211	HEALTH INSURANCE	220,222	0.00	0.00	220,221.64	133,332.79	0.00	86,888.85	39.46%
1000110000	212	DENTAL INSURANCE	11,326	0.00	0.00	11,325.96	11,290.88	0.00	35.08	0.31%
1000110000	213	LIFE INSURANCE	0	0.00	0.00	0.00	600.57	0.00	(600.57)	0.00%
1000110000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	197.48	0.00	(197.48)	0.00%
1000110000	220	SOCIAL SECURITY	36,404	0.00	0.00	36,403.74	8,253.10	0.00	28,150.64	77.33%
1000110000	232	TEACHER RETIREMENT	55,075	0.00	0.00	55,075.47	13,149.57	0.00	41,925.90	76.12%
1000110000	260	WORKERS COMP INSURANCE	2,300	0.00	0.00	2,299.68	(654.32)	0.00	2,954.00	128.45%
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	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	446	RENTAL/LEASE SOFTWARE	8,326	0.00	24.00	8,350.00	8,350.00	0.00	0.00	0.00%
1000110000	561	TUITION TO OTHER LEAS	0	0.00	0.00	0.00	14,738.00	0.00	(14,738.00)	0.00%
1000110000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW REGULAR EDUCATION			\$809,909	\$0.00	\$24.00	\$809,933.49	\$298,752.67	\$0.00	\$511,180.82	63.11%
Total 00 - DISTRICT-WIDE			\$809,909	\$0.00	\$24.00	\$809,933.49	\$298,752.67	\$0.00	\$511,180.82	63.11%
PES REGULAR EDUCATION										
1011110000	110	SALARIES	2,039,950	0.00	0.00	2,039,950.00	1,992,355.37	0.00	47,594.63	2.33%
1011110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	114	INSTRUC. ASST. SALARIES	128,618	0.00	0.00	128,618.05	124,672.23	0.00	3,945.82	3.07%
1011110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	27,462.50	0.00	(27,462.50)	0.00%
1011110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	80,696.26	0.00	(80,696.26)	0.00%
1011110000	211	HEALTH INSURANCE	560,913	0.00	0.00	560,913.00	527,908.33	0.00	33,004.67	5.88%
1011110000	212	DENTAL INSURANCE	39,329	0.00	0.00	39,329.40	37,551.33	0.00	1,778.07	4.52%
1011110000	213	LIFE INSURANCE	0	0.00	0.00	0.00	3,202.30	0.00	(3,202.30)	0.00%
1011110000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	5,189.93	0.00	(5,189.93)	0.00%
1011110000	220	SOCIAL SECURITY	168,443	0.00	0.00	168,442.85	167,383.61	0.00	1,059.24	0.63%
1011110000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	232	TEACHER RETIREMENT	315,707	0.00	0.00	315,706.85	308,243.37	0.00	7,463.48	2.36%
1011110000	260	WORKERS COMP INSURANCE	10,640	0.00	0.00	10,640.01	9,521.01	0.00	1,119.00	10.52%
1011110000	321	PROFESSIONAL EDU SERVICES	3,051	0.00	0.00	3,051.00	0.00	0.00	3,051.00	100.00%
1011110000	430	REPAIRS & MAINTENANCE	1,156	0.00	0.00	1,156.13	862.13	0.00	294.00	25.43%
1011110000	446	RENTAL/LEASE SOFTWARE	4,665	0.00	0.00	4,665.49	4,482.95	0.00	182.54	3.91%
1011110000	580	TRAVEL & MILEAGE	680	0.00	0.00	680.00	316.00	0.00	364.00	53.53%
1011110000	610	SUPPLIES	30,618	0.00	0.00	30,618.06	28,379.27	0.00	2,238.79	7.31%
1011110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PES REGULAR EDUCATION, PES ART EDUCATION, PES PHYSICAL EDUCATION, PES MATH EDUCATION, PES MUSIC EDUCATION, PES SCIENCE EDUCATION, PES SOCIAL SCIENCE EDUCATION, PES ENRICHMENT EDUCATION, PES READING EDUCATION.



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
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			\$3,378,575	\$0.00	(\$900.00)	\$3,377,674.83	\$3,389,717.41	\$0.00	(\$12,042.58)	(0.36%)
PMS REGULAR EDUCATION										
1012110000	110	SALARIES	1,468,801	0.00	0.00	1,468,801.00	1,425,475.43	0.00	43,325.57	2.95%
1012110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	114	INSTRUC. ASST. SALARIES	5,806	0.00	0.00	5,806.00	0.00	0.00	5,806.00	100.00%
1012110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	20,052.50	0.00	(20,052.50)	0.00%
1012110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	29,090.50	0.00	(29,090.50)	0.00%
1012110000	211	HEALTH INSURANCE	374,569	0.00	(2,842.73)	371,726.27	372,428.36	0.00	(702.09)	(0.19%)
1012110000	212	DENTAL INSURANCE	20,602	0.00	0.00	20,602.40	21,644.81	0.00	(1,042.41)	(5.06%)
1012110000	213	LIFE INSURANCE	0	0.00	0.00	0.00	2,294.40	0.00	(2,294.40)	0.00%
1012110000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	3,768.00	0.00	(3,768.00)	0.00%
1012110000	220	SOCIAL SECURITY	115,354	0.00	0.00	115,354.36	111,182.00	0.00	4,172.36	3.62%
1012110000	232	TEACHER RETIREMENT	230,161	0.00	0.00	230,160.90	222,499.19	0.00	7,661.71	3.33%
1012110000	260	WORKERS COMP INSURANCE	7,286	0.00	0.00	7,286.26	6,318.55	0.00	967.71	13.28%
1012110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	430	REPAIRS & MAINTENANCE	529	0.00	0.00	529.00	17.56	0.00	511.44	96.68%
1012110000	580	TRAVEL & MILEAGE	529	0.00	(529.00)	0.00	0.00	0.00	0.00	0.00%
1012110000	610	SUPPLIES	18,250	0.00	1,522.73	19,772.73	19,658.16	0.00	114.57	0.58%
1012110000	640	TEXTBOOKS - REPLACEMENT	1,689	0.00	(1,689.00)	0.00	0.00	0.00	0.00	0.00%
1012110000	733	FURNITURE-ADDITIONAL	4,068	0.00	(2,957.80)	1,110.20	0.00	0.00	1,110.20	100.00%
1012110000	734	EQUIPMENT-ADDITIONAL	9,636	0.00	(6,959.87)	2,676.13	2,505.78	0.00	170.35	6.37%
1012110000	737	FURNITURE-REPLACEMENT	6,026	0.00	370.21	6,396.21	6,396.21	0.00	0.00	0.00%
1012110000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS REGULAR EDUCATION			\$2,263,307	\$0.00	(\$13,085.46)	\$2,250,221.46	\$2,243,331.45	\$0.00	\$6,890.01	0.31%
PMS ART EDUCATION										
1012110002	610	SUPPLIES	3,024	0.00	0.00	3,024.00	3,024.00	0.00	0.00	0.00%
1012110002	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS ART EDUCATION			\$3,024	\$0.00	\$0.00	\$3,024.00	\$3,024.00	\$0.00	\$0.00	0.00%
PMS LANGUAGE ARTS EDUC										
1012110005	610	SUPPLIES	2,007	0.00	(25.00)	1,982.00	1,306.31	0.00	675.69	34.09%
1012110005	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110005	644	PUBLICATIONS	569	0.00	25.00	594.00	593.34	0.00	0.66	0.11%
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			\$2,576	\$0.00	\$0.00	\$2,576.00	\$1,899.65	\$0.00	\$676.35	26.26%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PMS FOREIGN LANG EDUC										
1012110006	610	SUPPLIES	482	0.00	0.00	482.00	464.99	0.00	17.01	3.53%
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%
		Total PMS FOREIGN LANG EDUC	\$482	\$0.00	\$0.00	\$482.00	\$464.99	\$0.00	\$17.01	3.53%
PMS PHYS ED/HEALTH EDUC										
1012110008	610	SUPPLIES	3,313	0.00	0.00	3,313.00	3,233.52	0.00	79.48	2.40%
1012110008	640	TEXTBOOKS - REPLACEMENT	849	0.00	0.00	849.00	833.99	0.00	15.01	1.77%
1012110008	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total PMS PHYS ED/HEALTH EDUC	\$4,162	\$0.00	\$0.00	\$4,162.00	\$4,067.51	\$0.00	\$94.49	2.27%
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	1,880	0.00	(520.88)	1,359.12	1,343.26	0.00	15.86	1.17%
1012110011	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110011	641	TEXTBOOKS - ADDITIONAL	1,743	0.00	20.88	1,763.88	1,763.88	0.00	0.00	0.00%
1012110011	644	PUBLICATIONS	0	0.00	500.00	500.00	408.39	0.00	91.61	18.32%
		Total PMS MATH EDUCATION	\$3,623	\$0.00	\$0.00	\$3,623.00	\$3,515.53	\$0.00	\$107.47	2.97%
PMS MUSIC EDUCATION										
1012110012	430	REPAIRS & MAINTENANCE	2,634	0.00	(2,251.68)	382.32	291.25	0.00	91.07	23.82%
1012110012	610	SUPPLIES	1,701	0.00	2,397.86	4,098.86	4,055.75	81.13	(38.02)	(0.93%)
1012110012	640	TEXTBOOKS - REPLACEMENT	4,415	0.00	(2,243.76)	2,171.24	2,026.24	0.00	145.00	6.68%
1012110012	643	INFORMATION ACCESS FEES	277	0.00	0.00	277.00	0.00	0.00	277.00	100.00%
1012110012	734	EQUIPMENT-ADDITIONAL	2,255	0.00	2,097.58	4,352.27	4,349.27	0.00	3.00	0.07%
1012110012	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total PMS MUSIC EDUCATION	\$11,282	\$0.00	\$0.00	\$11,281.69	\$10,722.51	\$81.13	\$478.05	4.24%
PMS SCIENCE EDUCATION										
1012110013	430	REPAIRS & MAINTENANCE	707	0.00	0.00	707.00	0.00	0.00	707.00	100.00%
1012110013	610	SUPPLIES	5,693	0.00	4,500.00	10,193.00	8,944.85	0.00	1,248.15	12.25%
1012110013	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110013	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110013	734	EQUIPMENT-ADDITIONAL	13,491	0.00	(4,950.20)	8,540.80	7,455.20	0.00	1,085.60	12.71%
1012110013	737	FURNITURE-REPLACEMENT	0	0.00	450.20	450.20	450.20	0.00	0.00	0.00%
		Total PMS SCIENCE EDUCATION	\$19,891	\$0.00	\$0.00	\$19,891.00	\$16,850.25	\$0.00	\$3,040.75	15.29%
PMS SOCIAL SCIENCE EDUC										
1012110015	610	SUPPLIES	1,096	0.00	(378.40)	717.60	402.76	0.00	314.84	43.87%
1012110015	640	TEXTBOOKS - REPLACEMENT	0	0.00	4,799.52	4,799.52	4,799.03	0.00	0.49	0.01%
1012110015	643	INFORMATION ACCESS FEES	0	0.00	378.40	378.40	378.18	0.00	0.22	0.06%
1012110015	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	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	\$1,096	\$0.00	\$4,799.52	\$5,895.52	\$5,579.97	\$0.00	\$315.55	5.35%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PMS ENRICHMENT EDUCATION, PMS READING EDUCATION, PMS COMPUTER EDUCATION, PMS REGULAR EDUCATION, and PMS ART EDUCATION.



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033110002	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110002	738	EQUIPMENT-REPLACEMENT	510	0.00	(137.01)	372.99	372.99	0.00	0.00	0.00%
Total PHS ART EDUCATION			\$11,439	\$0.00	\$0.00	\$11,439.00	\$11,408.14	\$0.00	\$30.86	0.27%
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	1,900	0.00	(460.25)	1,439.75	1,395.12	0.00	44.63	3.10%
1033110003	640	TEXTBOOKS - REPLACEMENT	8,800	0.00	(1,501.77)	7,298.23	7,298.23	0.00	0.00	0.00%
1033110003	641	TEXTBOOKS - ADDITIONAL	0	0.00	639.03	639.03	639.03	0.00	0.00	0.00%
1033110003	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS BUSINESS EDUCATION			\$10,700	\$0.00	(\$1,372.99)	\$9,327.01	\$9,332.38	\$0.00	\$44.63	0.48%
PHS LANGUAGE ARTS EDUC										
1033110005	610	SUPPLIES	5,175	0.00	0.00	5,175.00	5,172.27	0.00	2.73	0.05%
1033110005	640	TEXTBOOKS - REPLACEMENT	9,600	588.51	(46.71)	10,141.80	10,141.80	0.00	0.00	0.00%
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			\$14,775	\$588.51	(\$46.71)	\$15,316.80	\$15,314.07	\$0.00	\$2.73	0.02%
PHS FOREIGN LANG EDUC										
1033110006	610	SUPPLIES	875	0.00	0.00	875.00	872.47	0.00	2.53	0.29%
1033110006	640	TEXTBOOKS - REPLACEMENT	7,754	0.00	(44.01)	7,709.77	7,619.91	0.00	89.86	1.17%
Total PHS FOREIGN LANG EDUC			\$8,629	\$0.00	(\$44.01)	\$8,584.77	\$8,492.38	\$0.00	\$92.39	1.08%
PHS PHYS ED/HEALTH EDUC										
1033110008	610	SUPPLIES	1,870	0.00	(868.05)	961.95	961.95	0.00	0.00	0.00%
1033110008	640	TEXTBOOKS - REPLACEMENT	600	0.00	(150.92)	449.08	449.08	0.00	0.00	0.00%
1033110008	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110008	738	EQUIPMENT-REPLACEMENT	19,996	0.00	4,569.00	24,565.00	24,565.00	0.00	0.00	0.00%
Total PHS PHYS ED/HEALTH EDUC			\$22,466	\$0.00	\$3,530.03	\$25,996.03	\$25,996.03	\$0.00	\$0.00	0.00%
PHS FACS EDUCATION										
1033110009	430	REPAIRS & MAINTENANCE	940	0.00	(940.00)	0.00	0.00	0.00	0.00	0.00%
1033110009	610	SUPPLIES	3,843	0.00	(841.00)	3,002.00	2,408.64	299.82	293.54	9.78%
1033110009	640	TEXTBOOKS - REPLACEMENT	625	0.00	(625.00)	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	800	0.00	(800.00)	0.00	0.00	0.00	0.00	0.00%
Total PHS FACS EDUCATION			\$6,208	\$0.00	(\$3,206.00)	\$3,002.00	\$2,408.64	\$299.82	\$293.54	9.78%
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	1,819	0.00	2,114.23	3,933.23	3,908.94	0.00	24.29	0.62%
1033110010	640	TEXTBOOKS - REPLACEMENT	1,000	0.00	(1,000.00)	0.00	0.00	0.00	0.00	0.00%
1033110010	650	SOFTWARE	2,000	0.00	(100.00)	1,900.00	1,900.00	0.00	0.00	0.00%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033110010	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	738	EQUIPMENT-REPLACEMENT	1,273	0.00	(1,273.00)	0.00	0.00	0.00	0.00	0.00%
Total PHS TECH EDUCATION			\$6,092	\$0.00	(\$258.77)	\$5,833.23	\$5,808.94	\$0.00	\$24.29	0.42%
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	1,500	0.00	162.65	1,662.65	1,632.65	0.00	30.00	1.80%
1033110011	640	TEXTBOOKS - REPLACEMENT	11,000	0.00	(1,266.24)	9,733.76	9,842.19	0.00	(108.43)	(1.11%)
1033110011	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110011	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS MATH EDUCATION			\$12,500	\$0.00	(\$1,103.59)	\$11,396.41	\$11,474.84	\$0.00	(\$78.43)	(0.69%)
PHS MUSIC EDUCATION										
1033110012	430	REPAIRS & MAINTENANCE	410	0.00	(410.00)	0.00	0.00	0.00	0.00	0.00%
1033110012	610	SUPPLIES	410	0.00	(410.00)	0.00	0.00	0.00	0.00	0.00%
1033110012	640	TEXTBOOKS - REPLACEMENT	2,263	0.00	(10.80)	2,252.20	2,106.20	0.00	146.00	6.48%
1033110012	650	SOFTWARE	350	0.00	(350.00)	0.00	0.00	0.00	0.00	0.00%
1033110012	734	EQUIPMENT-ADDITIONAL	2,000	0.00	0.00	2,000.00	1,999.95	0.00	0.05	0.00%
1033110012	737	FURNITURE-REPLACEMENT	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
1033110012	738	EQUIPMENT-REPLACEMENT	1,500	0.00	1,170.00	2,670.00	2,670.00	0.00	0.00	0.00%
Total PHS MUSIC EDUCATION			\$6,934	\$0.00	(\$10.80)	\$6,923.20	\$6,776.15	\$0.00	\$147.05	2.12%
PHS SCIENCE EDUCATION										
1033110013	421	UTILITIES-DISPOSAL	3,000	0.00	1,000.00	4,000.00	1,691.72	1,722.85	585.43	14.64%
1033110013	430	REPAIRS & MAINTENANCE	408	0.00	0.00	408.00	405.00	0.00	3.00	0.74%
1033110013	610	SUPPLIES	15,826	0.00	(1,000.00)	14,826.00	14,516.38	0.00	309.62	2.09%
1033110013	640	TEXTBOOKS - REPLACEMENT	16,025	0.00	(665.00)	15,360.00	15,144.05	0.00	215.95	1.41%
1033110013	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110013	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110013	738	EQUIPMENT-REPLACEMENT	0	0.00	3,865.00	3,865.00	3,864.63	0.00	0.37	0.01%
Total PHS SCIENCE EDUCATION			\$35,259	\$0.00	\$3,200.00	\$38,459.00	\$35,621.78	\$1,722.85	\$1,114.37	2.90%
PHS SOCIAL SCIENCE EDUC										
1033110015	610	SUPPLIES	1,536	0.00	0.00	1,536.00	0.00	0.00	1,536.00	100.00%
1033110015	640	TEXTBOOKS - REPLACEMENT	13,657	0.00	0.00	13,657.35	11,912.36	0.00	1,744.99	12.78%
1033110015	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110015	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110015	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS SOCIAL SCIENCE EDUC			\$15,193	\$0.00	\$0.00	\$15,193.35	\$11,912.36	\$0.00	\$3,280.99	21.59%
PHS READING EDUCATION										
1033110023	610	SUPPLIES	4,200	0.00	0.00	4,200.00	4,188.64	0.00	11.36	0.27%
1033110023	640	TEXTBOOKS - REPLACEMENT	3,930	0.00	0.00	3,930.00	3,907.03	0.00	22.97	0.58%
Total PHS READING EDUCATION			\$8,130	\$0.00	\$0.00	\$8,130.00	\$8,095.67	\$0.00	\$34.33	0.42%
Total 33 - PELHAM HIGH SCHOOL			\$3,480,262	\$61,867.86	\$81,819.36	\$3,623,949.44	\$3,573,773.40	\$2,022.67	\$48,153.37	1.33%
Total 1100 - REGULAR EDUCATION PRGMS			\$9,983,676	\$61,867.86	\$71,357.42	\$10,116,901.43	\$9,554,676.52	\$2,103.80	\$560,121.11	5.54%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include 1210 - SPECIAL EDUCATION PRGMS, DW SPECIAL EDUCATION, and PES SPECIAL EDUCATION.



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PES PRESCHOOL SPED, PES KINDERGARTEN SPED, and PMS SPECIAL EDUCATION.



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1012121000	211	HEALTH INSURANCE	117,678	0.00	0.00	117,677.85	113,058.82	0.00	4,619.03	3.93%
1012121000	212	DENTAL INSURANCE	5,630	0.00	0.00	5,630.40	5,844.15	0.00	(213.75)	(3.80%)
1012121000	213	LIFE INSURANCE	0	0.00	0.00	0.00	342.00	0.00	(342.00)	0.00%
1012121000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	525.84	0.00	(525.84)	0.00%
1012121000	220	SOCIAL SECURITY	44,676	0.00	0.00	44,676.20	41,438.28	0.00	3,237.92	7.25%
1012121000	232	TEACHER RETIREMENT	30,061	0.00	0.00	30,061.32	33,356.30	0.00	(3,294.98)	(10.96%)
1012121000	260	WORKERS COMP INSURANCE	2,822	0.00	0.00	2,822.47	2,485.89	0.00	336.58	11.93%
1012121000	610	SUPPLIES	4,265	0.00	(729.33)	3,535.67	3,535.29	0.00	0.38	0.01%
1012121000	640	TEXTBOOKS - REPLACEMENT	860	374.70	(860.00)	374.70	374.70	0.00	0.00	0.00%
1012121000	643	INFORMATION ACCESS FEES	641	0.00	(456.10)	184.90	184.90	0.00	0.00	0.00%
1012121000	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	650	SOFTWARE	500	0.00	0.00	500.00	497.98	0.00	2.02	0.40%
1012121000	733	FURNITURE-ADDITIONAL	741	0.00	2,999.97	2,999.97	2,999.97	0.00	0.00	0.00%
1012121000	734	EQUIPMENT-ADDITIONAL	1,300	0.00	(270.67)	1,029.33	829.33	0.00	200.00	19.43%
1012121000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SPECIAL EDUCATION			\$793,167	\$374.70	(\$57.13)	\$793,484.97	\$797,951.91	\$0.00	(\$4,466.94)	(0.56%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$793,167	\$374.70	(\$57.13)	\$793,484.97	\$797,951.91	\$0.00	(\$4,466.94)	(0.56%)
PHS SPECIAL EDUCATION										
1033121000	110	SALARIES	256,979	0.00	0.00	256,979.36	265,395.64	0.00	(8,416.28)	(3.28%)
1033121000	113	TUTOR SALARIES	37,159	0.00	0.00	37,159.08	417.18	0.00	36,741.90	98.88%
1033121000	114	INSTRUC. ASST. SALARIES	358,906	0.00	0.00	358,906.07	328,244.44	0.00	30,661.63	8.54%
1033121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,365.00	0.00	(1,365.00)	0.00%
1033121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	211	HEALTH INSURANCE	86,542	0.00	0.00	86,541.68	80,630.25	0.00	5,911.43	6.83%
1033121000	212	DENTAL INSURANCE	3,466	0.00	0.00	3,466.40	4,244.35	0.00	(777.95)	(22.44%)
1033121000	213	LIFE INSURANCE	0	0.00	0.00	0.00	421.44	0.00	(421.44)	0.00%
1033121000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	689.04	0.00	(689.04)	0.00%
1033121000	220	SOCIAL SECURITY	50,189	0.00	0.00	50,189.34	43,942.34	0.00	6,247.00	12.45%
1033121000	231	NON-TEACHER RETIREMENT	4,151	0.00	0.00	4,150.67	0.00	0.00	4,150.67	100.00%
1033121000	232	TEACHER RETIREMENT	40,269	0.00	0.00	40,268.66	41,177.81	0.00	(909.15)	(2.26%)
1033121000	260	WORKERS COMP INSURANCE	3,171	0.00	0.00	3,170.70	2,510.74	0.00	659.96	20.81%
1033121000	610	SUPPLIES	699	0.00	752.77	1,451.77	1,451.77	0.00	0.00	0.00%
1033121000	640	TEXTBOOKS - REPLACEMENT	700	0.00	48.49	748.49	748.49	0.00	0.00	0.00%
1033121000	644	PUBLICATIONS	0	0.00	642.03	642.03	642.03	0.00	0.00	0.00%
1033121000	650	SOFTWARE	200	0.00	(18.03)	181.97	181.97	0.00	0.00	0.00%
1033121000	734	EQUIPMENT-ADDITIONAL	500	0.00	2,511.46	3,011.46	3,760.97	0.00	(749.51)	(24.89%)
Total PHS SPECIAL EDUCATION			\$842,931	\$0.00	\$3,936.72	\$846,867.68	\$775,823.46	\$0.00	\$71,044.22	8.39%
Total 33 - PELHAM HIGH SCHOOL			\$842,931	\$0.00	\$3,936.72	\$846,867.68	\$775,823.46	\$0.00	\$71,044.22	8.39%
Total 1210 - SPECIAL EDUCATION PRGMS			\$4,416,596	\$4,477.20	\$108,441.95	\$4,529,515.05	\$4,620,183.94	\$0.00	(\$90,668.89)	(2.00%)
1260 - BILINGUAL PROGRAMS										
DW BILINGUAL PROGRAMS										
1000126000	110	SALARIES	89,291	0.00	0.00	89,291.39	52,941.45	0.00	36,349.94	40.71%
1000126000	113	TUTOR SALARIES	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000126000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,105.00	0.00	(1,105.00)	0.00%
1000126000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	21,607.46	0.00	(21,607.46)	0.00%
1000126000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	1,407.55	0.00	(1,407.55)	0.00%
1000126000	213	LIFE INSURANCE	0	0.00	0.00	0.00	89.04	0.00	(89.04)	0.00%
1000126000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	146.88	0.00	(146.88)	0.00%
1000126000	220	SOCIAL SECURITY	5,645	0.00	0.00	5,644.61	3,942.52	0.00	1,702.09	30.15%
1000126000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	8,295.87	0.00	(8,295.87)	0.00%
1000126000	260	WORKERS COMP INSURANCE	357	0.00	0.00	356.61	226.74	0.00	129.87	36.42%
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	500	0.00	(500.00)	0.00	0.00	0.00	0.00	0.00%
1000126000	610	SUPPLIES	534	0.00	650.56	1,185.00	1,185.00	0.00	0.00	100.00%
1000126000	640	TEXTBOOKS - REPLACEMENT	250	0.00	(150.56)	99.44	0.00	0.00	99.44	100.00%
1000126000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW BILINGUAL PROGRAMS			\$96,578	\$0.00	\$0.00	\$96,578.05	\$90,947.51	\$0.00	\$5,630.54	5.83%
Total 00 - DISTRICT-WIDE			\$96,578	\$0.00	\$0.00	\$96,578.05	\$90,947.51	\$0.00	\$5,630.54	5.83%
Total 1260 - BILINGUAL PROGRAMS			\$96,578	\$0.00	\$0.00	\$96,578.05	\$90,947.51	\$0.00	\$5,630.54	5.83%
1280 - EXTENDED SCHOOL YEAR										
DW EXTENDED SCHOOL YEAR										
1000128000	110	SALARIES	64,567	0.00	0.00	64,567.00	54,520.33	0.00	10,046.67	15.56%
1000128000	114	INSTRUC. ASST. SALARIES	37,731	0.00	0.00	37,731.00	41,975.81	0.00	(4,244.81)	(11.25%)
1000128000	220	SOCIAL SECURITY	7,826	0.00	0.00	7,825.87	7,380.05	0.00	445.82	5.70%
1000128000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	112.59	0.00	(112.59)	0.00%
1000128000	232	TEACHER RETIREMENT	10,118	0.00	0.00	10,117.65	6,755.52	0.00	3,362.13	33.23%
1000128000	260	WORKERS COMP INSURANCE	494	0.00	0.00	494.41	416.49	0.00	77.92	15.76%
1000128000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128000	332	TUTOR SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128000	564	TUITION TO PRIVATE SCHOOL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128000	569	TUITION RESIDENTIAL	0	0.00	1,198.97	1,198.97	1,198.97	0.00	0.00	0.00%
1000128000	610	SUPPLIES	1,000	0.00	76,511.33	76,511.33	76,511.33	0.00	0.00	0.00%
1000128000	890	MISCELLANEOUS	0	0.00	(165.01)	834.99	834.99	0.00	0.00	0.00%
Total DW EXTENDED SCHOOL YEAR			\$121,736	\$0.00	\$77,545.29	\$199,281.22	\$189,706.08	\$0.00	\$9,575.14	4.80%
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%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000128028	569	TUITION RESIDENTIAL	91,956	0.00	(91,956.50)	0.00	0.00	0.00	0.00	0.00%
1000128028	610	SUPPLIES	500	0.00	(414.96)	85.04	85.04	0.00	0.00	0.00%
Total DW EXTENDED YEAR			\$92,456	\$0.00	(\$92,371.46)	\$85.04	\$85.04	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE PES EXTENDED YEAR			\$214,192	\$0.00	(\$14,826.17)	\$199,366.26	\$189,791.12	\$0.00	\$9,575.14	4.80%
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			\$214,192	\$0.00	(\$14,826.17)	\$199,366.26	\$189,791.12	\$0.00	\$9,575.14	4.80%
1301 - VOCATIONAL EDUCATION PRGM										
PHS VOCATIONAL EDUCATION										
1033130100	561	TUITION TO OTHER LEAS	78,147	43,665.19	0.00	121,812.36	124,590.41	0.00	(2,778.05)	(2.28%)
Total PHS VOCATIONAL EDUCATION			\$78,147	\$43,665.19	\$0.00	\$121,812.36	\$124,590.41	\$0.00	(\$2,778.05)	(2.28%)
Total 33 - PELHAM HIGH SCHOOL			\$78,147	\$43,665.19	\$0.00	\$121,812.36	\$124,590.41	\$0.00	(\$2,778.05)	(2.28%)
Total 1301 - VOCATIONAL EDUCATION PRGM			\$78,147	\$43,665.19	\$0.00	\$121,812.36	\$124,590.41	\$0.00	(\$2,778.05)	(2.28%)
1410 - CO-CURRICULAR ACTIVITIES										
DW CO-CURRICULAR										
1000141000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW CO-CURRICULAR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE PES CO-CURRICULAR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1011141000	110	SALARIES	15,545	0.00	0.00	15,545.00	16,667.13	0.00	(1,122.13)	(7.22%)
1011141000	220	SOCIAL SECURITY	1,189	0.00	0.00	1,189.17	1,256.44	0.00	(67.27)	(5.66%)
1011141000	232	TEACHER RETIREMENT	2,075	0.00	0.00	2,075.46	2,345.63	0.00	(270.17)	(13.02%)
1011141000	260	WORKERS COMP INSURANCE	75	0.00	0.00	75.09	70.02	0.00	5.07	6.75%
Total PES CO-CURRICULAR			\$18,885	\$0.00	\$0.00	\$18,884.72	\$20,339.22	\$0.00	(\$1,454.50)	(7.70%)
Total 11 - PELHAM ELEMENTARY SCHOOL PMS CO-CURRICULAR			\$18,885	\$0.00	\$0.00	\$18,884.72	\$20,339.22	\$0.00	(\$1,454.50)	(7.70%)
1012141000	110	SALARIES	24,659	0.00	0.00	24,659.00	26,652.75	0.00	(1,993.75)	(8.09%)
1012141000	220	SOCIAL SECURITY	1,886	0.00	0.00	1,886.44	1,992.69	0.00	(106.25)	(5.63%)
1012141000	232	TEACHER RETIREMENT	3,669	0.00	0.00	3,669.38	3,819.70	0.00	(150.32)	(4.10%)
1012141000	260	WORKERS COMP INSURANCE	119	0.00	0.00	119.14	111.85	0.00	7.29	6.12%
1012141000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report
Account Detail by Function Through June 30, 2016

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PMS CO-CURRICULAR, PHS CO-CURRICULAR, PHS ATHLETICS, and PHS A THELTICS.



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033142000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	232	TEACHER RETIREMENT	16,835	0.00	0.00	16,835.34	17,237.10	0.00	(401.76)	(2.39%)
1033142000	260	WORKERS COMP INSURANCE	889	0.00	0.00	889.46	758.35	0.00	131.11	14.74%
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	1,500.00	1,500.00	1,500.00	0.00	0.00	0.00%
1033142000	338	GAME OFFICIALS	33,000	0.00	(4,900.00)	28,100.00	30,021.81	0.00	(1,921.81)	(6.84%)
1033142000	339	ATHLETIC TRAINER SERVICES	28,325	0.00	0.00	28,325.00	28,324.97	0.00	0.03	0.00%
1033142000	446	RENTAL/LEASE SOFTWARE	975	0.00	0.00	975.00	675.00	0.00	300.00	30.77%
1033142000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	580	TRAVEL & MILEAGE	3,000	0.00	(183.00)	2,817.00	2,440.22	0.00	376.78	13.38%
1033142000	610	SUPPLIES	50,000	0.00	(3,800.00)	46,200.00	46,168.50	0.00	31.50	0.07%
1033142000	738	EQUIPMENT-REPLACEMENT	0	0.00	2,600.00	2,600.00	2,600.00	0.00	0.00	0.00%
1033142000	810	DUES AND FEES	12,000	0.00	2,900.00	14,900.00	13,885.00	0.00	1,015.00	6.81%
1033142000	890	MISCELLANEOUS	0	0.00	2,583.00	2,583.00	2,221.50	0.00	361.50	14.00%
Total PHS ATHLETICS			\$366,466	\$0.00	\$700.00	\$367,166.00	\$365,485.68	\$0.00	\$1,680.32	0.46%
Total 33 - PELHAM HIGH SCHOOL			\$366,466	\$0.00	\$700.00	\$367,166.00	\$365,485.68	\$0.00	\$1,680.32	0.46%
Total 1420 - ATHLETIC ACTIVITIES			\$423,055	\$0.00	\$700.00	\$423,754.92	\$416,982.88	\$7,840.00	(\$1,067.96)	(0.25%)
1490 - OTHER STUDENT ACTIVITIES										
PHS OTHER STUDENT ACTIVITY										
1033149000	110	SALARIES	52,744	0.00	0.00	52,744.00	56,963.66	0.00	(4,219.66)	(8.00%)
1033149000	211	HEALTH INSURANCE	23,630	0.00	0.00	23,629.92	23,389.92	0.00	240.00	1.02%
1033149000	212	DENTAL INSURANCE	1,759	0.00	0.00	1,759.44	1,759.44	0.00	0.00	0.00%
1033149000	213	LIFE INSURANCE	0	0.00	0.00	0.00	187.45	0.00	(187.45)	0.00%
1033149000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	159.12	0.00	(159.12)	0.00%
1033149000	220	SOCIAL SECURITY	4,035	0.00	0.00	4,034.92	4,333.96	0.00	(299.04)	(7.41%)
1033149000	232	TEACHER RETIREMENT	8,265	0.00	0.00	8,264.98	8,926.31	0.00	(661.33)	(8.00%)
1033149000	260	WORKERS COMP INSURANCE	255	0.00	0.00	254.91	240.36	0.00	14.55	5.71%
1033149000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	580	TRAVEL & MILEAGE	1,300	0.00	(750.00)	550.00	547.47	0.00	2.53	0.46%
1033149000	610	SUPPLIES	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
1033149000	810	DUES AND FEES	400	0.00	(400.00)	0.00	0.00	0.00	0.00	0.00%
1033149000	890	MISCELLANEOUS	225	0.00	0.00	225.00	105.13	0.00	119.87	53.28%
Total PHS OTHER STUDENT ACTIVITY			\$92,913	\$0.00	(\$1,150.00)	\$91,763.17	\$96,612.82	\$0.00	(\$4,849.65)	(5.28%)
Total 33 - PELHAM HIGH SCHOOL			\$92,913	\$0.00	(\$1,150.00)	\$91,763.17	\$96,612.82	\$0.00	(\$4,849.65)	(5.28%)
Total 1490 - OTHER STUDENT ACTIVITIES			\$92,913	\$0.00	(\$1,150.00)	\$91,763.17	\$96,612.82	\$0.00	(\$4,849.65)	(5.28%)
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%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include various budget categories like PMS SELF-FUNDED PROGRAMS, PHS SELF-FUNDED PROGRAMS, and DW GUIDANCE.



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like 2134 - NURSE SERVICES, DW NURSE SERVICES, PES NURSE SERVICES, and Total DW NURSE SERVICES.



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PHS Nurse Services, PMS Nurse Services, and Pelham Elementary School.



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like DW PSYCH SERVICES, PES PSYCH SERVICES, and PMS PSYCH SERVICES.



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
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%
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	1,400	0.00	0.00	1,400.00	1,376.03	0.00	23.97	1.71%
1033214000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS PSYCH SERVICES			\$1,400	\$0.00	\$0.00	\$1,400.00	\$1,376.03	\$0.00	\$23.97	1.71%
Total 33 - PELHAM HIGH SCHOOL			\$1,400	\$0.00	\$0.00	\$1,400.00	\$1,376.03	\$0.00	\$23.97	1.71%
Total 2140 - PSYCHOLOGICAL SERVICES			\$292,599	\$0.00 (\$61,837.60)	\$230,761.47	\$215,859.89	\$0.00	\$14,901.58	6.46%	
2150 - SPEECH SERVICES										
DW SPEECH SERVICES										
1000215000	110	SALARIES	209,288	0.00	52,850.00	262,137.60	224,904.37	0.00	37,233.23	14.20%
1000215000	114	INSTRUC. ASST. SALARIES	20,076	0.00	0.00	20,075.51	20,143.39	0.00	(67.88)	(0.34%)
1000215000	211	HEALTH INSURANCE	22,142	0.00	0.00	22,142.40	31,602.65	0.00	(9,460.25)	(42.72%)
1000215000	212	DENTAL INSURANCE	1,556	0.00	0.00	1,556.00	1,766.55	0.00	(210.55)	(13.53%)
1000215000	213	LIFE INSURANCE	0	0.00	0.00	0.00	362.53	0.00	(362.53)	0.00%
1000215000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	541.42	0.00	(541.42)	0.00%
1000215000	220	SOCIAL SECURITY	18,019	0.00	0.00	18,019.02	18,912.80	0.00	(893.78)	(4.96%)
1000215000	232	TEACHER RETIREMENT	30,177	0.00	0.00	30,177.13	35,242.37	0.00	(5,065.24)	(16.79%)
1000215000	260	WORKERS COMP INSURANCE	1,138	0.00	0.00	1,137.51	1,053.45	0.00	84.06	7.39%
1000215000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	330	PROFESSIONAL SERVICES	52,850	739.04	(37,850.00)	15,739.04	11,117.07	0.00	4,621.97	29.37%
1000215000	430	REPAIRS & MAINTENANCE	200	0.00	(200.00)	0.00	0.00	0.00	0.00	0.00%
1000215000	610	SUPPLIES	138	0.00	0.00	138.00	0.00	0.00	138.00	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	1,726	0.00	(1,725.50)	0.00	0.00	0.00	0.00	0.00%
Total DW SPEECH SERVICES			\$357,309	\$739.04	\$13,074.50	\$371,122.21	\$345,646.60	\$0.00	\$25,475.61	6.86%
Total 00 - DISTRICT-WIDE			\$357,309	\$739.04	\$13,074.50	\$371,122.21	\$345,646.60	\$0.00	\$25,475.61	6.86%
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%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
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	801	0.00	413.93	1,214.82	1,244.10	0.00	(29.28)	(2.41%)
1011215000	330	PROFESSIONAL SERVICES	700	0.00	(23.07)	676.93	0.00	0.00	676.93	100.00%
1011215000	610	SUPPLIES	535	0.00	(106.36)	428.34	428.34	0.00	0.00	0.00%
1011215000	640	TEXTBOOKS - REPLACEMENT	645	0.00	(276.67)	368.45	368.45	0.00	0.00	0.00%
1011215000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SPEECH SERVICES			\$7,681	\$0.00	\$7.83	\$2,688.54	\$2,040.89	\$0.00	\$647.65	24.09%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$2,681	\$0.00	\$7.83	\$2,688.54	\$2,040.89	\$0.00	\$647.65	24.09%
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	692	0.00	112.23	804.23	768.19	0.00	36.04	4.48%
1012215000	610	SUPPLIES	140	0.00	(55.10)	84.90	84.90	0.00	0.00	0.00%
Total PMS SPEECH SERVICES			\$832	\$0.00	\$57.13	\$889.13	\$853.09	\$0.00	\$36.04	4.05%
Total 12 - PELHAM MEMORIAL SCHOOL										
PHS SPEECH SERVICES										
1033215000	325	TESTING PROTOCOLS	1,000	0.00	(49.46)	950.54	500.50	0.00	450.04	47.35%
1033215000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033215000	650	SOFTWARE	200	0.00	74.74	274.74	19.99	0.00	254.75	92.72%
Total PHS SPEECH SERVICES			\$1,200	\$0.00	\$25.28	\$1,225.28	\$520.49	\$0.00	\$704.79	57.52%
Total 33 - PELHAM HIGH SCHOOL			\$1,200	\$0.00	\$25.28	\$1,225.28	\$520.49	\$0.00	\$704.79	57.52%
Total 2150 - SPEECH SERVICES			\$362,021	\$739.04	\$13,164.74	\$375,925.16	\$349,061.07	\$0.00	\$26,864.09	7.15%
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	70,165	0.00	(3,655.00)	66,510.22	62,648.00	0.00	3,862.22	5.81%
1000216200	610	SUPPLIES	153	0.00	(152.55)	0.00	0.00	0.00	0.00	0.00%
1000216200	734	EQUIPMENT-ADDITIONAL	2,463	0.00	(2,462.00)	1.00	0.00	0.00	1.00	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			\$72,781	\$0.00	(\$6,269.55)	\$66,511.22	\$62,648.00	\$0.00	\$3,863.22	5.81%
Total 00 - DISTRICT-WIDE										
PHS PT SERVICES										
1033216200	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS PT SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL										
Total 2162 - PT SERVICES			\$72,781	\$0.00	(\$6,269.55)	\$66,511.22	\$62,648.00	\$0.00	\$3,863.22	5.81%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2163 - OT SERVICES										
DW OT SERVICES										
1000216300	110	SALARIES	156,109	0.00	0.00	156,109.32	154,310.52	0.00	1,798.80	1.15%
1000216300	211	HEALTH INSURANCE	24,792	0.00	0.00	24,792.20	25,128.11	0.00	(335.91)	(1.35%)
1000216300	212	DENTAL INSURANCE	1,910	0.00	0.00	1,910.40	1,716.76	0.00	193.64	10.14%
1000216300	213	LIFE INSURANCE	0	0.00	0.00	0.00	155.52	0.00	(155.52)	0.00%
1000216300	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	249.36	0.00	(249.36)	0.00%
1000216300	220	SOCIAL SECURITY	12,172	0.00	0.00	12,171.85	11,885.25	0.00	286.60	2.35%
1000216300	232	TEACHER RETIREMENT	15,125	0.00	0.00	15,124.68	15,182.96	0.00	(58.28)	(0.39%)
1000216300	260	WORKERS COMP INSURANCE	769	0.00	0.00	768.97	660.17	0.00	108.80	14.15%
1000216300	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216300	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216300	325	TESTING PROTOCOLS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216300	330	PROFESSIONAL SERVICES	5,700	0.00	3,655.00	9,355.00	8,470.00	0.00	885.00	9.46%
1000216300	610	SUPPLIES	500	0.00	(500.00)	0.00	0.00	0.00	0.00	0.00%
1000216300	734	EQUIPMENT-ADDITIONAL	500	0.00	(500.00)	0.00	0.00	0.00	0.00	0.00%
Total DW OT SERVICES			\$217,577	\$0.00	\$2,655.00	\$220,232.42	\$217,758.65	\$0.00	\$2,473.77	1.12%
Total 00 - DISTRICT-WIDE			\$217,577	\$0.00	\$2,655.00	\$220,232.42	\$217,758.65	\$0.00	\$2,473.77	1.12%
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	1,869	0.00	(155.36)	1,713.38	1,480.58	0.00	232.80	13.59%
1011216300	610	SUPPLIES	1,376	0.00	222.47	1,598.73	1,576.35	0.00	22.38	1.40%
1011216300	650	SOFTWARE	160	0.00	(105.62)	54.56	0.00	0.00	54.56	100.00%
1011216300	734	EQUIPMENT-ADDITIONAL	534	0.00	(116.85)	417.08	417.08	0.00	0.00	0.00%
1011216300	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES OT SERVICES			\$3,939	\$0.00	(\$155.36)	\$3,783.75	\$3,474.01	\$0.00	\$309.74	8.19%
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			\$3,939	\$0.00	(\$155.36)	\$3,783.75	\$3,474.01	\$0.00	\$309.74	8.19%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report *(Cont.)*

Pelham School District FY2016 Final Budget Status Report Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PMS OT SERVICES										
1012216300	325	TESTING PROTOCOLS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	610	SUPPLIES	575	0.00	0.00	575.00	312.99	0.00	262.01	45.57%
1012216300	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	734	EQUIPMENT-ADDITIONAL	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1012216300	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	738	EQUIPMENT-REPLACEMENT	102	0.00	0.00	102.00	0.00	0.00	102.00	100.00%
Total PMS OT SERVICES			\$1,677	\$0.00	\$0.00	\$1,677.00	\$312.99	\$0.00	\$1,364.01	81.34%
Total 12 - PELHAM MEMORIAL SCHOOL										
PMS OT SERVICES			\$1,677	\$0.00	\$0.00	\$1,677.00	\$312.99	\$0.00	\$1,364.01	81.34%
1033216300	325	TESTING PROTOCOLS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033216300	610	SUPPLIES	3,000	0.00	1,048.00	4,048.00	953.70	152.00	2,942.30	72.69%
1033216300	734	EQUIPMENT-ADDITIONAL	3,000	0.00	(3,000.00)	0.00	0.00	0.00	0.00	0.00%
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	452.00	952.00	951.96	0.00	0.04	0.00%
Total PMS OT SERVICES			\$6,500	\$0.00	(\$1,500.00)	\$5,000.00	\$1,905.66	\$152.00	\$2,942.34	58.85%
Total 33 - PELHAM HIGH SCHOOL			\$6,500	\$0.00	(\$1,500.00)	\$5,000.00	\$1,905.66	\$152.00	\$2,942.34	58.85%
Total 2163 - OT SERVICES			\$229,694	\$0.00	\$999.64	\$230,693.17	\$223,451.31	\$152.00	\$7,089.86	3.07%
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	305	0.00	0.00	305.10	0.00	0.00	305.10	100.00%
Total PES OTHER STUDENT SERVICE			\$305	\$0.00	\$0.00	\$305.10	\$0.00	\$0.00	\$305.10	100.00%
Total 11 - PELHAM ELEMENTARY SCHOOL										
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	1,000	199.96	0.00	1,199.96	609.37	0.00	590.59	49.22%
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			\$1,000	\$199.96	\$0.00	\$1,199.96	\$609.37	\$0.00	\$590.59	49.22%
Total 12 - PELHAM MEMORIAL SCHOOL			\$1,000	\$199.96	\$0.00	\$1,199.96	\$609.37	\$0.00	\$590.59	49.22%
PMS OTHER STUDENT SERVICE										
1033219000	890	MISCELLANEOUS	1,000	0.00	(1,000.00)	0.00	0.00	0.00	0.00	0.00%
Total PMS OTHER STUDENT SERVICE			\$1,000	\$0.00	(\$1,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL			\$1,000	\$0.00	(\$1,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 2190 - OTHER PUPIL SERVICES			\$2,305	\$199.96	(\$1,000.00)	\$1,505.06	\$609.37	\$0.00	\$895.69	59.51%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2210 - IMPROVEMENT- INSTRUC										
DW IMPROVEMENT INSTRUC										
1000221000	110	SALARIES	197,125	0.00	0.00	197,125.00	186,961.79	0.00	10,163.21	5.16%
1000221000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	211	HEALTH INSURANCE	23,630	0.00	0.00	23,629.92	23,389.92	0.00	240.00	1.02%
1000221000	212	DENTAL INSURANCE	1,759	0.00	0.00	1,759.44	1,759.96	0.00	(0.52)	(0.03%)
1000221000	213	LIFE INSURANCE	0	0.00	0.00	0.00	243.12	0.00	(243.12)	0.00%
1000221000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	666.24	0.00	(666.24)	0.00%
1000221000	220	SOCIAL SECURITY	15,089	0.00	0.00	15,089.32	13,698.64	0.00	1,390.68	9.22%
1000221000	232	TEACHER RETIREMENT	30,890	0.00	0.00	30,889.65	28,061.78	0.00	2,827.87	9.15%
1000221000	260	WORKERS COMP INSURANCE	963	0.00	0.00	962.72	811.77	0.00	150.95	15.68%
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	1,831.00	3,081.00	3,081.00	0.00	0.00	0.00%
1000221000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1000221000	320	IN-DIST PROF DEVELOPMENT	0	5,398.58	0.00	5,398.58	16,490.58	0.00	(11,092.00)	(205.46%)
1000221000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	446	RENTAL/LEASE SOFTWARE	3,500	0.00	0.00	3,500.00	3,342.00	0.00	158.00	4.51%
1000221000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	580	TRAVEL & MILEAGE	2,500	0.00	0.00	2,508.11	2,640.95	0.00	(132.84)	(5.30%)
1000221000	610	SUPPLIES	2,500	0.00	(1,863.11)	636.89	(439.36)	0.00	1,076.25	168.99%
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	1,380.45	0.00	119.55	7.97%
1000221000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW IMPROVEMENT INSTRUC			\$283,706	\$5,398.58	(\$24.00)	\$289,080.63	\$285,088.84	\$0.00	\$3,991.79	1.38%
Total 00 - DISTRICT-WIDE			\$283,706	\$5,398.58	(\$24.00)	\$289,080.63	\$285,088.84	\$0.00	\$3,991.79	1.38%
PES IMPROV INSTRUC										
1011221000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011221000	644	PUBLICATIONS	161	0.00	87.00	248.28	247.35	0.00	0.93	0.37%
Total PES IMPROV INSTRUC			\$161	\$0.00	\$87.00	\$248.28	\$247.35	\$0.00	\$0.93	0.37%
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS IMPROVE INSTRUC										
1012221000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012221000	641	TEXTBOOKS - ADDITIONAL	481	0.00	74.39	555.39	555.39	0.00	0.00	0.00%
1012221000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS IMPROVE INSTRUC			\$481	\$0.00	\$74.39	\$555.39	\$555.39	\$0.00	\$0.00	0.00%
Total 12 - PELHAM MEMORIAL SCHOOL										
PMS IMPROVE INSTRUC										
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%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like Textbooks, PHS Improve Instruction, District-Wide, Instruction Staff Training, and Library Services.



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011222200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	487.50	0.00	(487.50)	0.00%
1011222200	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	4,184.25	0.00	(4,184.25)	0.00%
1011222200	211	HEALTH INSURANCE	16,142	0.00	0.00	16,142.40	0.00	0.00	16,142.40	100.00%
1011222200	212	DENTAL INSURANCE	778	0.00	0.00	778.00	0.00	0.00	778.00	100.00%
1011222200	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	220	SOCIAL SECURITY	4,338	0.00	0.00	4,338.40	3,321.39	0.00	1,017.01	23.44%
1011222200	232	TEACHER RETIREMENT	6,434	0.00	0.00	6,434.10	5,214.07	0.00	1,220.03	18.96%
1011222200	260	WORKERS COMP INSURANCE	274	0.00	0.00	274.08	182.07	0.00	92.01	33.57%
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	1,217	0.00	275.52	1,492.65	1,422.97	0.00	69.68	4.67%
1011222200	640	TEXTBOOKS - REPLACEMENT	3,170	0.00	237.37	3,407.06	3,355.88	0.00	51.18	1.50%
1011222200	643	INFORMATION ACCESS FEES	3,712	0.00	(210.00)	3,502.05	3,434.00	0.00	68.05	1.94%
1011222200	644	PUBLICATIONS	1,133	0.00	(332.89)	800.38	800.38	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	1,017	0.00	30.00	1,047.00	1,035.00	0.00	12.00	1.15%
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%
Total PES LIBRARY SERVICES			\$94,927	\$0.00	\$0.00	\$94,927.21	\$62,182.94	\$0.00	\$32,744.27	34.49%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$94,927	\$0.00	\$0.00	\$94,927.21	\$62,182.94	\$0.00	\$32,744.27	34.49%
PMS LIBRARY SERVICES										
1012222200	110	SALARIES	49,460	0.00	0.00	49,460.00	49,460.00	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	260.00	0.00	(260.00)	0.00%
1012222200	211	HEALTH INSURANCE	16,142	0.00	(600.00)	15,542.40	11,385.11	0.00	4,157.29	26.75%
1012222200	212	DENTAL INSURANCE	778	0.00	0.00	778.00	725.22	0.00	52.78	6.78%
1012222200	213	LIFE INSURANCE	0	0.00	0.00	0.00	81.12	0.00	(81.12)	0.00%
1012222200	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	131.04	0.00	(131.04)	0.00%
1012222200	220	SOCIAL SECURITY	3,784	0.00	0.00	3,783.69	3,691.59	0.00	92.10	2.43%
1012222200	232	TEACHER RETIREMENT	7,750	0.00	0.00	7,750.38	7,750.33	0.00	0.05	0.00%
1012222200	260	WORKERS COMP INSURANCE	239	0.00	0.00	239.04	208.56	0.00	30.48	12.75%
1012222200	430	REPAIRS & MAINTENANCE	331	0.00	(301.00)	30.00	0.00	0.00	30.00	100.00%
1012222200	610	SUPPLIES	338	0.00	657.84	995.84	940.42	0.00	55.42	5.57%
1012222200	640	TEXTBOOKS - REPLACEMENT	3,354	0.00	(3,354.00)	0.00	0.00	0.00	0.00	0.00%
1012222200	641	TEXTBOOKS - ADDITIONAL	0	0.00	820.00	820.00	812.98	0.00	7.02	0.86%
1012222200	643	INFORMATION ACCESS FEES	1,119	0.00	1,921.00	3,040.00	3,040.00	0.00	0.00	0.00%
1012222200	644	PUBLICATIONS	1,119	0.00	(546.89)	572.11	572.11	0.00	0.00	0.00%
1012222200	649	TAPES/CD/DVD/AUDIO VISUAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS LIBRARY SERVICES			\$84,415	\$0.00	(\$1,403.05)	\$83,011.46	\$79,058.48	\$0.00	\$3,952.98	4.76%
Total 12 - PELHAM MEMORIAL SCHOOL			\$84,415	\$0.00	(\$1,403.05)	\$83,011.46	\$79,058.48	\$0.00	\$3,952.98	4.76%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PHS LIBRARY SERVICES										
1033222200	110	SALARIES	70,609	0.00	0.00	70,609.01	71,142.46	0.00	(533.45)	(0.76%)
1033222200	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	211	HEALTH INSURANCE	6,000	0.00	0.00	6,000.00	20,926.23	0.00	(14,926.23)	(248.77%)
1033222200	212	DENTAL INSURANCE	2,434	0.00	0.00	2,434.00	1,279.80	0.00	1,154.20	47.42%
1033222200	213	LIFE INSURANCE	0	0.00	0.00	0.00	114.67	0.00	(114.67)	0.00%
1033222200	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	175.26	0.00	(175.26)	0.00%
1033222200	220	SOCIAL SECURITY	5,861	0.00	0.00	5,860.59	5,635.74	0.00	224.85	3.84%
1033222200	231	NON-TEACHER RETIREMENT	2,086	0.00	0.00	2,085.80	1,933.48	0.00	152.32	7.30%
1033222200	232	TEACHER RETIREMENT	8,138	0.00	0.00	8,138.34	8,435.67	0.00	(297.33)	(3.65%)
1033222200	260	WORKERS COMP INSURANCE	370	0.00	0.00	370.25	311.44	0.00	58.81	15.88%
1033222200	430	REPAIRS & MAINTENANCE	400	0.00	(39.70)	360.30	360.30	0.00	0.00	0.00%
1033222200	610	SUPPLIES	2,000	0.00	45.80	2,045.80	2,045.80	0.00	0.00	0.00%
1033222200	640	TEXTBOOKS - REPLACEMENT	10,000	0.00	(5,017.05)	4,982.95	4,957.69	0.00	25.26	0.51%
1033222200	643	INFORMATION ACCESS FEES	15,000	0.00	5,225.47	20,225.47	18,764.14	0.00	1,461.33	7.23%
1033222200	644	PUBLICATIONS	1,000	0.00	(32.47)	967.53	967.53	0.00	0.00	0.00%
1033222200	649	TAPES/CD/DVD/AUDIO VISUAL	2,500	0.00	(168.00)	2,332.00	1,746.55	0.00	585.45	25.11%
1033222200	733	FURNITURE-ADDITIONAL	1,000	0.00	230.00	1,230.00	1,228.29	0.00	1.71	0.14%
1033222200	734	EQUIPMENT-ADDITIONAL	1,500	0.00	2,154.40	3,654.40	3,660.46	0.00	(6.06)	(0.17%)
1033222200	738	EQUIPMENT-REPLACEMENT	6,500	0.00	(225.13)	6,274.87	6,272.89	0.00	1.98	0.03%
Total PHS LIBRARY SERVICES			\$135,398	\$0.00	\$2,173.32	\$137,571.31	\$149,958.40	\$0.00	(\$12,387.09)	(9.00%)
Total 33 - PELHAM HIGH SCHOOL			\$135,398	\$0.00	\$2,173.32	\$137,571.31	\$149,958.40	\$0.00	(\$12,387.09)	(9.00%)
Total 2222 - LIBRARY SERVICES			\$314,740	\$0.00	\$770.27	\$315,509.98	\$291,199.82	\$0.00	\$24,310.16	7.71%
2225 - COMPUTER TECHNOLOGY										
DW COMPUTER INSTRUCTION										
1000222500	110	SALARIES	59,143	0.00	(59,143.00)	0.00	0.00	0.00	0.00	0.00%
1000222500	211	HEALTH INSURANCE	23,630	0.00	0.00	23,629.92	0.00	0.00	23,629.92	100.00%
1000222500	212	DENTAL INSURANCE	1,408	0.00	0.00	1,407.60	0.00	0.00	1,407.60	100.00%
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	4,530	0.00	0.00	4,530.40	0.00	0.00	4,530.40	100.00%
1000222500	232	TEACHER RETIREMENT	9,268	0.00	0.00	9,267.71	0.00	0.00	9,267.71	100.00%
1000222500	260	WORKERS COMP INSURANCE	286	0.00	0.00	285.84	0.00	0.00	285.84	100.00%
1000222500	275	WORKSHOPS NON-UNION	1,300	0.00	1,318.00	2,618.00	2,617.50	0.00	0.50	0.02%
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	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
1000222500	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	580	TRAVEL & MILEAGE	2,100	0.00	(1,318.00)	782.00	553.02	0.00	228.98	29.28%
1000222500	610	SUPPLIES	3,000	0.00	(705.69)	2,294.31	2,301.30	0.00	(6.99)	(0.30%)
1000222500	650	SOFTWARE	200	0.00	0.00	200.00	199.84	0.00	0.16	0.08%
1000222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW COMPUTER INSTRUCTION			\$107,864	\$0.00	(\$59,848.69)	\$48,015.78	\$5,671.66	\$0.00	\$42,344.12	88.19%
Total 00 - DISTRICT-WIDE			\$107,864	\$0.00	(\$59,848.69)	\$48,015.78	\$5,671.66	\$0.00	\$42,344.12	88.19%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report *(Cont.)*

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PES COMPUTER INSTR										
1011222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222500	734	EQUIPMENT-ADDITIONAL	0	0.00	10,327.00	10,327.00	10,321.28	0.00	5.72	0.06%
1011222500	738	EQUIPMENT-REPLACEMENT	0	0.00	300.00	299.99	0.00	0.01	0.00%	0.00%
Total PES COMPUTER INSTR			\$0	\$0.00	\$10,627.00	\$10,621.27	\$0.00	\$0.00	\$5.73	0.05%
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS COMPUTER INSTR			\$0	\$0.00	\$10,627.00	\$10,621.27	\$0.00	\$0.00	\$5.73	0.05%
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	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	9,681.69	9,676.20	0.00	5.49	0.06%	0.06%
Total PMS COMPUTER INSTR			\$0	\$0.00	\$9,681.69	\$9,676.20	\$0.00	\$5.49	\$5.49	0.06%
Total 12 - PELHAM MEMORIAL SCHOOL										
PHS COMPUTER INSTR			\$0	\$0.00	\$9,681.69	\$9,676.20	\$0.00	\$5.49	\$5.49	0.06%
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	18,990	0.00	1,846.79	20,836.79	20,836.79	0.00	0.00	0.00%
1033222500	738	EQUIPMENT-REPLACEMENT	29,750	0.00	283.21	30,033.21	28,507.34	20,033.58	(18,507.71)	(61.62%)
Total PHS COMPUTER INSTR			\$48,740	\$0.00	\$2,130.00	\$50,870.00	\$49,344.13	\$20,033.58	(\$18,507.71)	(36.38%)
Total 2225 - COMPUTER TECHNOLOGY										
Total 33 - PELHAM HIGH SCHOOL			\$48,740	\$0.00	\$2,130.00	\$50,870.00	\$49,344.13	\$20,033.58	(\$18,507.71)	(36.38%)
Total 2225 - COMPUTER TECHNOLOGY			\$156,604	\$0.00	(\$37,410.00)	\$119,194.47	\$75,313.26	\$20,033.58	\$23,847.63	20.01%
2311 - SCHOOL BOARD SERVICES										
SCHOOL BOARD SERVICES										
1001231100	110	SALARIES	7,800	0.00	0.00	7,800.00	7,200.00	0.00	600.00	7.69%
1001231100	220	SOCIAL SECURITY	597	0.00	0.00	596.70	550.80	0.00	45.90	7.69%
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	225	0.00	0.00	225.00	45.00	0.00	180.00	80.00%
1001231100	540	ADVERTISING	4,000	0.00	0.00	4,000.00	149.25	0.00	3,850.75	96.27%
1001231100	550	PRINTING	2,200	0.00	0.00	2,200.00	0.00	0.00	2,200.00	100.00%
1001231100	610	SUPPLIES	1,500	0.00	0.00	1,500.00	845.14	0.00	654.86	43.66%
1001231100	810	DUES AND FEES	7,000	0.00	0.00	7,000.00	5,319.85	0.00	1,680.15	24.00%
1001231100	890	MISCELLANEOUS	2,500	0.00	0.00	2,500.00	2,654.60	0.00	(154.60)	(6.18%)
Total SCHOOL BOARD SERVICES			\$25,822	\$0.00	\$0.00	\$25,821.70	\$16,764.64	\$0.00	\$9,057.06	35.08%
Total 01 - SCHOOL BOARD										
Total 2311 - SCHOOL BOARD SERVICES			\$25,822	\$0.00	\$0.00	\$25,821.70	\$16,764.64	\$0.00	\$9,057.06	35.08%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report
Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
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	37.85	0.00	0.40	1.05%
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	\$537.85	\$0.00	\$0.40	0.07%
	Total	01 - SCHOOL BOARD	\$538	\$0.00	\$0.00	\$538.25	\$537.85	\$0.00	\$0.40	0.07%
	Total	2312 - DISTRICT CLERK SERVICES	\$538	\$0.00	\$0.00	\$538.25	\$537.85	\$0.00	\$0.40	0.07%
2313 - DIST TRESURER SERVICES										
DISTRICT TRESURER 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	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
1001231300	610	SUPPLIES	1,500	0.00	0.00	1,500.00	1,811.15	0.00	(311.15)	(20.74%)
1001231300	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	DISTRICT TRESURER SERVICE	\$7,182	\$0.00	\$0.00	\$7,182.50	\$7,193.65	\$0.00	(\$11.15)	(0.16%)
	Total	01 - SCHOOL BOARD	\$7,182	\$0.00	\$0.00	\$7,182.50	\$7,193.65	\$0.00	(\$11.15)	(0.16%)
	Total	2313 - DIST TRESURER SERVICES	\$7,182	\$0.00	\$0.00	\$7,182.50	\$7,193.65	\$0.00	(\$11.15)	(0.16%)
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	225	0.00	0.00	225.00	237.00	0.00	(12.00)	(5.33%)
1001231400	610	SUPPLIES	0	0.00	0.00	0.00	1,471.30	0.00	(1,471.30)	0.00%
	Total	ELECTION SERVICES	\$763	\$0.00	\$0.00	\$763.25	\$2,246.55	\$0.00	(\$1,483.30)	(194.34%)
	Total	01 - SCHOOL BOARD	\$763	\$0.00	\$0.00	\$763.25	\$2,246.55	\$0.00	(\$1,483.30)	(194.34%)
	Total	2314 - ELECTION SERVICES	\$763	\$0.00	\$0.00	\$763.25	\$2,246.55	\$0.00	(\$1,483.30)	(194.34%)
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	25,000	0.00	0.00	25,000.00	19,350.00	0.00	5,650.00	22.60%
	Total	AUDIT SERVICES	\$25,000	\$0.00	\$0.00	\$25,000.00	\$19,350.00	\$0.00	\$5,650.00	22.60%
	Total	01 - SCHOOL BOARD	\$25,000	\$0.00	\$0.00	\$25,000.00	\$19,350.00	\$0.00	\$5,650.00	22.60%
	Total	2317 - AUDIT SERVICES	\$25,000	\$0.00	\$0.00	\$25,000.00	\$19,350.00	\$0.00	\$5,650.00	22.60%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like LEGAL SERVICES, SCHOOL BOARD, SUPERINTENDENT SERVICE, and DISTRICT-WIDE SUPERINTENDENT SERVICES.



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

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	3,602	0.00	0.00	3,602.00	2,911.56	0.00	690.44	19.17%
1090232100	890	MISCELLANEOUS	3,545	50.00	0.00	3,595.00	5,358.10	0.00	(1,763.10)	(49.04%)
Total SUPERINTENDENT SERVICES			\$303,479	\$65.00	\$0.00	\$303,544.23	\$313,821.00	\$2,000.00	(\$12,276.77)	(4.04%)
Total 90 - SAU #28			\$303,479	\$65.00	\$0.00	\$303,544.23	\$313,821.00	\$2,000.00	(\$12,276.77)	(4.04%)
Total 2321 - SUPERINTENDENT SERVICES			\$457,817	\$65.00	\$0.00	\$457,881.54	\$313,821.00	\$2,000.00	\$142,060.54	31.03%
2322 - SPECIAL SERVICES ADMIN										
DW SPEC SERVICES ADMIN										
1000233200	110	SALARIES	146,764	0.00	0.00	146,764.00	151,326.99	0.00	(4,562.99)	(3.11%)
1000233200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	211	HEALTH INSURANCE	20,421	0.00	0.00	20,421.12	20,213.67	0.00	207.45	1.02%
1000233200	212	DENTAL INSURANCE	1,086	0.00	0.00	1,086.48	1,086.36	0.00	0.12	0.01%
1000233200	213	LIFE INSURANCE	0	0.00	0.00	0.00	243.12	0.00	(243.12)	0.00%
1000233200	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	652.56	0.00	(652.56)	0.00%
1000233200	220	SOCIAL SECURITY	11,288	0.00	0.00	11,288.03	10,946.78	0.00	341.25	3.02%
1000233200	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	232	TEACHER RETIREMENT	12,137	0.00	0.00	12,137.20	12,561.90	0.00	(424.70)	(3.50%)
1000233200	260	WORKERS COMP INSURANCE	709	0.00	0.00	709.31	638.86	0.00	70.45	9.93%
1000233200	275	WORKSHOPS NON-JUNION	2,000	0.00	5,000.00	7,000.00	3,835.00	0.00	3,165.00	45.21%
1000233200	276	COURSE REIMBURS NON-JUNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	5,340.00	0.00	(2,340.00)	(78.00%)
1000233200	320	IN-DIST PROF DEVELOPMENT	750	0.00	(160.95)	589.05	0.00	0.00	589.05	100.00%
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	(16.00)	584.00	338.88	0.00	245.12	41.97%
1000233200	534	POSTAGE/GENERAL EXPENSES	0	0.00	16.00	16.00	16.00	0.00	0.00	0.00%
1000233200	580	TRAVEL & MILEAGE	2,500	0.00	0.00	2,500.00	1,981.95	0.00	518.05	20.72%
1000233200	610	SUPPLIES	250	0.00	(60.00)	190.00	164.75	0.00	25.25	13.29%
1000233200	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	810	DUES AND FEES	919	0.00	624.95	1,543.95	1,243.95	0.00	300.00	19.43%
1000233200	890	MISCELLANEOUS	0	0.00	40.00	40.00	164.88	0.00	(124.88)	(312.20%)
Total DW SPEC SERVICES ADMIN			\$202,425	\$0.00	\$5,444.00	\$207,869.14	\$210,755.65	\$0.00	(\$2,886.51)	(1.39%)
Total 90 - DISTRICT-WIDE			\$202,425	\$0.00	\$5,444.00	\$207,869.14	\$210,755.65	\$0.00	(\$2,886.51)	(1.39%)
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%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include various school accounts like WORKSHOPS, SALARIES, and MISCELLANEOUS, ending with totals for PMS School Administration and Pelham Memorial School.



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like 2490 - OTHER SUPPORT SERVICES, PMS OTHER SUPPORT SERVICE, 2510 - BUSINESS/FINANCE SERVICES, and DW BUSINESS & FINANCE.



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1090251000	211	HEALTH INSURANCE	67,535	0.00	0.00	67,535.28	55,442.84	0.00	12,092.44	17.91%
1090251000	212	DENTAL INSURANCE	4,492	0.00	0.00	4,491.60	4,021.68	0.00	469.92	10.46%
1090251000	213	LIFE INSURANCE	0	0.00	0.00	0.00	406.80	0.00	(406.80)	0.00%
1090251000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	1,157.52	0.00	(1,157.52)	0.00%
1090251000	220	SOCIAL SECURITY	15,126	0.00	0.00	15,126.35	15,694.49	0.00	(568.14)	(3.76%)
1090251000	231	NON-TEACHER RETIREMENT	21,915	0.00	0.00	21,915.41	20,736.58	0.00	1,178.83	5.38%
1090251000	260	WORKERS COMP INSURANCE	948	0.00	0.00	948.24	884.23	0.00	64.01	6.75%
1090251000	275	WORKSHOPS NON-UNION	5,325	0.00	0.00	5,325.00	5,220.00	0.00	105.00	1.97%
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	1,500	4,000.00	0.00	5,500.00	4,000.00	1,500.00	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	39,800	2,712.50	0.00	42,512.50	37,812.15	0.00	4,700.35	11.06%
1090251000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	580	TRAVEL & MILEAGE	5,150	0.00	0.00	5,150.00	3,678.88	0.00	1,471.12	28.57%
1090251000	610	SUPPLIES	6,002	0.00	0.00	6,002.41	4,805.22	0.00	1,197.19	19.95%
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	810	DUES AND FEES	2,175	0.00	0.00	2,175.00	1,978.00	0.00	197.00	9.06%
1090251000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total BUSINESS/FINANCE SERVICES			\$370,668	\$6,712.50	\$0.00	\$377,380.54	\$366,979.99	\$1,500.00	\$8,900.55	2.36%
Total 90 - SAU #28			\$370,668	\$6,712.50	\$0.00	\$377,380.54	\$366,979.99	\$1,500.00	\$8,900.55	2.36%
Total 2510 - BUSINESS/FINANCE SERVICES			\$385,193	\$6,712.50	(\$1,750.00)	\$390,155.54	\$377,348.90	\$1,500.00	\$11,306.64	2.90%
2610 - SUPERVISION FACILITY OPER										
FACILITY OPERATIONS										
1000261000	110	SALARIES	96,970	0.00	0.00	96,969.71	99,875.10	0.00	(2,905.39)	(3.00%)
1000261000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000261000	211	HEALTH INSURANCE	26,630	0.00	0.00	26,629.92	26,358.93	0.00	(1,729.01)	(6.49%)
1000261000	212	DENTAL INSURANCE	1,759	0.00	0.00	1,759.44	1,994.04	0.00	(234.60)	(13.33%)
1000261000	213	LIFE INSURANCE	0	0.00	0.00	0.00	271.08	0.00	(271.08)	0.00%
1000261000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	219.92	0.00	(219.92)	0.00%
1000261000	220	SOCIAL SECURITY	7,667	0.00	0.00	7,666.68	7,855.85	0.00	(189.17)	(2.47%)
1000261000	231	NON-TEACHER RETIREMENT	10,832	0.00	0.00	10,831.52	11,156.03	0.00	(324.51)	(3.00%)
1000261000	260	WORKERS COMP INSURANCE	483	0.00	0.00	483.15	434.02	0.00	49.13	10.17%
1000261000	275	WORKSHOPS NON-UNION	1,485	0.00	750.00	2,235.00	1,685.00	0.00	550.00	24.61%
1000261000	580	TRAVEL & MILEAGE	2,100	0.00	0.00	2,100.00	1,324.08	0.00	775.92	36.95%
1000261000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000261000	810	DUES AND FEES	168	0.00	0.00	167.81	165.00	0.00	2.81	1.67%
Total FACILITY OPERATIONS			\$148,093	\$0.00	\$750.00	\$148,843.23	\$153,339.05	\$0.00	(\$4,495.82)	(3.02%)
Total 00 - DISTRICT-WIDE			\$148,093	\$0.00	\$750.00	\$148,843.23	\$153,339.05	\$0.00	(\$4,495.82)	(3.02%)
Total 2610 - SUPERVISION FACILITY OPER			\$148,093	\$0.00	\$750.00	\$148,843.23	\$153,339.05	\$0.00	(\$4,495.82)	(3.02%)



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include DW BUILDING SERVICES, PES BUILDING SERVICES, and Total DW BUILDING SERVICES.



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033262000	412	UTILITIES-SEPTIC	0	0.00	0.00	0.00	0.00	30,000.00	(30,000.00)	0.00%
1033262000	421	UTILITIES-DISPOSAL	10,070	0.00	0.00	10,070.00	9,837.65	0.00	232.35	2.31%
1033262000	430	REPAIRS & MAINTENANCE	28,339	0.00	(18,418.93)	9,920.07	9,722.00	167.76	30.31	0.31%
1033262000	432	BOILER REPAIR & MAINT	4,000	0.00	(1,505.71)	2,494.29	1,923.00	5,752.77	(5,181.48)	(207.73%)
1033262000	433	CONTRACTED REPAIR & MAINT	2,644	0.00	4,605.98	7,250.18	6,764.73	0.00	485.45	6.70%
1033262000	610	SUPPLIES	38,952	0.00	421.02	39,373.02	39,865.87	6.25	(499.10)	(1.27%)
1033262000	622	UTILITIES - ELECTRIC	184,369	0.00	(5,025.00)	179,344.00	184,852.41	0.00	(5,508.41)	(3.07%)
1033262000	623	UTILITIES - PROPANE	29,691	0.00	0.00	29,691.00	27,077.22	0.00	2,613.78	8.80%
1033262000	624	UTILITIES - HEATING OIL	87,453	0.00	0.00	87,453.00	65,404.91	0.00	22,048.09	25.21%
1033262000	734	EQUIPMENT-ADDITIONAL	7,213	0.00	1,022.33	8,235.82	8,235.81	0.00	0.01	0.00%
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	1,696.70	1,696.70	0.00	0.00	0.00	0.00%
Total PHS BUILDING SERVICES			\$634,105	\$0.00	\$20,262.39	\$654,367.26	\$624,079.23	\$35,926.78	(\$5,638.75)	(0.86%)
Total 33 - PELHAM HIGH SCHOOL			\$634,105	\$0.00	\$20,262.39	\$654,367.26	\$624,079.23	\$35,926.78	(\$5,638.75)	(0.86%)
SAU BUILDING SERVICES										
1090262000	430	REPAIRS & MAINTENANCE	1,744	0.00	(1,000.00)	744.00	694.59	0.00	49.41	6.64%
1090262000	441	RENTAL/LEASE BUILDINGS	0	0.00	0.00	0.00	2,496.99	0.00	(2,496.99)	0.00%
1090262000	610	SUPPLIES	3,000	0.00	(2,646.00)	354.00	83.18	0.00	270.82	76.50%
1090262000	622	UTILITIES - ELECTRIC	1	0.00	0.00	1.00	2,314.29	0.00	(2,313.29)	(231,329.00%)
1090262000	623	UTILITIES - PROPANE	5,907	0.00	0.00	5,907.00	3,954.93	0.00	1,952.07	33.05%
Total SAU BUILDING SERVICES			\$10,652	\$0.00	(\$3,646.00)	\$7,006.00	\$9,543.98	\$0.00	(\$2,537.98)	(36.23%)
Total 90 - SAU #28			\$10,652	\$0.00	(\$3,646.00)	\$7,006.00	\$9,543.98	\$0.00	(\$2,537.98)	(36.23%)
Total 2620 - BUILDING SERVICES			\$1,986,676	\$0.00	(\$70,960.02)	\$1,915,715.60	\$1,722,458.42	\$36,148.35	\$157,108.83	8.20%
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	113,326	0.00	0.00	113,326.49	124,240.00	0.00	(10,913.51)	(9.63%)
1000263000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW GROUNDS SERVICES			\$113,326	\$0.00	\$0.00	\$113,326.49	\$124,240.00	\$0.00	(\$10,913.51)	(9.63%)
Total 00 - DISTRICT-WIDE			\$113,326	\$0.00	\$0.00	\$113,326.49	\$124,240.00	\$0.00	(\$10,913.51)	(9.63%)
PES GROUNDS SERVICES										
1011263000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011263000	433	CONTRACTED REPAIR & MAINT	2,740	20,000.00	7,007.96	29,747.96	35,047.96	0.00	(5,300.00)	(17.82%)
1011263000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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			\$2,740	\$20,000.00	\$7,007.96	\$29,747.96	\$35,047.96	\$0.00	(\$5,300.00)	(17.82%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$2,740	\$20,000.00	\$7,007.96	\$29,747.96	\$35,047.96	\$0.00	(\$5,300.00)	(17.82%)



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PMS GROUND SERVICES										
1012263000	430	REPAIRS & MAINTENANCE	10,381	0.00	0.00	10,381.38	3,000.00	0.00	7,381.38	71.10%
1012263000	433	CONTRACTED REPAIR & MAINT	500	0.00	1,761.00	2,261.00	11,511.00	10,000.00	(19,250.00)	(851.39%)
		Total PMS GROUND SERVICES	\$10,881	\$0.00	\$1,761.00	\$12,642.38	\$14,511.00	\$10,000.00	(\$11,868.62)	(93.88%)
Total 12 - PELHAM MEMORIAL SCHOOL										
			\$10,881	\$0.00	\$1,761.00	\$12,642.38	\$14,511.00	\$10,000.00	(\$11,868.62)	(93.88%)
PMS GROUND SERVICES										
1033263000	430	REPAIRS & MAINTENANCE	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1033263000	433	CONTRACTED REPAIR & MAINT	1,887	0.00	16,461.00	18,347.54	24,172.54	0.00	(5,825.00)	(31.75%)
1033263000	610	SUPPLIES	200	0.00	495.00	695.00	495.00	0.00	200.00	28.78%
1033263000	734	EQUIPMENT-ADDITIONAL	0	0.00	1,900.00	1,559.00	1,559.00	0.00	341.00	17.95%
		Total PMS GROUND SERVICES	\$2,587	\$0.00	\$18,856.00	\$21,442.54	\$26,226.54	\$0.00	(\$4,784.00)	(22.31%)
		Total 33 - PELHAM HIGH SCHOOL	\$2,587	\$0.00	\$18,856.00	\$21,442.54	\$26,226.54	\$0.00	(\$4,784.00)	(22.31%)
SAU GROUND SERVICES										
1090263000	433	CONTRACTED REPAIR & MAINT	0	0.00	1,750.00	1,750.00	1,750.00	0.00	0.00	0.00%
		Total SAU GROUND SERVICES	\$0	\$0.00	\$1,750.00	\$1,750.00	\$1,750.00	\$0.00	\$0.00	0.00%
		Total 90 - SAU #28	\$0	\$0.00	\$1,750.00	\$1,750.00	\$1,750.00	\$0.00	\$0.00	0.00%
		Total 2630 - GROUND SERVICES	\$129,534	\$20,000.00	\$29,374.96	\$178,909.37	\$201,775.50	\$10,000.00	(\$32,866.13)	(18.37%)
2640 - NON-INSTRUCTIONAL EQUIP										
PES NON-INSTRUCTIONAL EQU										
1011264000	430	REPAIRS & MAINTENANCE	8,468	0.00	(6,751.50)	1,716.62	1,399.36	0.00	317.26	18.48%
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	15,313	0.00	22,752.29	38,065.07	40,138.76	205.00	(2,278.69)	(5.99%)
1011264000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	1,641.00	0.00	(1,641.00)	0.00%
1011264000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total PES NON-INSTRUCTIONAL EQU	\$23,781	\$0.00	\$16,000.79	\$39,781.69	\$43,179.12	\$205.00	(\$3,602.43)	(9.06%)
		Total 11 - PELHAM ELEMENTARY SCHOOL	\$23,781	\$0.00	\$16,000.79	\$39,781.69	\$43,179.12	\$205.00	(\$3,602.43)	(9.06%)
PMS NON-INSTRUCTIONAL EQU										
1012264000	430	REPAIRS & MAINTENANCE	6,407	0.00	(6,400.61)	6.49	6.49	0.00	0.00	0.00%
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	6,372	0.00	15,623.88	21,996.27	23,013.95	36,292.00	(37,309.68)	(169.62%)
1012264000	734	EQUIPMENT-ADDITIONAL	0	49,775.00	0.00	49,775.00	55,115.00	0.00	(5,340.00)	(10.73%)
		Total PMS NON-INSTRUCTIONAL EQU	\$12,779	\$49,775.00	\$9,223.27	\$71,777.76	\$78,135.44	\$36,292.00	(\$42,649.68)	(59.42%)
		Total 12 - PELHAM MEMORIAL SCHOOL	\$12,779	\$49,775.00	\$9,223.27	\$71,777.76	\$78,135.44	\$36,292.00	(\$42,649.68)	(59.42%)
PMS NON-INSTRUCTIONAL EQU										
1033264000	430	REPAIRS & MAINTENANCE	10,848	0.00	(10,454.62)	393.28	0.00	0.00	393.28	100.00%
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	2,943	0.00	13,381.62	16,324.98	18,304.63	0.00	(1,979.65)	(12.13%)
1033264000	738	EQUIPMENT-REPLACEMENT	0	2,368.75	5,160.00	7,528.75	7,528.75	0.00	0.00	0.00%
		Total PMS NON-INSTRUCTIONAL EQU	\$13,791	\$2,368.75	\$8,087.00	\$24,247.01	\$25,833.38	\$0.00	(\$1,586.37)	(6.54%)
		Total 33 - PELHAM HIGH SCHOOL	\$13,791	\$2,368.75	\$8,087.00	\$24,247.01	\$25,833.38	\$0.00	(\$1,586.37)	(6.54%)



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
SAU NON-INSTRUCTIONAL EQU										
1090264000	433	CONTRACTED REPAIR & MAINT	0	0.00	404.00	404.00	404.00	0.00	0.00	0.00%
Total SAU NON-INSTRUCTIONAL EQU			\$0	\$0.00	\$404.00	\$404.00	\$404.00	\$0.00	\$0.00	0.00%
Total 90 - SAU #28			\$0	\$0.00	\$404.00	\$404.00	\$404.00	\$0.00	\$0.00	0.00%
Total 2640 - NON-INSTRUCTIONAL EQUIP			\$50,352	\$52,143.75	\$33,715.06	\$136,210.46	\$147,551.94	\$36,497.00	(\$47,838.48)	(35.12%)
2660 - EMERGENCY MANAGEMENT										
DW EMERGENCY MANAGEMENT			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000266000	610	SUPPLIES	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total DW EMERGENCY MANAGEMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PMS EMERGENCY MANAGEMENT										
1012266000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS EMERGENCY MANAGEMENT			\$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%
Total 2660 - EMERGENCY MANAGEMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2721 - TRANSPORTATION (REGULAR)										
REGULAR TRANSPORTATION			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000272100	110	SALARIES	907,028	0.00	0.00	907,028.00	911,910.44	1,365.00	(6,247.44)	(0.69%)
1000272100	519	TRANSPORTATION	151,411	0.00	(1,700.00)	149,711.00	63,003.20	0.00	86,707.80	57.92%
1000272100	626	GASOLINE/DIESEL	\$1,058,439	\$0.00	(\$1,700.00)	\$1,056,739.00	\$974,913.64	\$1,365.00	\$80,460.36	7.61%
Total REGULAR TRANSPORTATION			\$1,058,439	\$0.00	(\$1,700.00)	\$1,056,739.00	\$974,913.64	\$1,365.00	\$80,460.36	7.61%
Total 00 - DISTRICT-WIDE			\$1,058,439	\$0.00	(\$1,700.00)	\$1,056,739.00	\$974,913.64	\$1,365.00	\$80,460.36	7.61%
PMS STUDENT TRANSPORTATIO										
1033272100	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS STUDENT TRANSPORTATIO			\$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 2721 - TRANSPORTATION (REGULAR)			\$1,058,439	\$0.00	(\$1,700.00)	\$1,056,739.00	\$974,913.64	\$1,365.00	\$80,460.36	7.61%
2722 - TRANSPORTATION(SPECIAL)										
SPECIAL ED TRANSPORTATION			511,801	0.00	(44,517.01)	467,283.99	385,792.94	0.00	81,491.05	17.44%
1000272200	519	TRANSPORTATION	\$511,801	\$0.00	(\$44,517.01)	\$467,283.99	\$385,792.94	\$0.00	\$81,491.05	17.44%
Total SPECIAL ED TRANSPORTATION			\$511,801	\$0.00	(\$44,517.01)	\$467,283.99	\$385,792.94	\$0.00	\$81,491.05	17.44%
Total 00 - DISTRICT-WIDE			\$511,801	\$0.00	(\$44,517.01)	\$467,283.99	\$385,792.94	\$0.00	\$81,491.05	17.44%
Total 2722 - TRANSPORTATION(SPECIAL)			\$511,801	\$0.00	(\$44,517.01)	\$467,283.99	\$385,792.94	\$0.00	\$81,491.05	17.44%
2723 - TRANSPORTATION (VOC ED)										
VOCATIONAL TRANSPORTATION			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PHS VOCATIONAL TRANSPORTA										
1033272300	519	TRANSPORTATION	155,000	0.00	(2,014.22)	152,985.78	115,878.64	0.00	37,107.14	24.26%
Total PHS VOCATIONAL TRANSPORTA			\$155,000	\$0.00	(\$2,014.22)	\$152,985.78	\$115,878.64	\$0.00	\$37,107.14	24.26%
Total 33 - PELHAM HIGH SCHOOL										
Total 2723 - TRANSPORTATION (VOC ED)			\$155,000	\$0.00	(\$2,014.22)	\$152,985.78	\$115,878.64	\$0.00	\$37,107.14	24.26%
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			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1012272400	519	TRANSPORTATION	20,146	0.00	0.00	20,146.00	19,735.19	0.00	410.81	2.04%
Total PMS ATHLETIC TRANSPORT			\$20,146	\$0.00	\$0.00	\$20,146.00	\$19,735.19	\$0.00	\$410.81	2.04%
Total 12 - PELHAM MEMORIAL SCHOOL										
PHS ATHLETIC TRANSPORTATI										
1033272400	519	TRANSPORTATION	70,000	0.00	2,814.22	72,814.22	72,814.22	0.00	0.00	0.00%
1033272400	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS ATHLETIC TRANSPORTATI			\$70,000	\$0.00	\$2,814.22	\$72,814.22	\$72,814.22	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL										
Total 2724 - TRANSPORTATION (ATHLETIC)			\$90,146	\$0.00	\$2,814.22	\$92,960.22	\$92,549.41	\$0.00	\$410.81	0.44%
2725 - TRANSPORTATION (FT/COCUR)										
PHS COCURRICULAR TRANSPOR										
1033272500	519	TRANSPORTATION	2,000	0.00	300.00	2,300.00	1,268.61	0.00	1,031.39	44.84%
Total PHS COCURRICULAR TRANSPOR			\$2,000	\$0.00	\$300.00	\$2,300.00	\$1,268.61	\$0.00	\$1,031.39	44.84%
Total 33 - PELHAM HIGH SCHOOL										
Total 2725 - TRANSPORTATION (FT/COCUR)			\$2,000	\$0.00	\$300.00	\$2,300.00	\$1,268.61	\$0.00	\$1,031.39	44.84%
2830 - HR STAFF SERVICES										
HR STAFF SERVICES										
1090283000	110	SALARIES	83,905	0.00	0.00	83,905.00	81,104.36	0.00	2,800.64	3.34%
1090283000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090283000	211	HEALTH INSURANCE	32,382	0.00	0.00	32,381.64	32,052.93	0.00	328.71	1.02%
1090283000	212	DENTAL INSURANCE	2,148	0.00	0.00	2,148.48	2,148.48	0.00	0.00	0.00%
1090283000	213	LIFE INSURANCE	0	0.00	0.00	0.00	236.69	0.00	(236.69)	0.00%
1090283000	214	DISABILITY INSURANCE	0	0.00	0.00	599.03	599.03	0.00	(599.03)	0.00%
1090283000	220	SOCIAL SECURITY	6,431	0.00	0.00	6,430.58	6,176.11	0.00	254.47	3.96%
1090283000	231	NON-TEACHER RETIREMENT	9,372	0.00	0.00	9,372.19	9,051.31	0.00	320.88	3.42%
1090283000	260	WORKERS COMP INSURANCE	406	0.00	0.00	405.52	344.51	0.00	61.01	15.04%
1090283000	275	WORKSHOPS NON-UNION	1,975	0.00	0.00	1,975.00	952.50	0.00	1,022.50	51.77%
1090283000	280	NEW HIRE EXPENSES	3,600	0.00	0.00	3,600.00	4,343.06	0.00	(743.06)	(20.64%)
1090283000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report
Account Detail by Function Through June 30, 2016

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include HR Staff Services, Tech Services, and District-Wide categories.



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PES TECH 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	10,066.00	(10,066.00)	0.00%
1011284000	738	EQUIPMENT-REPLACEMENT	2,500	0.00	0.00	2,500.00	0.00	2,494.40	5.60	0.22%
	Total PES TECH SERVICES		\$2,500	\$0.00	\$0.00	\$2,500.00	\$0.00	\$12,560.40	(\$10,060.40)	(402.42%)
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										
	Total 11 - PELHAM ELEMENTARY SCHOOL		\$2,500	\$0.00	\$0.00	\$2,500.00	\$0.00	\$12,560.40	(\$10,060.40)	(402.42%)
PMS TECH 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 TECH SERVICES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 12 - PELHAM MEMORIAL SCHOOL										
	Total 12 - PELHAM MEMORIAL SCHOOL		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PHS TECH SERVICES										
1033284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total PHS TECH SERVICES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL										
	Total 33 - PELHAM HIGH SCHOOL		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
SAU TECH 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	5,650	0.00	0.00	5,650.00	4,836.40	0.00	813.60	14.40%
	Total SAU TECH SERVICES		\$5,650	\$0.00	\$0.00	\$5,650.00	\$4,836.40	\$0.00	\$813.60	14.40%
	Total 90 - SAU #28		\$5,650	\$0.00	\$0.00	\$5,650.00	\$4,836.40	\$0.00	\$813.60	14.40%
	Total 2840 - TECHNOLOGY SERVICES		\$612,766	\$45,886.06	(\$18,633.00)	\$640,018.81	\$610,284.01	\$22,016.09	\$7,718.71	1.21%
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	69,431	350,791.34	0.00	420,222.34	72,619.36	0.00	347,602.98	82.72%
1000290000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	8,084.75	0.00	(8,084.75)	0.00%
1000290000	213	LIFE INSURANCE	24,750	0.00	0.00	24,750.00	0.00	0.00	24,750.00	100.00%
1000290000	214	DISABILITY INSURANCE	42,721	0.00	0.00	42,721.00	0.00	0.00	42,721.00	100.00%
1000290000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	(0.09)	0.00	0.09	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	58,000	0.00	0.00	58,000.00	43,101.00	0.00	14,899.00	25.69%
1000290000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	274	COURSE REIMBURSEMENT PEA	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000290000	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW BENEFITS & FIXED CHARG			\$199,902	\$350,791.34	\$0.00	\$550,693.34	\$123,805.02	\$0.00	\$426,888.32	77.52%
Total 00 - DISTRICT-WIDE			\$199,902	\$350,791.34	\$0.00	\$550,693.34	\$123,805.02	\$0.00	\$426,888.32	77.52%
Total 2900 - BENEFITS & FIXED CHARGES			\$199,902	\$350,791.34	\$0.00	\$550,693.34	\$123,805.02	\$0.00	\$426,888.32	77.52%
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										
PMS SITE IMPROVEMENT										
1012420000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	90,000.00	(90,000.00)	0.00%
Total PMS SITE IMPROVEMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00	(\$90,000.00)	0.00%
Total 12 - PELHAM MEMORIAL SCHOOL										
PHS SITE DEVELOPMENT										
1033420000	450	CONSTRUCTION SERVICES	0	58,812.00	0.00	58,812.00	66,285.00	0.00	(7,473.00)	(12.71%)
Total PHS SITE DEVELOPMENT			\$0	\$58,812.00	\$0.00	\$58,812.00	\$66,285.00	\$0.00	(\$7,473.00)	(12.71%)
Total 33 - PELHAM HIGH SCHOOL			\$0	\$58,812.00	\$0.00	\$58,812.00	\$66,285.00	\$0.00	(\$7,473.00)	(12.71%)
Total 4200 - SITE IMPROVEMENTS			\$0	\$58,812.00	\$0.00	\$58,812.00	\$66,285.00	\$90,000.00	(\$97,473.00)	(165.74%)
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%
Total 4300 - ARCHITECT & ENGR SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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	73,639	0.00	0.00	73,639.00	73,638.94	0.00	0.06	0.00%
Total PMS BLDG ACQUISITION			\$73,639	\$0.00	\$0.00	\$73,639.00	\$73,638.94	\$0.00	\$0.06	0.00%
Total 12 - PELHAM MEMORIAL SCHOOL			\$73,639	\$0.00	\$0.00	\$73,639.00	\$73,638.94	\$0.00	\$0.06	0.00%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
SAU BLDG ACQUISITION			217,000	0.00	0.00	217,000.00	217,000.00	0.00	0.00	0.00%
1090450000	441	RENTAL/LEASE BUILDINGS	\$217,000	\$0.00	\$0.00	\$217,000.00	\$217,000.00	\$0.00	\$0.00	0.00%
Total SAU BLDG ACQUISITION			\$217,000	\$0.00	\$0.00	\$217,000.00	\$217,000.00	\$0.00	\$0.00	0.00%
Total 90 - SAU #28			\$290,639	\$0.00	\$0.00	\$290,639.00	\$290,638.94	\$0.00	\$0.06	0.00%
Total 4500 - BUILDING ACQUISITION										
4600 - BUILDING IMPROVEMENT										
BUILDING IMPROVEMENTS										
1000460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total BUILDING IMPROVEMENTS			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PES BLDG IMPROVEMENT										
1011460000	450	CONSTRUCTION SERVICES	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			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PHS BLDG IMPROVEMENT										
1033460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS BLDG IMPROVEMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
SAU BLDG ACQUISITION										
1090460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SAU BLDG ACQUISITION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 90 - SAU #28			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 4600 - BUILDING IMPROVEMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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			\$1,040,000	\$0.00	\$0.00	\$1,040,000.00	\$1,040,000.00	\$0.00	\$0.00	0.00%
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%
5120 - DEBT SERVICES - INTEREST										
INTEREST DEBT										
1000512000	830	INTEREST EXPENSE	907,275	0.00	0.00	907,275.00	907,275.00	0.00	0.00	0.00%
Total INTEREST DEBT			\$907,275	\$0.00	\$0.00	\$907,275.00	\$907,275.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$907,275	\$0.00	\$0.00	\$907,275.00	\$907,275.00	\$0.00	\$0.00	0.00%
Total 5120 - DEBT SERVICES - INTEREST			\$907,275	\$0.00	\$0.00	\$907,275.00	\$907,275.00	\$0.00	\$0.00	0.00%



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report
Account Detail by Function Through June 30, 2016

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like 5220 - SPEC REV FUND TRANSFERS, 5221 - FOOD SERV FUND TRANSFER, 5251 - CAPITAL RES FUND TRANSFER, and 5252 - EXPENDABLE TRUST FUND XFR.



2016 PSD - FINANCIAL SECTION - 2015-2016 Budget Report (Cont.)

Pelham School District FY2016 Final Budget Status Report

Account Detail by Function Through June 30, 2016

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
	5390 - TRANSFER TO OTHR AGENCIES		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	TRANSFER TO OTHER AGENCY		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	1000539000 930 FUND TRANSFERS		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total TRANSFER TO OTHER AGENCY		\$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 OTHR AGENCIES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total 10 - GENERAL FUND		\$28,449,067	\$654,194.93	\$0.00	\$29,103,261.93	\$27,582,018.28	\$248,094.64	\$1,273,149.01	4.37%
	Summary		\$28,449,067	\$654,194.93	\$0.00	\$29,103,261.93	\$27,582,018.28	\$248,094.64	\$1,273,149.01	4.37%



2016 PSD - FINANCIAL SECTION – DEPARTMENT OF REVENUE REPORT

2016 Tax Rate Calculation

Town of Pelham

School Portion

Net Local School Budget		\$27,131,777
Less: Adequate Education Grant		(\$4,306,921)
State Education Taxes		<u>(\$3,377,821)</u>
Approved School(s) Tax Effort		<u>\$19,447,035</u>

Local School Rate

Equalized Valuation (with utilities)	\$1,673,147,442	\$11.62
--------------------------------------	-----------------	---------

State Education Taxes

State School Rate

Divided by Local Assessed Valuation (no utilities)	\$1,624,537,642	\$2.08
---	-----------------	--------



2016 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES
PSD NUTRITION SERVICES
2015-2016

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2016 EARNINGS
CURRAN	STACEY	NUTRITION SERVICE ASST	PMS	\$7,749.45
DONOVAN	JENNIFER	NUTRITION SERVICE ASST	PMS	\$7,344.00
ERNST	KATHLEEN	NUTRITION SERVICE BOOKKEEPER	PES	\$26,710.61
GERVAIS	KELLEY	NUTRITION SERVICE ASST	PMS	\$12,537.84
GOODWIN	NANCY	NUTRITION SERVICE ASST	PMS	\$11,663.20
GOUPIL	SHARON	NUTRITION SERVICE ASST	PHS	\$10,519.65
HICKEY	JANET	NUTRITION SERVICE ASST	PES	\$9,819.72
HUNT	DIANE	NUTRITION SERVICE ASST	PHS	\$9,484.74
JOHNSON	JANE	NUTRITION SERVICE ASST	PHS	\$9,956.60
JONES	JODI	NUTRITION SERVICE ASST	PES	\$11,945.98
KIERSTEAD	GAIL	NUTRITION SERVICE ASST	PHS	\$7,504.16
KUBIT	KIMBERLY	NUTRITION SERVICE MANAGER	PHS	\$19,708.12
KUBIT	LINDA	NUTRITION SERVICE MANAGER	PES	\$20,979.57
RAMBEAU	KELLY	DIRECTOR. OF NUTRITION SERVICES	PSD	\$56,751.76
SPRACKLIN	LINDA	NUTRITION SERVICE ASST	PES	\$11,423.50
TAYLOR	LAURA	NUTRITION SERVICE MANAGER	PMS	\$20,335.43
TRIMM	LEAH	NUTRITION SERVICE ASST	PES	\$7,830.79
WOJCIK	DANIELLE	NUTRITION SERVICE ASST	PMS	\$8,115.00

SAU OFFICE
2015-2016

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2016 EARNINGS
BASTONI	MELINDA	HR ASST-RECEPTIONIST	SAU OFFICE	\$30,832.56
COTE	JOAN	DIR HUMAN RESOURCES	SAU OFFICE	\$65,000.00
DOUCETTE	JOYCE	LEAD ACCOUNTANT	SAU OFFICE	\$56,432.48
GODELL	MARY	DIR STUDENT SERVICES	SAU OFFICE	\$80,166.06
KOLEHMAINEN	NATASHA	DIR CURRICULUM INSTRUCT	SAU OFFICE	\$82,411.94
LAVACCHIA	CHRISTINE	PAYROLL COORDINATOR	SAU OFFICE	\$43,281.00
LECAROZ	AMANDA	SUPERINTENDENT	SAU OFFICE	\$132,813.20
MAHONEY	DEBORAH	BUSINESS ADMINISTRATOR	SAU OFFICE	\$80,671.76
MESKELL	JENNIFER	ADMIN ASST-SUPERINTENDENT	SAU OFFICE	\$37,559.95
RODRIGUE	KRISTEN	ADMIN ASST-SPECIAL ED	SAU OFFICE	\$23,846.56

**2016 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES****PELHAM SCHOOL DISTRICT- DISTRICT WIDE****2015-2016**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2016 EARNINGS
BELIVEAU	EILEEN	OCCUPATIONAL THERAPIST	PSD	\$49,192.80
BRADLEY	ASHLEY	SPEECH LANG PATHOLOGIST	PSD	\$54,489.00
DOE	HOLLY	DIR TECHNOLOGY	PSD	\$72,000.00
DUKELOW	BRIAN	IT SYSTEM & NETWORK ADMIN	PSD	\$53,121.60
FERLAND	JENNIFER	OCCUPATIONAL THERAPIST	PSD	\$47,314.00
FRIEDMAN	BRIAN	IT TECHNICIAN	PSD	\$16,848.76
HOFFMAN	BRENDAN	BEHAVIORAL ANALYST	PSD	\$85,558.94
KILABUK	KATHERINE	SCHOOL PSYCHOLOGIST	PSD	\$53,736.13
KUGLER	PAMELA	TEACHER -READING SPEC	PSD	\$25,517.88
LESSARD	KIMBERLY	SCHOOL PSYCHOLOGIST	PSD	\$60,409.50
LOVETT	BARBARA	SPEECH LANG PATHOLOGIST	PSD	\$71,542.77
LOWELL	JARED	IT TECHNICIAN	PSD	\$18,154.43
MCNALLY	HARRY	SCHOOL PSYCHOLOGIST	PSD	\$42,726.74
MESKELL	MARK	IT TECHNICIAN	PSD	\$15,800.55
MILLER	ALAN	DIR MAINTENANCE	PSD	\$72,311.20
MILNER	KRISTINE	OCCUP THERAPIST -PT	PSD	\$36,522.57
TORTI	DENISE	SPEECH LANG PATHOLOGIST	PSD	\$68,041.80
WILKINS	RAYMOND	MAINTAINER	PSD	\$11,959.92
JOHANSEN	SHAWN	MAINTAINER	PSD	\$34,194.57

**2016 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES (Cont.)****PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2015-2016**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2016 EARNINGS
ADAMAKOS	THOMAS	PRINCIPAL ELEMENTARY	PES	\$90,562.94
ANDREWS	CHERYL	TEACHER -GRADE 1	PES	\$44,060.00
ANDREWS	ROBIN	TEACHER -GRADE 3	PES	\$50,060.00
BAKER	MARK	MONITOR RECESS	PES	\$5,655.88
BARR	MEGAN	INSTRUCTIONAL ASSISTANT	PES	\$10,699.82
BASTOS	SANDRA	INSTRUCTIONAL ASSISTANT	PES	\$16,535.54
BIANCHI	SUSAN	ADMINISTRATIVE ASST YR RD	PES	\$41,069.70
BODENRADER	JENNIFER	SCHOOL NURSE	PES	\$54,763.98
BOLDUC	ANTHONY	TEACHER -PHYSICAL EDUCATION	PES	\$44,060.00
BOURQUE	DEBORAH	TEACHER -GRADE 3	PES	\$50,460.00
BRUNELLE	JOHN	CUSTODIAN LEAD	PES	\$42,960.96
BYRNE	ELIZABETH	TEACHER -GRADE 4	PES	\$52,460.00
CARIGNAN	KELLY	INSTRUCTIONAL ASSISTANT	PES	\$19,017.18
CARLETON	KEVIN	CUSTODIAN	PES	\$13,992.00
CARR	DONNA	TEACHER -GRADE 3	PES	\$60,260.00
CHASE	KRISTAN	INSTRUCTIONAL ASSISTANT	PES	\$17,619.72
CIBULSKI	JOYCE	INSTRUCTIONAL ASSISTANT	PES	\$21,944.65
CLOUTIER	CAROL	INSTRUCTIONAL ASSISTANT	PES	\$17,399.13
COSTA	CHRISTINE	INSTRUCTIONAL ASSISTANT	PES	\$16,987.88
COTE	STEFENIE	INSTRUCTIONAL ASSISTANT	PES	\$19,017.18
COVART	NICOLE	TEACHER -PRESCHOOL	PES	\$43,060.00
CUMMINGS	REBECCA	TEACHER -GRADE 5	PES	\$45,460.00
CUNHA	KRISTEN	SCHOOL NURSE -PT	PES	\$22,530.00
DAILEY	DONNA	INSTRUCTIONAL ASSISTANT	PES	\$22,542.97
D'AMBROISE	KERRY	TEACHER -SPECIAL EDUCATION	PES	\$42,460.00
DAVIS	KRISTEN	TEACHER -GRADE 4	PES	\$41,960.00
DIRENZO	LAUREN	TEACHER -HEALTH	PES	\$42,460.00
DUTIL	CARRIE	TEACHER -GRADE 3	PES	\$19,122.58
EDWARDS	LORI	INSTRUCTIONAL ASSISTANT	PES	\$18,312.84
FISHER	JENNIFER	INSTRUCTIONAL ASSISTANT	PES	\$18,312.85
FLAHERTY	TRACI	TEACHER -GUIDANCE COUNSLR	PES	\$61,460.00
FRANK	PAMELA	INSTRUCTIONAL ASSISTANT	PES	\$18,312.85
FRASER	LAURI	INSTRUCTIONAL ASSISTANT	PES	\$18,312.85
GABRIEL	KATIE	TEACHER -KINDERGARTEN	PES	\$38,060.00
GALLAGHER	KIERA	TEACHER -GRADE 2	PES	\$43,460.00
GALPIN	AMANDA	TEACHER -KINDERGARTEN	PES	\$9,359.52
GALVIN	MICHAELA	TEACHER -GRADE 2	PES	\$38,060.00
GAMBLE	TRACY	TEACHER -LIBRARY MEDIA	PES	\$32,875.81
GETTY	DEBRA	INSTRUCTIONAL ASSISTANT	PES	\$18,312.85
GLUCK	JESSICA	MONITOR LUNCH	PES	\$5,258.98



**PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2015-2016 (Cont.)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2016 EARNINGS
GODFREY	LEONARD	CUSTODIAN LEAD	PES	\$24,504.48
GOLDSACK	SARAH	TEACHER -ESOL	PES	\$52,776.45
GREENWOOD	DARLENE	TEACHER -GRADE 4	PES	\$66,600.00
GUIMOND	JUDY	INSTRUCTIONAL ASSISTANT	PES	\$21,376.81
HALL	LAUREN	TEACHER -SPECIAL EDUCATION	PES	\$38,760.00
HANSEN	VICTORIA	INSTRUCTIONAL ASSISTANT	PES	\$19,838.91
HARDEN	SUSAN	TEACHER -GRADE 4	PES	\$55,460.00
HARRIS	JOSEPH	TEACHER -GRADE 5	PES	\$38,060.00
HASKINS	NANCY	INSTRUCTIONAL ASSISTANT	PES	\$16,684.45
HATZIMANOLIS	CRYSTAL	TUTOR TITLE I READING	PES	\$19,512.36
HEBERT	MARYBETH	TEACHER -GRADE 3	PES	\$40,960.00
HENDERSON	WENDY	TEACHER -GRADE 1	PES	\$52,760.00
HICKS	NINA	TEACHER -GRADE 1	PES	\$43,460.00
HOBBS	BRENDA	INSTRUCTIONAL ASSISTANT	PES	\$21,708.05
HOULNE	MARGARET	TEACHER -GRADE 2	PES	\$57,460.00
HUNT	KIM	INSTRUCTIONAL ASSISTANT	PES	\$15,651.14
HURLEY	SANDRA	INSTRUCTIONAL ASSISTANT	PES	\$15,627.94
HUSSEY	TRACY	TUTOR MATH & READING	PES	\$35,111.34
HUTCHINSON	MARILYN	INSTRUCTIONAL ASSISTANT	PES	\$15,887.70
JOHANSEN	AMY	TEACHER -READING SPEC	PES	\$36,488.12
JOHNSTON	JENNIFER	TUTOR TITLE I READING	PES	\$20,010.19
KALINOWSKI	EILEEN	TUTOR TITLE I MATH	PES	\$19,512.36
KEARNEY	KIM	TEACHER -SPECIAL EDUCATION	PES	\$48,460.00
KING	CELINE	SPEECH AIDE	PES	\$20,075.51
KIRANE	KIMBERLY	TEACHER -GRADE 5	PES	\$41,460.00
KNIGHT	ELIZABETH	MONITOR RECESS	PES	\$5,655.87
KOBRENSKI	KRISTIN	INSTRUCTIONAL ASSISTANT	PES	\$19,017.18
KOSIK	TANYA	INSTRUCTIONAL ASSISTANT	PES	\$19,838.91
LABONTE	KELLY	TEACHER -GRADE 1	PES	\$43,460.00
LAMOUREUX	KELSEY	TEACHER -SPECIAL EDUCATION	PES	\$37,560.00
LAPLANT	LORI	INSTRUCTIONAL ASSISTANT	PES	\$21,376.83
LARSON	SUZANNE	INSTRUCTIONAL ASSISTANT	PES	\$15,611.45
LEE	JILLIAN	TEACHER -GRADE 4	PES	\$42,060.00
LETENDRE	CAROLINE	MONITOR LUNCH	PES	\$6,289.67
LISTON	KATHRYN	TEACHER -GRADE 5	PES	\$42,460.00
LOMBARDO	KATHLEEN	TEACHER -GRADE 2	PES	\$46,460.00
LONGDEN	JODI	TEACHER -PRESCHOOL	PES	\$48,460.00
LYNDE	DIANNE	TEACHER -KINDERGARTEN	PES	\$13,386.24
LYNDE	DIANNE	TEACHER -KINDERGARTEN	PES	\$7,681.59
MAGUIRE	KATE	TEACHER -GRADE 5	PES	\$45,460.00
MAIGATTER	NOREEN	NURSE AIDE	PES	\$16,851.49
MANGIAFICO	MICHELLE	TEACHER -GRADE 4	PES	\$51,060.00
MANSFIELD	PAMELA	TEACHER -GRADE 2	PES	\$53,254.70
MASIELLO	KELLY	TEACHER -GRADE 1	PES	\$50,060.00
MAY	PATRICIA	INSTRUCTIONAL ASSISTANT	PES	\$16,987.89



**PELHAM ELEMENTARY SCHOOL
PROFESSIONAL STAFF
2015-2016 (Cont.)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2016 EARNINGS
MAZZARIELLO	ERIN	MONITOR LUNCH	PES	\$5,821.25
MCCARTY	VALERIE	INSTRUCTIONAL ASSISTANT	PES	\$18,312.86
MERRILL	LEE ANN	TEACHER -SPECIAL EDUCATION	PES	\$45,460.00
MICHAUD	AMY	TUTOR MATH & READING	PES	\$27,177.02
MICHAUD	AMY	TUTOR MATH & READING	PES	\$4,798.66
MOLLOY	SUSAN	TEACHER -GRADE 3	PES	\$58,060.00
MONTE	SARA	SPECIAL ED LIASON	PES	\$46,335.13
MORAN	NANCY	INSTRUCTIONAL ASSISTANT	PES	\$19,838.91
MURPHY	ELIZABETH	TEACHER -GRADE 3	PES	\$18,505.35
NOTTEBART	MARY	INSTRUCTIONAL ASSISTANT	PES	\$16,973.56
OLIVER	LISA	TEACHER -GUIDANCE COUNSLR	PES	\$59,960.00
OLSON	JEAN	SECRETARY-SPECIAL ED	PES	\$19,832.57
OVERTON	LISA	SECRETARY SCHOOL YEAR	PES	\$21,019.66
PEET	LYNN	INSTRUCTIONAL ASSISTANT	PES	\$18,312.86
PENDERGAST	JENNIFER	TEACHER -KINDERGARTEN	PES	\$51,760.00
PERICH	KATHLEEN	TUTOR TITLE I READING	PES	\$19,895.38
PERRY	BEVERLY	CUSTODIAN PART TIME	PES	\$15,416.28
PHILCRANTZ	BETH	TUTOR TITLE I READING	PES	\$11,438.28
QUEENAN	NANCY	TEACHER -GRADE 4	PES	\$54,060.00
RATCLIFFE	NICHOLE	INSTRUCTIONAL ASSISTANT	PES	\$15,501.98
ROBERSON	NICOLE	TEACHER -GRADE 5	PES	\$45,060.00
ROGERS	LAURA	INSTRUCTIONAL ASSISTANT	PES	\$22,444.70
ROSSI	AMY	TEACHER -GRADE 2	PES	\$39,060.00
SAUER	KELLEY	INSTRUCTIONAL ASSISTANT/LIBRARY AIDE	PES	\$16,233.97
SCANZANI	LOUISE	INSTRUCTIONAL ASSISTANT	PES	\$18,312.88
SIENA	SUSAN	TUTOR READING	PES	\$8,926.42
SLATON	KAREN	ED TECHNOLOGY INTEGRATOR	PES	\$41,460.00
SLATTERY	LYNNE	IA-KINDERGARTEN	PES	\$16,894.56
SMART	WAYNE	CUSTODIAN	PES	\$31,006.08
STEVENS	HILARY	MONITOR RECESS	PES	\$6,304.04
STRUTH	KERRY	TEACHER -GRADE 5	PES	\$49,460.00
TEVEPAUGH	KRISTIN	TUTOR TITLE I READING	PES	\$11,438.28
TOMER	CAROL	TEACHER -SPED EVALUATOR	PES	\$51,460.00
TSELIOS	PETER	TEACHER -ART	PES	\$47,760.00
VAN AUKEN	BRUCE	CUSTODIAN	PES	\$25,885.44
VAN VRANKEN	JESSICA	ASST PRINCIPAL ELEMENTARY	PES	\$68,439.54
VIGER	MICHELLE	ASST PRINCIPAL ELEMENTARY	PES	\$71,637.54
WEIGLER	BRIAN	TEACHER -SPECIAL EDUCATION	PES	\$42,460.00
WEIGLER	ERIN	TEACHER -MUSIC	PES	\$49,460.00
WEIGLER	LAURA	SECRETARY SCHOOL YEAR	PES	\$24,428.75
WITTS	GINA	CUSTODIAN	PES	\$4,874.51
ZIDEK	JILL	TEACHER -GRADE 5	PES	\$51,060.00
ZSOFKA	SUSANNE	INSTRUCTIONAL ASSISTANT	PES	\$18,785.24
ZUBE	PATRICIA	TEACHER -GRADE 2	PES	\$53,760.00

**2016 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES** *(Cont.)***PELHAM MEMORIAL SCHOOL
PROFESSIONAL STAFF
2015-2016**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2016 EARNINGS
BARRIOS	SARAH	INSTRUCTIONAL ASSISTANT	PMS	\$20,847.65
BEAUCHESNE	WILLIAM	TEACHER -PHYSICAL EDUCATION	PMS	\$43,460.00
BERNARD	DEBORAH	INSTRUCTIONAL ASSISTANT	PMS	\$16,498.75
BOND	MOLLY	TEACHER -7 SCIENCE	PMS	\$40,460.00
BOUCHER	AARON	TEACHER -7 SOCIAL STUDIES	PMS	\$40,960.00
BOWEN	ALLISON	ED TECHNOLOGY INTEGRATOR	PMS	\$43,460.00
BRANCO	AMY	TEACHER -GRADE 6	PMS	\$47,060.00
BRYANT	JAMIE	TEACHER -8 SOCIAL STUDIS	PMS	\$46,460.00
BUTLER	MARY	ADMINISTRATIVE ASST YR RD	PMS	\$35,776.33
CARSON	DEBORAH	TEACHER -SPECIAL EDUCATION	PMS	\$49,460.00
CARTEN	KARENA	TEACHER -8 MATH	PMS	\$48,060.00
CARTIER	KATHLEEN	TEACHER -GUIDANCE COUNSLR	PMS	\$70,460.00
CASAVANT	DIANE	INSTRUCTIONAL ASSISTANT	PMS	\$20,847.65
CORREA	KEVIN	TEACHER -7 MATH	PMS	\$52,460.00
COTE	RACHEL	INSTRUCTIONAL ASSISTANT	PMS	\$16,322.49
COUTU	RANDY	TEACHER -ART	PMS	\$45,760.00
CURFMAN	CHARLES	TUTOR READING	PMS	\$35,831.99
DESMARAIS	DEBRA	INSTRUCTIONAL ASSISTANT	PMS	\$11,334.83
DONOHUE	BEATRICE	TEACHER -8 SCIENCE	PMS	\$39,760.00
DURAND	DUANE	CUSTODIAN	PMS	\$2,816.00
DURKIN	PAMELA	TEACHER -7 ENGLISH	PMS	\$58,060.00
ERNST	CATHLEEN	INSTRUCTIONAL ASSISTANT	PMS	\$20,847.65
GARIEPY	CAROL	TEACHER -7 SOCIAL STUDIES	PMS	\$52,460.00
GAUDREAU	STEVEN	TEACHER -8 SOCIAL STUDIS	PMS	\$43,060.00
GIBSON	ELAINE	TEACHER -HEALTH	PMS	\$55,460.00
GILLIAM	NICOLE	TEACHER -7 SCIENCE	PMS	\$50,460.00
GRIFFIN	ANGELA	INSTRUCTIONAL ASSISTANT	PMS	\$20,847.65
GROVER	JENNIFER	TEACHER -SPECIAL EDUCATION	PMS	\$44,460.00
HATZIMANOLIS	HARALAMBOS	TEACHER -GUIDANCE COUNSLR	PMS	\$40,960.00
JEAN	KELLY	INSTRUCTIONAL ASSISTANT	PMS	\$22,180.92
JEDRASZEK	CAROLYN	INSTRUCTIONAL ASSISTANT	PMS	\$7,357.33
KAVARNOS	JAMES	TUTOR MATH	PMS	\$35,831.99
KIVIKOSKI	JEAN	SECRETARY SCHOOL YEAR	PMS	\$25,830.00
KORAVOS	BETH	INSTRUCTIONAL ASSISTANT	PMS	\$19,266.80
LAMONTAGNE	PATRICIA	TEACHER -7 ENGLISH	PMS	\$48,460.00
LANE	MATTHEW	TEACHER -8 SCIENCE	PMS	\$38,560.00
LEVINE	SUSAN	SCHOOL NURSE	PMS	\$62,760.00
LORENTZEN	CHRISTOPHER	CUSTODIAN	PMS	\$23,506.56
MADDEN	DIONDRA	INSTRUCTIONAL ASSISTANT	PMS	\$11,602.72
MADDEN	DOROTHY	TEACHER -SPECIAL EDUCATION	PMS	\$74,460.00



2016 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES *(Cont.)*
PELHAM MEMORIAL SCHOOL
PROFESSIONAL STAFF
2015-2016*(CONT.)*

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2016 EARNINGS
MAGHAKIAN	STACY	ASST PRINCIPAL MEMORIAL S	PMS	\$77,696.40
MEAD	SUSAN	TEACHER -FOREIGN LANG	PMS	\$49,460.00
NELSON	ANN-MARIE	TEACHER -LIBRARY MEDIA	PMS	\$49,460.00
NYMAN	PATRICIA	INSTRUCTIONAL ASSISTANT	PMS	\$22,199.01
O'CONNOR	KELLY	TEACHER -GRADE 6	PMS	\$40,199.58
PAGEL	JOANNE	TEACHER -SPECIAL EDUCATION	PMS	\$44,460.00
PALMIERI	JAMES	TEACHER -GRADE 6	PMS	\$51,460.00
PELLETIER	JOANNE	TEACHER -GRADE 6	PMS	\$55,060.00
PRATT	JASON	TEACHER -MUSIC	PMS	\$39,760.00
REILLS	JESSICA	TEACHER -8 ENGLISH	PMS	\$38,484.25
ROWELL	ALEXANDRA	INSTRUCTIONAL ASSISTANT	PMS	\$2,857.68
SAFINA	FRANK JOHN	PRINCIPAL MEMORIAL SCHOOL	PMS	\$89,140.50
SAPIENZA	JOY	TEACHER -8 MATH	PMS	\$61,960.00
SAUNDERS	ELISA	TEACHER -MUSIC	PMS	\$49,460.00
SAWYER	MARYANN	INSTRUCTIONAL ASSISTANT	PMS	\$22,194.51
SCANLON	IRENE	INSTRUCTIONAL ASSISTANT	PMS	\$19,017.21
SCHULTE	NANCY	TEACHER -GRADE 6	PMS	\$54,760.00
SHANTELER	JUDITH	TEACHER -GRADE 6	PMS	\$49,060.00
STEPHEN	RONALD	CUSTODIAN LEAD	PMS	\$31,207.68
STILPHEN	PATRICIA	TEACHER -8 ENGLISH	PMS	\$47,460.00
STOTT- DETWEILER	GAIL	INSTRUCTIONAL ASSISTANT	PMS	\$17,885.81
TESSIER	KELLY	TEACHER -GRADE 6	PMS	\$46,460.00
VAN CUREN	HEIDI	INSTRUCTIONAL ASSISTANT	PMS	\$10,310.33
VAN LOON	AMY	TEACHER -7 MATH	PMS	\$37,060.00
VANTI	LINDA	INSTRUCTIONAL ASSISTANT	PMS	\$20,601.93
WADMAN	NICOLE	INSTRUCTIONAL ASSISTANT	PMS	\$14,856.94
WILKINS	RAYMOND	CUSTODIAN	PMS	\$35,879.76

**2016 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES** (Cont.)**PELHAM HIGH SCHOOL
PROFESSIONAL STAFF
2015-2016**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2016 EARNINGS
ALEXANDER	DANIEL	ASST PRINCIPAL HIGHSCHOOL	PHS	\$73,000.00
AXTELL	IAN	TEACHER -HS MATH	PHS	\$12,154.09
BABAIAN	THOMAS	TEACHER -PHYSICAL EDUCATION	PHS	\$56,460.00
BAILLY-BURTON	PAULA	TEACHER -HS SOC STUDIES	PHS	\$65,460.00
BLACK	DONALD	TEACHER -HS SCIENCE	PHS	\$60,460.00
BOURQUE	AMY	TEACHER -HS ENGLISH	PHS	\$48,460.00
BRAY	CYNTHIA	INSTRUCTIONAL ASSISTANT	PHS	\$18,982.35
BRIERE	VENESSA	CUSTODIAN	PHS	\$16,688.97
BUNOLS	ELINOL	INSTRUCTIONAL ASSISTANT	PHS	\$9,466.07
BYRNE	KATHRENE	TEACHER -HS BUSINESS	PHS	\$64,460.00
CAIRA	SARA-JEAN	TEACHER -GUIDANCE COUNSLR	PHS	\$47,572.54
CAMPBELL	BARBARA	SCHOOL NURSE	PHS	\$60,260.00
CARUSO	KATHLEEN	TEACHER -HS MATH	PHS	\$40,060.00
CATAURO	JULIE	TEACHER -HS SOC STUDIES	PHS	\$41,460.00
CATE	PHYLLIS	INSTRUCTIONAL ASSISTANT	PHS	\$22,788.67
CHARBONNEAU	STEPHEN	TEACHER -HS SOC STUDIES	PHS	\$40,060.00
CHEW	MICHAEL	TEACHER -FOREIGN LANG	PHS	\$47,460.00
CLARK	RYAN	TEACHER -HS SOC STUDIES	PHS	\$44,460.00
COSTA	LAURIE	INSTRUCTIONAL ASSISTANT	PHS	\$6,572.31
COSTA	MARYELLEN	INSTRUCTIONAL ASSISTANT	PHS	\$14,063.51
CREELEY	STACY	INSTRUCTIONAL ASSISTANT	PHS	\$16,504.42
DAVITT	AMANDA	TEACHER -HS ENGLISH	PHS	\$43,760.00
DENN	EMILIANNE	INSTRUCTIONAL ASSISTANT	PHS	\$9,336.60
DENN	EMILIANNE	TEACHER	PHS	\$1,458.73
DOMBROWSKI	VICTORIA	SECRETARY-BUILDING SERV	PHS	\$26,465.40
DORVAL	WENDY	TEACHER -HS BUSINESS	PHS	\$61,460.00
ELDRIDGE	CAROL	TEACHER -SPECIAL EDUCATION	PHS	\$49,460.00
ENRIGHT	SHARON	INSTRUCTIONAL ASSISTANT	PHS	\$19,157.04
FERRIN	NANCY	TEACHER -HS MATH	PHS	\$19,530.00
FOURNIER	MONIQUE	TEACHER -HS FACS	PHS	\$19,630.00
FOWLER	ANNE	SCHOOL TO CAREER COORDNTR	PHS	\$56,963.66
FOX	LINDA	TEACHER -HS ENGLISH	PHS	\$66,691.00
FRENCH	COLLEEN	INSTRUCTIONAL ASSISTANT	PHS	\$5,978.33
FRENCH	ELAINE	TEACHER -SPECIAL EDUCATION	PHS	\$51,760.00
GARCIA	ARLANNA	SECRETARY SCHOOL YEAR	PHS	\$25,080.00
GILCREAST	DAVID	TEACHER -HS MATH	PHS	\$60,460.00
GLOOR	SCOTT	TEACHER -HS BUSINESS	PHS	\$40,460.00
GODFREY	JARROD	CUSTODIAN	PHS	\$21,856.58
GRIFFIN	PAUL	CUSTODIAN	PHS	\$13,904.00
GUANCI	TIMOTHY	TEACHER -HS SCIENCE	PHS	\$41,760.00
HARB	MARY	INSTRUCTIONAL ASSISTANT	PHS	\$16,727.03
HARNEY	JOSEPH	TEACHER -HS SCIENCE	PHS	\$41,960.00
HIGGINS	MALLORY	TEACHER -HS SOC STUDIES	PHS	\$38,060.00

**2016 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES** (Cont.)**PELHAM HIGH SCHOOL
PROFESSIONAL STAFF
2015-2016 (CONT.)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2016 EARNINGS
HOLDEN	JANET	TEACHER -HS SCIENCE	PHS	\$61,460.00
HOULE	REGINA	INSTRUCTIONAL ASSISTANT	PHS	\$15,875.99
HURLEY	THOMAS	INSTRUCTIONAL ASSISTANT	PHS	\$17,886.96
ISAAC	NANCY	TEACHER -FOREIGN LANG	PHS	\$43,060.00
IVAS	AMY	INSTRUCTIONAL ASSISTANT	PHS	\$22,044.14
JARVIS	DEBORAH	TEACHER -HS ENGLISH	PHS	\$43,960.00
JONES	SARAH	TEACHER -ART	PHS	\$40,460.00
KILGOUR	DANIEL	TUTOR READING	PHS	\$37,297.26
KIRILA	LYNNE	TEACHER -HS ENGLISH	PHS	\$53,760.00
KRESS	TODD	DIR OF HS ATHLETICS	PHS	\$64,816.96
LAGASSE	HEATHER	TEACHER -GUIDANCE COUNSLR	PHS	\$53,460.00
LALIBERTE	ALLISON	TEACHER -FOREIGN LANG	PHS	\$51,460.00
LANTHIER	STEPHEN	INSTRUCTIONAL ASSISTANT	PHS	\$21,833.10
LAWSON	ESTHER	INSTRUCTIONAL ASSISTANT	PHS	\$1,934.88
LOCKE	CASEY	TEACHER -ART	PHS	\$42,060.00
LOWELL	DEBORAH	INSTRUCTIONAL ASSISTANT	PHS	\$8,623.16
LYON	SANDRA	TEACHER -SPECIAL EDUCATION	PHS	\$52,760.00
MANNERS	CATHERINE	INSTRUCTIONAL ASSISTANT	PHS	\$20,601.96
MARTIN	LORRIE	INSTRUCTIONAL ASSISTANT	PHS	\$21,828.09
MCGLYNN	KAREN	SECRETARY-MEDIA CENTER	PHS	\$2,205.28
MICHAUD	SUZANNE	SECRETARY-GUIDANCE	PHS	\$20,069.70
MILLER	CATHLEEN	TEACHER -HS MATH	PHS	\$50,460.00
MITCHELL	DONALD	CUSTODIAN	PHS	\$22,397.76
MOHR	DOROTHY	PRINCIPAL HIGH SCHOOL	PHS	\$97,917.04
MOORE	ROBERT	TEACHER -HS SCIENCE	PHS	\$56,460.00
MORGAN	RICKARD	MONITOR HALL/SUBSTITUTE	PHS	\$8,235.00
MORSE	MIRANDA	INSTRUCTIONAL ASSISTANT	PHS	\$16,289.47
MORSE	VALERIE	TEACHER -SPECIAL EDUCATION	PHS	\$66,539.36
MUNDY	JOSEPH	TEACHER -MUSIC	PHS	\$42,460.00
MURPHY	AMBER	TEACHER -HEALTH	PHS	\$37,060.00
NELSON	SARAH	INSTRUCTIONAL ASSISTANT	PHS	\$17,788.52
NEWELL	JAIME	TEACHER -HS VISUAL ARTS	PHS	\$37,414.62
NICHOLAOU	TAYLOR	INSTRUCTIONAL ASSISTANT	PHS	\$16,193.55
NIEMASZYK	DAVID	TEACHER -HS SCIENCE	PHS	\$42,760.00
NUGENT	JENNIFER	TEACHER -HS ENGLISH	PHS	\$53,460.00
PARENT	JESSICA	TEACHER -HS ENGLISH	PHS	\$37,760.00
PERIGNY	GUY	CUSTODIAN LEAD	PHS	\$36,740.25
PERIGNY	NANCY	CUSTODIAN	PHS	\$35,150.79
PROVENCHER	MIRIAM	TEACHER -HS ENGLISH	PHS	\$70,960.00
PRUDHOMME	ANN	INSTRUCTIONAL ASSISTANT	PHS	\$6,220.60
PUTMAN	KIM	TUTOR MATH	PHS	\$35,389.66
REGAN	MATTHEW	TEACHER -PHYSICAL EDUCATION	PHS	\$43,226.34

**2016 PSD - FINANCIAL SECTION – EMPLOYEE SALARIES** (Cont.)**PELHAM HIGH SCHOOL
PROFESSIONAL STAFF
2015-2016** (CONT.)

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2016 EARNINGS
ROBIDOUX	CAMERON	MONITOR HALL/SUBSTITUTE	PHS	\$1,030.00
ROY	STEPHANIE	TEACHER -HS MATH	PHS	\$41,460.00
RYALS-JONCAS	SHELLY	INSTRUCTIONAL ASSISTANT	PHS	\$4,233.60
SAWYER	DEBRA	TEACHER -HS MATH	PHS	\$73,460.00
SCAER	STEPHEN	TEACHER -SPECIAL EDUCATION	PHS	\$59,460.00
SCHAEFFER	LISA	TEACHER -FOREIGN LANG	PHS	\$39,794.53
SCHUSTER	ROBYN	SECRETARY-MEDIA CENTER	PHS	\$15,104.53
SPAULDING	LAURA	TEACHER -GUIDANCE COUNSLR	PHS	\$43,763.40
SPOONER	SHARON	TEACHER -GUIDANCE COUNSLR	PHS	\$47,734.89
SQUIRES	MONICA	TEACHER -HS SOC STUDIES	PHS	\$42,460.00
STONE	KATHLYN	INSTRUCTIONAL ASSISTANT	PHS	\$17,523.94
STRAUSS	ELIZABETH	TEACHER -LIBRARY MEDIA	PHS	\$52,490.25
SULLIVAN	KRISTEN	TEACHER -HS ENGLISH	PHS	\$44,460.00
TARALLO	SARA	TEACHER -GUIDANCE COUNSLR	PHS	\$46,460.00
TOBIN	JEFFREY	TEACHER -HS MATH	PHS	\$48,460.00
TORRISI	DAVID	TEACHER -HS SOC STUDIES	PHS	\$49,060.00
TURGEON	ROGER	CUSTODIAN	PHS	\$9,309.20
WAGNER	JEANNA	TEACHER -COMPUTERS	PHS	\$56,420.00
WALSH	PAMELA	ADMINISTRATIVE ASST YR RD	PHS	\$36,855.00
WEINER	TREACY	SECRETARY-GUIDANCE	PHS	\$31,248.68
ZEMETRES	ELIZABETH	TEACHER -HS SOC STUDIES	PHS	\$53,460.00



Pelham School Board

School Board:

**Brian Carton, School Board
Chair**

**59A Marsh Road
Pelham, NH 03076**

**Phone # 603-635-1145
Fax # 603-635-1283**

Website:

www.pelhamsd.org

Email:

bcarton@pelhamsd.org

Important Events in 2016:

- With the PHS renovation we also accomplished:
 - State-of-the-art science labs for biology, chemistry, physics, general science
 - New greenhouse
 - Several new "collaboration spaces" for students to work together
 - Larger classroom sizes
 - Increased natural light which will save in operational costs and is linked to increased student achievement
- Follow the superintendent on Twitter @ALecarozSUPE

School Board Members:

- Brian Carton, Chair, '17*
- Deb Ryan, Vice Chair, '18*
- Megan Larson, '18*
- Tom Gellar, '19*
- David Wilkerson, '19*

As I close out my sixth year on the Pelham School Board and fifth as its Chairman, I am pleased to write this last letter to the Pelham Community. Our schools have undergone nothing short of a transformation, and it is all a result of your support for our students. I am particularly proud of the renovation of Pelham High School, which is now a truly 21-st century center for learning.

PHS has state-of-the-art tech labs, more open spaces and learning areas that get students out of the traditional classroom environment and reflect the new approach to learning being used at the school today.

The students officially opened the new facility this past fall, and just seeing the looks on their faces as they entered the high school is a memory I will carry with me forever. And kudos to the young people who helped redesign the new PHS logo; it is perfect.

Bricks and mortar are a part of the path towards higher quality, but we have not stopped there. As we work together to advance the entire school body, we do so in a unique one-to-one setting. Pelham's teachers and administrators are leading the state by using a teaching model that focuses on personalized learning in a group atmosphere. Through a new approach and aided by technology, the traditional classroom setting is giving way to a personalized learning plan. The results so far have been terrific and we are very pleased with this progress.

Finally, we have taken important steps towards improving the security of our school buildings in Pelham. With your support, we have added security cameras and door access monitoring equipment to ensure we know who is coming and going at all times. We believe these are important and necessary in today's world, and we hope it adds a little peace of mind that our children and staff are safe and in a controlled environment.

While these achievements are easily visible to our stakeholders, I would like to mention a few Board initiatives that I hope will have long-lasting positive effects as they have been incorporated into policy.

Started by the previous Business Administrator, the Board now receives monthly updates with a synopsis of current issues and priorities in areas including the business office, facilities, IT, and food services. This keeps the Board informed and involved in issues and priorities throughout the year.

While the overall budget is projected with a high degree of certainty, there is one area that cannot be projected with certainty and that is Special Needs Services. This is because we do not know who might enroll in the following year and the level of required services might be high. To protect the taxpayer, the Board included a policy that required Board approval before any funds could be transferred from the Special Needs budget to other areas. So when there is a savings in the Special Needs budget, it will be returned to the taxpayer if the Board takes no action.

Communication has been a high priority of the Board. The district has greatly expanded its use of social media to inform stakeholders and the community. The Board has sought an expanded role of the district website to become the primary information resource for the school district. The Board has worked towards a closer relationship with the Pelham Board of Selectmen and Budget Committee, recognizing that communicating and coordinating our priorities results in greater successes on behalf of the Pelham Community and its taxpayers.

It has been a high honor helping to shape the school district to better prepare future generations for the challenges and opportunities that lie ahead. With clear communication, clear goals, an open mind to new ideas, and your support, I believe we will continue to see more students achieve their own academic dreams. I'm grateful for having the opportunity to work with all of the past and present colleagues on the Board, and with Amanda Lecaroz, the first Superintendent of the Pelham-only SAU 28.

It has been a pleasure to serve you,

Brian Carton

Brian Carton, Chair



Pelham Elementary School

**Thomas Adamakos,
Principal**

**61 Marsh Road
Pelham, NH 03076
Phone # 603-635-8875
Fax # 603-635-8892**

Website:

www.pelhamsd.org

Important Events in 2016:

- Enrollment is 790 students
- Assistant Principal Mrs. Michelle Viger and Mrs. Nancy Queenan retired
- New to our staff, Miss Alexa Simmons, Miss Marybeth Hebert, Ms. Nina Hicks and Mrs. Kim Kearney
- New Title 1 tutors, Jennifer Gibbons & Diane Lynde with new Instructional Assistants Hilary Stevens, Jenna Jordan and Jen Sorrell. Lunch and recess staff are Linda Palingo, Donna Corliss and Gina Ferragamo. New Custodians Brendan Ring, Justin Rhynd and Noah Martin
- Implemented new curriculum aligned to the Common Core Standards
- Technology Integration is a focus as is training with the iReady assessment tool new to PES
- Professional development for teachers continues
- Grade 5 students went 1:1 receiving Google Chromebooks to further implement and reinforce technology
- UA team transformed the school into the Brazilian rainforest
- 3rd and 4th grade chorus sung at NH Fisher Cats game
- 4th and 5th graders participated in a mock primary election
- STEAM club launched model rockets and worked with 3D modeling with Tinkercad

This year, Pelham Elementary School's enrollment including pre-school and kindergarten is 790 students. Class sizes vary from grade to grade, and the projected 1st grade enrollment for 2016-17 is expected to be 106 students. Pelham Elementary is continuing preschool programming to include typical peers and enrollment for 2016-2017 projects to 52 students. We continue to have an extended day program for kindergarten students who qualify for a full day program. Here at Pelham Elementary, we have utilized every space in the building and continue to include such programs as Title I, ELL, Enrichment and Special Education. This includes a program in its sixth year for students in kindergarten through grade five called "PALS", which stands for Pelham Alternative Learning Setting. The goal of this program is to increase meaningful access to the modified, general curriculum and to improve students' social interactions and communication skills.

Last year, Assistant Principal Mrs. Michelle Viger and Grade 4 teacher Mrs. Nancy Queenan left us as they retired after many years here at Pelham Elementary. New to our teaching staff this year is: Miss Alexa Simmons, Preschool Teacher, Miss Shannon Milsop, Kindergarten Teacher, Mrs. Briana Costa, Grade 1 Teacher, Miss Marybeth Hebert, Grade 5 Teacher, and new to our Special Education Department are Miss Stephanie Szuksta,, Mrs. Tracy Hussey, and Miss Sadie Bradshaw. Ms. Nina Hicks and Mrs. Kim Kearney are on staff as our Reading Specialists. Welcome new Title I tutors, Jennifer Gibbons and Diane Lynde. We also have three instructional assistants to welcome, Hilary Stevens, Jenna Jordan, and Jen Sorrell. We have members to our lunch and recess staff including, Linda Palingo, Donna Corliss, and Gina Ferragamo. New custodians Brendan Ring, Justin Rhynd, and Noah Martin joined the Pelham Elementary team. 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. This past year we continued to implement building goals in the areas of Communication, Technology, and Curriculum, Instruction, and Assessment to align with our five year District Strategic Plan. As a school that consistently strives for improvement, we have thoroughly implemented our new curriculum, which has been aligned to the Common Core Standards. The Math and English/Language Arts curriculum are now consistent throughout all grade levels within the building. Teachers continue to work in conjunction with Natasha Kolehmainen, Director of Curriculum, Instruction and Assessment, to interpret, continuously revise, and implement curriculum and the Common Core Standards within the classrooms in all academic disciplines, as well as developing Standards Based Report Cards in grades Kindergarten through grade 5. Currently, all grades, K – 5 have implemented Standards Based Report cards.

This year, professional development for teachers within the Pelham School District has continued with effective SAT (Student Assistance Team) and differentiated instruction strategies to engage students in learning across the curriculum, but also has focused on implementing Student Learning Objectives and Common Core Literacy. Technology Integration has also been a focus as is training with iReady, an assessment tool new to Pelham Elementary this year in grades K – 5. Grade 5 students went 1:1 as they received Google Chromebooks to further implement and reinforce technology. Training with Natasha Kolehmainen has continued throughout this past summer and school year to improve curriculum, learn strategies to improve literacy instruction, and fine tune Learning Objectives.

The Unified Arts team was extremely busy this year with the 2016 Olympics. They transformed the school into the Brazilian rainforest, complete with trees, waterfalls and many rainforest animals. The Opening Ceremonies included a parade of nations, performances by all grade levels using ribbon wands or classroom musical instruments, athlete and judge pledge, torch relay and of course the lighting of the torch. Students then participated in Olympic inspired games designed by each UA teacher to reflect their subject area. Other Unified Arts happenings were Mrs. Gamble's Scholastic book fair and Mr. Bolduc's Jump Rope and Hoops for Heart both



in February. In April Mr. Tselios and Mrs. Weigler showcased students at Fine Arts Night, with outstanding artwork and musical performances by the 4th and 5th grade band. Mrs. Weigler's 5th grade band also performed a winter concert and was joined in the spring by the 4th grade band for a concert. The 3rd-5th grade chorus performed at a NH Fisher Cats game and in their own spring concert. Mrs. Gamble and Mrs. Slaton organized a 4th and 5th grade primary election for the students to vote in. Finally, Mrs. Slaton worked with classroom teachers to do Mystery Google Hangouts, coding with Dash and Dot, and traveling virtually to new places using Google Expeditions. Her STEAM club launched model rockets and worked with the 3D modeling with Tinkercad.

We know how much the teachers and students enjoy the help from parent volunteers. Volunteers are always welcome at PES. The PTA and their volunteers are always involved throughout the Pelham Elementary community with various activities including evening drop off events for all grade levels, Family Bingo Nights, Winterfest, and all fund raisers to name a few. They, in partnership with our School Council have also been instrumental with our recycling program in the building to provide educational support to our teachers and students. The Pelham Elementary PTA generously provided our school with an outdoor classroom to be utilized by classroom teachers as an additional space for educational enrichment opportunities.

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”**. This summer, we will again be suggesting students to continue reading over the summer and remind them that the more they read, the better they become. We ask parents to continue to support, encourage and model the habit of reading. Thank you all for your continued support of education.

Respectfully Submitted,

Thomas Adamakos

Thomas Adamakos
Principal



Pelham Memorial School

Stacy Maghakian, Principal

59 Marsh Road

Pelham, NH 03076

Phone # 603-635-2321

Fax # 603-635-2369

Website:

www.pelhamsd.org

Important Events in 2016:

- PMS enrollment is 498 students
- Welcomed new teaching staff this year: **Crystal Hatzimanolis, Lisa Stevens and Sandra Moore**
- Welcomed several instructional assistants: **Lindsey Sinclair, Trevor Blanchard, Rosemary Bushey, Karen Genoter and Lianna Uzdavinis**
- New custodian, **Arthur Lacroix** joined our team
- 6th grade English classes created a digital magazine
- 7th grade, Chromebooks used for fluency activities
- Fun for students with the interactive lessons and activities in the Math program
- Students using technology to create their own flash cards and study tools with the Quizlet program
- 6th grade class took part in the Manchester Monarch's Education Day
- Science department updating curriculum to reflect Next Generation Science Standards
- Social Studies department integrating technical tools
- Technology continues to enrich the entire UA program
- SPED department adds FT Math and Reading tutors
- **PTSA** earns NH's "PTA of the Year Award" honors

This year, Pelham Memorial School's enrollment is 498 students. Class sizes vary from grade to grade, and the projected 6 grade enrollment for 2016-17 is expected to be 164 students. We are privileged to welcome new teaching staff this year: Crystal Hatzimanolis, Grade 8 English/Language Arts; Lisa Stevens, Grade 7 Special Education Teacher; Sandra Moore, Reading Specialist. We also welcomed several instructional assistants to our team: Lindsay Sinclair, Trevor Blanchard, Rosemary Bushey, Karen Genoter and Lianna Uzdavinis. One new custodian, Arthur Lacroix, joined the Pelham Memorial team as well.

As the new administration team for Pelham Memorial, Mr. Haarlander and I continue to work hard at building a positive team culture amongst our staff. As you will see from the information below, our teachers are continuously training and learning in the hopes of enhancing our students' learning experiences and achievement. Our ongoing growth and strength as a school community have developed a positive dynamic for our staff and student success!

In years past, our annual report has shared several accomplishments and updates within our programming. This year, we would like to share this information with you by department.

ENGLISH DEPARTMENT

The English Department has had an exciting and productive year. Our first accomplishment is the integration of technology into our curriculum. The sixth grade English classes were excited to transform one of their tried and true projects into a digital production, creating a digital magazine that reflects text structure and research. This has been a common theme for all grade levels as we move toward enhancing the curriculum through technology.



6th grade student use Google Slides to collaborate on a digital magazine.

The research process has been a focus of the department for a few years now. We have implemented common pre and post testing, and streamlined the process of research and outlining to build across all three grade levels. We work collaboratively with our media specialist, Mrs. Nelson, to maintain consistency in the process, allowing students ongoing process growth.

The English Department identified the literacy program as a need as well. When tasked to implement RTI, our focus began with the fundamentals. We quickly saw that we needed more. The English department piloted the i-Ready instructional program last year, and began implementing it this year for students performing two grade levels below. We researched and created literacy intervention kits with a vast variety of resources to assist our students. We are currently working on a system of tracking and reporting specific interventions to improve student success.



8th Grade Students learn the Virginia Reel.

We are excited about the changes and enhancements to come for the ELA department! We have begun meeting with textbook companies



to look at new and improved options for our students for the coming years. We have recognized vocabulary development as an area of need and are looking at how our new program can enhance student vocabulary. As always, we continue to look for new avenues of technology to enhance and enrich student success, while still maintaining a rich learning environment to inspire all students to succeed.

MATH DEPARTMENT

There has been a great deal of fun and interactive lessons and activities going on in the math department this year! Many of these activities have been made possible by the 1:1 to availability of Chromebooks to students. For example, every grade level has had the opportunity to use the Kahoot program with their students. This is an engaging, interactive program that gives teachers the opportunity to reinforce key concepts while fully engaging students in submitting their responses. This program is used periodically in classes to build fundamentals and create a fun and competitive learning environment. It also provides teachers and students with instant feedback to check for understanding. New Kahoot formats are coming out, which are exciting to see and explore!

There have been multiple other opportunities to create an interactive learning environment with the use of technology. Sixth grade teachers have shown students how to use the program Quizlet, as a fun way to create flashcards as well as games and study tools. These students have also utilized Google Documents and Google Slides to create posters within their ratio unit on finding a better buy. In 7th grade, Chromebooks are used for fluency activities as well as reinforcement and review through interactive games/programs such as Jeopardy. The 8th grade teachers have utilized the Chromebooks a great deal as well. Some students have accessed Pear Decks for equations and exponents. This is an electronic tool to help build fluency, get real time assessments, and provide feedback to all students. Discussions are used to make sure students are doing well with concepts. Some students have also had the opportunity to utilize KenKen (a logic puzzle site) to facilitate critical thinking. 8th grade has also used the website Arcademics for fluency with facts and integers. The use of QR codes has also been used in some classroom scavenger hunt activities.

Not all of our engaging activities however, involve the use of technology. The 6th grade class took part in the Manchester Monarch’s Education Day this year. This is a day that was developed to integrate math, health, wellness and note-taking skills into an integrated unit involving hockey. Students attended a game and were also able to meet and ask questions to two of the players prior to attending. In class, students were given a Monarch’s workbook that they used to learn about hockey, all while reinforcing their math skills. In the 7th grade, students have had the opportunity to create scale models of their classroom, when learning about scale and similar figures. 7th graders have also been working on a double bar graph on the New England Patriots to help show averages and the slope of a line. 8th grade teachers have established using an interactive notebook with students. This allows students to come up with helpful hints and useful notes to glue into their notebooks for future reference. These can also include foldables and charts. Students personalize their notebook and use it on some formative assessments.

We are excited about all that we have explored and accomplished thus far. We look forward to much more fun and exploration throughout this year!

SCIENCE DEPARTMENT



Students in Mrs. Shanteler’s 6th grade science class discover the microscopic world of cells during a lab activity.

2016 has been an exciting year of change in the Pelham Memorial School Science Department. In our ongoing attempt to deliver the best possible science education to the students of Pelham and make them college and career ready, we have begun the process of updating our curriculum to better reflect the Next Generation Science Standards. These standards take a modern, hands-on approach to science which allows students to explore and discover science content while developing critical thinking problem and solving skills. These new standards also bring the concepts of engineering into the science classroom so students can explore this constantly growing career path. These standards open our classrooms up to countless new possibilities, especially in the area of inquiry.



Students in Mrs. Gilliam’s 7th grade science class inquire about the physical properties of pumpkins during the great pumpkin investigation.

Each teacher has prepared several inquiry tasks that are assigned throughout the year where students are able to ask their own questions and design experiments to seek out the answers. This is where students show what they are really capable of, and they never cease to amaze us! Not only have we seen an increase in inquiry test scores, but basic skills like observation and analysis have improved greatly as well.



Students in Mr. Lane's 8th grade science class using their chromebooks to collaborate and create digital lab reports.

Finally, the addition of Connect2, the one-to-one Chromebook initiative, has allowed science teachers to transform our classrooms. Giving students access to endless amounts of up to date information as well as countless online tools to express that information is making learning more exciting than ever. Students can explore the latest scientific discoveries, use this information to help them understand scientific concepts or generate their own experiments, and then share what they have learned with the world. This is exactly what real scientists do, and we are very proud that the students here in Pelham have the opportunity to experience it first-hand. We look forward to continuing to inspire success in 2017!

SOCIAL STUDIES DEPARTMENT

The Social Studies department at Pelham Memorial School has worked hard to transform the experience of students in the classroom to match a new 21st century approach. With the implementation of 1:1 and each student having access to a Chromebook, teachers have started to integrate a plethora of technological tools

into the daily classroom routine including Pear Deck, Kahoot, Google Classroom, Edpuzzle, NoodleTools, Mindmap, Google My Maps and Socrative. There has been a strong shift toward focusing on critical, 21st Century skills: critical thinking, creativity, communication, collaboration, knowledge creation, information literacy through the use of digital tools and techniques. This includes student generated content that is shared with a global audience, such as producing videos, digital maps, vlogs, and infographics. There has also been an added push to collaborate with other departments and create cross curricular experiences for our students. For example, in 7th grade, students engaged in a month-long project designed to develop research skills, improve comprehension of informational texts, and strengthen formal writing. The department is looking forward to continuing to implement innovative and creative ways to improve student engagement and achievement in the future.

UNIFIED ARTS DEPARTMENT

The Unified Arts Department, otherwise known as Team Diversity, consists of Computer Technology, Health, General Music, Library, Foreign Language, Art, Band, and Physical Education. Each of our specialties provides the students of Pelham Memorial School an opportunity to enhance their overall school experience. It is the goal of these programs to enrich and deepen the educational experience and social development of the middle school years.

The Computer Lab at Pelham Memorial School was updated during the past year to Google Chromebases. This change has brought a more stable and consistent technology environment to the lab, as well as to the Computer curriculum. The Chromebases also provide an easy transition from the Chromebase to the Chromebook, which each student in Grade 7 and 8 recently were given. Curriculum standards for Computer Technology were updated in June to align with the new ISTE standards. Curriculum changes include a personality unit, which will tie directly into each grade levels digital literacy units.

This year the Library Program increased student usage of eBooks via the Pelham Public Library. All students were given the opportunity to sign up for a library card. The library program has implemented "Noodletools" for online research and organization. The Summer Reading Program was successfully revamped to include a list of favorite titles from our staff members and to encourage reading across genres.

The Art Program has incorporated Google classroom into the curriculum. In addition, a newly created "e-portfolio" project has been introduced. Students will compile a collection of electronic images of artwork that students have done in Art for the entire school year. The students will save and add onto this portfolio for the next additional years as well. The "e-portfolio" will show personal growth over the years. Students also utilize Chromebooks on a regular basis to research subjects and images to draw from which helps improve the overall quality of each student's project. A new kiln has been added to the art room as well! We are looking forward to integrating new, innovative projects and developing upon our students' varied talents with this new tool.

Over the past year, our Physical Education program has truly transformed with the use of new technology. Each day, students are now able to complete a daily fitness log on their Chromebooks. Being 1:1, the efficiency of such a task finally allowed it to come to fruition. All cognitive assessments are now digital and able to be completed outside of PE time, maximizing activity time in class. We've also incorporated the daily use and tracking of pedometers, which allows for a more objective form of assessment.

The General Music program has made some very positive changes over the past year. Students in grade 6 are now continuing Ukulele curriculum from 5th grade developing hands on skills even further. Grade 7 and 8 are utilizing The



FJH Young Beginner Guitar Method Books 1 and 2. These books are reinforcing traditional staff reading, in addition to TAB, and chord diagrams.

Over the past year our Foreign Language teacher has collaborated with the French/German teacher from PHS, and the French National Honor Society has visited and taught lessons to Memorial classes. A focus of including more technology in lessons and trying to implement more items from Discovery Education into curriculum has been an emphasis this year. The Band Department has had a successful year. We worked with the band director, Dr. Chesebrough, from Keene State College. We competed at NHMEA Large Group Festival, where we received the highest possible rating. We also gave several successful performances, including the very first Fine Arts Night, which encompassed all band students in grades 4-12! The students performed at the Southern New Hampshire Festival of Trees, an annual event for us. We had 12 students accepted to play in the South Central District Honor Band. Due to the financial generosity of the Pelham District and community, we were able to acquire some new instruments and repair some already owned, which enabled us to recruit some new musicians. Currently, 20 percent of the PMS student body is enrolled in the band program!

In Health, we have used the Chromebooks to start folders which students write their thoughts, feelings, and opinions of various health issues. We have made use of the new projector for presentations of student projects. We also have enjoyed the use of the Chromebooks for review and learning games such as Kahoots. This year, the students also have a chance to use the baby simulators, which has proven to be a challenging project.

SPECIAL EDUCATION DEPARTMENT

The Pelham Memorial School Special Education Department has had some positive changes over this past year. Along with our full time math tutor, we have added a full time reading tutor and a full time reading specialist - This provides more assistance with helping at-risk students, providing services to special education students and offering smaller group instruction during literacy times.

With the addition of the 1:1 Chromebooks in the building, the special education team is working in the classrooms to provide students and teachers with support to access new technology programs such as Read, Write Google, digital and audio books, and math remediation sites. Special education teachers have also been added into the Google classrooms, which provides access to monitor students' work and goals toward their Individualized Education Plans.

The special education teachers have focused on the area of executive functioning over the past year, attending trainings, meeting with Peg Dawson, author of well-known book, *Smart But Scattered*, and attending Peg's executive functions study group - with other educators from all over the state. The new resources and strategies that have been brought back into the building have been beneficial for many students who are struggling with planning, organizing and self-monitoring skills. The team plans to continue expanding their knowledge in this area, with hopes to reach more students through small group instruction.

Before I close, I wanted to be certain to give a big thank you and recognition to our fabulous PTSA. Much of what we are able to offer and accomplish does not happen without the assistance and support from our parents, families, and community members. Our PTSA does a wonderful job in organizing this support. We continued our Tiger Challenge fundraiser this year, promoting health, fitness, and team building. The PTSA also assisted us with selling over 1,000 pies, provided a wonderful dinner during Parent Teacher Conferences, and assisted with DC Calendar sales. We are happy to also share that our PTSA earn "PTA of the Year" for the state of NH this year in recognition for all they do for our school community! A well-deserved honor! We appreciate our PTSA's ongoing efforts to support our school and curriculum. #allaboutthelove

In closing, the Pelham Memorial Tigers are excited for the future enhancements of our school and district. We are proud of our accomplishments and look forward to our continued growth. We greatly appreciate the ongoing support from our school community.

Respectfully Submitted,

Stacy Maghakian

Stacy Maghakian,
Principal



Pelham High School

Principal

**85 Marsh Road
Pelham, NH 03076
Phone # 603-635-2115
Fax # 603-635-3994**

**Website:
www.pelhamsd.org**

Important Events in 2016:

- *New PHS Logo unveiled*
- *PHS celebrated grand opening of newly renovated school*
- *All PHS students began operating on an alternating block schedule*
- *School Board approves change in graduation requirements*
- *College athletic scholarships offered to many PHS graduates*

It is a great pleasure for me to be able to share the great things going on at Pelham High School this year for the Annual Town Reports. There have been so many positive changes since I began as the new Principal of PHS. For starters, we began the 2016-17 school year with a bang as the new logo for the Pelham High School was unveiled. Each of our 658 enrolled students received a brand new tee-shirt with the new logo on it. We have since seen many students proudly sporting their tees about the school in a display of pure Pelham pride.



On October 8th, the entire Pelham community came together to celebrate the grand opening of the newly renovated Pelham High School. Speakers, past and present shared their entertaining stories as well as their hopes for the current and future classes of Pelham High School. Angela Getty, Class President of 2017 thanked all in attendance and explained how this construction project has helped improve the positive culture within the school. The High School Band gave a stellar performance as they closed out the ceremony during the ribbon cutting to an explosion of confetti cannons.

The new building is a tremendous improvement, and, the commitment and passion of the staff at Pelham High School continues to inspire students and prepare them for the 21st century. The personalized learning approach that has been adopted by all has helped students to become active participants in their educational plan. Recently, the Pelham School Board approved the change in the graduation requirements, so that students can create an educational path that is meaningful to their future.

For the 2017-18 school year, Pelham High School students will all begin operating under an alternating block schedule. The current 9th grade class has been working under this schedule, while the rest of the school has been on a semester based schedule. Having two schedules has been very difficult and has forced students to alter their plan based on the fact that they could not get into a class they wanted.

Pelham High School continues to perform in the academic and athletic arena. Many students have applied for and been accepted into four-year competitive colleges, and every day we continue to hear more good news relating to our students. We have even had quite a few students accept four-year athletic scholarships as well as partial scholarships.

It has been a great first year for me here in Pelham, and it is a pleasure to serve as Principal of such a great school in a community that truly supports education.

Sincerely,
Gary Dempsey
Principal, Pelham High School



Pelham Special Services

Mary Beth Goodell, M.Ed
Director of Student
Services, SAU 28

59A Marsh Road
Pelham, NH 03076

Phone # 603-635-1145

Fax # 603-635-1283

Website:

www.pelhamsd.org

Important Events in
2016:

- *PSD provided specialized instruction and related services to over 317 students*

- *Financial deficit in the area of Out-of-District placements*

- *Created a Transition Program at PHS*

- *Open house for parents of Special Education students held in all schools*

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 2015-16 school year, Pelham School District provided specialized instruction and related services to over three hundred (317 in October, 2015) students ages three to twenty-one.

Escalating costs during the 2015-16 school year produced another unanticipated financial deficit in the area of Out of District Placements. During the 2015-16 school year, there were 17 special education students placed outside the District. In addition, we provide related and special services to 5 students who were attending public Charter Schools.

To address our student’s needs, we continued with re-visioning of our special education programs for those students who have significant disabilities and also for those students who have a social emotional disability. In this process, we focus 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 their appropriate education. Small groups are meeting at each school to address our students with social-emotional and behavioral learning needs

During the fiscal year 2016, we created a Transition Program at the Pelham High School called STEPS (Specialized Transitional Educational Program Services). This program serves students who are ages 16-21 years old includes developing vocational skills in the Pelham High School and surrounding Pelham community.

Supplemental federal funding was used to boost the District’s capacity to effectively serve students with challenging behaviors in specific disabilities. Our staff continues to utilize the strategies designed by our Behavior Specialist to further develop their skills so that students can be educated with their age appropriate peers in the least restrictive environment. Supplemental funding was 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.

We continue to include typical peers in our Preschool programs and our Kindergarten Extended Day program. 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 37 students in our typical Preschool Program and 11 students in our typical Kindergarten Extended Day. Our typical peers program has proven to be a positive, worthwhile endeavor this year.

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. There are currently 104 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 serves roughly 22 students during the 2015-2016 school year. In fact, over 35% of the English Language Learners in our program last year attained the basic level of English proficiency to exit them from the ESOL Program. Once students attain a basic level of English proficiency we monitor their progress for 2 years and if needed they can re-enter the program.

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. Once again this year, each school held an Open House for special education parents prior to the general open house so parents can meet their child’s special education teacher and staff. We hosted four workshops this year on the following topics:



IEP Organizer, Understanding Special Education Evaluations, Strategies to Ensure that Others Value Your Son and Daughter, and Practical Strategies for Managing Conflict and Challenging Behavior. Workshops were presented by several of our District Staff, the Parent Information Center and Dr. Teresa Bolick.

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! Counselors 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. Our professional and support 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!

It has been a pleasure and an honor serving as the Director of Student Services this year. I have a wonderful staff and want to recognize the hard working staff in the Special Services Department for their dedication to our students, once again.

I appreciate your dedication and demonstration of support for quality education for all students in Pelham.

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 '14 and FY '15.

**Statement of Actual Expenditures for
Special Education Programs and Services**

	<u>2014 - 2015</u>	<u>2015 - 2016</u>
<u>EXPENDITURES</u>		
Instruction	\$ 4,765,345.56	\$ 5,317,124.53
Related Services	\$ 888,142.81	\$ 1,979,369.02
Administration	\$ 206,492.73	\$ 210,755.62
Legal Services	\$ 26,096.12	\$ 24,134.45
Transportation	\$ 459,118.23	\$ 385,792.94
Total Expenditures	\$ 6,345,195.45	\$ 9,917,176.59
<u>REVENUES</u>		
NH Catastrophic Aid	\$ 190,261.99	\$ 436,234.31
IDEA Grant	\$ 424,055.00	\$ 407,872.00
Other Federal Grants	\$ 7,928.00	\$ 5,474.00
Medicaid	\$ 174,759.95	\$ 194,050.07
Total Revenues	\$ 797,004.94	\$ 1,043,630.38

Respectfully submitted,

Mary Beth Goodell, M. Ed.

Mary Beth Goodell, M.Ed.
Director of Student Services, SAU 28



Pelham School District Enrollment

Grade	Enrolled 2016-2017	Projected 2017-2018
K	76	58
1	106	102
2	131	111
3	123	135
4	146	127
5	171	148
TOTAL	753	681
6	166	170
7	149	167
8	186	149
TOTAL	501	486
9	179	175
10	142	176
11	176	143
12	161	163
TOTAL	658	657



- THIS PAGE INTENTIONALLY LEFT BLANK -