



**Town of Pelham, NH  
2021 Annual Town Report**





### TOWN DEPARTMENTS

DEPARTMENT	PHONE NUMBER	HOURS
Assessor	(603) 635-3317	8:00AM to 4:00PM Monday thru Friday
Cable/PTV	(603) 635-8645	
Cemetery	(603) 635-6974	8:00AM to 4:00PM Monday thru Friday
Fire Department	Business: (603) 635-2703 Emergency: 911	8:00AM to 4:00PM Monday thru Friday
Highway Department	(603) 635-8526	7:00AM to 3:00PM Monday thru Friday
Library	(603) 635-7581	10:00AM to 5:00PM Mon, Wed, Fri & Sat 10:00AM to 8:00PM Tuesday & Thursday 12:00PM to 5:00PM Sunday  12:00PM to 5:00PM Sunday
Parks and Recreation	(603) 635-2721	8:00AM to 4:00PM Monday thru Friday
Planning Department	(603) 635-7811	8:00AM to 4:00PM Monday thru Friday
Police Department	Business: (603) 635-2411 Emergency: 911	7:00AM to 3:00PM (Records) Monday thru Friday
Selectmen and Town Administrator	(603) 635-8233	8:00AM to 4:00PM Monday thru Friday
Senior Programs at the Hobbs Community Center	(603) 635-3800	8:30AM to 3:00PM Monday thru Friday
Town Clerk and Tax Collector	(603) 635-3480	8:00AM to 4:00PM Monday thru Friday Closed for lunch 1:00PM to 1:30PM
Transfer Station/Recycling Center	(603) 635-3964	Closed - Sunday and Monday 10:30AM to 6:55PM Tuesday 8:30AM to 4:25PM Wed thru Sat

### OTHER IMPORTANT PHONE NUMBERS

ORGANIZATION	PHONE NUMBER
American Legion Post 100	(603) 635-8345
Hudson Post Office	(603) 881-3795
Pelham Elementary School	(603) 635-8875
Pelham High School	(603) 635-2115
Pelham Memorial School	(603) 635-2321
Pelham Post Office	(603) 635-9783
Pelham School District	(603) 635-1145
State Dept of Transportation - District 5	(603) 666-3336 (for State Highway Road Maintenance in Pelham)
VFW Post 10722	(603) 635-2119



# Annual Town Reports of Pelham New Hampshire



For the Year

**2021**

Cover photo courtesy of Dennis Mannion, Patrolman-Media Specialist  
of the Pelham Police Department





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## 2021 ANNUAL TOWN REPORT DEDICATION

### Chief Dave Fisher

Annually the Board of Selectmen dedicates the Annual Town Report to an individual who has served, or made a positive impact, to the community.

This year we would like to dedicate the annual town report to Retired Fire Chief E. David Fisher who passed away on May 27, 2020. Sadly because of COVID there were no services and most of us could not pay our respects and say goodbye.

Chief Fisher was appointed to the Pelham Fire Department in 1976. Over the 30 years that he was on the fire department he rose through the ranks as a lieutenant first and then in 1980 he was appointed as Deputy Chief. Dave, as we all knew him by, became the full-time fire chief on October 6, 1987, appointed by the Board of Selectmen. He was also appointed by the State of NH as the Deputy Fire Warden and eventually Fire Warden for the Town of Pelham.

One of Dave's true passions was Emergency Management. In 1992 he was appointed by the BOS as the Emergency Management Director. This position planned for how all departments in town would respond to any natural or manmade disaster.

During his time as chief, Dave changed the face of the department and moved it into the future. He was responsible for modernizing the departments EMS division with advanced equipment, newer larger ambulances to allow room for advanced level care and hired Paramedics.

In 2004 he began the process to replace the old Fire Station in the town center. His tireless leadership and years of work on this project brought us to where we are today with a new fire station.

One of his largest accomplishments, which laid the foundation for the future, was hiring full-time career firefighters to staff the department 24 hours a day 7 days a week. With the support from the Board of Selectmen and the community, the department went full time in July 2001. This advancement cut in half the time it took for fire and EMS personnel to respond to an emergency.

Dave's commitment to the community spanned past the Fire Department. Dedicated to public service, he was also a member of the Merrimack Valley American Red Cross for over 20 years where he served as their CPR Instructor.

These are just some of his accomplishments. His years of dedication to the Town of Pelham has left us with a better and safer community to live in.



**2021**

**IN MEMORIAM**

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

**MILES CARES**

*BUDGET COMMITTEE 1963 – 1967*

*CIVIL DEFENSE DIRECTOR 1967*

*PLANNING BOARD 1964*

*TRUSTEE OF THE TRUST FUNDS 1966 - 1968*

**WALTER CIBULSKI**

*CONSERVATION COMMISSION 1974 - 1975*

**ROBERT GRUE**

*INCINERATOR BLDG COMMITTEE 1977*

**ELIZABETH LEONARD**

*COUNCIL ON AGING 2007-2008*





## **WILLIAM MCDEVITT**

*BOARD OF ADJUSTMENT (SEL. REP) 1995-1997*

*BOARD OF SELECTMENT 1991-1997 & 1999 – 2019*

*BUDGET COMMITTEE (SEL REP) 1991 – 1994 & 2000, 2002*

*CAPITAL IMPROVEMENT PLAN COMMITTEE 1996-1997*

*CAPITAL IMPOROVEMENT PLAN COMMITTEE (SEL REP) 2004*

*CONSERVATION COMMISSION (SEL. REP) 2001-2003*

*LIBRARY TRUSTEE 1984-1990*

*LIBRARY TRUSTEE (SEL REP) 1993 -1994*

*MUNICIPAL BUILDING COMMITTEE 1998-2003*

*PLANNING BOARD 1998*

*PLANNING BOARD (SEL REP) 1995 – 1996*

*TECHNICAL STAFF 1984-1985*

*TRUSTEES OF THE TRUST FUNDS 1981 – 1982*

*WATER & SEWER STUDY COMMITTEE 1993*

*WOOD TO ENERGY IMPACT STUDY 1990-1991*

## **GEORGE NESKEY**

*HIGHWAY AGENT 1968 - 1989*

*HIGHWAY STUDY COMMITTEE 1989*

*ROAD STUDY COMMITTEE 1972 – 1975*

*TOWN HIGHWAY DEPARTMENT COMMITTEE 1968*

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



## Federal, State, County and Town Officials 2021

Governor	Christopher Sununu		
Executive Councilor, District 3	Janet Stevens		
U.S. Senators	Maggie Hassan Jeanne Shaheen		
State Senator	Charles “Chuck” Morse		
Representative in Congress, District 2	Ann Kuster		
County Commissioner, District	Michael Soucy		
Representatives to the General Court, District 37	Bob J. Greene Alicia Lekas Tony Lekas Hershel Nunez Andrew J. Prout Andrew Renzullo Kimberly A. Rice Denise M. Smith Jordan G. Ulery		
	<b>Name</b>	<b>Title</b>	<b>Term Expires</b>
Board of Selectmen	Robert Haverty	Chairman	2023
	Douglas Viger	Vice-Chairman	2024
	Harold Lynde	Member	2022
	Kevin Cote	Member	2022
	Jaie Bergeron	Member	2023
Town Moderator	Philip Currier		2022
Supervisors of the Checklist	Laurie Hogan		2026
	Brenda Eaves		2024
	Kimberly Regan		2022
Town Clerk/Tax Collector	Dorothy Marsden		2022
Town Treasurer	Charlene Takesian		
Town Administrator	Brian McCarthy		
Animal Control Officer	Allison Caprigno		
Assessing Assistant	Susan Snide		



## Federal, State, County and Town Officials 2021

Bookkeeper	<b>Susan Landry</b>
Building Inspector	<b>Roland Soucy</b>
Cable Television Coordinator	<b>James Greenwood</b>
Cemetery Sexton	<b>Dave Slater</b>
Code & Zoning Enforcement Officer	<b>John Lozowski</b>
Director of Senior Facility & Elder Affairs	<b>Sara Landry</b>
Electrical Inspector	<b>Timothy Zelonis</b>
Finance Director	<b>Deborah Padykula</b>
Fire Chief/Emergency Management Director	<b>James Midgley</b>
Health Officer	<b>Karen McGlynn</b>
Interim Highway Road Agent	<b>James Hoffman</b>
Human Resources Coordinator	<b>Diane Hurd</b>
Human Services Agent	<b>Dawn Holdsworth</b>
Information Technology Administrator	<b>Brian Demers</b>
Library Director	<b>Jennifer Greene</b>
Interim Planning Director	<b>Jennifer Beauregard</b>
Planner/Zoning Administrator	<b>Kerry Zelonis</b>
Police Chief	<b>Joseph Roark</b>
Police Captain	<b>Stephen Toom</b>
Plumbing Inspector	<b>Roland Soucy</b>
Recreation Director	<b>Brian Johnson, CPRP</b>
Interim Transfer Director	<b>Robert Long</b>





## Town Boards, Commissions & Committees 2021

BOARD OR COMMITTEE	NAME	TITLE	TERM EXPIRES
Board of Adjustment	David Hennessey	Chair	2024
	Peter McNamara	Vice Chair	2022
	Matthew Hopkinson	Secretary	2022
	James Bergeron	Member	2023
	Joseph Passamonte	Member	2022
	John Westwood	Alternate	2022
	David Wing	Alternate	2023
	Jeff Caira	Alternate	2023
	Jennifer Beauregard	Interim Director/Zoning Administrator	Permanent
	Jill Atkinson	Recording Secretary	
Charity Landry	Recording Secretary		
Agricultural Commission	Jenny Larson	Chair	2022
	Jessica Edwards	Vice Chair	2023
	Laura Spottiswood	Recording Secretary	2022
	Steve Doherty	Treasurer	2023
	Theresa Wentzell	Member	Resigned
	Joseph Boissonneault	Alternate	2023
	Danielle Masse-Quinn	Alternate	2024
	John Spottiswood	Alternate	Resigned
Budget Committee	Amber Capone	Chair	2024
	Meg Bressette	Vice Chair	2024
	Jason Croteau	Member	2023
	Paul Grant	Member	2024
	Philip Haberlen	Member	2023
	Eduardo Martony	Member	2022
	Kannan Sasi	Member	2022
	Robert Sherman	Member	2023
	Jennifer Castles	Recording Secretary	
	Robert Haverty	Selectmen's Representative	Appointed
Megan Larson	School Board Representative	Appointed	
Cemetery Trustees	Edmund Gleason	Chair	2022
	Tim Zelonis	Vice Chair	2023
	Dave Provencal	Trustee	2024
	Donna Smith	Trustee	2023
	Lisa Wood	Trustee	2024
Conservation Commission	Paul Gagnon	Chair	2024
	Mike Gendreau	Vice-Chair	2022
	Karen MacKay	Secretary	2024
	Ken Stanvick	Member	2022
	Lisa Loosigian	Member	2023
	Dennis Hogan	Member	2023



## Town Boards, Commissions & Committees 2021

BOARD OR COMMITTEE	NAME	TITLE	TERM EXPIRES
Conservation Commission (cont.)	<b>Nathaniel Al Steward</b>	Member	2024
	<b>Kara Kubit</b>	Alternate	2022
	<b>Scott Bowden</b>	Alternate	2024
Forestry Committee	<b>Mary Hathaway</b>	Chair	2024
	<b>Robert Lamoureux</b>	Vice Chair	2024
	<b>Paul Gagnon</b>	Member	2022
	<b>Gayle Plouffe</b>	Member	2023
	<b>Charles Gale</b>	Member	2023
Library Trustees	<b>Diane Chubb</b>	President	2024
	<b>Rose Ann Cares</b>	Vice President	2023
	<b>Lynn Garcia</b>	Treasurer	2022
	<b>Carol Beland</b>	Secretary	2022
	<b>Barbara Sherman</b>	FLIP Liaison	2023
	<b>Becky Hopkinson</b>	Alternate	2022
Planning Board	<b>Jennifer Maslanek</b>	Alternate	2022
	<b>Timothy Doherty</b>	Chair	2022
	<b>James Bergeron</b>	Vice Chair	2023
	<b>Danielle Masse Quinn</b>	Secretary	2024
	<b>Paul Dadak</b>	Member	Resigned
	<b>Cindy Kirkpatrick</b>	Member	2022
	<b>Roger Montbleau</b>	Member	2024
	<b>Paddy Culbert</b>	Member	2022
	<b>Richard Olsen</b>	Alternate	Resigned
	<b>Bruce Bilapka</b>	Alternate	2023
	<b>Samuel Thomas</b>	Alternate	2023
	<b>Scott Sawtelle</b>	Alternate	2024
	<b>Kevin Cote</b>	Selectmen's Representative	
<b>Hal Lynde</b>	Selectmen's Representative-Alt		
<b>Jennifer Beauregard</b>	Interim Planning Director		
<b>Jennifer Castles</b>	Recording Secretary		
Trustee of the Trust Funds	<b>Edmund Gleason</b>	Trustee/Chair	2024
	<b>Demetra Bergeron</b>	Trustee/Secretary	2022
	<b>Cindy Ronning</b>	Trustee	2023
Water Commission	<b>Donald Smith</b>	Chair Commissioner	2022
	<b>Samuel Thomas</b>	Vice Chair Commissioner	2022
	<b>Nate Boutwell</b>	Commissioner	2022
	<b>Paul Leonard</b>	Commissioner	2022
	<b>Bill Scanzani</b>	Commissioner	2022



## Board of Selectmen

Robert Haverty, Chair  
Doug Viger, Vice Chair

6 Village Green  
Pelham, NH 03076

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

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

### Selectmen:

Hal Lynde  
Kevin Cote  
Jaie Bergeron

## BOARD OF SELECTMEN 2021 Annual Report

As unprecedented as 2020 was, 2021 was effectively a continuation. As the pandemic continues and new variants emerge, residents continued to adapt their lifestyle while seeking some level of normalcy. Continued credit goes to those who, through it all, take care of our sick and injured, protect us, and keep the Town functioning on behalf of the residents. Our strength and resiliency comes, in part, from our employees.

This year, the Town was able to complete our Highway Garage project. This new building was completed on schedule and under budget and will function to protect the investments we have made in equipment that services our roads. As I write this address, we are preparing for Winter Storm Bobby and the building is busy with planning and preparation efforts.

This year, the Town also filled three critical roles as previous personnel retired. Interim Planning Director, Interim Highway Director, and Interim Transfer Station Director were placed as Jeff Gowan and Frank Ferreira retired from their years of service. The Board wishes these new departments leaders continued success in their new capacities.

Although the project to improve Abbot Bridge on Old Bridge St has been shifted one year by the State, the project remains a priority for the Board as it serves to be the next step in solving some of the flooding issues that so many in town have been dealing with for so long. We will continue to work with the State to ensure that this concern remains visible and ask for your continued support on this project.

Finally, the Board wishes to thank the residents. In the coming year, as in the past, we will face new challenges and we will experience new victories, but be that as it may, we will do it as a community. We thank you for your support and continue to stand ready to work on your behalf.

Very Respectfully Yours,

Robert Haverty  
Chairman, Board of Selectmen





## Town Administrator

Brian McCarthy

6 Village Green  
Pelham, NH 03076

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

Email:  
bmccarthy@pelhamweb.com

Website:  
www.pelhamweb.com/town-  
administrator

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

## TOWN ADMINISTRATOR’S REPORT 2021 Annual Report

Like 2020, 2021 continued to be a year filled with challenges. The Covid-19 virus/pandemic continually challenged all of us in Federal, State and Town government for a second year to ensure we were doing all we could to provide services to our community to help reduce its impact on our citizens. We continue to work hard to ensure public safety is our top priority and that our government continued to serve our citizens during what is still being considered the most uncertain times in our nation’s history. I would like to thank and commend again all our first responders during the extension of this pandemic. Our first responders are the front line of defense during the pandemic and because of their diligence, professionalism, and determination, lives were saved, and comfort and care were given to those in need. I have high hopes that as the new year begins, medical and science technology improvements along with the dedication of our doctors, nurses and medical providers will bring an end to this pandemic.

Our results of the Town meeting in March were positive and a continued sign that our citizens support our programs, infrastructure, and operational needs. All the approved warrant articles and budgets will continue to improve the Town’s efficiency and provide the highest level of service to all our citizens in the years to come. The 2022 Town warrant has less financially impactful articles than in years past but nevertheless

contain several projects that will need your support. Please take time to review the voter’s guide and if you have any questions about any of the warrant articles, please feel free to contact me at my office.

The Abbot Bridge (or stone bridge) on Old Bridge Street is still next to be upgraded, however its replacement schedule has been pushed from 2022 to 2023. Like many construction projects during the pandemic, costs for materials have increased significantly due to the continued impact of the Covid 19 pandemic. As a result of said increases, we have added a warrant article asking you to support a \$500,000 increase to this bridge project. The State of New Hampshire Bridge Aid Act will be reimbursing the Town \$400,000 for those increases which will leave us to fund \$100,000 from the Unassigned Fund Balance. The Gionet Bridge (Main Street) replacement schedule has been pushed back from 2023 to 2024 and the State of New Hampshire will incur the entire cost of that bridge replacement.

The construction of the Highway Department building is complete. The new building is beautiful and will meet our needs for the next twenty to twenty-five years. It was a challenging and daunting process but well worth the investment to our Town infrastructure. More importantly, we were able to complete the project \$200,000 under budget! As previously mentioned, all our Highway and Transfer Station Department equipment and vehicles will be housed in the new building and the new office space has already made a significant, positive impact on our abilities to provide services to our community. The new building will allow the Town to better preserve equipment (vehicles, plowing equipment) and create a location out of the elements for Highway personnel to repair and maintain our equipment. This will allow the Town to reduce repair costs and increase response times for calls for service.

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 are visiting Town Hall. I enjoy having the opportunity to meet new citizens in our community.

Brian McCarthy, Town Administrator



## Town Clerk/ Tax Collector

Department Head:  
Dorothy Marsden  
Town Clerk/Tax Collector

Linda Newcomb:  
Deputy Town Clerk/  
Tax Collector

6 Village Green  
Pelham, NH 03076

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

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

Office Hours:  
Monday – Friday  
8:00AM to 4:00PM  
Closed Daily 1:00pm-1:30pm

### Services Offered:

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

### Important Dates:

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

## TOWN CLERK/TAX COLLECTOR 2021 Annual Report

I am pleased to present the Annual Report for the Town Clerk/Tax Collector Department for 2021. The following is an outline of the responsibilities of this office.

**EB2 Gov Online Payments:** 2021 was another busy year for online payments for motor vehicle renewals, property tax payments and dog licenses.

**Motor Vehicle:** Our direct connection with the State of New Hampshire Motor Vehicle Division allows us to offer registrations of vehicles up to 26,000 lbs., issue various plate types, late renewals, replacement plates and certified copies. Registrations continue to be processed at the counter and through mail-ins, as well as through our online portal. Courtesy reminders are mailed the month prior to your registration expiration.

**Property Taxes:** The property tax year runs from April 1<sup>st</sup> to March 31<sup>st</sup>. The Town of Pelham's property taxes are billed semi-annually and are generally due July 1<sup>st</sup> and December 1<sup>st</sup>. The July bill is an estimate based on one half of the previous year's total tax. The State of New Hampshire sets the tax rate in the fall based on the Town/School/County approved budgets. The December bill (second half tax) reflects any increase/decrease necessary to collect the full amount set by the State. Interest is calculated at 8% from the due date of each bill. Any unpaid taxes are secured by the placement of a lien on the property. This lien has priority over all other liens and is generally executed in early May. Liens accrue interest at the rate of 14%. If the property lien is not redeemed within two years, the property can be deeded to the Town per RSA 80:76.

**Vital Records:** Any NH Birth certificates – 1935 to present, NH Death certificates – 1965 to present, NH Marriage certificates – 1960 to present and NH Divorce certificates – 1979 to present can be obtained through our office. Vital Records are not public records and are only accessible to immediate family members. Proof of identification is required when requesting a vital record certificate. Fee is \$15.00 for the first copy and \$10.00 for each additional copy.

**Marriage Licenses:** Any couple wishing to get married in NH: may apply for a marriage license at any Town Clerk's office in the State. ID and proof of age (must be 18 years old) is required. Any person previously married must provide a certified copy of a dissolution/divorce/annulment decree or a death certificate. A marriage license is valid for 90 days from date of issue. The fee is \$50.00 for a license.

**Dog Licenses:** Dogs must be licensed by April 30<sup>th</sup> of each year per NH law (RSA 466:1). Pelham currently has 2,725 licensed dogs. Any dog still unlicensed after June 20<sup>th</sup> will be issued a civil forfeiture fee of \$25.00 in accordance with RSA 466:13.

**Voter Registration:** Any Pelham resident, who is at least 18 years old, may register to vote in person at the Town Clerk's office during regular office hours. You must bring a photo ID and proof of residency and or citizenship. If you do not have evidence of residency or citizenship, you will be required to sign either a Domicile Affidavit or Citizenship Affidavit. State of NH does not allow any new voter registrations during the ten days prior to any Election.

**Other Services:** Maintaining Town Records, preparing Town and State Elections, wetland applications, pole licenses and notary public services.

**Staff:** Deputy Town Clerk/Tax Collector Linda Newcomb, Kelly Salois and Regina Malloy continue to provide outstanding service for our residents. Their vast knowledge of Motor Vehicle procedures, tax collection and of the New Hampshire laws that pertain to our office can sometimes be overwhelming. These employees are highly

appreciated for their dedication, professionalism and friendliness to serving the public. Their accuracy and hard work help make this department a success. It is a great team effort, and I am extremely proud to work with them!

**Office Hours:** The regular office hours are Monday through Friday 8:00 a.m. to 4:00 p.m.

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

Respectfully submitted,

Dorothy A. Marsden, Town Clerk/Tax Collector



## To Pelham Dog Owners

**2022 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](http://Pelhamweb.com/town-clerk-tax-collector)**

**6.50 SPAYED OR NEUTERED  
\$9.00 IF UNALTERED  
\$2.00 FOR SENIORS 1<sup>ST</sup> DOG  
ENCLOSE A STAMPED SELF-ADDRESSED ENVELOPE IF REGISTERING BY MAIL  
OFFICE HOURS MONDAY THRU FRIDAY 8:00AM – 4:00PM  
CLOSED FROM 1:00 PM TO 1:30 PM DAILY**

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







**ABSENTEE BALLOT AND OFFICIAL BALLOT**  
**ANNUAL TOWN MEETING**  
 TOWN OF  
**PELHAM, NEW HAMPSHIRE**  
 March 9, 2021

*Dorothy A. Houston*

TOWN CLERK

**INSTRUCTIONS TO VOTERS**

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

**TOWN OFFICES**

**Selectmen**

THREE YEARS Vote for not more than ONE

**DOUGLAS VIGER** 2429

(WRITE-IN)

**Budget Committee**

THREE YEARS Vote for not more than THREE

**GREGORY G. SMITH** 1385

**MEG BRESSETTE** 1730

**AMBER CAPONE** 1456

**PAUL M. GRANT** 1410

(WRITE-IN)

(WRITE-IN)

(WRITE-IN)

**Cemetery Trustee**

THREE YEARS Vote for not more than ONE

(WRITE-IN) **RICHARD JENSEN** 93

**LISA WOOD** 497

**Library Trustee**

THREE YEARS Vote for not more than ONE

**DIANE M. CHUBB** 1761

**BECKY KAY REUSE HOPKINSON** 559

(WRITE-IN)

**Trustee of Trust Funds**

THREE YEARS Vote for not more than ONE

**EDMUND J. GLEASON** 2253

(WRITE-IN)

**Planning Board**

THREE YEARS Vote for not more than TWO

**DANIELLE MASSE QUINN** 1764

**ROGER J. MONTBLEAU** 1442

**GREGORY ESTEVEZ** 1184

(WRITE-IN)

(WRITE-IN)

**TOWN WARRANT ARTICLES**

**Article 2**

Are you in favor of Zoning Amendment No. 1 as proposed by the Pelham Planning Board to add to Pelham zoning an entirely new ordinance, Article XV RESIDENTIAL OPEN SPACE SUBDIVISION BY SPECIAL PERMIT? The purpose of this ordinance is to promote the conservation of undeveloped land, limit the length of new roads to minimize the impact of their future and ongoing maintenance, preserve the rural character of the town, provide an alternative option for landowners to conserve open space from development while minimizing impacts on environmental resources, to provide for connected corridors of open land, to conserve scenic views and to provide design flexibility. This ordinance requires a yield plan that limits the number of homes in any Open Space subdivision to the number of homes that would be allowed in a conventional subdivision with no allowance for additional homes beyond the density determined in the yield plan. Lot size would be a minimum of 30,000 square feet with 125 feet of frontage required on interior roads and 40% of the land area kept as open space. (Recommended by the Planning Board).

2436 YES

672 NO

**Article 3**

Are you in favor of Zoning Amendment No. 2 as proposed by the Pelham Planning Board to clarify the allowed uses as shown in Section 307-25-3, table of allowed uses in the existing MUZD ordinance? The added language clarifies that only one single-family, duplex or multi-family residential structure is allowed per lot and that multiple mixed-use (business and residential) structures are allowed per lot. The new language also identifies the ordinance as an innovative land use ordinance that gives the Planning Board broad approval authority to consider mixed-use projects submitted under this ordinance. (Recommended by the Planning Board).

2284 YES

758 NO

**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 Eighteen Million, One Hundred and Fifty-six Thousand, Eight Hundred and Eighty-Nine Dollars (\$18,156,889)? Should this article be defeated, the default budget shall be Eighteen Million, One Hundred and Fifteen Thousand, Three-Hundred and Thirty-Six Dollars (\$18,115,336) 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).

2031 YES

1032 NO

**VOTE BOTH SIDES OF BALLOT**



**Article 5**

Shall the Town vote to add the following two (2) parcels to the Cutler Spalding Town Forest pursuant to RSA 31:110-113: Map 32 Lot 2-69-3, Map 32 Lot 2-69 totaling approximately 16.62 acres? No Tax impact. (Majority Vote Required). (Recommended by the Board of Selectmen) (Recommended by the Conservation Commission).

2817 YES   
235 NO

**Article 6**

Shall the Town vote to raise and appropriate the sum of Two Hundred and Ninety-Five-Thousand Dollars (\$295,000) for the purpose of purchasing and equipping an ambulance and to authorize the Selectmen to withdraw Two Hundred Ninety-Five-Thousand Dollars (\$295,000) 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).

2607 YES   
458 NO

**Article 7**

Shall the Town vote to raise and appropriate the sum of Three Hundred Twenty Thousand, Seven Hundred Sixty-Eight Dollars (\$320,768) for repair, maintenance, purchase of equipment and upgrading of Town roads, to be offset by the State Highway Grant? This will be a non-lapsing account per RSA 32:7, IV. No money to be raised by taxation. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

2761 YES   
312 NO

**Article 8**

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

1940 YES   
1040 NO

**Article 9-Citizens Petition**

Are you in favor of repealing, in its entirety, the provision of RSA 41:14-b, that was created by Article 21 of the 2017 Town Warrant, passed at the March 2017 Town election, "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 votes 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. The authority to establish or amend Town ordinances or building codes, which are governed by the adoption rules RSA 675?" a yes vote would remove this language and give any and all voting rights back to the Town. (Not Recommended by the Board of Selectmen).

1200 YES   
1733 NO

*Respectfully Submitted,  
Dorothy A. Mauden  
Town Clerk*

VOTE BOTH SIDES OF BALLOT



# Town of Pelham

## The State of New Hampshire



# 2021 Town Deliberative Session Minutes



TOWN OF PELHAM  
DELIBERATIVE SESSION  
SHERBURNE HALL  
6 VILLAGE GREEN  
FEBRUARY 2, 2021

The Town Moderator, Philip Currier opened the Deliberative Session of the 2021 Town Meeting at 7:00 p.m. at the Sherburne Hall in the Municipal Building, 6 Village Green on Tuesday, February 2, 2021. Mr. Currier made a friendly amendment to Article 1 stating that Cemetery Trustee should read one (1) Cemetery Trustee not two (2) for three years. He then introduced Town Counsel, John Ratigan; Budget Committee Vice Chairman, Amber Capone; Budget Committee Chairman, Dave Cronin; Town Clerk, Dorothy Marsden; Deputy Town Clerk, Linda Newcomb; Selectmen, Kevin Cote, Hal Lynde and Jaie Bergeron; Selectman Vice Chairman, Heather Forde; Selectman Chairman, Robert Haverty and Town Administrator, Brian McCarthy. He explained that this Session shall consist of explanation, discussion and debate of warrant articles numbered 4 through 9. Articles 2 and 3 are Zoning Amendments and cannot be discussed or amended this evening. The Planning Board held public hearings previously to discuss these articles. He then explained that warrant articles 4 through 9 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 9, 2021 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 1 through 9. Masks will be required when you come in to vote. Mr. Currier then called the 2021 Town Meeting to order. Bill Scanzani offered to lead in the Pledge of Allegiance.

**Article 2**

Are you in favor of Zoning Amendment No. 1 as proposed by the Pelham Planning Board to add to Pelham zoning an entirely new ordinance, Article XV RESIDENTIAL OPEN SPACE SUBDIVISION BY SPECIAL PERMIT? The purpose of this ordinance is to promote the conservation of undeveloped land, limit the length of new roads to minimize the impact of their future and ongoing maintenance, preserve the rural character of the town, provide an alternative option for landowners to conserve open space from development while minimizing impacts on environmental resources, to provide for connected corridors of open land, to conserve scenic views and to provide design flexibility. This ordinance requires a yield plan that limits the number of homes in any Open Space subdivision to the number of homes that would be allowed in a conventional subdivision with no allowance for additional homes beyond the density determined in the yield plan. Lot size would be a minimum of 30,000 square feet with 125 feet of frontage required on interior roads and 40% of the land area kept as open space. (Recommended by the Planning Board).

**Article 3**

Are you in favor of Zoning Amendment No. 2 as proposed by the Pelham Planning Board to clarify the allowed uses as shown in Section 307-25-3, table of allowed uses in the existing MUZD ordinance? The added language clarifies that only one single-family, duplex or multi-family residential structure is allowed per lot and that multiple mixed-use (business and residential) structures are allowed per lot. The new language also identifies the ordinance as an innovative land use ordinance that gives the Planning Board broad approval authority to consider mixed-use projects submitted under this ordinance. (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 Eighteen Million, One Hundred and Fifty-six Thousand, Eight Hundred and Eighty-Nine Dollars (\$18,156,889)? Should this article be defeated, the default budget shall be Eighteen Million, One Hundred and Fifteen Thousand, Three-Hundred and Thirty-Six Dollars (\$18,115,336) 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). Moderator, Philip Currier directed the Clerk to place Article 4, as written, on the official ballot to be voted on at the next session of this meeting on March 9, 2021. A motion was made by Bob Haverty and seconded by Dave Cronin to Restrict Reconsideration on Articles 1 through 4.





### **Article 5**

Shall the Town vote to add the following two (2) parcels to the Cutler Spalding Town Forest pursuant to RSA 31:110-113: Map 32 Lot 2-69-3, Map 32 Lot 2-69 totaling approximately 16.62 acres? No Tax impact. (Majority Vote Required). (Recommended by the Board of Selectmen) (Recommended by the Conservation Commission). Moderator, Philip Currier directed the Clerk to place Article 5, as written, on the official ballot to be voted on at the next session of this meeting on March 9, 2021.

### **Article 6**

Shall the Town vote to raise and appropriate the sum of Two Hundred and Ninety-Five-Thousand Dollars (\$295,000) for the purpose of purchasing and equipping an ambulance and to authorize the Selectmen to withdraw Two Hundred Ninety-Five-Thousand Dollars (\$295,000) 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). Moderator, Philip Currier directed the Clerk to place Article 6, as written, on the official ballot to be voted on at the next session of this meeting on March 9, 2021.

### **Article 7**

Shall the Town vote to raise and appropriate the sum of Three Hundred Twenty Thousand, Seven Hundred Sixty-Eight Dollars (\$320,768) for repair, maintenance, purchase of equipment and upgrading of Town roads, to be offset by the State Highway Grant? This will be a non-lapsing account per RSA 32:7, IV. No money to be raised by taxation. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee). Moderator, Philip Currier directed the Clerk to place Article 7, as written, on the official ballot to be voted on at the next session of this meeting on March 9, 2021. A motion was made by Dave Cronin and seconded to Restrict Reconsideration on Articles 6 and 7.

### **Article 8**

Shall the Town vote to raise and appropriate the sum of Two Hundred Thousand Dollars (\$200,000) to be placed in the Compensated Absence Trust Fund for the purpose of distributing accrued time (annual earned and paid time off) to terminating employees as required by law or negotiated contracts? (Majority Vote Required). (Recommended by the Board of Selectmen) (Recommended by the Budget Committee). Moderator, Philip Currier directed the Clerk to place Article 8, as written, on the official ballot to be voted on at the next session of this meeting on March 9, 2021.

### **Article 9-Citizens Petition**

Are you in favor of repealing, in its entirety, the provision of RSA 41:14-b, that was created by Article 21 of the 2017 Town Warrant, passed at the March 2017 Town election, "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 votes 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. The authority to establish or amend Town ordinances or building codes, which are governed by the adoption rules RSA 675?" a yes vote would remove this language and give any and all voting rights back to the Town. (Not Recommended by the Board of Selectmen). Selectman, Hal Lynde spoke saying he opposes this Petition. He said that we find ourselves often with finding out that this is something we don't have any rules on, so we need to address it. an example would be a Noise Ordinance. He stated that we should all agree on a Noise Ordinance. The Selectmen were given the authority years ago to allow them to create those things as long as we did it properly and held public hearings. He said that we would post it and have two public hearings to figure it out and then it gets in place sooner than it would have otherwise. This helps us run the Town more efficiently. Moderator, Philip Currier directed the Clerk to place Article 9, as written, on the official ballot to be voted on at the next session of this meeting on March 9, 2021.

There was a motion made by Bill Scanzani and seconded to Restrict Reconsideration on Articles 8 and 9. Mr. Currier announced that all prior articles would be subject to Restricted Reconsideration. Mr. Currier thanked everyone for their participation. The Deliberative Session was adjourned at 7:16 p.m.

Respectfully Submitted,

Dorothy A.Marsden  
Town Clerk





New Hampshire  
Department of  
Revenue Administration

MS-61

### Tax Collector's Report

For the period beginning  and ending

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

#### Instructions

##### Cover Page

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

##### For Assistance Please Contact:

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

#### ENTITY'S INFORMATION

Municipality:  County:  Report Year:

#### PREPARER'S INFORMATION

First Name  Last Name   
 Street No.  Street Name  Phone Number   
 Email (optional)



*New Hampshire*  
Department of  
Revenue Administration

**MS-61**

**Debits**

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2020	Year:	Year:
Property Taxes	3110		\$4,767,374.59		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$84,310.53)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	2020	Prior Levies	
Property Taxes	3110	\$41,687,347.92	\$274,243.17		
Resident Taxes	3180				
Land Use Change Taxes	3120	\$44,535.00	\$210,040.00		
Yield Taxes	3185	\$2,848.71	\$1,307.17		
Excavation Tax	3187				
Other Taxes	3189				

Overpayment Refunds	Account	Levy for Year of this Report	2020	Prior Levies	
Property Taxes	3110	\$210,288.89	\$3,548.00		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$9,127.08	\$42,513.91		
Interest and Penalties on Resident Taxes	3190				
<b>Total Debits</b>		<b>\$41,869,837.07</b>	<b>\$5,299,026.84</b>	<b>\$0.00</b>	<b>\$0.00</b>



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Credits**

Remitted to Treasurer	Levy for Year of this Report	2020	Prior Levies	
Property Taxes	\$40,694,375.74	\$4,624,796.81		
Resident Taxes				
Land Use Change Taxes	\$44,535.00	\$196,380.00		
Yield Taxes	\$475.55	\$1,307.17		
Interest (Include Lien Conversion)	\$9,127.08	\$36,911.91		
Penalties		\$5,602.00		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$260,780.39		
<input style="width: 300px;" type="text"/>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2020	Prior Levies	
Property Taxes	\$8,470.84	\$7,494.19		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$153.62			
Excavation Tax				
Other Taxes				
<input style="width: 300px;" type="text"/>				
Current Levy Deeded	\$449.00	\$976.45		



**New Hampshire**  
 Department of  
 Revenue Administration

**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year	Prior Levies		
	of this Report	2020		
Property Taxes	\$1,114,324.84	\$151,117.92		
Resident Taxes				
Land Use Change Taxes		\$13,660.00		
Yield Taxes	\$2,219.54			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$4,294.14)			
Other Tax or Charges Credit Balance				
<b>Total Credits</b>	<b>\$41,869,837.07</b>	<b>\$5,299,026.84</b>	<b>\$0.00</b>	<b>\$000</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$1,277,028.16</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$264,076.88</b>



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Lien Summary**

**Summary of Debits**

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2019	Year: 2018	Year: 2017
Unredeemed Liens Balance - Beginning of Year		\$162,033.08	\$55,434.74	\$18,433.66
Liens Executed During Fiscal Year	\$274,243.17			
Interest & Costs Collected (After Lien Execution)	\$6,457.90	\$12,459.87	\$15,758.99	\$2,645.79
<b>Total Debits</b>	<b>\$280,701.07</b>	<b>\$174,492.95</b>	<b>\$71,193.73</b>	<b>\$21,079.45</b>

**Summary of Credits**

	Last Year's Levy	Prior Levies		
		2019	2018	2017
Redemptions	\$116,647.61	\$70,535.10	\$45,045.50	\$5,354.21
Interest & Costs Collected (After Lien Execution) #3190	\$6,457.90	\$12,459.87	\$15,758.99	\$2,645.79
Abatements of Unredeemed Liens	\$5,501.19			
Liens Deeded to Municipality	\$976.45	\$943.98	\$1,063.73	
Unredeemed Liens Balance - End of Year #1110	\$151,117.92	\$90,554.00	\$9,325.51	\$13,079.45
<b>Total Credits</b>	<b>\$280,701.07</b>	<b>\$174,492.95</b>	<b>\$71,193.73</b>	<b>\$21,079.45</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$1,277,028.16</b>
Total Unredeemed Liens (Account #1110 -All Years)	<b>\$264,076.88</b>



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

DOROTHY

Preparer's Last Name

MARSDEN

Date

Jan 21, 2022

**2. SAVE AND EMAIL THIS FORM**

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

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

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

**PREPARER'S CERTIFICATION**

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

Dorothy Marsden - Tax Collector  
Preparer's Signature and Title





**2021 STATEMENT OF TOWN CLERK ACCOUNTS**

**RECEIPTS**

Motor Vehicle Permits	\$3,561,155.73
Dog Licenses	19,016.50
Municipal Agent Fees	62,169.00
Title Fees	7,830.00
Vital Statistics	8,972.00
Hunt/Fish Licenses	5,938.00
UCC'S	3,135.00
Boat Fees	15,609.99
Miscellaneous	<u>3,595.93</u>
TOTAL	3,687,422.15

**REMITTED TO TREASURER**

3,687,422.15

Motor Vehicle Permits Issued	21,300
Dog Licenses Issued	2,714

Respectfully submitted,

Dorothy A. Marsden,  
Town Clerk/Tax Collector



## RESIDENT BIRTH REPORT

01/01/2021- 12/31/2021

--PELHAM--

Child's Name	Date of Birth	Place of Birth	Father's/Partner's Name	Mother's Name
STEVENS, WYATT LEE	01/13/21	MANCHESTER NH	STEVENS, BRYON	STEVENS, TARA
HORNE, FAITH ALLISON	01/30/21	MANCHESTER NH	HORNE, ROBERT	HORNE, HEATHER
CASSELL, HENRY THOMAS	02/19/21	PELHAM, NH	CASSELL, JAMES	CASSELL, YAROSLAVA
FOLLETT, OLIVER VERNON	02/20/21	NASHUA, NH	FOLLETT, NATHANEAL	VAN ROSSUM, CHANTEL
ANDREOZZI, BLAKE MARIE	02/25/21	NASHUA, NH	ANDREOZZI, JARED	ANDREOZZI, JENNA
VAUGHN DYLAN JEAN	03/02/21	NASHUA, NH	VAUGHN, RYAN	VAUGHN, KAITLYN
PEGLOW, PHILIP RICHARD	03/14/21	NASHUA, NH	PEGLOW, JOEL	PEGLOW, REBECCA
MINICHINO, GRANGER CHARLES	03/24/21	NASHUA, NH	MINICHINO, MICHAEL	DUMAS, KAITLYN
MONACO, LUCIA MARIE	05/02/21	NASHUA, NH	MONACO, ANDREW	MONACO, JAYNA
SCHAEFER, OWEN CHRISTOPHER	05/29/21	NASHUA, NH	MCFEELY, CHRISTOPHER	SCHAEFER, ALEXANDRA
SCHINDLER, SARA ANN	05/31/21	MANCHESTER NH	SCHINDLER, DANE	SCHINDLER, SAMANTHA
THOMPSON, DAVINA SHAE	06/04/21	NASHUA, NH	THOMPSON, ETHAN	THOMPSON, ARYANA
COUTURE, LOGAN DONALD	06/20/21	NASHUA, NH	COUTURE, KYLE	COUTURE, KALEIGH
MARIPURI JR, SAHIL SATISH	07/11/21	MANCHESTER NH	MARIPURI, SAHIL	MARIPURI, CHRISTINE
FRECHETTE, SOPHIA MARIE	07/16/21	MANCHESTER NH	FRECHETTE, GREGORY	FRECHETTE, SAMANTHA
ORLEP, PETER JAMES	07/19/21	MANCHESTER NH	ORLEP, ROBERT	ORLEP, MARY
OSBORN, VIOLET SOPHIA	07/21/21	NASHUA, NH	OSBORN, JAMES	OSBORN, COLLINE
ROGERS, BODHI WILLIAM	07/31/21	MANCHESTER, NH	ROGERS, JEFFREY	ROGERS, AIMEE
ZOTOU, EVITA IRIS	08/04/21	NASHUA, NH	ZOTOS, NIKOLAOS	SIGALA, ZABELLA
ST AMANT, VERA LISE	08/11/21	NASHUA, NH	ST AMANT, NATHAN	ST AMANT, RACHEL
GILLIS, MCKINLEY GRACE	08/23/21	NASHUA, NH	GILLIS, BRYAN	GILLIS, CHELSEY
MCLAUGHLIN, LEO ALBERT	08/23/21	NASHUA, NH	MCLAUGHLIN, DALTON	BELANGER, STEPHANIE
O'NEILL, DANIEL QUINN	09/09/21	MANCHESTER, NH	O'NEILL, DANIEL	O'NEILL, TIA
HORSFALL, MILO ARTHUR JOHN	09/24/21	NASHUA, NH	HORSFALL, ALAN	HORSFALL, NICOLE
FOLEY, KIERA MADISON	10/03/21	NASHUA, NH	FOLEY, ROBERT	FOLEY, NICOLE
LOBAS, JAMESON LEE	11/05/21	NASHUA, NH	LOBAS, JASON	LOBAS, LINDSAY
MOSTONE, BRISTOL ANN	11/07/21	NASHUA, NH	MOSTONE, JAMES	MOSTONE, CHELSIE
LEE-NICKERSON, WESLEY ROBERT	11/10/21	NASHUA, NH	NICKERSON, CONNOR	LEE, MADISON



RESIDENT DEATH REPORT

01/01/2021-12/31/2021

--PELHAM--

Name of Deceased	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
VIERA, DONALD J	1/5/2021	PELHAM	VIERA, DONALD	MCCAULEY, JEANNE
NAULT, ROLAND	1/13/2021	MANCHESTER	NAULT, ANDREW	MIGNEAULT, INEZ
CORASS, CLARENCE ANDREW	1/14/2021	DERRY	CORASS, UNKNOWN	KNIGHT, UNKNOWN
GRUE, ROBERT F	1/19/2021	HUDSON	GRUE, FRANCIS	SWANSON, IRENE
BOURGOIN, WAYNE D	1/20/2021	PELHAM	BOURGOIN JR, ALBERT	MORISSETTE, CAROLYN
MACDONALD, GLADYS M	1/20/2021	WINDHAM	BROWN, HAROLD	COFFIN, OLIVE
COSTELLO, DOROTHY ELIZABETH	1/25/2021	PELHAM	MCAVOY, TIMOTHY	KIDNEY, CAROLYN
SCHWIDERSKI, ELLEN NATALIE	1/27/2021	PELHAM	TORSTER, EDUARD	GNEDLER, THERESE
GILMORE, RONNIE W	2/2/2021	PELHAM	GLASS, WILLIAM	GILMORE, CHRISTY
MCDEVITT, WILLIAM J	2/5/2021	PELHAM	MCDEVITT, WILLIAM	COLLINS, MARGARET
BEAUDRY, DANIEL MELVIN	2/8/2021	PELHAM	BEAUDRY, NORMAN	DORR, DOROTHY
NICOLOSI, SHIRLEY M	2/13/2021	PELHAM	MATHISON, EMIL	BRAGDON, CORA
NESKEY, GEORGE MARTIN	2/18/2021	PELHAM	NESKEY, STEPHEN	DZENUTIS, DOMICELLA
KENNEDY, LESLIE M	2/19/2021	PELHAM	BRASHEARS, LESTER	WOOD, ROSALIE
HOBBS, BRENDA M	2/19/2021	NASHUA	SOUZA, ARMAND	MONISE, BERTHA
BERGERON, CLAIRE F	2/23/2021	PELHAM	GREENWOOD, PAUL	SMITH, RITA
BAILLARGEON, VICTOR H	3/14/2021	PELHAM	BAILLARGEON, LUCIEN	FREDETTE, GEORGIANNA
GAUTREAU, FRANCIS G	3/16/2021	PELHAM	GAUTREAU, MARTIAL	BOURGEOIS, ELIZABETH
PASSALAQUA, SALVATORE F	3/22/2021	NASHUA	PASSALAQUA, SALVATORE	JAWORSKI, STELLA
BLANCHETTE, ROGER W	3/30/2021	PELHAM	BLANCHETTE, EDWARD	DESMARAIS ALICE
ADAMS, STACY M	4/1/2021	NASHUA	CLEMENT, JOHN	POINTER, LAURA
DUQUETTE, THERESA R	4/6/2021	MERRIMACK	VERRANAULT, JOSEPH	RIENDEAU, BLANDINE
KENNEY, YVONNE	4/10/2021	SALEM	VANCOILLIE, VIRGIL	LOONTJENS, GERMAINE
LYNDE, MICHELLE B	4/11/2021	NASHUA	STERNICK, ROBERT	BECOVSKY, RAYNA
MOLANO, TUULIKKI SISCO	4/12/2021	PELHAM	KANULA, ARMAS	UNKNOWN, MAIJA
CAMBRILS, HELEN M	4/18/2021	PELHAM	IBANEZ, NESTOR	ADAMS, LUCILLE
CIBULSKI JR, WALTER G	5/4/2021	PELHAM	CIBULSKI SR, WALTER	PETERSON, PHYLLIS
VILLAROMAN, CORONACION A	5/16/2021	NASHUA	ALBA, PRIMOTIVO	PANIS, FELICIDAD
SOCHA, MARTIN C	5/16/2021	PORTSMOUTH	SOCHA, WLADYSLAW	KURPASKA, FRANCES
DIAS, PAUL R	5/23/2021	MERRIMACK	DIAS, LUIZ	GOULET, EILEEN
GORDON, BETSY J	5/29/2021	MANCHESTER	TRYON, EUGENE	DAVIS, SYLVIA
DONNELLY, ARLINE A	6/7/2021	PELHAM	GREEN, HARRY	DUPUIS, ALICE
CRONIN, ERIN KIMBERLEY	6/10/2021	NASHUA	FORD, RICHARD	CABADAS, TAMARA
GRIECI, REMO	6/18/2021	PELHAM	GRIECI, MICHAEL	PICCIRILLO, NICOLINA
GARLAND, CLEMENTINA M	7/5/2021	HUDSON	MANCINI, ANGELO	MISSERVILLE, MARY
TREPANIER, ERNEST J	7/5/2021	PELHAM	TREPANIER, JOSEPH	BORDELEAU, MARILDA
CARES, MILES J	7/9/2021	PELHAM	CARES, MILES	FLYNN, GERTRUDE
KERR, SUSAN D	7/18/2021	MERRIMACK	DINNIGAN, WALTER	LACOURSE, PATRICIA
MCANDREW, JEAN	7/20/2021	PELHAM	ANDERSON, RAYMOND	BOURQUE, MARIA
CLEGG, DAVID EDWARD	7/26/2021	LEBANON	CLEGG, DAVID	PENDERGAST, KAREN
BAHRAKIS, SUSAN C	7/27/2021	PELHAM	PROVOST, ROBERT	PAQUETTE, CLAIRE
D'ALBA, MARJORIE J	7/27/2021	NASHUA	MANSFIELD, RICHARD	HIRSCH, HARRIET
DIPRIZIO, FELICE	8/1/2021	PELHAM	DIPRIZIO, ANGELO	BARILE, TERESA
TELLIER, ROBERT J	8/5/2021	SALEM	TELLIER, GERALD	LAROCHELLE, JEANNE
BRITT, DANIEL EDWARD	8/11/2021	PELHAM	BRITT, EDWARD	RUSSELL, HELEN
FORREST, RICHARD A	8/14/2021	MANCHESTER	FORREST, LEWIS	BOND, MARJORIE
GRIFFIN, ROBERT J	8/16/2021	PELHAM	GRIFFIN, WILLIAM	HUDSON, GRACE
DEBAY, CHRISTINE M	8/19/2021	PELHAM	FRAWLEY, LEO	CHASE, LINDA
MAGLIO JR, FRANCESCO A	8/19/2021	PELHAM	MAGLIO SR, FRANCESCO	ALDORISIO, ERMENIA
REILLY, FRANCIS PATRICK	8/20/2021	MANCHESTER	REILLY, FRANCIS	SHEEHAN, ALICE
SABOL, FRANCIS E	10/6/2021	PELHAM	SABOL, FRANCIS	ANDREWS, DOROTHY
STRAUGHAN, THOMAS P	10/6/2021	NASHUA	STRAUGHAN, GEORGE	BOUCHER, THERESA
GILLICK, ELAINE DENISE	10/11/2021	PELHAM	BARRY SR, JAMES	CASEY, MARY
LABRANCH, PHILIP J	10/11/2021	HUDSON	LABRANCH, CHARLES	WHOLEY MARY
LEONARD, ELIZABETH	10/12/2021	PELHAM	VANVLIET, MARTIN	ROWELL, MARION
SPAULDING, ANN M	10/18/2021	PELHAM	MCGEE, JOHN	MCMANUS, BRIDGET
COLLINS, ELIZABETH D	10/23/2021	LONDONDERRY	MACKENZIE, SAMUEL	CONNORS, MYRTLE
BRUNELLE, CAROLE	10/30/2021	PELHAM	MCDUGALL, EDWARD	MCGRAIL, GLADYS
PELLETIER, KEVIN L	10/31/2021	PELHAM	PELLETIER, MICHAEL	BALLOS, ALICE
ALFARO, ALPHONSO	11/9/2021	PELHAM	ALFARO, ALPHONSO	NAJERA, BERTHA
MCELWEE SR, JOHN FRANCIS	11/22/2021	LONDONDERRY	MCELWEE, CHARLES	CARRAGHER, ELIZABETH
ROWE SR, JAMES WALLACE	11/23/2021	PELHAM	ROWE, CLARENCE	CONNELLY, MARY
VENNARD, PEARL FRANCES	11/28/2021	PELHAM	CAMPBELL, DANIEL	MCCARRON, ELIZABETH
GENIKOS, PAUL C	12/1/2021	NASHUA	GENIKOS, CHARLES	ZOUKIS, HELEN
BEDARD, ARTHUR B	12/7/2021	PELHAM	BEDARD, ARTHUR	RONDEAU, GEORGIANNA
CHIASSON, VIRGINIA	12/13/2021	PELHAM	KOSIDLO, PETER	PIWOWAREK, ANIELLA
BARWELL, NATHANIEL E	12/15/2021	PELHAM	BARWELL, JERRY	KNAUS, KRISTIN
POWERS, LOUISE M	12/20/2021	PELHAM	TIMM, EARL	MORSE, PHYLLIS
REILLY, CAROLE ANN	12/23/2021	NASHUA	JENNINGS, JOSEPH	HARMEN, ELIZABETH



**RESIDENT MARRIAGE REPORT**  
**01/01/2021-12/31/2021**  
**PELHAM**

<b>Name</b>	<b>Residence</b>	<b>Name</b>	<b>Residence</b>	<b>Place Of Marriage</b>	<b>Date</b>
CUSATO, JOSEPH R	PELHAM, NH	DECOUX, CAROL A	PELHAM, NH	PELHAM	01/05/21
L'HEUREUX JR, MARC H	DRACUT, MA	SHAW, ELIZABETH M	PELHAM, NH	DERRY	02/20/21
GHEMBAZA, KARIM M	PELHAM, NH	AMROUNI, HADJILA	PELHAM, NH	NASHUA	05/14/21
BAISLEY, MICHAEL T	PELHAM, NH	WU, EMILY M	PELHAM, NH	PELHAM	05/29/21
FIGUEIRAS, MARIO S	PELHAM, NH	CALOURO, GABRIELA M	PELHAM, NH	PELHAM	06/07/21
BERTHIAUME, ERIC M	PELHAM, NH	ARNOLD, SAMANTHA A	PELHAM, NH	PELHAM	06/18/21
MERCIER, SHERYL A	PELHAM, NH	COUGHLIN, MARK P	PELHAM, NH	PELHAM	06/19/21
TERENZONI, RYAN V	HOLLIS, NH	MADDEN, SAMANTHA C	PELHAM, NH	BRETTON WOODS	06/25/21
MALACASO, STEPHEN P	WAKEFIELD MA	GINDI, BARBARA A	PELHAM, NH	PELHAM	07/24/21
DUHAIME, CHANDLER T	DURHAM, NH	HOEY, ALLISON M	PELHAM, NH	DOVER	07/25/21
MACINNIS, MICHAEL E	PELHAM, NH	ROSHER, JENNIFER L	PELHAM, NH	WINDHAM	07/30/21
SCHAP, PETER E	PELHAM, NH	ROMANIK, DANIELLE S	PELHAM, NH	NEW CASTLE	08/07/21
KLECAN, BRIDGET	PELHAM, NH	PRENDERGAST, DAVID J	PELHAM, NH	MEREDITH	08/22/21
BILODEAU, MARTINA M	HAVERTHILL, MA	SERRANO, VINCENT F	PELHAM, NH	PELHAM	09/04/21
NOEL, ALAN T	PELHAM, NH	GUICHARD, RENA E M	PELHAM, NH	WINDHAM	09/05/21
DAVIDSON, KELLY E	PELHAM, NH	BARRY, JAMES P	PELHAM, NH	MANCHESTER	09/25/21
SMITH, ASHLEY A	PELHAM, NH	BALLETTO, KATHRYN A	PELHAM, NH	WEST OSSIPEE	09/25/21
QUINN, MAXWELL J	PELHAM, NH	TROMBLEY, SARAH E	PELHAM, NH	LOUDON	09/25/21
MANELAS, NICOLE R	PELHAM, NH	WHITE RYAN A	PELHAM, NH	SOUTH TAMWORTH	09/25/21
HILBERT, HEATHER S	PELHAM, NH	SCHAEFER, BRANDEN M	PELHAM, NH	PELHAM	10/02/21
OUELLETTE JR, DAVID L	PELHAM, NH	SANCHEZ CHAVARRIA, IRMA	DORCHESTER, MA	PELHAM	10/09/21
BARRETT III, RALPH R	PELHAM, NH	DE AQUINO DIAS AZEVEDO, SANDRA	PELHAM, NH	PELHAM	10/29/21
CORSON, JOSHUA R	PELHAM, NH	PACINI, ROBYN S	PELHAM, NH	ATKINSON	11/20/21
BRUNELLE, SARAH M	PELHAM, NH	LEE, ALBERT K	PELHAM, NH	PELHAM	12/12/21



**Town of Pelham, NH  
Reconciled Cash Account Balances  
As of Dec 31, 2021**

**General Fund Accounts:**

G/F Checking Enterprise	\$	1,618,843.09
Ambulance Clearing Enterprise		100.06
Auto Registration Clearing Enterprise		65,554.17
Petty Cash		2,115.00

**Escrow Accounts:**

Planning Dept Escrow	\$	202,458.24
Road Bonds		471,687.61

**General Fund Investments:**

General Fund-Investment	\$	18,850,624.37
General Fund Certificate of Deposit		217,706.56
Investment Washington Savings		852,041.81
Santander Bank Money Market		510,875.16
NHPDIP Investment Account		172,655.17

**Other Funds:**

Firearm License Fees	\$	5,273.85
Village Green Tree Fund		5,414.84
Drug Forfeiture Fund		11,456.53
Senior Recreation Impact Fees		51,166.41
Sherburne/Mammoth Intersection Improvements		158,172.19

<b>Total Cash on Hand:</b>	<b>\$</b>	<b><u>23,196,145.06</u></b>
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Respectfully Submitted:

Charlene F. Takesian  
Treasurer  
Town of Pelham, NH

These Balances are Unaudited



## **TOWN OF PELHAM, NEW HAMPSHIRE**

Financial Statements  
For the Year Ended December 31, 2020  
(With Independent Auditors' Report Thereon)





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## 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, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

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

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

800.282.2440 | [melansoncpas.com](http://melansoncpas.com)



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, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note 17 to the financial statements, in 2020, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the Budgetary Comparison for the General Fund, and certain Pension and OPEB schedules be presented to supplement the basic financial statements. Such information, 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.

A handwritten signature in cursive script that reads "Melanson".

Merrimack, New Hampshire  
October 6, 2021



## MANAGEMENT’S DISCUSSION AND ANALYSIS

As management of the Town of Pelham, New Hampshire (the Town), we offer readers this narrative overview and analysis of the Town’s financial activities for the year ended December 31, 2020.

### **Overview of the Financial Statements**

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

### ***Government-Wide Financial Statements***

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

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

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

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

### ***Fund Financial Statements***

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

### ***Governmental Funds***

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



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

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

### ***Fiduciary Funds***

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

### ***Notes to Financial Statements***

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

### ***Required Supplementary Information (Other than MD&A)***

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

### **Financial Highlights**

- As of the close of the current year, net position in governmental activities was \$22,309,093, a change of \$(1,539,691), as further discussed in the MD&A.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$11,920,749, a change of \$1,199,025 in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$5,427,553, a change of \$17,043 in comparison to the prior year.





**Government-Wide Financial Analysis**

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

**NET POSITION**

	Governmental Activities	
	<u>2020</u>	<u>2019</u>
Assets:		
Current and other assets	\$ 25,877,545	\$ 24,468,007
Capital assets	<u>29,559,952</u>	<u>30,725,485</u>
Total assets	55,437,497	55,193,492
Deferred outflows of resources	4,872,012	1,894,068
Liabilities:		
Other liabilities	13,290,368	12,993,689
Long-term liabilities	<u>24,435,745</u>	<u>19,683,535</u>
Total liabilities	37,726,113	32,677,224
Deferred inflows of resources	274,303	561,552
Net Position:		
Net investment in capital assets	27,812,552	28,329,047
Restricted	3,414,261	3,137,597
Unrestricted	<u>(8,917,720)</u>	<u>(7,617,860)</u>
Total net position	<u>\$ 22,309,093</u>	<u>\$ 23,848,784</u>

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. At the close of the most recent year, total net position was \$22,309,093, a change of \$(1,539,691) in comparison to the prior year.

The largest portion of net position \$27,812,552 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 \$3,414,261, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position reflects a deficit of \$(8,917,720), primarily resulting from the Town’s unfunded net pension and OPEB liabilities.



## CHANGES IN NET POSITION

	Governmental Activities	
	<u>2020</u>	<u>2019</u>
Revenues:		
Program revenues:		
Charges for services	\$ 996,309	\$ 1,146,841
Operating grants and contributions	1,028,634	591,550
Capital grants and contributions	1,078,571	375,513
General revenues:		
Property taxes	11,109,441	10,251,158
Interest, penalties and other taxes	310,670	418,988
Motor vehicle permit fees	3,518,544	3,466,919
Grants and contributions not restricted to specific programs	710,057	701,209
Investment income	342,329	553,707
Miscellaneous	92,978	1,671
Total revenues	<u>19,187,533</u>	<u>17,507,556</u>
Expenses:		
General government	9,004,646	7,028,067
Public safety	6,335,962	5,814,333
Highways and streets	3,020,004	2,305,577
Sanitation	725,728	677,941
Health	141,071	122,444
Welfare	45,320	25,208
Culture and recreation	1,308,839	1,423,931
Conservation	87,315	34,799
Debt service	58,339	106,788
Total expenses	<u>20,727,224</u>	<u>17,539,088</u>
Change in net position	(1,539,691)	(31,532)
Net position - beginning of year	<u>23,848,784</u>	<u>23,880,316</u>
Net position - end of year	<u>\$ 22,309,093</u>	<u>\$ 23,848,784</u>

**Governmental Activities**

Governmental activities for the year resulted in a change in net position of \$(1,539,691). Key elements of this change are as follows:

Change in total OPEB liability and related deferred outflows/inflows	\$ (557,882)
Change in net pension liability and related deferred outflows/inflows	(1,481,860)
Other	<u>500,051</u>
Total	<u>\$ (1,539,691)</u>



**Financial Analysis of the Town’s Funds**

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

**Governmental Funds**

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

*General Fund*

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$5,427,553, while total fund balance was \$7,786,099. As a measure of the general fund’s liquidity, it may be useful to compare both unassigned fund balance and total fund balance to general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>12/31/20</u>	<u>12/31/19</u>	<u>Change</u>	<u>% of General Fund Expenditures</u>
Unassigned fund balance	\$ 5,427,553	\$ 5,410,510	\$ 17,043	31.6%
Total fund balance	\$ 7,786,099	\$ 8,168,364	\$ (382,265)	45.3%

The total fund balance of the general fund changed by \$(382,265) during the current year. Key factors in this change are as follows:

Local revenues in excess of budget	\$ 1,187,714
Expenditures less than budget	1,467,492
Use of fund balance as a funding source	(2,630,000)
Change in capital reserves	(494,066)
Other	<u>86,595</u>
Total	<u>\$ (382,265)</u>

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

	<u>12/31/20</u>	<u>12/31/19</u>	<u>Change</u>
Capital reserve funds	\$ 340,898	\$ 834,964	\$ (494,066)



## General Fund Budgetary Highlights

There was no difference between the Town's original and final budget in 2020. Additionally, there was an excess of licenses, permits and fee collections of \$665,814. This was primarily due to an excess of motor vehicle registration fees collected in 2020.

## Capital Asset and Debt Administration

### *Capital Assets*

Total investment in capital assets for governmental activities at year end amounted to \$29,559,952 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, vehicles, machinery and equipment, and infrastructure.

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

- \$760,831 for various road infrastructure improvements.
- \$1,967,177 for current year depreciation expense.

### *Long-Term Debt*

At the end of the current year, total bonded debt and loans payable outstanding was \$1,190,000, 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 \$557,400.

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, 2020

	<u>Governmental Activities</u>
<b>Assets</b>	
Current:	
Cash and short-term investments	\$ 18,039,784
Investments	2,698,270
Receivables, net of allowance for uncollectibles:	
Taxes	4,799,263
Departmental	205,672
Other assets	<u>55,625</u>
Total Current Assets	25,798,614
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Taxes	78,931
Land and construction in progress	9,836,198
Capital assets, net of accumulated depreciation	<u>19,723,754</u>
Total Noncurrent Assets	<u>29,638,883</u>
Total Assets	55,437,497
<b>Deferred Outflows of Resources</b>	
Related to pensions	4,773,425
Related to OPEB	<u>98,587</u>
Total Deferred Outflows of Resources	4,872,012

(continued)

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



## TOWN OF PELHAM, NEW HAMPSHIRE

Statement of Net Position  
December 31, 2020

(continued)

	Governmental <u>Activities</u>
<b>Liabilities</b>	
Current:	
Accounts payable	532,726
Accrued liabilities	113,218
Tax refunds payable	150,952
Due to Custodial Funds	12,123,025
Other liabilities	370,447
Current portion of long-term liabilities:	
Bonds payable	415,000
Capital leases	<u>125,642</u>
Total Current Liabilities	13,831,010
Noncurrent:	
Bonds and loans payable, net of current portion	775,000
Capital leases, net of current portion	431,758
Net pension liability	18,088,381
Net OPEB liability	3,823,485
Compensated absences	<u>776,479</u>
Total Noncurrent Liabilities	<u>23,895,103</u>
Total Liabilities	37,726,113
<b>Deferred Inflows of Resources</b>	
Related to pensions	245,703
Related to OPEB	13,934
Other	<u>14,666</u>
Total Deferred Inflows of Resources	<u>274,303</u>
<b>Net Position</b>	
Net investment in capital assets	27,812,552
Restricted for:	
Other purposes	2,275,160
Endowment funds:	
Nonexpendable	989,703
Expendable	149,398
Unrestricted	<u>(8,917,720)</u>
Total Net Position	\$ <u><u>22,309,093</u></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, 2020

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Capital Grants and Contributions</u>	<u>Net (Expenses) Revenues and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		<u>Governmental Activities</u>	
<b>Governmental Activities</b>						
General government	\$ 9,004,646	\$ 126,885	\$ 444,557	\$ 711,594	\$ (7,721,610)	
Public safety	6,335,962	684,129	323,328	-	(5,328,505)	
Highways and streets	3,020,004	300	-	358,399	(2,661,305)	
Sanitation	725,728	55,231	-	-	(670,497)	
Health	141,071	-	-	-	(141,071)	
Welfare	45,320	-	-	-	(45,320)	
Culture and recreation	1,308,839	129,764	260,749	8,578	(909,748)	
Conservation	87,315	-	-	-	(87,315)	
Debt service	58,339	-	-	-	(58,339)	
Total	<u>\$ 20,727,724</u>	<u>\$ 996,309</u>	<u>\$ 1,028,634</u>	<u>\$ 1,078,571</u>	<u>(17,623,710)</u>	
<b>General Revenues</b>						
Property taxes					11,109,441	
Interest, penalties and other taxes					310,670	
Motor vehicle permit fees					3,518,544	
Grants and contributions not restricted to specific programs					710,057	
Investment income					342,329	
Miscellaneous					<u>92,978</u>	
Total general revenues					<u>16,084,019</u>	
Change in Net Position					<u>(1,539,691)</u>	
<b>Net Position</b>						
Beginning of year					<u>23,848,784</u>	
End of year					<u>\$ 22,309,093</u>	

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



## TOWN OF PELHAM, NEW HAMPSHIRE

 Governmental Funds  
 Balance Sheet  
 December 31, 2020

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>			
Cash and short-term investments	\$ 17,677,086	\$ 362,698	\$ 18,039,784
Investments	988,601	1,709,669	2,698,270
Receivables:			
Taxes	5,003,276	-	5,003,276
Departmental	157,061	48,611	205,672
Due from other funds	165,194	2,184,610	2,349,804
Other assets	55,625	-	55,625
Total Assets	<u>\$ 24,046,843</u>	<u>\$ 4,305,588</u>	<u>\$ 28,352,431</u>
<b>Liabilities</b>			
Accounts payable	\$ 526,982	\$ 5,744	\$ 532,726
Accrued liabilities	113,219	-	113,219
Tax refunds payable	150,952	-	150,952
Due to custodial funds	12,123,025	-	12,123,025
Due to other funds	2,184,610	165,194	2,349,804
Other liabilities	370,447	-	370,447
Total Liabilities	15,469,235	170,938	15,640,173
<b>Deferred Inflows of Resources</b>			
Unavailable revenues	791,510	-	791,510
<b>Fund Balances</b>			
Nonspendable	22,454	989,703	1,012,157
Restricted	-	2,424,559	2,424,559
Committed	1,351,010	798,538	2,149,548
Assigned	985,082	-	985,082
Unassigned	5,427,553	(78,150)	5,349,403
Total Fund Balances	<u>7,786,099</u>	<u>4,134,650</u>	<u>11,920,749</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 24,046,844</u>	<u>\$ 4,305,588</u>	<u>\$ 28,352,432</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, 2020

<b>Total governmental fund balances</b>	\$ 11,920,749
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	29,559,952
Revenues are reported on the accrual basis of accounting and are not deferred until collection.	651,762
Long-term liabilities, including bonds payable, capital leases, compensated absences, net pension liability, and total OPEB liability are not due and payable in the current period; therefore, they are not reported in the governmental funds:	
Bonds and loans payable	(1,190,000)
Capital leases	(557,400)
Net pension liability and related deferred outflows and inflows of resources	(13,560,659)
Total OPEB liability and related deferred outflows and inflows of resources	(3,738,832)
Compensated absences	<u>(776,479)</u>
<b>Net position of governmental activities</b>	<u>\$ 22,309,093</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, 2020

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>			
Property taxes	\$ 11,237,741	\$ -	\$ 11,237,741
Interest, penalties and other taxes	169,583	140,136	309,719
Licenses, permits and fees	3,677,841	42,318	3,720,159
Intergovernmental	1,478,174	1,040,922	2,519,096
Charges for services	755,608	334,116	1,089,724
Investment income	133,097	138,743	271,840
Miscellaneous	<u>24,542</u>	<u>148,363</u>	<u>172,905</u>
Total Revenues	17,476,586	1,844,598	19,321,184
<b>Expenditures</b>			
Current:			
General government	6,693,161	145,204	6,838,365
Public safety	5,449,083	441,160	5,890,243
Highways and streets	2,356,265	74,170	2,430,435
Sanitation	706,630	-	706,630
Health	141,071	-	141,071
Welfare	45,320	-	45,320
Culture and recreation	1,029,924	212,736	1,242,660
Conservation	26,948	59,267	86,215
Debt service:			
Principal	649,038	-	649,038
Interest	<u>92,182</u>	<u>-</u>	<u>92,182</u>
Total Expenditures	<u>17,189,622</u>	<u>932,537</u>	<u>18,122,159</u>
Excess of revenues over expenditures	286,964	912,061	1,199,025
<b>Other Financing Sources (Uses)</b>			
Transfers in	20,085	689,314	709,399
Transfers out	<u>(689,314)</u>	<u>(20,085)</u>	<u>(709,399)</u>
Total Other Financing Sources (Uses)	<u>(669,229)</u>	<u>669,229</u>	<u>-</u>
Change in fund balance	(382,265)	1,581,290	1,199,025
Fund Equity, at Beginning of Year	<u>8,168,364</u>	<u>2,553,360</u>	<u>10,721,724</u>
Fund Equity, at End of Year	<u>\$ 7,786,099</u>	<u>\$ 4,134,650</u>	<u>\$ 11,920,749</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, 2020

**Net changes in fund balances - total governmental funds** \$ 1,199,025

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

Capital outlay	801,644
Depreciation	(1,967,177)

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

Repayments of debt	649,038
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Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., property taxes) differ between the two statements. This amount represents the net change in unavailable revenue. (127,650)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Change in pension expense from GASB 68	(1,481,860)
Change in OPEB expense from GASB 75	(557,882)
Compensated absences	(88,671)
Other differences.	<u>33,842</u>

**Change in net position of governmental activities** \$ (1,539,691)

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, 2020

	<u>Custodial Funds</u>
<b>Assets</b>	
Cash and short-term investments	\$ 494,708
Investments:	
Equity mutual funds	317,800
Fixed income mutual funds	225,164
Market linked certificates of deposit	<u>220,601</u>
Total investments	763,565
Due from Primary Government	<u>12,123,025</u>
<b>Total Assets</b>	<b><u>\$ 13,381,298</u></b>
 <b>Liabilities</b>	
Due to School Districts	\$ 12,118,509
Held for performance guarantees	212,742
 <b>Net Position</b>	
Restricted for other governments	<u>1,050,047</u>
Total Liabilities and Net Position	<b><u>\$ 13,381,298</u></b>

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





TOWN OF PELHAM, NEW HAMPSHIRE

Fiduciary Funds  
Statement of Changes in Fiduciary Net Position  
For the Year Ended December 31, 2020

	<u>Custodial Funds</u>
<b>Additions</b>	
Contributions from School Districts	\$ 7,000
Investment income	73,018
Taxes collected for School Districts	26,718,509
Taxes collected for County	2,065,318
Fees collected for State of New Hampshire	1,086,815
Fees collected for School Districts	<u>30,889</u>
Total additions	29,981,549
<b>Deductions</b>	
Payments of taxes to School Districts	26,718,509
Payments of taxes to County	2,065,318
Payments of fees to State of New Hampshire	1,086,815
Payments of fees to School District	34,688
Payments of investment management fees	<u>4,816</u>
Total deductions	<u>29,910,146</u>
Net increase	71,403
<b>Net Position Restricted to Other Governments</b>	
Beginning of year	<u>978,644</u>
End of year	<u>\$ 1,050,047</u>

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



## TOWN OF PELHAM, NEW HAMPSHIRE

### Notes to Financial Statements

#### 1. Summary of Significant Accounting Policies

The accounting policies of the Town of Pelham, New Hampshire (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the significant policies:

##### ***Reporting Entity***

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by 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 2020, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

##### ***Government-Wide and Fund Financial Statements***

###### *Government-Wide Financial Statements*

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

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment 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.

##### ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

###### *Government-Wide Financial Statements*

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related



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

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

#### *Fund Financial Statements*

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

The Town reports the following major governmental fund:

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

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

The Town reports the following fiduciary fund:

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

**Cash and Investments**

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

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

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

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

**Interfund Receivables and Payables**

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

**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.

**Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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



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

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

***Compensated Absences***

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

***Long-Term Obligations***

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

***Fund Equity***

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

***Fund Balance***

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

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

***Net Position***

Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.



### ***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**

### ***Budgetary Information***

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

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

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

### ***Deficit Fund Equity***

Certain individual funds reflected deficit balances as of December 31, 2020.

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

## **3. Deposits and Investments**

State statutes (RSA 41:29) place certain limitation on the nature of deposits and investments available to the Town. Deposits may be made in the New Hampshire Deposit Investment Pool (NHPDIP), in NH banks, or banks outside the State if such banks pledge and deliver to a third-party custodial bank with collateralized security, in accordance with RSA 383:22. NHPDIP is under the control of the New Hampshire Banking Commission and Advisory Committee. Participation units of the NHPDIP are considered short-term for financial presentation purposes due to high liquidity of the fund and is carried at amortized cost in accordance with GASB Statement 79.

### ***Custodial Credit Risk – Deposits***

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





As of December 31, 2020, \$624,544 of the Town’s bank balance of \$17,501,571 was exposed to custodial credit risk as uninsured and uncollateralized.

The Town also maintains various trust and fiduciary funds managed by the Trustees of Trust Funds (Trustees). As of December 31, 2020, none of the Trustees’ bank balances were exposed to custodial credit risk as uninsured and uncollateralized.

**Investment Summary**

The following is a summary of the Town’s investments as of December 31, 2020:

<u>Investment Type</u>	<u>Amount</u>
Certificates of deposit	\$ 216,405
Equity mutual funds	1,350,764
Fixed income mutual funds	957,029
Market linked certificates of deposit	<u>937,637</u>
Total investments	<u>\$ 3,461,835</u>

**Credit Risk – Investment of Debt Securities**

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

As of December 31, 2020, the Town and Trustees’ investments consisted of certificates of deposit and equity mutual funds valued at \$1,567,169. These investments are not subject to credit risk rating. Investments in fixed income mutual funds and market linked certificates of deposit valued at \$1,894,666 are unrated as of December 31, 2020.

**Custodial Credit Risk – Investments**

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



As of December 31, 2020, all of the Town and Trustees' total investments were subject to custodial credit risk exposure because the related securities are uninsured, unregistered, and held by the Town and Trustees' brokerage firm, which is also the counterparty to these securities as follows:

<u>Investment Type</u>	<u>Amount</u>	Held by <u>Counterparty's Trust or Agent</u>
Certificates of deposit	\$ 216,405	\$ 216,405
Equity mutual funds	1,350,764	1,350,764
Fixed income mutual funds	957,029	957,029
Market linked certificates of deposit	<u>937,637</u>	<u>937,637</u>
Total	\$ <u>3,461,835</u>	\$ <u>3,461,835</u>

#### ***Concentration of Credit Risk – Investments***

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

Individual investments exceeding 5% of the Town's total investments are as following:

<u>Investment Issuer</u>	<u>Amount</u>	<u>% of Total Investments</u>
Town Investments:		
Business Non-Corp CD	\$ <u>216,405</u>	100%
Total	\$ <u>216,405</u>	

#### ***Interest Rate Risk – Investment of Debt Securities***

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



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

<u>Investment Type</u>	<u>Amount</u>	<u>Investment Maturities (in Years)</u>		
		<u>Less Than 1</u>	<u>1-5</u>	<u>Unavailable</u>
Market linked certificates of deposit	\$ 937,637	\$ 216,251	\$ 721,386	-
Fixed income mutual funds	957,029	-	-	957,029
Total	\$ <u>1,894,666</u>	\$ <u>216,251</u>	\$ <u>721,386</u>	\$ <u>957,029</u>

*Foreign Currency Risk - Investment*

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

*Fair Value*

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

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

- Level 1 – inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the fund has the ability to access at the measurement date.
- Level 2 – inputs other than quoted prices that are observable for an asset or liability either directly or indirectly, including inputs in markets that are not considered to be active. Because they must often be priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held securities are categorized as level 2.
- Level 3 – unobservable inputs based on the best information available, using assumptions in determining the fair value of investments and derivative instruments.

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



The Town and Trustees have the following fair value measurements as of December 31, 2020:

Investment Type	Amount	Fair Value Measurements Using:		
		Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Investments by fair value level:				
Equity mutual funds	\$ 1,350,764	\$ 1,350,764	\$ -	\$ -
Fixed income mutual funds	957,029	-	957,029	-
Market linked certificates of deposit	937,637	-	937,637	-
Total	\$ 3,245,430	\$ 1,350,764	\$ 1,894,666	\$ -

Equity securities classified in Level 1 are valued using prices quoted in active markets for those securities.

#### 4. Property Taxes Receivable

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

Property taxes receivable reported in the government-wide financial statements are \$4,878,194, which is reported net of an allowance for doubtful accounts.

Property taxes receivable at December 31, 2020 consist of the following:

	Gross Amount	Allowance for Doubtful Accounts	Current Portion	Long- Term Portion
Property taxes				
2020 levy	\$ 4,767,375	\$ (119,184)	\$ 4,648,191	\$ -
Unredeemed tax liens	235,901	(5,898)	151,072	78,931
Total	\$ 5,003,276	\$ (125,082)	\$ 4,799,263	\$ 78,931



**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. The ultimate responsibility for the collection of property taxes for both the School District and the County rests with the Town.

**5. Interfund Fund Receivables/Payables**

**Receivables/Payables**

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2020 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 165,194	\$ 14,307,635
Nonmajor Governmental Funds:		
Special Revenue Funds:		
Ambulance revolving	211,972	-
PD/FD Special Detail Fund	-	44,178
Park & Recreation Revolving Fund	79,451	-
Firearm License Fees	-	1,465
Drug Forfeiture Fund	210	-
Conservation Fund	936,986	-
Village Green Tree Fund	549	-
Cable Equipment Fund	2,521	-
Agriculture Commission Donation	80	-
Skate Park	46,747	-
Town Grants	102,782	-
CARES Act Grant	-	2,675
FD Supplemental COVID-19	-	707
Senior Center Impact Fees	4,773	-
Other Fees	-	14,731
Expendable Trust Funds	-	32,235
Capital Project Funds:		
Sherburne/Mammoth Project	707,844	-
Willow Street Bridge	90,695	-
Old Bridge Street Bridge	-	69,203
Subtotal	<u>2,184,610</u>	<u>165,194</u>
Fiduciary Funds:		
Custodial Funds:		
School Impact Fees	<u>12,123,025</u>	-
Total	<u>\$ 14,472,829</u>	<u>\$ 14,472,829</u>



### Transfers

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

Governmental Funds	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 20,085	\$ 689,314
Special Revenue Funds:		
Expendable Trust Funds	-	20,085
Capital Project Funds:		
Sherburne/Mammoth Project	<u>689,314</u>	<u>-</u>
Subtotal	<u>689,314</u>	<u>20,085</u>
Total	<u>\$ 709,399</u>	<u>\$ 709,399</u>

The transfer from the expendable trust fund was for the annual appropriation for the purpose of forest management. The transfer to the Sherburne/Mammoth capital project fund was to fund the Sherburne/Mammoth Intersection Control Devices project in accordance with votes from the Annual Town Meeting.

## 6. Capital Assets

Capital asset activity for the year ended December 31, 2020 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital assets, being depreciated:				
Buildings and improvements	\$ 12,103	\$ -	\$ -	\$ 12,103
Vehicles, machinery and equipment	7,877	16	-	7,893
Infrastructure	<u>63,721</u>	<u>1,952</u>	<u>-</u>	<u>65,673</u>
Total capital assets, being depreciated	83,701	1,968	-	85,669
Less accumulated depreciation for:				
Buildings and improvements	(3,707)	(346)	-	(4,053)
Vehicles, machinery and equipment	(5,380)	(484)	-	(5,864)
Infrastructure	<u>(54,891)</u>	<u>(1,137)</u>	<u>-</u>	<u>(56,028)</u>
Total accumulated depreciation	<u>(63,978)</u>	<u>(1,967)</u>	<u>-</u>	<u>(65,945)</u>
Total capital assets, being depreciated, net	19,723	1	-	19,724
Capital assets, not being depreciated:				
Land	8,995	-	-	8,995
Construction in progress	<u>2,008</u>	<u>760</u>	<u>(1,927)</u>	<u>841</u>
Total capital assets, not being depreciated	<u>11,003</u>	<u>760</u>	<u>(1,927)</u>	<u>9,836</u>
Governmental activities capital assets, net	<u>\$ 30,726</u>	<u>\$ 761</u>	<u>\$ (1,927)</u>	<u>\$ 29,560</u>





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

Governmental Activities	
General government	\$ 187
Public safety	390
Highways and streets*	1,311
Sanitation	16
Culture and recreation	62
Conservation	<u>1</u>
Total governmental activities	<u>\$ 1,967</u>

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

**7. Deferred Outflows of Resources**

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

**8. Accrued Liabilities**

Accrued liabilities represent 2020 expenditures paid after December 31, 2020.

**9. Tax Refunds Payable**

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

**10. Other Liabilities**

This balance consists primarily of various employee payroll withholdings.



**11. Capital Lease Obligations**

The Town is the lessee of certain equipment under capital leases expiring in various years through September 14, 2028. Future minimum lease payments under the capital leases consisted of the following as of December 31, 2020:

<u>Fiscal</u> <u>Year</u>	<u>Capital</u> <u>Leases</u>
2021	\$ 145,840
2022	120,675
2023	120,675
2024	48,559
2025	48,558
2026	48,558
2027	48,558
2028	<u>48,558</u>
Total payments	629,981
Less amounts representing interest	<u>72,581</u>
Present Value of Minimum Lease Payments	<u>\$ 557,400</u>

The following is an analysis for the leased assets included in capital assets at December 31, 2020:

	<u>Governmental</u> <u>Activities</u>
Machinery, vehicles and equipment	\$ 1,491,159
Less: accumulated depreciation	<u>427,744</u>
Equipment under capital leases, net	<u>\$ 1,063,415</u>

**12. Long-Term Debt**

***General Obligation Bonds and Loans***

The Town issues general obligation bonds (including direct placements) and direct borrowings to provide funds for the acquisition and construction of major capital facilities



and Conservation Land. General obligation bonds and direct borrowings currently outstanding are as follows:

<u>Governmental Activities</u>	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of <u>12/31/20</u>
<u>General Obligation Bonds</u>			
Public offerings:			
Municipal complex	08/15/22	4.11%	\$ <u>560,000</u>
Total public offerings			560,000
Total general obligation bonds			560,000
<u>Loans - Direct Borrowings</u>			
Conservation land	10/20/23	2.99%	180,000
Conservation land	07/20/26	2.65%	<u>450,000</u>
Total loans - direct borrowings			<u>630,000</u>
Total governmental activities			<u>\$ 1,190,000</u>

***Future Debt Service***

The annual payments to retire all general obligation and loans payable (direct borrowing) long-term debt outstanding as of December 31, 2020 are as follows:

<u>Governmental</u>	<u>Bonds - Public Offerings</u>			<u>Loans - Direct Borrowings</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 280,000	\$ 26,660	\$ 306,660	\$ 135,000	\$ 16,586	\$ 151,586
2022	280,000	13,300	293,300	135,000	12,752	147,752
2023	-	-	-	135,000	8,918	143,918
2024	-	-	-	75,000	5,554	80,554
2025	-	-	-	75,000	3,525	78,525
2026	-	-	-	75,000	1,510	76,510
Total	<u>\$ 560,000</u>	<u>\$ 39,960</u>	<u>\$ 599,960</u>	<u>\$ 630,000</u>	<u>\$ 48,845</u>	<u>\$ 678,845</u>



### **Changes in General Long-Term Liabilities**

During the year ended December 31, 2020, the following changes occurred in long-term liabilities (in thousands):

	Beginning Balance	Additions	Reductions	Ending Balance	Less Current Portion	Equals Long-Term Portion
<b>Governmental Activities</b>						
Bonds payable:						
Public offerings	\$ 840	\$ -	\$ (280)	\$ 560	\$ (280)	\$ 280
Loans payable (direct borrowings)	<u>765</u>	<u>-</u>	<u>(135)</u>	<u>630</u>	<u>(135)</u>	<u>495</u>
Subtotal	1,605	-	(415)	1,190	(415)	775
Capital leases	791	-	(233)	558	(126)	432
Net pension liability	13,338	4,750	-	18,088	-	18,088
Net OPEB liability	3,262	561	-	3,823	-	3,823
Compensated absences	<u>688</u>	<u>100</u>	<u>(12)</u>	<u>776</u>	<u>-</u>	<u>776</u>
Total	<u>\$ 19,684</u>	<u>\$ 5,411</u>	<u>\$ (660)</u>	<u>\$ 24,435</u>	<u>\$ (541)</u>	<u>\$ 23,894</u>

### **Long-Term Debt Supporting Governmental Activities**

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

## **13. Deferred Inflows of Resources**

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

## **14. Governmental Funds – Balances**

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

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



The following types of fund balances are reported at December 31, 2020:

***Nonspendable***

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

***Restricted***

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

***Committed***

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

***Assigned***

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

***Unassigned***

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



Following is a breakdown of the Town's fund balances at December 31, 2020:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable</b>			
Reserve for fuel inventory	\$ 22,454	\$ -	\$ 22,454
Nonexpendable permanent funds	<u>-</u>	<u>989,703</u>	<u>989,703</u>
Total Nonspendable	22,454	989,703	1,012,157
<b>Restricted</b>			
Special revenue funds			
Ambulance	-	211,972	211,972
Parks and recreation	-	79,163	79,163
Conservation	-	936,985	936,985
Impact fees	-	185,243	185,243
Skate park	-	46,747	46,747
Grants	-	105,271	105,271
Other	-	40,658	40,658
Expendable trust funds	-	669,122	669,122
Expendable permanent funds	<u>-</u>	<u>149,398</u>	<u>149,398</u>
Total Restricted	-	2,424,559	2,424,559
<b>Committed</b>			
Article carryforwards	1,010,112	-	1,010,112
Capital project funds	-	798,538	798,538
Capital reserve funds	<u>340,898</u>	<u>-</u>	<u>340,898</u>
Total Committed	1,351,010	798,538	2,149,548
<b>Assigned</b>			
Encumbrances:			
General government	102,095	-	102,095
Public safety	850,000	-	850,000
Culture and recreation	<u>32,987</u>	<u>-</u>	<u>32,987</u>
Total Assigned	985,082	-	985,082
<b>Unassigned</b>			
General fund	5,427,553	-	5,427,553
Special revenue fund deficits	-	(3,467)	(3,467)
Capital project fund deficits	<u>-</u>	<u>(74,683)</u>	<u>(74,683)</u>
Total Unassigned	<u>5,427,553</u>	<u>(78,150)</u>	<u>5,349,403</u>
Total Fund Balance	<u>\$ 7,786,099</u>	<u>\$ 4,134,650</u>	<u>\$ 11,920,749</u>



**15. Retirement System**

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

***Plan Description***

Full-time employees participate in the New Hampshire Retirement System (NHRS), a cost-sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan 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.

***Benefits Provided***

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

Group II benefits are provided based on age, years of creditable service, and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service, as follows:

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





### **Contributions**

Plan members are required to contribute a percentage of their Earnable Compensation to the pension plan, which the contribution rates are 7% for employees, 11.55% for police and 11.80% for fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 10.88% to 26.43% of covered compensation. The Town's contribution to NHRS for the year ended December 31, 2020 was \$1,333,395, which was equal to its annual required contribution.

### **Summary of Significant Accounting Policies**

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

### **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred (Inflows) of Resources Related to Pensions**

At December 31, 2020, the Town reported a liability of \$18,088,381 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At the most recent measurement date of June 30, 2020, the Town's proportion was 0.28280103%, which was an increase of 0.00560366% from its previous year proportion.

For the year ended December 31, 2020, the Town recognized pension expense of \$2,814,952. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 488,474	\$ 194,217
Differences between projected and actual earnings on pension plan investments	1,118,786	-
Changes in assumptions	1,789,300	-
Changes in proportion	659,880	51,486
Contributions subsequent to the measurement date	716,985	-
Total	<u>\$ 4,773,425</u>	<u>\$ 245,703</u>



The amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in 2021. Other amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2021	\$ 790,049
2022	1,057,817
2023	1,074,367
2024	<u>888,504</u>
Total	<u>\$ 3,810,737</u>

**Actuarial Assumptions**

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.00% per year, previously 2.50%
Wage inflation	2.75% per year, previously 3.25%
Salary increases	5.6% average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation, previously 7.25%

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

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

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



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

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Large cap equities	22.50 %	3.71%
Small/mid cap equities	<u>7.50</u>	4.15%
Total domestic equities	30.00	
Int'l equities (unhedged)	13.00	3.96%
Emerging int'l equities	<u>7.00</u>	6.20%
Total international equities	20.00	
Core bonds	9.00	0.42%
Global multi-sector fixed income	10.00	1.66%
Absolute return fixed income	<u>6.00</u>	0.92%
Total fixed income	25.00	
Private equity	10.00	7.71%
Private debt	5.00	4.81%
Total alternative investments	15.00	
Real estate	<u>10.00</u>	2.95%
Total	<u><u>100.00</u></u> %	

**Discount Rate**

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



Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
\$ 23,417,092	\$ 18,088,381	\$ 13,734,119

**Pension Plan Fiduciary Net Position**

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

**16. Other Post-Employment Benefits (GASB 75)**

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

**Town OPEB Plan**

All the following OPEB disclosures for the Town OPEB Plan are based on a measurement date of June 30, 2020.

*General Information about the OPEB Plan*

Plan Description

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



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

Benefits Provided

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

Plan Membership

At June 30, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries	
currently receiving benefit payments	15
Active employees	<u>78</u>
Total	<u><u>93</u></u>

Funding Policy

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

*Actuarial Assumptions and Other Inputs*

The total OPEB liability was determined by an actuarial valuation as of June 30, 2020, in accordance with the parameters of GASB Statement No. 75. Alternative measurement method valuations of an ongoing plan are allowed for a sole employer with fewer than one hundred total plan members and involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future, similar to broad measurement steps as would be used by an actuarial valuation for plans whose members exceed one hundred. Examples include assumptions about future employment, mortality, and the healthcare cost trend. The alternative measurement method used the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	5.60%, average, including inflation
Discount rate	3.13%
Healthcare cost trend rates	8% for 2020, decreasing to an ultimate rate of 4% in 8 years
Retirees' share of benefit-related costs	100%

The discount rate was based on the S&P Municipal Bond 20-Year High Grade Index – SAPIHG at June 30, 2020.

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



The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent experience study of the New Hampshire Retirement System, which was for the period July 1, 2010 – June 30, 2015.

*Discount Rate*

The discount rate used to measure the total OPEB liability was 2.66%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

*Total OPEB Liability*

The Town’s total OPEB liability of \$2,436,839 was measured as of June 30, 2020, and was determined by the alternative method as of June 30, 2020.

*Changes in the Total OPEB Liability*

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

	Total OPEB <u>Liability</u>
Balances, beginning of year	\$ 1,792,970
Changes for the year:	
Service cost	56,602
Interest	58,926
Changes in assumptions or other inputs	637,167
Benefit payments	<u>(108,826)</u>
Net Changes	<u>643,869</u>
Balances, end of year	<u>\$ 2,436,839</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.13% in 2019 to 2.66% in 2020. All other assumptions were the same as those used in the previous measurement.

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

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

1% <u>Decrease</u>	Current Discount <u>Rate</u>	1% <u>Increase</u>
<u>(1.66%)</u>	(2.66%)	(3.66%)
\$ 3,154,215	\$ 2,436,839	\$ 1,911,265



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

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

1% <u>Decrease</u> (7.00%)	Current Healthcare Cost Trend Rates <u>(8.00%)</u>	1% <u>Increase</u> (9.00%)
\$ 2,252,888	\$ 2,436,839	\$ 2,639,603

*OPEB Expense and Deferred Outflows of Resources and Deferred (Inflows) of Resources Related to OPEB*

For the year ended December 31, 2020, the Town recognized an OPEB expense of \$117,163. At December 31, 2020, the Town did not have any deferred outflows or (inflows) of resources related to the Total OPEB liability.

***New Hampshire Retirement System Medical Subsidy Plan Description***

*General Information about the OPEB Plan*

Plan Description

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

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

Benefits Provided

The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical subsidy is a payment made by NHRS to the former employer or their insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certifiably dependent children with a disability who are living in the household and being cared for by the retiree. Under specific conditions, the qualified beneficiaries of members who die while in service may also be eligible for the medical





subsidy. The eligibility requirements for receiving OPEB Plan benefits differ for Group I and Group II members. The monthly Medical Subsidy rates are:

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

Contributions

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

*Actuarial Assumptions and Other Inputs*

Actuarial assumptions are the same in the Retirement System footnote.

*Net OPEB Liability, Expense, and Deferred Outflows and Inflows*

The Town’s proportionate share of the net NHRS Medical Subsidy (net OPEB liability) as of the measurement date of June 30, 2020 was \$1,386,646, representing 0.31679633%.

For the year ended December 31, 2020, the Town recognized an OPEB expense related to the NHRS Medical Subsidy of \$70,223. At December 31, 2020, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Contributions subsequent to the measurement date	\$ 84,483	\$ -
Difference between expected and actual experience	-	4,018
Changes in proportion	-	9,916
Change in assumptions	8,916	-
Net difference between projected and actual OPEB investment earnings	<u>5,188</u>	<u>-</u>
Total	<u>\$ 98,587</u>	<u>\$ 13,934</u>



The amount reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the year ending December 31, 2021.

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

<u>Fiscal Year Ended</u>	
2021	\$ (4,625)
2022	1,536
2023	1,831
2024	<u>1,428</u>
Total	<u>\$ 170</u>

*Sensitivity of the Net NHRS Medical Subsidy OPEB Liability to Changes in the Discount Rate*  
 The following presents the net OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

<u>1% Decrease</u>	Current Discount Rate	<u>1% Increase</u>
\$ 1,505,753	\$ 1,386,646	\$ 1,283,238

*Healthcare Cost Trend Rate*

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

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

The following consolidates the Town’s total OPEB liability and related deferred outflows/inflows, and the Town’s proportionate share of the NHRS Medical Subsidy net OPEB liability and related deferred outflows/inflows at December 31, 2020:

	<u>Total OPEB Liability</u>	<u>Total Deferred Outflows of Resources</u>	<u>Total Deferred Inflows of Resources</u>	<u>Total OPEB Expense</u>
Town OPEB Plan	\$ 2,436,839	\$ -	\$ -	\$ 117,163
Proportionate share of NHRS Medical Subsidy Plan	<u>1,386,646</u>	<u>98,587</u>	<u>13,934</u>	<u>70,223</u>
Total	<u>\$ 3,823,485</u>	<u>\$ 98,587</u>	<u>\$ 13,934</u>	<u>\$ 187,386</u>



**17. Change in Accounting Principle**

During 2020, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. This required moving certain items previously recorded through a general fund liability account to the newly established custodial fund that reports additions and deductions for these activities. No restatement of beginning net position/fund balance was required in either fund.

**18. Subsequent Events**

Management has evaluated subsequent events through October 6, 2021, which is the date the financial statements were available to be issued.

**19. Commitments and Contingencies**

***COVID-19***

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

***Outstanding Legal Issues***

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

***Grants***

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

***Encumbrances***

At year-end, the Town's general fund has \$985,082 in encumbrances that will be honored in the next year.



**20. New Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued Statement No. 87, *Leases*, effective for the Town beginning with its year ending December 31, 2021. This statement establishes new reporting and disclosure requirements, including the recording of various operating leases in the financial statements.



TOWN OF PELHAM, NEW HAMPSHIRE

Required Supplemental Information  
General Fund

Statement of Revenues, Expenditures, and Other Sources (Uses) - Budget and Actual  
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Property taxes	\$ 11,232,119	\$ 11,232,119	\$ 11,262,763	\$ 30,644
Interest, penalties and other taxes	193,376	193,376	153,739	(39,637)
Licenses, permits and fees	3,012,000	3,012,000	3,677,814	665,814
Intergovernmental	1,126,605	1,126,605	1,478,174	351,569
Charges for services	575,000	575,000	755,608	180,608
Investment income	100,000	100,000	95,150	(4,850)
Miscellaneous	20,000	20,000	23,566	3,566
Total Revenues	16,259,100	16,259,100	17,446,814	1,187,714
<b>Expenditures</b>				
General government	7,304,588	7,304,588	6,791,236	513,352
Public safety	5,938,099	5,938,099	5,669,083	269,016
Highways and streets	3,206,188	3,206,188	2,720,808	485,380
Sanitation	861,154	861,154	706,630	154,524
Health	119,266	119,266	141,071	(21,805)
Welfare	73,290	73,290	45,320	27,970
Culture and recreation	1,092,990	1,092,990	1,062,911	30,079
Conservation	48,342	48,342	44,182	4,160
Debt service	746,036	746,036	741,220	4,816
Capital outlay	1,300,065	1,300,065	1,300,065	-
Total Expenditures	20,690,018	20,690,018	19,222,526	1,467,492
(Deficiency) of revenues over expenditures	(4,430,918)	(4,430,918)	(1,775,712)	2,655,206
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	20,085	20,085
Transfers out	(100,000)	(100,000)	(100,000)	-
Use of prior year fund balance (carryforwards)	1,900,918	1,900,918	1,900,918	-
Use of fund balance	2,630,000	2,630,000	2,630,000	-
Total Other Financing Sources (Uses)	4,430,918	4,430,918	4,451,003	20,085
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 2,675,291	\$ 2,675,291

See Independent Auditors' Report.



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

***Budgetary Basis***

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

***Budget/GAAP Reconciliation***

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

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

<u>General Fund</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>
Revenues/expenditures/other financing sources/uses (GAAP basis)	\$ 17,476,586	\$ 17,189,622	\$ (669,229)
Recognize use of fund balance as funding source	-	-	2,630,000
Reverse beginning of year appropriation carryforwards from expenditures	-	-	1,900,918
Add end-of-year appropriation carryforwards and related funding sources	-	1,995,194	-
Reverse reclassification of unassigned fund balance for Intersection Control Devices project to separate fund	-	670,000	670,000
Reverse the effects of non-budgeted audit adjustments	8,174	(278)	19,314
Remove effect of combining capital reserve funds with general fund	<u>(37,946)</u>	<u>(632,012)</u>	<u>(100,000)</u>
Budgetary Basis	<u>\$ 17,446,814</u>	<u>\$ 19,222,526</u>	<u>\$ 4,451,003</u>

See Independent Auditors' Report.



TOWN OF PELHAM, NEW HAMPSHIRE

Required Supplementary Information  
 Schedule of Proportionate Share of the Net Pension Liability  
 December 31, 2020  
 (Unaudited)

New Hampshire Retirement System

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
December 31, 2020	June 30, 2020	0.28280103%	\$18,088,381	\$ 7,989,146	226.41%	58.70%
December 31, 2019	June 30, 2019	0.27719737%	\$13,337,780	\$ 7,830,842	170.32%	65.60%
December 31, 2018	June 30, 2018	0.26222662%	\$12,626,743	\$ 7,217,093	174.96%	64.73%
December 31, 2017	June 30, 2017	0.25948281%	\$12,761,346	\$ 6,921,993	184.36%	62.66%
December 31, 2016	June 30, 2016	0.26521070%	\$14,102,832	\$ 6,899,201	204.41%	58.30%
December 31, 2015	June 30, 2015	0.26814720%	\$10,622,724	\$ 6,904,874	153.84%	65.47%

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

See Independent Auditors' Report.





**TOWN OF PELHAM, NEW HAMPSHIRE**

Required Supplementary Information  
 Schedule of Pension Contributions  
 December 31, 2020  
 (Unaudited)

New Hampshire Retirement System

Calendar Year	Measurement Date	Contractually Determined Contribution	Contractually Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2020	June 30, 2020	\$ 1,333,395	\$ 1,333,395	\$ -	\$ 7,989,146	16.69%
December 31, 2019	June 30, 2019	\$ 1,263,790	\$ 1,263,790	\$ -	\$ 7,830,842	16.14%
December 31, 2018	June 30, 2018	\$ 1,139,734	\$ 1,139,734	\$ -	\$ 7,217,093	15.79%
December 31, 2017	June 30, 2017	\$ 886,679	\$ 886,679	\$ -	\$ 6,921,993	12.81%
December 31, 2016	June 30, 2016	\$ 932,876	\$ 932,876	\$ -	\$ 6,899,201	13.52%
December 31, 2015	June 30, 2015	\$ 940,641	\$ 940,641	\$ -	\$ 6,904,874	13.62%

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

See Independent Auditors' Report.



TOWN OF PELHAM, NEW HAMPSHIRE

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

Schedule of Proportionate Share

New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net OPEB Liability</u>	<u>Proportionate Share of the Net OPEB Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Net OPEB Liability</u>
December 31, 2020	June 30, 2020	0.316796330%	\$1,386,646	\$ 7,989,146	17.36%	7.74%
December 31, 2019	June 30, 2019	0.334968370%	\$1,468,539	\$ 7,830,842	18.75%	7.75%
December 31, 2018	June 30, 2018	0.315567730%	\$1,444,813	\$ 7,217,093	20.02%	7.53%

Schedule of Contributions

New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Valuation Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions Relative to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
December 31, 2020	June 30, 2020	156,217	\$156,217	\$ -	\$7,989,146	1.96%
December 31, 2019	June 30, 2019	144,811	\$144,811	\$ -	\$7,830,842	1.85%
December 31, 2018	June 30, 2018	143,994	\$143,994	\$ -	\$7,217,093	2.00%

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

See Independent Auditors' Report.



TOWN OF PELHAM, NEW HAMPSHIRE

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

Pelham OPEB Plan \*

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>			
Service cost	\$ 56,602	\$ 53,907	\$ 84,248
Interest	58,926	56,120	61,257
Changes of assumptions	637,167	135,759	(382,625)
Benefit payments, including refunds of member contributions	<u>(108,826)</u>	<u>(103,644)</u>	<u>(121,966)</u>
Net change in total OPEB liability	643,869	142,142	(359,086)
Total OPEB liability - beginning	<u>1,792,970</u>	<u>1,650,828</u>	<u>2,009,914</u>
Total OPEB liability - ending	<u>\$ 2,436,839</u>	<u>\$ 1,792,970</u>	<u>\$ 1,650,828</u>
Does not include New Hampshire Retirement System Medical Subsidy.			
Covered employee payroll	\$ Not Available	\$ Not Available	\$ Not Available
Total OPEB liability as a percentage of covered employee payroll	Not Available	Not Available	Not Available

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

\*Does not include New Hampshire System Medical Subsidy.

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

See Independent Auditors’ Report.



**Report of Revenue for the Town Report  
Town of Pelham  
For 12/31/2021**

Run: 1/20/2022 at 10:55 AM

All

**Tax Collector Revenue**

Property Tax	\$ 41,686,184.00
Land Use	63,643.75
Yield Taxes	4,155.88
Payment in Lieu of Taxes	61,194.00
Interest on Taxes	5,091.36
Property Tax Interest	26,341.01
Tax Coll Ret Check Fee	400.00
Tax Lien Interest	51,417.16
Yield Tax Interest	15.24
<b>Total Tax Collector Revenue</b>	<b>\$ 41,898,442.40</b>

**Town Clerk Revenue**

UCC Filing & Certificates	\$ 3,135.00
Motor Vehicles Decal Fees	62,169.00
Town MV Title Fees	7,830.00
Town MV Registration Fees	3,560,940.73
Town Dog License Fees	10,657.50
Dog Fines & Penalties	2,232.00
Civil Forfeiture Fee - Dogs	6,127.00
Boat Taxes	15,609.99
Hunting/Fishing License	(147.50)
Vital Statistics	7,772.00
Marriage Ceremony	1,200.00
Town Clerk - Notary Public Fee	1,335.00
Miscellaneous	6,185.93
<b>Total Town Clerk Revenue</b>	<b>\$ 3,685,046.65</b>

**Planning Department Permits**

Planning	\$ 386.00
Building Permits	83,347.56
Sign Fees	649.00
Pellt Stove Fees	425.00
Electrical Permits	19,150.00
Well Water Permit	725.00
Plumbing Permits	11,650.00
Septic System Permits	10,750.00
Junk License Renewal Fees	75.00
Occupancy Permits	6,750.00
Reinspection Fees	150.00
Fines	150.00
<b>Total Planning Department Permits</b>	<b>\$ 134,207.56</b>

**Planning Board Fees**

PB-Application Fees	\$ 15,117.00
PB-Abutters Fees	(2,530.00)
PB-Advertising Fees	3,325.00
<b>Total Planning Board Fees</b>	<b>\$ 15,912.00</b>

**Assessing Fees**

Assessing - Copies & Fees	\$ 40.00
<b>Total Assessing Fees</b>	<b>\$ 40.00</b>

**Police Department Revenue**

PD Court Fines	\$ 300.00
PD Alarm Permits	75.00
PD Special Details	51,524.35
PD Witness Fees	30.00
PD Insurance Fees	88.00
PD Parking Violations	75.00
PD Sex Offender Reg PD Portion	80.00
<b>Total Police Department Revenue</b>	<b>\$ 52,172.35</b>



**Report of Revenue for the Town Report  
Town of Pelham  
For 12/31/2021**

Run: 1/20/2022 at 10:55 AM

All

<b><u>Fire Department Revenue</u></b>	
Ambulance Fees Revenue	\$ 243,901.84
FD Miscellaneous	11,445.96
FD Ambulance Billing Fees	(1,642.92)
<b>Total Fire Department Revenue</b>	<b>\$ 253,704.88</b>
<b><u>Cable Department Revenue</u></b>	
Cable Income	\$ 253,817.12
<b>Total Cable Revenue</b>	<b>\$ 253,817.12</b>
<b><u>Cemetery Department Revenue</u></b>	
Cemetery - Open & Close	\$ 20,650.00
Cemetery - Cremation	17,700.00
Cemetery - Lots	13,300.00
Cemetery - Foot Marker	1,705.00
<b>Total Cemetery Revenue</b>	<b>\$ 53,355.00</b>
<b><u>Welfare Reimbursements</u></b>	
Welfare Reimbursements	\$ 2,767.65
<b>Total Welfare Reimbursements</b>	<b>\$ 2,767.65</b>
<b><u>Transfer Station Revenue</u></b>	
Transfer - Recycle Lt Iron	\$ 50,267.48
Transfer - Recycling/Aluminum	5,656.60
Transfer - CFCC/HCFC Disposal	7,863.35
Transfer - TV & Monitors	10,392.25
Transfer - Batteries	2,834.68
Transfer - Furniture	18,468.00
Transfer - Mattresses	790.00
<b>Total Transfer Station Revenue</b>	<b>\$ 96,272.36</b>
<b><u>Other Revenue</u></b>	
Interest Earned - Excess Funds	\$ 9,367.92
Miscellaneous Revenue	72,261.32
SONH COVID 19 Funds	5,195.90
Hawkers & Peddlers	925.00
NH Shared Rev/Meal	1,039,146.76
NH Highway Block Grant	320,449.22
Conservation Sign Revenue	392.00
NH/Fed Forest Land Reimb	35.36
<b>Total Other Revenue</b>	<b>\$ 1,447,773.48</b>
<b>Total Revenues</b>	<b>\$ 47,893,511.45</b>



Town of Pelham

Run: 1/20/2022 at 9:26 AM

Town of Pelham Expenses

<b>Selectmen</b>	
Selectmen - Salaries	\$ 507,345.85
Selectmen - Supplies	5,456.83
Selectmen - Telephone	2,399.35
Selectmen - Rentals	525.00
Selectmen - Expenses	<u>72,850.25</u>
<b>Total Selectmen</b>	<b>\$ 588,577.28</b>
<b>IT Department</b>	
IT Department - Supplies	\$ 8,265.67
IT Department - Telephone/Internet	23,303.91
IT Department - New Equipment	69,240.96
IT Department - Software/Maintenance	<u>66,811.42</u>
<b>Total IT Department</b>	<b>\$ 167,621.96</b>
<b>Trust Funds</b>	
Trust Fund - Expense	\$ 56.00
<b>Total Trust Funds</b>	<b>\$ 56.00</b>
<b>Town Clerk/Tax Collector</b>	
Town Clerk - Salaries	\$ 234,759.87
Town Clerk - Supplies	25,800.58
Town Clerk - Telephone	7.50
Town Clerk - Rentals	524.96
Town Clerk - Expenses	<u>3,166.26</u>
<b>Total Town Clerk/Tax Collector</b>	<b>\$ 264,259.17</b>
<b>Elections</b>	
Elections - Salaries	\$ 7,012.94
Elections - Supplies	6,888.70
Elections - Expenses	<u>300.00</u>
<b>Total Elections</b>	<b>\$ 14,201.64</b>
<b>Assessor</b>	
Assessor - Salaries	\$ 47,346.06
Assessor - Supplies	4,910.50
Assessor - Telephone	3.75
Assessor - Rentals	524.96
Assessor - New Equipment	3,757.77
Assessor - Expenses	87,626.75
Assessor - Specials	<u>24,303.92</u>
<b>Total Assessor</b>	<b>\$ 168,473.71</b>
<b>Treasurer</b>	
Treasurer - Salaries	\$ 4,740.00
Treasurer - Supplies	211.80
Treasurer - Expense	95.00
Treasurer - Specials	<u>105.00</u>
<b>Total Treasurer</b>	<b>\$ 5,151.80</b>
<b>Legal Expenses</b>	
Legal - Expenses	\$ 125,615.00
<b>Total Legal Expenses</b>	<b>\$ 125,615.00</b>
<b>NH Retirement</b>	
Retirement - Expense	\$ 2,035,396.98



## Town of Pelham

## Town of Pelham Expenses

<b>Total NH Retirement</b>	<b>\$ 2,035,396.98</b>
<b>Planning And Zoning</b>	
Planning - Salaries	\$ 401,540.82
Planning - Supplies	7,934.61
Planning - Telephone	1,189.25
Planning - Gas & Oil	224.82
Planning - Repairs	1,505.86
Planning - Rentals	524.96
Planning - Expenses	32,774.19
Planning - Specials	3,262.50
Planning - Special Project MS4	28,548.29
<b>Total Planning And Zoning</b>	<b>\$ 477,505.30</b>
<b>Town Buildings</b>	
Town Buildings - Salaries	\$ 10,888.50
Town Buildings - Supplies	10,716.16
Town Buildings - Electric	123,534.81
Town Buildings - Phones/Cable	18,438.96
Town Buildings - Water/Pennichuck	19,840.39
Town Buildings - Heat/Pro/Oil	69,304.95
Town Buildings - Repairs	70,268.70
Town Buildings - Exp/Maintenance	20,163.70
Town Buildings - HVAC/Plumbing Maint.	42,218.71
Town Buildings - Elec./Fire Maintenance	13,953.49
Town Buildings - Cleaning Maintenance	94,515.00
Town Buildings - Landscaping Maintenance	110,835.00
<b>Total Town Buildings</b>	<b>\$ 604,678.37</b>
<b>Cemetery</b>	
Cemetery - Salaries	\$ 115,861.93
Cemetery - Supplies	17,987.54
Cemetery - Telephone	2,692.02
Cemetery - Gas & Oil	2,562.73
Cemetery - Repairs	1,819.10
Cemetery - Rentals	1,442.82
Cemetery - New Equip	232.15
Cemetery - Expenses	8,630.13
Cemetery - Specials	9,827.15
<b>Total Cemetery</b>	<b>\$ 161,055.57</b>
<b>Insurance</b>	
Insurance - Expense	\$ 2,109,018.52
<b>Total Insurance</b>	<b>\$ 2,109,018.52</b>
<b>Police</b>	
Police-Salaries	\$ 2,817,478.08
Police-Supplies	78,555.05
Police-Telephone	18,758.41
Police-Gasoline	35,817.79
Police-Repairs	70,193.03
Police-Rentals	3,770.24
Police-New Equipment	111,787.32
Police-Expenses	96,802.32
<b>Total Police</b>	<b>\$ 3,233,162.24</b>
<b>Fire</b>	
Fire - Salaries	\$ 1,954,254.24
Fire - Supplies	54,648.10





Town of Pelham

Town of Pelham Expenses

Fire - Telephone	18,394.26
Fire - Gas & Oil	13,809.09
Fire - Repairs	114,756.39
Fire - Rentals	169,567.61
Fire - New Equipment	31,774.71
Fire - Expenses	43,765.69
Fire - Specials	3,052.99
<b>Total Fire</b>	<b>\$ 2,404,023.08</b>
<b>Emergency Management</b>	
Emergency Mgmt - Supplies	\$ 299.96
<b>Total Emergency Management</b>	<b>\$ 299.96</b>
<b>Highway</b>	
Highway - Salaries	\$ 480,932.81
Highway - Supplies	188,942.30
Highway - Telephone	6,204.02
Highway - Gas & Oil	17,927.83
Highway - Repairs	49,340.96
Highway - Rentals	299,619.92
Highway - New Equipment	4,735.02
Highway - Expenses	75,375.48
Highway - Specials	101,838.68
<b>Total Highway</b>	<b>\$ 1,224,917.02</b>
<b>Transfer Station</b>	
Transfer - Salaries	\$ 323,072.24
Transfer - Supplies	5,820.48
Transfer - Telephone	2,398.31
Transfer - Gas & Oil	6,215.87
Transfer - Repairs	132,283.25
Transfer - Rentals	6,612.18
Transfer - New Equip	43,110.00
Transfer - Expenses	567,997.31
<b>Total Transfer Station</b>	<b>\$ 1,087,509.64</b>
<b>Health Officer</b>	
Health Officer - Expenses	\$ 7,270.00
Health Officer - Specials	35,000.00
<b>Total Health Officer</b>	<b>\$ 42,270.00</b>
<b>Health Services</b>	
Health Services - Expenses	\$ 67,700.00
<b>Total Health Services</b>	<b>\$ 67,700.00</b>
<b>Human Services</b>	
Human Services - Salaries	\$ 10,337.50
Human Services - Expenses	17,188.06
<b>Total Human Services</b>	<b>\$ 27,525.56</b>
<b>Parks And Recreation</b>	
Recreation - Salaries	\$ 214,059.52
Recreation - Supplies	3,621.59
Recreation - Telephone	2,917.33
Recreation - Gas & Oil	564.07
Recreation - Repairs	3,366.80
Recreation - Rentals	6,593.73
Recreation - New Equipment	29.99
Recreation - Expenses	21,784.89



## Town of Pelham

## Town of Pelham Expenses

<b>Total Parks And Recreation</b>	<b>\$ 252,937.92</b>
<b>Cable</b>	
Cable - Salaries	\$ 115,692.19
Cable - Supplies	3,786.08
Cable - Telephone	1,426.27
Cable - Repairs	5,842.56
Cable - New Equipment	14,644.61
Cable - Expenses	3,442.83
<b>Total Cable</b>	<b>\$ 144,834.54</b>
<b>Senior Citizens</b>	
Senior Citizens - Salaries	\$ 139,864.37
Senior Citizens - Supplies	843.73
Senior Citizens - Telephone	3,530.91
Senior Citizens - Gas & Oil	2,008.81
Senior Citizens - Repairs	2,966.29
Senior Citizens - Rentals	1,762.43
Senior Citizens - Expenses	7,338.44
<b>Total Senior Citizens</b>	<b>\$ 158,314.98</b>
<b>Library</b>	
Library - Salaries	\$ 400,356.08
Library - Program Supplies	1,000.00
Library - Misc. Office Supplies	1,024.19
Library - Printer/Copier Paper & Toner	2,075.00
Library - Postage	655.00
Library - Book Processing Supplies	1,200.00
Library - Safety Supplies	500.00
Library - Telephone	530.59
Library - Grandfather Clock Maintenance	135.00
Library - Automated Library System Updates	5,175.00
Library - Catalog Record Services	238.36
Library - Adult Programs	6,311.88
Library - Children's Program	1,221.54
Library - Summer Reading Program	750.00
Library - Young Adult Program	750.00
Library - NH Library Association	240.00
Library - New England Library Assoc	60.00
Library - CHILIS Children's Library Assoc	100.00
Library - Merri-Hill Rock Library Co-op	40.00
Library - Staff Training & Dev	2,352.64
Library - Mileage	282.59
Library - Printed Materials	1,000.00
Library - Adult Books	19,306.29
Library - Adult Large Print Books	22,238.38
Library - Children's Books	3,444.79
Library - Young Adult Books	3,499.03
Library - Magazine Subscriptions	3,074.00
Library - Newspapers	1,300.00
<b>Total Library</b>	<b>\$ 478,860.36</b>
<b>Town Celebrations</b>	
Town Celebrations - Exp	\$ 17,559.85
<b>Total Town Celebrations</b>	<b>\$ 17,559.85</b>
<b>Conservation Commission</b>	
Cons Comm - Supplies	\$ 75.00
Cons Comm - Expenses	5,809.49



Town of Pelham

Town of Pelham Expenses

<b>Total Conservation Commission</b>	<u>\$ 5,884.49</u>
<b>Principal - L/T Bonds &amp; Notes</b>	
Debt Service Principal	<u>\$ 539,348.40</u>
<b>Total Principal - L/T Bonds &amp; Notes</b>	<u>\$ 539,348.40</u>
<b>Interest - L/T Bonds &amp; Notes</b>	
Debt Service - Interest	<u>\$ 67,467.93</u>
<b>Total Interest - L/T Bonds &amp; Notes</b>	<u>\$ 67,467.93</u>



**Town of Pelham**  
**Department Expenditures Comparative Budget to Actual**  
 12/31/2021

	Budget	Expended
<b>Expenses</b>		
Selectmen	\$ 530,324.00	\$ 588,577.28
IT Department	171,368.00	167,621.96
Budget Committee	2.00	0.00
Trust Funds	150.00	56.00
Town Clerk	274,441.00	265,102.27
Elections	16,283.00	14,201.64
Assessor	228,722.00	168,473.71
Treasurer	15,249.00	5,151.80
Legal	96,000.00	125,615.00
Retirement - Expense	2,093,332.00	2,035,468.36
Planning	535,644.00	478,452.71
Town Buildings	625,337.00	604,678.37
Cemetery	161,966.00	161,055.57
Insurance	2,637,814.00	2,109,018.52
Police	3,433,536.00	3,233,247.41
Fire	2,646,310.00	2,404,398.08
Emergency Management	8,913.00	299.96
Highway	1,814,694.00	1,224,917.02
Transfer	922,050.00	1,087,509.64
Health Officer	45,916.00	42,270.00
Health Services	73,700.00	67,700.00
Human Services	73,820.00	27,525.56
Recreation	265,676.00	253,321.48
Cable	150,603.00	144,834.54
Senior, Citizens	161,165.00	158,353.08
Library	547,000.00	478,860.36
Town Celebrations	9,260.00	17,559.85
Conservation Comm	5,989.00	5,884.49
Debt Service Principal	540,642.00	539,348.40
Debt Service - Interest	70,982.00	67,467.93
<b>Total Expenses</b>	<b>\$ 18,156,888.00</b>	<b>\$ 16,476,970.99</b>

\*This Report has not been Audited\*



2021  
MS-737

Proposed Budget  
Pelham

For the period beginning January 1, 2021 and ending December 31, 2021

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: \_\_\_\_\_

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Robert Heverly	Bos Chair/Bud Comm	
David Cronin	Chair, Bud Comm	
Philip Haberler	Budget Committee member	
Meg Bressette	Budget Committee member	
ROBERT SHERMAN	BUDGET COM. MEM.	
Jason Coakley	Budget Com member	

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

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





**New Hampshire**  
**Department of**  
**Revenue Administration**

**2021**  
**MS-737**

**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Selectmen's Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	04	\$643,974	\$686,578	\$701,843	\$0	\$701,844	\$0
4140-4149	Election, Registration, and Vital Statistics	04	\$259,453	\$297,625	\$290,724	\$0	\$290,724	\$0
4150-4151	Financial Administration	04	\$203,810	\$221,889	\$243,971	\$0	\$243,971	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	04	\$96,000	\$96,000	\$96,000	\$0	\$96,000	\$0
4155-4159	Personnel Administration	04	\$1,804,748	\$1,917,125	\$2,093,332	\$0	\$2,093,332	\$0
4191-4193	Planning and Zoning	04	\$465,251	\$507,131	\$535,804	\$0	\$535,644	\$0
4194	General Government Buildings	04	\$557,712	\$668,118	\$625,337	\$0	\$625,337	\$0
4195	Cemeteries	04	\$150,774	\$152,793	\$162,266	\$0	\$161,966	\$0
4196	Insurance	04	\$2,292,943	\$2,637,814	\$2,637,815	\$0	\$2,637,815	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
	<b>General Government Subtotal</b>		<b>\$6,474,665</b>	<b>\$7,185,073</b>	<b>\$7,387,092</b>	<b>\$0</b>	<b>\$7,386,633</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	04	\$3,161,433	\$3,373,951	\$3,467,666	\$0	\$3,433,536	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	04	\$2,114,684	\$2,555,504	\$2,647,234	\$0	\$2,646,310	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	04	\$36,703	\$8,644	\$8,913	\$0	\$8,913	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Public Safety Subtotal</b>		<b>\$5,312,820</b>	<b>\$5,938,099</b>	<b>\$6,123,813</b>	<b>\$0</b>	<b>\$6,088,759</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>







New Hampshire  
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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Selectmen's Appropriations for period ending 12/31/2021 (Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)
<b>Health</b>								
4411	Administration	04	\$67,696	\$45,766	\$0	\$45,916	\$0	\$45,916
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	04	\$72,500	\$73,500	\$0	\$73,700	\$0	\$73,700
	<b>Health Subtotal</b>		<b>\$140,196</b>	<b>\$119,266</b>	<b>\$0</b>	<b>\$119,616</b>	<b>\$0</b>	<b>\$119,616</b>
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	04	\$45,133	\$73,290	\$0	\$73,820	\$0	\$73,820
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$45,133</b>	<b>\$73,290</b>	<b>\$0</b>	<b>\$73,820</b>	<b>\$0</b>	<b>\$73,820</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	04	\$255,617	\$263,261	\$0	\$265,816	\$0	\$265,676
4550-4559	Library	04	\$468,167	\$527,953	\$0	\$543,000	\$0	\$547,000
4563	Patriotic Purposes	04	\$16,433	\$9,260	\$0	\$9,260	\$0	\$9,260
4589	Other Culture and Recreation	04	\$262,291	\$292,516	\$0	\$312,464	\$0	\$311,768
	<b>Culture and Recreation Subtotal</b>		<b>\$1,002,508</b>	<b>\$1,092,990</b>	<b>\$0</b>	<b>\$1,130,540</b>	<b>\$0</b>	<b>\$1,133,704</b>
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources	04	\$1,829	\$5,989	\$0	\$5,989	\$0	\$5,989
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>		<b>\$1,829</b>	<b>\$5,989</b>	<b>\$0</b>	<b>\$5,989</b>	<b>\$0</b>	<b>\$5,989</b>







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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Selectmen's Appropriations for period ending 12/31/2021 (Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	04	\$649,038	\$649,037	\$540,642	\$0	\$540,642	\$0
4721	Long Term Bonds and Notes - Interest	04	\$92,182	\$96,999	\$70,982	\$0	\$70,982	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Debt Service Subtotal</b>		<b>\$741,220</b>	<b>\$746,036</b>	<b>\$611,624</b>	<b>\$0</b>	<b>\$611,624</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$630,000	\$630,000	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Capital Outlay Subtotal</b>		<b>\$630,000</b>	<b>\$630,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Operating Budget Appropriations</b>			<b>\$18,189,616</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,156,889</b>	<b>\$0</b>



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2021		Budget Committee's Appropriations for period ending 12/31/2021	
			(Not Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4312	Highways and Streets	07	\$320,768	\$0	\$320,768	\$0
<i>Purpose: Highway Block Grant (Appropriation/Revenue)</i>			\$295,000	\$0	\$295,000	\$0
4902	Machinery, Vehicles, and Equipment	06				
<i>Purpose: Purchase of Ambulance</i>			\$200,000	\$0	\$200,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	08				
<i>Purpose: Addition to Compensated Absence Trust Fund</i>			\$815,768	\$0	\$815,768	\$0
<b>Total Proposed Special Articles</b>			<b>\$815,768</b>	<b>\$0</b>	<b>\$815,768</b>	<b>\$0</b>





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**Individual Warrant Articles**

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)
<b>Total Proposed Individual Articles</b>			\$0	\$0	\$0	\$0



**New Hampshire**  
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 Revenue Administration

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**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2020	Selectmen's Estimated Revenues for period ending 12/31/2021	Budget Committee's Estimated Revenues for period ending 12/31/2021
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund	04	\$30,186	\$30,000	\$30,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	04	\$13,885	\$5,000	\$5,000
3186	Payment in Lieu of Taxes	04	\$18,591	\$18,500	\$18,500
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes		\$85,689	\$0	\$0
9991	Inventory Penalties		\$0	\$0	\$0
	<b>Taxes Subtotal</b>		<b>\$148,351</b>	<b>\$53,500</b>	<b>\$53,500</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	04	\$3,000	\$3,000	\$3,000
3220	Motor Vehicle Permit Fees	04	\$3,518,597	\$3,250,000	\$3,250,000
3230	Building Permits	04	\$84,678	\$75,000	\$75,000
3290	Other Licenses, Permits, and Fees	04	\$79,136	\$50,000	\$50,000
3311-3319	From Federal Government		\$0	\$0	\$0
	<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$3,685,411</b>	<b>\$3,378,000</b>	<b>\$3,378,000</b>
<b>State Sources</b>					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	04	\$710,057	\$710,057	\$710,057
3353	Highway Block Grant	07	\$326,899	\$320,768	\$320,768
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	04	\$35	\$35	\$35
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
	<b>State Sources Subtotal</b>		<b>\$1,036,991</b>	<b>\$1,030,860</b>	<b>\$1,030,860</b>



**New Hampshire**  
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**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2020	Selectmen's Estimated Revenues for period ending 12/31/2021	Budget Committee's Estimated Revenues for period ending 12/31/2021
<b>Charges for Services</b>					
3401-3406	Income from Departments	04	\$615,000	\$600,000	\$600,000
3409	Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$615,000</b>	<b>\$600,000</b>	<b>\$600,000</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$21,059	\$0	\$0
3502	Interest on Investments	04	\$94,080	\$100,000	\$100,000
3503-3509	Other	04	\$286,757	\$25,000	\$25,000
<b>Miscellaneous Revenues Subtotal</b>			<b>\$401,896</b>	<b>\$125,000</b>	<b>\$125,000</b>
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	06	\$0	\$295,000	\$295,000
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		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$0</b>	<b>\$295,000</b>	<b>\$295,000</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$630,000	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$630,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$6,517,649</b>	<b>\$5,482,360</b>	<b>\$5,482,360</b>





**New Hampshire**  
 Department of  
 Revenue Administration

**2021**  
**MS-737**

**Budget Summary**

<b>Item</b>	<b>Selectmen's Period ending 12/31/2021 (Recommended)</b>	<b>Budget Committee's Period ending 12/31/2021 (Recommended)</b>
Operating Budget Appropriations	\$18,189,616	\$18,156,889
Special Warrant Articles	\$815,768	\$815,768
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$19,005,384	\$18,972,657
Less Amount of Estimated Revenues & Credits	\$5,482,360	\$5,482,360
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$13,523,024</b>	<b>\$13,490,297</b>



**Supplemental Schedule**

<b>1. Total Recommended by Budget Committee</b>	<b>\$18,972,657</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$540,642
3. Interest: Long-Term Bonds & Notes	\$70,982
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$611,624
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$18,361,033</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,836,103
<b>Collective Bargaining Cost Items:</b>	
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
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting:</b> (Line 1 + Line 8 + Line 11 + Line 12)	<b>\$20,808,760</b>



**New Hampshire**  
Department of  
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**2021  
MS-1**


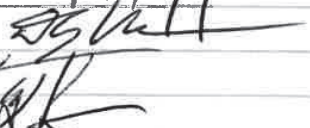

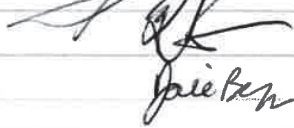

**Pelham**  
**Summary Inventory of Valuation**

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

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

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

Assessor
Monica Hurley (Corcoran Consulting Associates)

Municipal Officials		
Name	Position	Signature
Robert Haverty	Chairman	
Doug Viger	Vice Chairman	
Harold Lynde	Member	
Kevin Cote	Member	
Jaie Bergeron	Member	

Preparer		
Name	Phone	Email
MONICA HURLEY	603-533-6689	mkchurley@comcast.net

Preparer's Signature





New Hampshire  
Department of  
Revenue Administration

**2021  
MS-1**

<b>Land Value Only</b>		<b>Acres</b>	<b>Valuation</b>	
1A	Current Use RSA 79-A	3,492.05	\$286,324	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	8,349.39	\$794,467,327	
1G	Commercial/Industrial Land	765.15	\$42,784,980	
<b>1H</b>	<b>Total of Taxable Land</b>	<b>12,606.59</b>	<b>\$837,538,631</b>	
1I	Tax Exempt and Non-Taxable Land	3,227.24	\$35,484,392	
<b>Buildings Value Only</b>		<b>Structures</b>	<b>Valuation</b>	
2A	Residential	0	\$1,648,366,606	
2B	Manufactured Housing RSA 674:31	0	\$317,100	
2C	Commercial/Industrial	0	\$94,515,894	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
<b>2F</b>	<b>Total of Taxable Buildings</b>	<b>0</b>	<b>\$1,743,199,600</b>	
2G	Tax Exempt and Non-Taxable Buildings	0	\$57,941,400	
<b>Utilities &amp; Timber</b>			<b>Valuation</b>	
3A	Utilities		\$58,311,509	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
<b>5</b>	<b>Valuation before Exemption</b>		<b>\$2,639,049,740</b>	
<b>Exemptions</b>		<b>Total Granted</b>	<b>Valuation</b>	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
<b>11</b>	<b>Modified Assessed Value of All Properties</b>		<b>\$2,639,049,740</b>	
<b>Optional Exemptions</b>		<b>Amount Per</b>	<b>Total</b>	<b>Valuation</b>
12	Blind Exemption RSA 72:37	\$15,000	9	\$135,000
13	Elderly Exemption RSA 72:39-a,b	\$0	33	\$4,128,633
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	17	\$36,500
17	Solar Energy Systems Exemption RSA 72:62	\$0	13	\$74,700
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
<b>20</b>	<b>Total Dollar Amount of Exemptions</b>			<b>\$4,374,833</b>
<b>21A</b>	<b>Net Valuation</b>			<b>\$2,634,674,907</b>
<b>21B</b>	<b>Less TIF Retained Value</b>			<b>\$0</b>
<b>21C</b>	<b>Net Valuation Adjusted to Remove TIF Retained Value</b>			<b>\$2,634,674,907</b>
<b>21D</b>	<b>Less Commercial/Industrial Construction Exemption</b>			<b>\$0</b>
<b>21E</b>	<b>Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction</b>			<b>\$2,634,674,907</b>
<b>22</b>	<b>Less Utilities</b>			<b>\$58,311,509</b>
<b>23A</b>	<b>Net Valuation without Utilities</b>			<b>\$2,576,363,398</b>
<b>23B</b>	<b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>			<b>\$2,576,363,398</b>



**New Hampshire**  
Department of  
Revenue Administration

**2021  
MS-1**

**Utility Value Appraiser**

Corcoran Consulting Associates

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

<b>Electric Company Name</b>	<b>Distr.</b>	<b>Distr. (Other)</b>	<b>Gen.</b>	<b>Trans.</b>	<b>Valuation</b>
LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP	\$12,332,700	\$0	\$0	\$0	\$12,332,700
NEW ENGLAND HYDRO TRANSMISSION CORP	\$0	\$826,000	\$0	\$0	\$826,000
NEW ENGLAND POWER COMPANY	\$0	\$8,388,609	\$0	\$0	\$8,388,609
PSNH DBA EVERSOURCE ENERGY	\$278,300	\$46,300	\$0	\$839,300	\$1,163,900
	<b>\$12,611,000</b>	<b>\$9,260,909</b>	<b>\$0</b>	<b>\$839,300</b>	<b>\$22,711,209</b>

<b>Gas Company Name</b>	<b>Distr.</b>	<b>Distr. (Other)</b>	<b>Gen.</b>	<b>Trans.</b>	<b>Valuation</b>
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$4,281,600	\$0	\$0	\$0	\$4,281,600
TENNESSEE GAS PIPELINE COMPANY		\$26,142,300			\$26,142,300
	<b>\$4,281,600</b>	<b>\$26,142,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,423,900</b>

<b>Water Company Name</b>	<b>Distr.</b>	<b>Distr. (Other)</b>	<b>Gen.</b>	<b>Trans.</b>	<b>Valuation</b>
PENNICHUCK EAST UTILITY INC	\$4,122,600	\$1,053,800			\$5,176,400
	<b>\$4,122,600</b>	<b>\$1,053,800</b>			<b>\$5,176,400</b>



**New Hampshire**  
Department of  
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**2021  
MS-1**

<b>Veteran's Tax Credits</b>	<b>Limits</b>	<b>Number</b>	<b>Est. Tax Credits</b>
Veterans' Tax Credit RSA 72:28	\$500	400	\$199,333
Surviving Spouse RSA 72:29-a	\$0	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	32	\$64,000
All Veterans Tax Credit RSA 72:28-b	\$500	48	\$24,000
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		<b>480</b>	<b>\$287,333</b>

**Deaf & Disabled Exemption Report**

<b>Deaf Income Limits</b>		<b>Deaf Asset Limits</b>	
Single	\$0	Single	\$0
Married	\$0	Married	\$0

<b>Disabled Income Limits</b>		<b>Disabled Asset Limits</b>	
Single	\$0	Single	\$0
Married	\$0	Married	\$0

**Elderly Exemption Report**

<b>First-time Filers Granted Elderly Exemption for the Current Tax Year</b>	
Age	Number
65-74	1
75-79	0
80+	2

<b>Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted</b>				
Age	Number	Amount	Maximum	Total
65-74	6	\$78,400	\$470,400	\$418,133
75-79	4	\$112,000	\$448,000	\$448,000
80+	23	\$145,000	\$3,335,000	\$3,262,500
	<b>33</b>		<b>\$4,253,400</b>	<b>\$4,128,633</b>

<b>Income Limits</b>	
Single	\$35,000
Married	\$45,000

<b>Asset Limits</b>	
Single	\$130,000
Married	\$130,000

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



**New Hampshire**  
 Department of  
 Revenue Administration

**2021  
 MS-1**

<b>Current Use RSA 79-A</b>	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	567.00	\$120,999
Forest Land	1,832.04	\$135,436
Forest Land with Documented Stewardship	170.83	\$8,326
Unproductive Land	211.89	\$4,987
Wet Land	710.29	\$16,576
	<b>3,492.05</b>	<b>\$286,324</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	385.20
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	15.75
Total Number of Owners in Current Use	<b>Owners:</b>	160
Total Number of Parcels in Current Use	<b>Parcels:</b>	215

**Land Use Change Tax**

Gross Monies Received for Calendar Year		\$120,745
Conservation Allocation	<b>Percentage:</b> 75.00%	<b>Dollar Amount:</b>
Monies to Conservation Fund		\$90,559
Monies to General Fund		\$30,186

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

**Other Conservation Restriction Assessment Statistics**

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



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

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F				
Number Granted	Structures	Acres	Land Valuation	Structure Valuation
0	0	0.00	\$0	\$0

Discretionary Preservation Easements RSA 79-D				
Owners	Structures	Acres	Land Valuation	Structure Valuation
0	0	0.00	\$0	\$0

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

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

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

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

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
MAHLEP-ELDERLY HOUSING	\$39,162
	<b>\$39,162</b>

**Notes**

A full revaluation was conducted for the 2021 tax year.



**New Hampshire**  
Department of  
Revenue  
Administration

**2021**  
**\$15.96**

## Tax Rate Breakdown Pelham

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$12,485,489	\$2,634,674,907	<b>\$4.74</b>
County	\$2,190,986	\$2,634,674,907	<b>\$0.83</b>
Local Education	\$23,666,078	\$2,634,674,907	<b>\$8.98</b>
State Education	\$3,624,639	\$2,576,363,398	<b>\$1.41</b>
<b>Total</b>	<b>\$41,967,192</b>		<b>\$15.96</b>

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
<b>Total</b>			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$41,967,192
War Service Credits	(\$287,333)
Village District Tax Effort	
<b>Total Property Tax Commitment</b>	<b>\$41,679,859</b>

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

11/3/2021



## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$18,972,420	
Net Revenues (Not Including Fund Balance)		(\$5,831,875)
Fund Balance Voted Surplus		\$0
Fund Balance to Reduce Taxes		(\$1,000,000)
War Service Credits	\$287,333	
Special Adjustment	\$0	
Actual Overlay Used	\$57,611	
<b>Net Required Local Tax Effort</b>	<b>\$12,485,489</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$2,190,986	
<b>Net Required County Tax Effort</b>	<b>\$2,190,986</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$31,147,426	
Net Cooperative School Appropriations		
Net Education Grant		(\$3,856,709)
Locally Retained State Education Tax		(\$3,624,639)
<b>Net Required Local Education Tax Effort</b>	<b>\$23,666,078</b>	
State Education Tax	\$3,624,639	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$3,624,639</b>	

## Valuation

### Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$2,634,674,907	\$2,003,772,810
Total Assessment Valuation without Utilities	\$2,576,363,398	\$1,943,827,420
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$2,634,674,907	\$2,003,772,810

### Village (MS-1V)

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



## Pelham

### Tax Commitment Verification

#### 2021 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$41,679,859
1/2% Amount	\$208,399
Acceptable High	\$41,888,258
Acceptable Low	\$41,471,460

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

<b>Commitment Amount</b>	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
<b>Net amount after TIF adjustment</b>	

**Under penalties of perjury, I verify the amount above was the 2021 commitment amount on the property tax warrant.**

<b>Tax Collector/Deputy Signature:</b>	<b>Date:</b>
--	--------------

### 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 2021 Tax Rate	\$15.96	\$7.98

Associated Villages

No associated Villages to report





## Fund Balance Retention

<b>Enterprise Funds and Current Year Bonds</b>	<b>\$0</b>
<b>General Fund Operating Expenses</b>	<b>\$48,454,123</b>
<b>Final Overlay</b>	<b>\$57,611</b>

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*.

2021 Fund Balance Retention Guidelines: Pelham	
Description	Amount
<b>Current Amount Retained (10.77%)</b>	<b>\$5,219,063</b>
17% Retained <i>(Maximum Recommended)</i>	\$8,237,201
10% Retained	\$4,845,412
8% Retained	\$3,876,330
5% Retained <i>(Minimum Recommended)</i>	\$2,422,706



**Town of Pelham**  
**Report of Wages Paid**  
**For the Calendar Year 2021**

Employee Name			Regular Wages*	Overtime	Details/Specials	Gross Wages
			(includes all payments)			
Arpin,	Danielle	C	25,324.06			25,324.06
Atkinson,	Jill	M	2,860.25			2,860.25
Aubrey,	Callen	J	1,650.00			1,650.00
Avery,	David		8,828.35			8,828.35
Ayotte	Jameson		41,074.02	6,513.28		47,587.30
Babb,	Troy	M	71,404.57	19,061.94		90,466.51
Baisley,	Elise	K	2,718.00			2,718.00
Banfield,	Jeffrey		18,240.99	1,960.13		20,201.12
Barbato,	Brian	E	93,367.32	41,573.39	10,760.00	145,700.71
Barrett,	Ralph	R	57,909.98	2,241.62		60,151.60
Bastos,	Nicole	M	2,334.00			2,334.00
Beatrice,	Angela		3,482.40			3,482.40
Beauregard,	Jennifer		78,345.92	7,165.83		85,511.75
Becotte,	Jackson		110.00			110.00
Becotte,	Jasmine		110.00			110.00
Bedard,	Jeremy	J	26,274.19			26,274.19
Belcher,	Stephen	J	53,397.66	3,610.55		57,008.21
Bergeron,	Jaie	J	1,200.00			1,200.00
Binette,	Melissa	J	53,121.70	131.25		53,252.95
Binette,	Kelly	A	1,212.00			1,212.00
Bordeleau,	Krista	D	50,467.65			50,467.65
Bordeleau,	Olivia	C	6,055.50			6,055.50
Bordeleau,	James		3,088.25			3,088.25
Boucher,	Susan	D	30,612.50			30,612.50
Bowlan,	Justin		444.00			444.00
Bowlan,	Kyle		582.00			582.00
Breault,	Addison		162.00			162.00
Breault,	Alexis		162.00			162.00
Bridge,	Nicholas	J	200.02			200.02
Brodeur,	Michael		2,376.00			2,376.00
Brown,	Gilberto	W	65,184.42	11,312.37	2,276.50	78,773.29
Brown,	Andrew	D	3,248.00			3,248.00
Buchner,	Daniel		1,450.00			1,450.00
Buckley,	Shawn		60,010.47	17,588.07		77,598.54
Butler,	Andrew	J	2,754.50			2,754.50
Butler,	Lindsey	G	2,712.00			2,712.00
Cabral,	Janine		2,332.49			2,332.49
Campbell,	Brian	R	82,321.18	24,446.71		106,767.89
Caprigno,	Allison	D	58,259.12	17,230.12	2,125.00	77,614.24
Carr,	Kathleen	A	69,255.96			69,255.96
Carrion,	Jaleyah		2,892.00			2,892.00
Carroll,	Alexander		2,400.00			2,400.00
Carroll,	Brendan	T	85,519.14			85,519.14
Carter,	Mark	J	14,975.00			14,975.00
Cashman,	Corey	J	5,480.91	1,102.79		6,583.70
Castagnette,	Yasmin	F	2,388.00			2,388.00
Castles,	Jennifer		3,943.75			3,943.75
Catizone,	Sarra	Q	780.00			780.00
Chase,	Glen	E	2,034.80		264.00	2,298.80
Cheung,	Brayden	M	372.00			372.00
Chiasson,	Katharine	C	2,340.00			2,340.00
Choate,	David	J	64,357.96	18,549.12		82,907.08
Christian,	Douglas		13,314.92	521.24		13,836.16
Connolly,	Jamie	Q	55,493.59	25,567.98		81,061.57

*This Report has not been audited*



**Town of Pelham  
Report of Wages Paid  
For the Calendar Year 2021**

Employee Name		Regular Wages* (includes all payments)	Overtime	Details/Specials	Gross Wages
Conrad,	Carol	3,374.57			3,374.57
Coppinger,	Noah	2,124.00			2,124.00
Cote,	Kevin	P 1,200.00			1,200.00
Crowley,	Derek	M 2,400.00			2,400.00
Crowley,	Matthew	W 2,388.00			2,388.00
Cunningham,	Sean	D 49,388.41	2,815.03		52,203.44
Currier,	Philip	800.00			800.00
D'Amour,	Brandon	144.00			144.00
Davis,	Joan	B 5,385.00			5,385.00
Davis,	Anastasia	M 8,210.25			8,210.25
Demers,	Brian	R 103,077.76	18,389.24		121,467.00
DeRoche,	David	G 80,068.71	19,869.01	1,690.50	101,628.22
Deschene,	Hannah	258.00			258.00
Doherty,	Linda	T 23,216.40			23,216.40
Donovan,	Ryan	J 80,172.89	32,255.19	5,943.50	118,371.58
Driscoll,	Jeremy	12.09			12.09
Drouin,	Cole	A 8,316.50			8,316.50
Druding,	Christopher	B 2,905.00			2,905.00
Dubowik,	Brian	33,235.49	5,134.62		38,370.11
Eagen,	Samantha	M 4,352.00			4,352.00
Eaves,	Brenda	A 800.00			800.00
Edwards,	Glennie	M 151.56			151.56
Emanuelson,	Gregory	22,422.60	4,746.29		27,168.89
Emanuelson,	Matthew	75,222.30	24,102.34		99,324.64
Estell,	Dorothy	L 5,400.00			5,400.00
Estrella-Reyes,	Vicente	20,878.15	1,908.53		22,786.68
Fancher,	Mark	R 14,960.52			14,960.52
Fanning,	Ethan	1,800.00			1,800.00
Farris,	Lindsey	A 780.00			780.00
Farwell,	Daniel	M 43,528.78			43,528.78
Ferreira,	Francis Jr.	82,538.24	5,489.23		88,027.47
Ferreira,	Kody	S 45,050.95	6,421.41		51,472.36
Ferullo,	Katherine	2,332.50			2,332.50
Fisher,	Paul	D 66,757.15	23,182.39		89,939.54
Fournier,	Alison	2,847.98			2,847.98
Furtado,	Dahlia	J 2,598.00			2,598.00
Garcia,	Cole	1,440.00			1,440.00
Gates,	Abigail	G 300.00			300.00
Giniewicz,	Sarah	L 2,574.00			2,574.00
Gowan,	Scott	J 57,787.92			57,787.92
Grant,	Paul	8,082.03			8,082.03
Greene,	Jennifer	L 77,056.21			77,056.21
Greenwood,	James	B 61,499.45			61,499.45
Grenda,	Marilyn	F 9,853.38			9,853.38
Grinley,	Jeffrey	B 43,593.04			43,593.04
Grinley,	Patrick	J 43,889.56	5,247.12		49,136.68
Guerra Estrada,	Pedro	4,057.50			4,057.50
Guerriero,	Hannah	M 336.38			336.38
Gustafson,	Katherine	E 700.00			700.00
Halko,	Isaac	5,385.00			5,385.00
Halliday,	Cody	D 6,501.99			6,501.99
Hamel,	Leigh	A 59,284.03			59,284.03
Hamilton,	Shaun	P 5,429.73			5,429.73
Hammond,	Jeri	L 2,637.50			2,637.50
Harris,	Timothy	J 43,875.39	5,600.24		49,475.63

*This Report has not been audited*



**Town of Pelham  
Report of Wages Paid  
For the Calendar Year 2021**

Employee Name			Regular Wages* (includes all payments)	Overtime	Details/Specials	Gross Wages
Haverty,	Robert	L	1,500.00			1,500.00
Hegan,	Brady		174.00			174.00
Hein,	Gregory	M	1,148.03			1,148.03
Higgins,	Valerie	E	780.00			780.00
Hodge,	John	W	71,078.82	10,578.34		81,657.16
Hoffman,	Dena	M	50,158.33			50,158.33
Hoffman,	James	B	67,087.00	8,170.52		75,257.52
Hoffman,	Craig		71,044.50	7,950.16		78,994.66
Hogan,	Laurie	A	800.00			800.00
Holdsworth,	Dawn	M	10,162.50			10,162.50
Horan,	Kevin		380.00			380.00
Horne,	Robert	D	85,714.53	26,407.60		112,122.13
Howard,	James	G	4,916.57			4,916.57
Hudson,	Amanda	L	59,642.31	11,378.94		71,021.25
Huertas,	Jaime		68,254.01	24,574.84	25,130.50	117,959.35
Humphreys,	Connor	M	2,628.00			2,628.00
Hurd,	Diane	L	87,382.87	306.03		87,688.90
Ignatowicz,	John	W	83,474.72	32,432.37		115,907.09
Isabelle,	Jordyn		18,658.04			18,658.04
Johnson,	Brian	R	84,785.71			84,785.71
Johnstone,	David	R	63,798.91	17,656.76		81,455.67
Joncas,	Sophia		336.00			336.00
Juszcak,	Corey	J	51,340.56	21,667.26		73,007.82
Kasiske,	Michael	J	80,822.99	12,900.72	192.00	93,915.71
Keenlside,	Matthew	P	92,983.40	24,616.28	868.00	118,467.68
Kelly,	Brian	M	85,832.46	8,749.06	294.00	94,875.52
King II,	Daniel	T	2,163.20	482.16		2,645.36
Koravos,	Olivia	J	2,004.30			2,004.30
Kuilan,	Jeremy	M	396.00			396.00
LaCroix Jr.,	Michael		32,294.83	2,950.57		35,245.40
Landry,	Susan	A	49,751.66	474.70		50,226.36
Landry,	Sara	E	63,921.78			63,921.78
Law,	Jonathan	P	14,257.50	33.75		14,291.25
Leischner,	Paul	G	47,608.38			47,608.38
LeMasurier,	Noelle	M	57,332.85	5,681.79		63,014.64
Levesque,	Dylan		12,263.85			12,263.85
Lingley,	Celia	M	64,582.93	1,441.82		66,024.75
Locke,	James	M	79,324.54	7,674.11		86,998.65
Lodge,	William	C	12,887.50			12,887.50
Long,	Robert	W	57,360.72	3,536.23		60,896.95
Lozowski,	John	P	34,128.25			34,128.25
Lynde,	Brady		228.00			228.00
Lynde,	Harold	V	1,200.00			1,200.00
Lynde,	Ryan		192.00			192.00
Malloy,	Regina	M	49,249.33	416.27		49,665.60
Mannion,	Dennis	J	26,287.14			26,287.14
Marsden,	Dorothy	A	72,320.15	499.13		72,819.28
Marston,	Julie	A	52,458.29			52,458.29
Martin,	Kevin	J	2,203.56	120.00	26,244.50	28,568.06
Martin,	Rhonda	M	42,799.50	2,844.00		45,643.50
Martinez,	Cesar		2,304.00			2,304.00
Mastropiero,	Rebecca	L	4,422.00			4,422.00
McAdam,	Shawn	P	2,912.00			2,912.00
McCarthy,	Brian	C	115,510.19			115,510.19
McClay,	Gregory	V	31,352.18			31,352.18

*This Report has not been audited*



Town of Pelham, NH 2021 Annual Town Report – Financial

**Town of Pelham  
Report of Wages Paid  
For the Calendar Year 2021**

Employee Name		Regular Wages* (includes all payments)	Overtime	Details/Specials	Gross Wages
McGlynn,	Karen	30,465.00			30,465.00
McGowan,	Deborah	A	9,795.50		9,795.50
McNamara,	Maureen	C	793.17		793.17
Michaud,	Megan	R	4,229.99		4,229.99
Midgley,	Jeannette		18,508.27		18,508.27
Midgley,	James	T	62,246.13	20,557.14	82,803.27
Midgley,	James	F	128,377.41		128,377.41
Milano,	Nicholas		495.00		495.00
Montano,	Bismark		84,285.58	22,289.12	107,285.20
Moore,	Daniel		420.00		420.00
Murphy,	Nicholas	P	61,911.50	20,111.74	82,023.24
Musto,	Olivia	R	2,388.00		2,388.00
Nayak,	Anika		1,000.00		1,000.00
Neskey,	Larry	P	65,820.65	3,022.78	68,843.43
Newcomb,	Linda		61,691.98	4,630.05	66,322.03
Noyes,	Benjamin	P	70,956.81	23,531.16	94,487.97
O'Connell Galeotalanza,	Shannon	K	65,564.12	14,307.50	79,871.62
O'Connor,	Brady		252.00		252.00
O'Connor,	David		2,665.00		2,665.00
O'Connor,	Timothy	K	1,026.00		1,026.00
O'Connor,	Jarrett		1,347.00		1,347.00
O'Donnell,	Thomas	J	97,038.68	15,057.57	112,096.25
O'Keefe,	Timothy	M	7,868.50		7,868.50
Olson,	Jean	A	16,175.68		16,175.68
Ordway,	Lauren		66.24		66.24
Orlando,	Kaelyn	A	2,088.00		2,088.00
Otero,	Julia		2,884.00		2,884.00
Owens,	Lisa	A	54,668.38	9.63	54,678.01
Padykula,	Deborah		59,557.67		59,557.67
Page,	Ronald	L	88,195.60	27,167.02	115,362.62
Paquette,	Henry		360.00		360.00
Parece,	Patricia	A	1,640.00		1,640.00
Pelletier,	Nicholas	T	61,722.87	12,437.12	74,159.99
Perriello,	Anne	T	99,841.19	1,097.36	107,202.55
Peters,	Phillip		4,080.96	120.00	4,200.96
Pitts,	Ryan	J	20,963.02	4,896.80	25,859.82
Pollard,	Cassidy		2,921.76		2,921.76
Provencal,	Abigail		4,560.00		4,560.00
Provencal,	Ty		2,304.00		2,304.00
Regan,	Kimberly	A	800.00		800.00
Riddinger,	Mark	N	70,470.44	14,068.88	84,882.32
Rizzo,	Brenda	M	57,925.01	4,386.54	62,311.55
Roark,	Colin		1,281.00		1,281.00
Roark,	Joseph	A	171,244.52		174,505.52
Roche,	Justin	J	2,646.00	3,261.00	2,646.00
Rooney,	Daniel	C	79,996.21	24,898.27	104,894.48
Roy,	Lauren		2,382.00		2,382.00
Russo,	Steven	M	66,852.05	11,789.15	82,081.70
Sage,	Derek		3,422.00	3,440.50	3,422.00
Salois,	Kirsten		640.00		640.00
Salois,	Kelly	L	46,148.75	3,365.10	49,513.85
Sauer,	Robert	J	5,519.75		5,519.75
Schedeler,	Elizabeth	A	490.00		490.00
Simes,	Michael	W	75,632.37	20,497.37	97,786.24
Slater,	David	J	23,880.00	1,656.50	23,880.00

*This Report has not been audited*



**Town of Pelham  
Report of Wages Paid  
For the Calendar Year 2021**

Employee Name			Regular Wages* (includes all payments)	Overtime	Details/Specials	Gross Wages
Slattery,	Elizabeth	D	1,764.96			1,764.96
Slattery,	Lynne	A	20,927.19			20,927.19
Snide,	Ann	S	47,134.82	134.88		47,269.70
Somorrostro,	Omobono		3,439.98			3,439.98
Soucy,	Roland	J	60,207.92			60,207.92
Soucy,	Russell	N	11,646.20			11,646.20
St. Pierre,	Sean		468.00			468.00
Stickney,	Jacob	S	840.00			840.00
Sullivan,	Nathan	P	47,428.56	6,355.51		53,784.07
Takesian,	Charlene	F	4,740.00			4,740.00
Tavoularis,	Juliet	C	1,980.75			1,980.75
Thistle,	Adam	J	87,227.93	30,310.86	939.25	118,478.04
Thompson,	Carolyn	A	16,080.04			16,080.04
Todino,	Matthew		2,412.00			2,412.00
Toom,	Stephen	R	108,536.82	887.23	34,310.50	143,734.55
Tower,	Rachel	E	23,625.34			23,625.34
Vecchi,	Betsy	A	56,186.39			56,186.39
Vieira,	Bruce	J	78,396.19	3,159.55		81,555.74
Viger,	Douglas	E	1,200.00			1,200.00
Weaver,	Patrick	M	88,664.16	36,150.84		124,815.00
Webster,	Kimberly	R	680.00			680.00
Weishaar,	Heidi	I	5,171.90			5,171.90
Wholey,	Joseph	T	3,511.00			3,511.00
Williams,	Gary	E	36,277.30			36,277.30
Wong-Sierra,	Chrysta	M	2,431.25			2,431.25
Wood,	Lisa	A	13,224.75			13,224.75
Yates-Souza,	Myia	M	79,713.08	7,892.96	294.00	87,900.04
Young,	Lauren	S	463.98			463.98
Zelonis,	Timothy		37,138.00			37,138.00
Zelonis,	Kerry		53,799.79	936.87		54,736.66
			<b>7,258,741.40</b>	<b>921,349.44</b>	<b>127,007.75</b>	<b>8,307,098.59</b>

\*Regular wages can include the following:

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

*This Report has not been audited*



**Town of Pelham, NH**  
**Encumbered Funds for 2021**

<b>Department</b>	<b>Description</b>	<b>Amount</b>
Assessing	Office Coverage	\$ 10,000.00
Fire	Fire/EMS UTV	\$ 36,299.00
Fire	Ambulance (2021 Warrant Article Carryforward)	\$ 277,992.00
Fire / Police	GPS Communications Clocks	\$ 49,941.00
Fire / Police	Communications Receiver at Blueberry Circle	\$ 25,863.00
IT Department	Migration Tool	\$ 6,680.00
IT Department	Fire Department Network/Security Cameras	\$ 7,359.00
Library	Barcode Scanners	\$ 1,176.21
Library	Sound Panels & Book Cases	\$ 16,244.52
Library	Noise Abatement	\$ 56,148.00
Library	Housing for Grandfather Clock	\$ 315.00
Planning	Office Furniture	\$ 17,007.00
Selectmen	Actuarial Valuation - GASB 75	\$ 5,750.00
Selectmen	CARES Act Funds	\$ 39,178.00
Town Buildings	Installation of Ceiling Tiles in the Municipal Building	\$ 4,500.00
Town Buildings	Installation of 3 Roof Drains for Sherburne Hall Roof	\$ 8,260.00
Town Buildings	Security Cameras for Fire Station	\$ 16,800.00
Transfer Station	Can Separator	\$ 22,080.00
Transfer Station	Pavement of Old Brush Area	\$ 24,520.00
<b>Total Encumbered Funds</b>		<b>\$ 626,112.73</b>



## TRUSTEE OF THE TRUST FUNDS 2021 Annual Report

In February 2021 all necessary reports were electronically filed with the NH Department of Justice, Charitable Trust Division and have been subsequently approved. Our Investment Policy was also updated and submitted to the Attorney General's Office in compliance with State requirements. These documents continue to be available for review on the Town website.

In accordance with Town policy, the yearly audit of all our holdings was performed with no indicated findings. Likewise, in July a separate yearly audit of all school accounts was performed with no findings indicated.

This year the Trustees, through the efforts of Enterprise Bank & Trust Wealth Management, was able to provide all necessary Town and School audit support documentation electronically. The provision of this documentation electronically significantly reduced the time and labor involved in accumulating, reproducing and providing a year's worth of bank receipts and monthly statements as well as portfolio statements. The Trustees are grateful to Enterprise for their continued support and willingness to expand their role.

As of November 30, 2021, a total of \$2,687,422 is currently held by the Trustees in various trust and Capital Reserve Funds. Of this total, \$2,211,781 is deposited in an Investment Portfolio which consists of funds contained in Expendable Trust Funds, some with restricted principal and others completely expendable. Year to Date performance of this investment portfolio is at 8.3% which is exceptional considering the impact on the market of the Pandemic with its negative fluctuations.

The balance of \$475,641 is deposited in Certificates of Deposits and Money Market Accounts and consists of Capital Reserve Funds which, by state regulations, must be invested separately. Year to Date performance of this portfolio's holdings is at 0.2% despite operating in a 0% to negative interest rate environment. The major decrease in this portfolio is attributed to payout of funds in the Highway Maintenance Facility Capital Reserve to cover construction of the facility in 2021.

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

Breakdown of Trust Funds:

Restricted Principal Trust Funds	\$ 1,096,039
Expendable Trust Funds	<u>\$ 1,115,742</u>
Total	\$ 2,211,781

Breakdown of Capital Reserve Funds:

Capital Reserve Accounts	\$ 453,990
Non-Capital Reserve Funds (by state regulations classified as Capital Reserve)	<u>\$ 21,651</u>
Total	\$ 475,641

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

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

Sincerely,

Ed Gleason	Chairman
Demetra Bergeron	Secretary
Cindy Ronning	Trustee





# Town of Pelham, NH 2021 Annual Town Report – Financial

Report of the Trust Funds of the Town of Pelham N.H. for year ending December 31, 2021 (as of 11/30/2021)

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	%	Balance Beginning Year	New Funds Created*	Cash Gains or (Losses)	Withdrawals*	Year End Balance	***INCOME***				Grand Total of Principal & Income	End of Year Fair Market Value	
										Income %	Income Earned	Income Expended	Fees			
<b>CAPITAL RESERVE FUNDS</b>																
2013	Cistern Repair		CDs	6.02%	29,191.55		25,455	(3,219.98)	26,226.12	1,748.11	623.58		(136.25)	2,235.44	28,885.46	
2006	Cemetery Lot Repurchase	Cemetery	CDs	0.09%	-0.03		3.51	3.48	426.06	9.13	9.13		(1.95)	433.24	443.23	
2014	Special Education CRF	School	CDs	45.90%	199,873.99		1,740.07	201,614.06	11,621.93	45,900%	4,525.70		15,175.18	216,789.24	220,018.02	
2019	Buildings & Grounds Ren. & Improv.	School	CDs	16.79%	75,670.61		636.58	76,307.19	1,702.44	16.79%	1,655.68		(355.75)	79,309.56	80,490.77	
1980	Raymond Park Forestry	Parks & Rec	CDs	4.84%	19,233.75		183.63	19,417.38	3,086.00	4.84%	477.61		(102.62)	3,460.99	22,878.37	
1992	Senior Center Bus	Seniors	CDs	0.89%	49,970.77		33.79	50,004.56	87.90	(18.88)	-45,863.49		(18.88)	-45,794.47	4,210.09	
2004	Town Building Emer. Repair	Town	CDs	0.36%	-0.07		13.56	13.49	1,647.82	0.36%	35.26		(7.56)	1,675.52	1,714.16	
2016	Highway Dept. Maintenance		CDs	20.51%	701,816.97		5,743.03	(644,817.23)	62,742.77	31,882.61	7,661.57		(2,071.67)	37,472.51	101,707.85	
<b>NON-CAPITAL RESERVE FUNDS</b>																
	Fire Department Matching Grant	Fire Dept	CDs	4.58%	19,987.39		173.78	20,161.17	1,135.06	4.58%	452.01		(97.11)	1,489.96	21,651.13	
<b>Total Capital Reserve Funds</b>					<b>100.00%</b>	<b>1,095,744.93</b>	<b>0.00</b>	<b>8,782.50</b>	<b>(648,037.21)</b>	<b>456,490.22</b>	<b>7,386.54</b>	<b>15,528.44</b>	<b>0.00</b>	<b>(5,764.24)</b>	<b>19,150.74</b>	<b>475,640.96</b>
<b>RESTRICTED PRINCIPAL TRUST FUNDS</b>																
1897	Perpetual Care	Cemetery	Stocks & Bonds	41.90%	694,729.20		27,265.90	721,995.10	136,053.27	41.90%	9,605.44		(7,537.18)	138,121.53	860,116.63	
1986	Eve Parisseau	Cemetery	Stocks & Bonds	0.07%	781.71		43.05	824.76	530.08	0.07%	15.16		(11.90)	533.34	1,358.10	
1998	Myron Robie	Cemetery	Stocks & Bonds	0.51%	7,541.40		334.41	7,875.81	2,647.71	0.51%	117.79		(92.45)	2,673.05	10,548.87	
<b>LIBRARY</b>																
1979	Charles Seavey	Library	Stocks & Bonds	0.42%	7,914.60		273.73	8,188.33	425.67	0.42%	96.43		(75.67)	446.43	8,634.75	
1990	E & E Chailfoux	Library	Stocks & Bonds	0.38%	6,229.44		244.29	6,473.73	1,213.97	0.38%	86.07		(67.53)	1,232.51	7,706.24	
1979	Frank Woodbury	Library	Stocks & Bonds	0.88%	14,555.78		569.65	15,125.43	2,801.26	0.88%	200.68		(157.47)	2,844.47	17,969.90	
1937	Mary Gage	Library	Stocks & Bonds	0.08%	1,473.48		54.65	1,528.13	19.27	0.08%	19.27		(15.11)	195.89	1,724.01	
1940	Sherman Hobbs	Library	Stocks & Bonds	0.41%	7,083.76		266.09	7,349.85	1,023.97	0.41%	93.75		(73.57)	1,044.15	8,393.99	
2012	Anna M. Beaudoin Book Fund	Library	Stocks & Bonds	3.33%	62,901.05		2,169.41	65,070.46	3,200.27	3.33%	764.24		(599.70)	3,364.81	68,435.26	
<b>SCHOOL</b>																
1995	Dr. Ernest M. Law	Scholarship	Stocks & Bonds	0.79%	14,441.28		513.78	14,955.06	1,213.14	0.79%	180.99		(142.02)	1,252.11	16,207.17	
1997	Grace C O'Heam	Scholarship	Stocks & Bonds	0.69%	13,295.86		451.52	13,747.38	461.51	0.69%	159.07		(124.80)	195.78	13,943.15	
2000	Lansing Case Mem.	Scholarship	Stocks & Bonds	1.04%	19,642.64	2,000.00	674.51	22,317.15	909.71	1.04%	237.62		(186.46)	760.87	23,078.02	
1982	Ruth Richardson	Scholarship	Stocks & Bonds	0.37%	6,817.85		239.55	7,057.40	481.14	0.37%	84.39		(66.22)	199.31	7,256.71	
1985	Staighters Drum	Scholarship	Stocks & Bonds	0.36%	6,810.65		236.45	7,047.10	393.76	0.36%	83.30		(65.37)	211.69	7,258.79	
2012	John & Glenys Wolfendend	Scholarship	Stocks & Bonds	1.69%	32,600.03		1,101.63	33,701.66	966.18	1.69%	388.09		(304.53)	249.74	33,951.40	
<b>TOWN</b>																
1997	H. Tracy Davis Mem.	Boy Scouts	Stocks & Bonds	0.51%	8,662.12		331.46	8,993.58	1,437.55	0.51%	116.77		(91.64)	1,462.68	10,456.26	
<b>EXPENDABLE TRUST FUNDS</b>																
<b>CEMETERY</b>																
2009	General Maintenance	Cemetery	Stocks & Bonds	2.23%	41,482.43	10,320.00	1,792.14	32,594.57	2,801.66	2.23%	617.68		(479.98)	2,939.36	35,533.93	
1956	E & A Raymond	Cemetery	Stocks & Bonds	0.04%	364.39		23.78	388.17	360.43	0.04%	8.37		(6.59)	362.21	750.38	
1966	Henry Currier	Cemetery	Stocks & Bonds	0.05%	564.33		35.56	599.89	519.19	0.05%	12.52		(9.83)	521.88	1,121.77	
1966	Koehler/Chail	Cemetery	Stocks & Bonds	0.04%	329.65		23.15	352.80	375.76	0.04%	8.14		(6.39)	377.51	730.31	
<b>LIBRARY TRUSTS</b>																
	Moreen Brown	Library	Stocks & Bonds	0.00%	40.49		3.13	43.62	54.96	0.00%	1.11		(0.85)	55.22	98.84	
1994	Pelham Veterans Memorial Park	Parks & Rec	Stocks & Bonds	0.33%	8,574.13		213.40	8,787.53	-2,071.95	0.33%	75.17		(59.00)	-2,055.78	6,731.75	
1996	Raymond Park Trust - Public	Parks & Rec	Stocks & Bonds	1.48%	17,289.55		965.77	18,255.32	12,136.99	1.48%	340.21		(266.97)	12,210.23	30,465.55	
<b>PENSION/INSURANCE FUNDS</b>																
1991	Compensated Absence	Employee Rel.	Stocks & Bonds	19.90%	318,291.38	200,000.00	11,978.77	(29,582.78)	500,687.37	76,285.45	4,259.13		(3,355.50)	77,189.08	577,876.45	
<b>SCHOOL/SCHOLARSHIP FUNDS</b>																
1994	ADA Modification	School	Stocks & Bonds	1.53%	19,829.68		998.80	20,828.48	10,603.50	1.53%	351.87		(276.09)	10,679.28	31,507.76	
2013	Pelham HS Scholaship Fd	School	Stocks & Bonds	0.22%	4,029.09		140.77	4,169.86	259.90	0.22%	49.58		(100.00)	170.55	4,340.41	
1999	School Building Maint.	School	Stocks & Bonds	14.83%	26,465.17		9,651.82	27,437.99	27,437.99	14.83%	3,400.18		(2,668.09)	30,163.58	37,647.92	
1976	Robinson Tennis Court	School	Stocks & Bonds	0.22%	1,763.88		145.74	1,909.62	2,676.99	0.22%	51.33		(40.29)	2,688.03	4,597.65	
<b>ROAD/TOWN FUNDS</b>																
1980	Forest Mgmt Committee	Forestry	Stocks & Bonds	5.68%	113,951.07		3,693.56	117,644.63	(1,409.72)	5.68%	1,301.17		(1,021.03)	(1,129.58)	116,515.06	
<b>Total Individual Trusts</b>					<b>100.00%</b>	<b>1,696,647.09</b>	<b>212,320.00</b>	<b>64,436.47</b>	<b>(50,582.78)</b>	<b>1,922,820.78</b>	<b>285,975.56</b>	<b>22,725.52</b>	<b>(1,900.00)</b>	<b>(17,841.16)</b>	<b>288,959.92</b>	<b>2,211,780.70</b>
<b>Total All Trust Funds</b>						<b>2,792,392.02</b>	<b>212,320.00</b>	<b>73,218.97</b>	<b>(698,619.99)</b>	<b>2,379,311.00</b>	<b>293,362.10</b>	<b>38,253.96</b>	<b>(1,900.00)</b>	<b>(21,605.40)</b>	<b>308,110.86</b>	<b>2,687,421.66</b>
															<b>3,217,938.49</b>	



Report of the Trust Funds of the Town of Pelham N.H. for year ending December 31, 2021 (as of 11/30/2021)  
MS-10

NUMBER OF SHARES	DESCRIPTION OF INVESTMENT NAME OF BANKS, STOCKS, BONDS	***HOW INVESTED***				***PRINCIPAL***				***INCOME***				GRAND TOTAL YEAR END PRINCIPAL & INCOME	BEGINNING OF YEAR FAIR MARKET VALUE	UNREALIZED GAIN/LOSS	END OF YEAR FAIR MARKET VALUE
		COST AS OF BEGINNING YEAR	PURCHASES	CASH CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	COST AS OF YEAR END	BALANCE BEGINNING YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR	YEAR END BALANCE						
	Cash and Cash Equivalents	10,164.60					(147,098.10)	40.64	(47,639.06)	(194,696.52)	(184,531.92)	59,740.14	262,717.53	274,859.25			
960.97	Federated Kaufman Small Cap Fund	0.00	65,000.00				0.00	0.00	0.00	0.00	65,000.00	0.00	(1,595.20)	63,404.80			
2,981.312	Fidelity 500 Index Fund - Instit.	368,639.27					0.00	4,281.16	(4,281.16)	0.00	368,639.27	388,077.38	85,354.97	473,432.35			
0.000	Goldman Sachs Int Eq Insights	80,636.25			94,177.28	13,541.03	0.00	0.00	0.00	0.00	0.00	83,869.02	0.00	0.00			
1,432.159	JP Morgan Emerging Markets Equity	52,943.72	7,000.00				0.00	0.00	0.00	0.00	59,943.72	55,755.56	(5,784.27)	56,971.29			
3,328.219	Parnassus Mid Cap Fund	107,760.29		7,293.46			0.00	0.00	0.00	0.00	115,053.75	136,074.31	7,322.08	143,346.39			
2,413.516	Schwab International Index Fund	0.00	60,000.00				0.00	0.00	0.00	0.00	60,000.00	0.00	(3,668.54)	56,331.46			
6,889.047	T Rowe Price Instit. Large Cap Growth	324,761.99			65,000.00	22,621.90	0.00	0.00	0.00	0.00	282,383.89	484,502.67	93,938.00	513,440.67			
0.000	Vanguard Growth Index Fd Admiral Share	(270.88)			(30,000.00)	17,470.44	0.00	0.00	0.00	0.00	(270.88)	0.00	0.00	0.00			
5,705.810	Vcm Focused Int Growth	88,093.30					0.00	812.82	(812.82)	0.00	135,563.74	166,439.59	(3,304.55)	159,135.04			
555.000	Vanguard REIT Index ETF	29,950.26	14,320.22				0.00	0.00	0.00	0.00	44,270.48	36,095.25	8,825.23	59,240.70			
18,407.119	Blackrock High Yield Bd Port Cl Instl	141,811.03					0.00	6,408.99	(6,408.99)	0.00	141,811.03	143,575.53	(1,104.43)	142,471.10			
0.000	Blackrock Total Return Bond Fund	66,374.29			66,883.90	3,150.12	0.00	413.38	(413.38)	0.00	2,640.51	68,796.48	(1,912.58)	0.00			
27,111.412	Fidelity Investment Grade Bond	198,486.78	33,498.20				0.00	3,066.72	(3,066.72)	0.00	231,984.98	198,343.26	(3,563.37)	228,278.09			
7,485.301	Vanguard Core Bond Fund	128,275.15	33,498.21				0.00	1,460.81	(1,460.81)	0.00	161,773.36	128,570.03	(2,406.77)	159,661.47			
2,624.000	Ishares Trust Barclays Fund	277,810.79					0.00	4,571.28	(4,571.28)	0.00	277,810.79	310,130.56	(8,974.08)	301,156.48			
1,159.000	Vanguard Index Fd Inc Intermediate Term	93,460.62		359.52			0.00	1,669.72	(1,669.72)	0.00	93,820.14	107,613.15	(4,473.74)	103,139.41			
	<b>Total All Funds</b>	<b>1,968,897.46</b>	<b>213,316.63</b>	<b>7,652.98</b>	<b>196,061.18</b>	<b>56,783.49</b>	<b>(147,098.10)</b>	<b>22,725.52</b>	<b>(70,323.94)</b>	<b>(194,696.52)</b>	<b>1,855,892.86</b>	<b>2,367,532.93</b>	<b>387,370.28</b>	<b>2,734,868.50</b>			



Assessor's Office

Department Head: Susan Snide, Assessing Assistant

Contract Assessor: Corcoran Associates

6 Village Green Pelham, NH 03076

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

Email: ssnide@pelhamweb.com

Website: www.pelhamweb.com/assessor

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

ASSESSING DEPARTMENT 2021 Annual Report

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

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

For the 2021 tax year Pelham had 5726 properties of which 5517 are taxable. In 2021 assessed values were adjusted on average 31%. When the 2019 statistical update was completed our equalization, rate was 96.9%. Since then, the residential market remained aggressive and assessed values continued to drop to below 70% of the fair market by the summer of 2021.

Once assessments are outside of 10% of the fair market average, we must adjust them to be closer the fair market sale values. A full revaluation was conducted for 2021. The analysis and next valuation update reveal the following:

285 Total Qualified sales from October 1, 2020, through July 17, 2021.

Table with 5 columns: Property Type, # of Sales, Median Size, Median Sale Price, Median 2021 Ratio. Rows include Single Family and Condominium.

The following is the official 2021 summary of taxable inventory for Pelham as reported on our MS1:

Summary of taxable inventory table with categories like Residential Land, Commercial/Industrial Land, Residential Buildings, etc., and their corresponding values.

The modified assessed valuation is used to find our tax rate; and the modified assessed valuation minus utilities will be used to calculate our portion of the state education tax in 2023.

When the overall town assessment increases the tax rate typically decreases. For 2021 it decreased to \$15.96 from \$ 20.20 in 2020. (oh the irony) The current rate is broken down into local school at \$8.98, County at \$0.83, Municipal at \$4.74 and State Education rate at \$1.41.



Tax rates and equalization values per year since 2000.

2000	72.00%	3.96	2.14	9.01	6.89	22.0	15.84
2001	60.00%	3.68	2.25	10.06	7.51	23.5	14.1
2002	57.60%	3.98	2.30	12.14	7.43	25.9	14.89
2003	53.30%	5.32	2.09	13.06	7.48	28.0	14.9
2004	49.30%	6.65	2.01	15.96	5.23	29.9	14.72
2005	43.30%	7.16	2.15	16.96	4.98	31.3	13.53
2006*	100.00%	3.24	0.93	7.74	2.08	14.0	13.99
2007	99.10%	3.89	0.96	8.85	2.11	15.8	16.52
2008**	97.00%	4.46	1.04	9.46	2.36	17.4	16.84
2009**	97.60%	5.44	1.17	10.46	2.50	19.6	19.02
2010	99.40%	6.06	1.12	9.87	2.48	19.5	19.42
2011	97.60%	6.38	1.16	11.37	2.50	21.4	20.90
2012	102.00%	7.49	1.16	13.26	2.49	24.4	24.64
2013	98.00%	6.48	1.21	12.71	2.47	22.9	22.41
2014	96.30%	6.91	1.24	12.29	2.43	22.9	22.02
2015	91.00%	6.90	1.29	12.65	2.42	23.3	22.40
2016*	98.60%	6.02	1.23	11.62	2.08	21.0	20.68
2017	95.00%	5.89	1.21	12.17	2.18	21.5	20.38
2018	87.80%	6.58	1.17	11.62	2.09	21.5	18.84
2019**	96.90%	5.37	1.09	11.05	1.89	19.4	18.68
2020	89.10%	5.78	1.03	11.45	1.94	20.2	17.99
2021*	100.40%	4.74	0.83	8.98	1.41	15.96	16.02

\*Revaluation Year \*\* Statistical Update

The 2021 equalization ratio is 100.4.

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

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

The office is open Monday through Friday 8 am to 4pm. Persons wishing to apply for an elderly exemption, veteran's credit, wood burning exemption, solar heat exemption and/or abatement can review information and applications on line at [www.nh.gov/revenue](http://www.nh.gov/revenue) or [www.pelhamweb.com](http://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 1<sup>st</sup> for Abatements**.

Respectfully,

Susan Snide



**Pelham Community Television**

Department Head:  
James Greenwood, Cable  
Coordinator

6 Village Green  
Pelham, NH 03076

Phone: (603) 635-8645

Email:  
ptv@pelhamweb.com

Website:  
www.pelhamweb.com/ptv

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

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

**PELHAM COMMUNITY TELEVISION  
2021 Annual Report**

PTV and its production team continue to provide Cable Coverage of all Town and School District governmental meetings (except for sub-committees), Town Meeting Voting results, School Graduations, Academic Award Ceremonies, School Concerts, Memorial Day, Fourth of July, Old Home Day, Horrible’s Parade, Festival of Trees, Yuletide, and much more. We also accept and schedule for playback several productions and shows that are produced outside of PTV but Sponsored or submitted by Pelham residents. PTV Also normally provides equipment and expertise for the technical part of several theatre productions a year including lighting, microphones, speakers, video projection, and special effects but with COVID19 we were not able to do so.

In 2021 PTV continued to provide Remote (ZOOM) coverage, due to the COVID19 pandemic to some boards and committees until June when the Governors emergency order allowing remote access was rescinded. We worked with the Pelham community Theatre with the summer show on the Green and were all set for a Fall show when Covid19 caused a cancelation.

PTV continued to provide a simulcast of Government Meetings on YouTube and working in conjunction with IT Director Brian Demers, who provides Facebook coverage of Government meetings on the Town’s Facebook Page. As always, PTV equipment, e.g., digital camcorders, tripods, microphones, and live equipment are available for all Pelham residents to use for live shows and/or the taping of and playing back of any other shows. If you are interested in learning more about producing your own show, please contact Jim Greenwood or Linda Doherty at 635-8645.

PTV also provides a community TV Bulletin Board for The Town, Schools and Pelham residents to post non-commercial announcements of up-coming

events, contact Linda Doherty at ptv@pelhamweb.com for information on file formats and sizes accepted.

Funding for PTV and PEG access Community Television is done entirely by receiving approx. 50% revenues from franchise fees Pelham Cable Television subscribers provide as outlined in the Franchise Agreement between the Town of Pelham, NH and Comcast, the town is currently negotiating a new agreement with Comcast which should be completed in 2022.

Respectfully Submitted,  
James B. Greenwood

Cable Coordinator

Production Team in 2021

**Cable Coordinator** - James Greenwood 23 years  
**Production Assistant** - Linda Doherty 33 years

**Camera Techs:**

- Cole Drouin 3rd year
- Robert Sauer 3rd year
- James Bordeleau 2<sup>nd</sup> year
- Juliet Tavoularis 1<sup>st</sup> year
- DJ O’Connor 1<sup>st</sup> year (worked here in 2007)
- Tim O’Connor 1<sup>st</sup> Year
- Val Higgins 6<sup>th</sup> year (final year)
- Olivia Bordeleau 6<sup>h</sup> year (final year)
- Joe Wholey 5<sup>th</sup> year (final year)



**Cemetery Department**

Ed Gleason, Trustee Chair  
 Dave Slater, Cemetery Sexton  
 Lisa Wood, Department Admin

68 Old Bridge Street  
 Pelham, NH 03076

Phone: (603) 635-6974  
 Fax: (603) 751-8178

Email:  
 egleason@pelhamweb.com  
 lwood@pelhamweb.com

Website:  
 www.pelhamweb.com/  
 cemetery-department

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

**CEMETERY TRUSTEES  
 2021 Annual Report**

The Cemetery Board of Trustees and the Cemetery Staff would like to express our gratitude to the Town residents for their continued support on our efforts to maintain the Town’s six Cemeteries:

- Atwood Cemetery
- Center Cemetery
- Gibson Cemetery
- Gumpus Cemetery
- Lyons Cemetery
- North Pelham Cemetery

The Trustees would also like to commend the Cemetery Staff for their continued work and dedication, as they continue to work diligently to keep our six Town Cemeteries beautified. Sexton Dave Slater, Full-time Grounds Keeper Sean Cunningham, part time Grounds Keepers Russ Soucy, Jay Law, Callen Aubrey and Lisa Wood our Department Secretary.

- This year we accomplished the following improvements:
- Tree Maintenance
- Crack Sealing at Gibson Cemetery
- Paving located at the Marsh Road entrance of Gibson Cemetery which leads to the beautiful Veteran’s Memorial Circle
- Graveling of three new roadways in Gibson Cemetery

Our Cremation Burial numbers have grown immensely over the past several years, with these growing numbers, the Board of Trustees are in the preliminary stages of developing a plan for a Crematorium Garden within Gibson Cemetery. In the future this will be a beautiful sanctuary for eternal cremations. The Trustees and Staff are committed to always providing a safe and suitable site for deceased family members and Town residents. The Cemetery and Cemetery Staff remain available to address any concerns, questions, or recommendations you may have.

**Yearly Operating Statistics Through November 30, 2021:**

<b>General Fund Sales:</b>	
Lots Sold: 72 @ 40%	\$11,420.00
Full Burials / Openings: 29	\$16,600.00
Cremation Burials: 45	\$16,750.00
<b>Funds To General Fund</b>	<b>\$44, 770.00</b>

<b>Cemetery Maintenance Trust Fund:</b>	
Lots Sold: 72 @ 60%	\$17,130.00
Funds To Maintenance Fund:	\$17,130.00

*Respectfully Submitted by the Cemetery Board of Trustees,*

**Edmund Gleason, Chairman**  
**J. Timothy Zelonis, Vice Chairman**  
**Lisa A. Wood, Secretary**  
**David Provencal, Trustee**  
**Donna M. Smith, Trustee**







**Pelham Fire Department**

Department Head:  
James Midgley, Chief

36 Village Green  
Pelham, NH 03076

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

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

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

**FIRE DEPARTMENT  
2021 Annual Report**

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

As we close out 2021, we in the department, as well as in the community, continued to feel the effects of COVID and the impacts it has had in the state, country and around the world.

COVID has impacted all aspects of the department from personnel to supplies to equipment replacement.

In March of 2020 the town warrant was passed for purchasing a new fire engine. The normal build time for a fire vehicle is 12 months. In November 2021 we finally received our new fire engine, 19 months after placing the order. This is a common theme that is being played out across the country. Parts to repair and build apparatus are either delayed for months or the companies have gone out of business making them unavailable. In addition, the costs have risen on supplies and some medical supply costs have doubled. During 2020 the department has sought funding to offset the impacts of these costs and we have been successful in limiting these cost increase from impacting the community.

Over the last several years the state has seen a significant shortage of new qualified firefighter candidates. This is again a national trend we are seeing and that is being discussed at national conferences. Many departments have

unfilled vacancies and where we at one time had 10-15 applicants for a single firefighter position, we now have 2-3 applicants, and many do not meet the state minimum requirements to be hired. With high rates of cancer, PTSD, moderate pay and a high probability of suffering a long-term injury, the candidate pool is no longer there for us to choose from. We are working with state public safety leadership to evaluate how we can change this trend through educational opportunities and youth outreach, but COVID has dampened our advancements in this area. We are also working on some root causes in our department such as cancer prevention and mental health awareness. Two years ago, the town passed a generous compensation package that has helped in the recruitment of firefighters to Pelham from other departments.

Last year the department was a partner with the state in providing personnel every day at the mass vaccination sites in Londonderry and Salem. This participation included all ranks in the department from chief to probationary firefighter. Our personnel administered thousands of vaccinations and served over 3,100 hours during the time the sites were open. These sites served the greater Salem area and included vaccinating the residents of Pelham.

In March of 2022 on the town ballot, you will see a request to replace our current forestry vehicle. The truck being replaced is a 2005 ford F350 that was received through a grant from FEMA Fire Grants program.

The town of Pelham currently owns 3500 acres of open space land and residents own roughly that same amount of open space, all of which we need to protect. These areas abut many residential subdivisions in town where wildfires can travel to. Many of these areas have restricted access due to terrain that regular pickup trucks can not gain access to. This new vehicle will have a higher ground clearance and the capacity to carry approximately double the water capacity of the older vehicle. I ask you to consider supporting this vehicle replacement at town meeting in March.

As we close out 2021, we look towards 2022 with hope and optimism for the future. I wish to thank the citizens of Pelham for the support of the fire department you have always show over my time as your fire chief.

Respectfully,

James Midgley, Fire Chief





The Pelham Fire Department responded to 1567 incidents from 1/1/2021 - 12/31/2021:

Ambulance – Medical .....	1010	Investigations .....	73
Motor Vehicle Accidents .....	87	Mutual Aid.....	68
Outside Fires .....	14	Service Calls.....	54
MV Fires .....	2	Electrical Fires/Issues .....	4
Wires Down .....	23	Oil Burner Calls .....	2
Building Fires .....	4	Water Problems.....	6
False Alarms.....	105	Carbon Monoxide .....	36
Hazardous Conditions .....	1	Monitor Blasting.....	45
Illegal/Permit Burns .....	34	Training.....	24

Note: The 2021 incident total of 1567 does not include Training, Work Details/Storm Coverage

**PELHAM FIRE DEPARTMENT 2021 ROSTER**

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

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

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

**FIREFIGHTERS**

David Avery	Jameson Ayotte	Troy Babb
Shawn Buckley	Brian Campbell	David Choate
Brian Dubowik	Gregory Emanuelson	Matthew Emanuelson
Paul Fisher	Jeffrey Grinley	Patrick Grinley
Shaun Hamilton	Gregory Hein	Amanda Hudson
David Johnstone	James T. Midgley	Nicholas Murphy
Benjamin Noyes	Nicholas Pelletier	

**Retired from Fire Department in 2021:**

Daniel Farwell

**Resigned from Fire Department in 2021:**

Hannah Guerriero  
Ryan Pitts



## REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER

Despite a brief flurry of wildfire activity across the state this spring, the summer and fall months saw weather conditions which kept the fire danger consistently at low levels. Your local fire departments and the Division of Forests & Lands worked 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. The towers' fire detection efforts are supplemented by the NH Civil Air Patrol when the fire danger is 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. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at [www.firewise.org](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

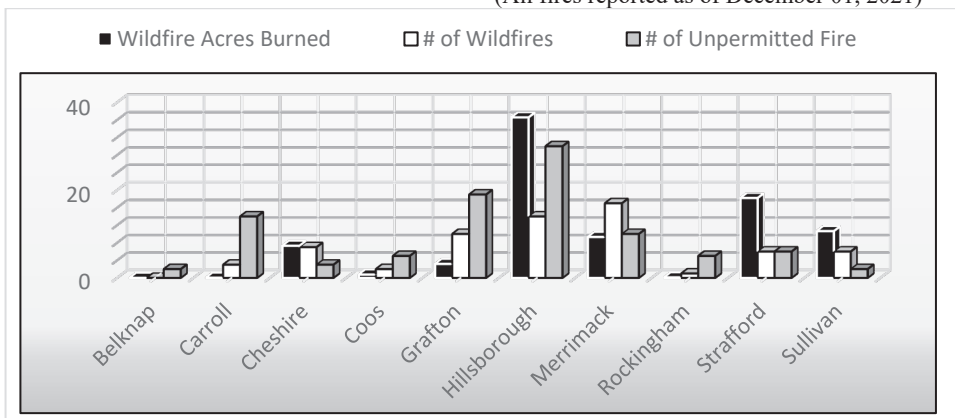
The long-lasting drought effects in Coos County are showing some minor signs of improvement but a good portion of northern Coos remains in the abnormally dry category with the northeastern portion still remaining in moderate drought. While the drought conditions have improved, we expect some areas of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

As we prepare for the 2022 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](http://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 for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at [www.nh.gov/nhdf/](http://www.nh.gov/nhdf/). For up-to-date information, follow us on Twitter and Instagram: **@NHForestRangers**



### 2021 WILDLAND FIRE STATISTICS

(All fires reported as of December 01, 2021)



\*Unpermitted fires which escape control are considered Wildfires.

Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2021	66	86	96
2020	113	89	165
2019	15	23.5	92
2018	53	46	91
2017	65	134	100

### CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.*
1	81	25	0	7	1	4	2	41

\*Miscellaneous includes power lines, fireworks, electric fences, etc...



## Health Officer

Department Head:  
Health Officer,  
Karen McGlynn

Deputy Health Officer,  
Paul Zarnowski

6 Village Green  
Pelham, NH 03076

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

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

### Important Information:

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

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

## HEALTH DEPARTMENT 2021 Annual Report

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

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

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

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

During these unprecedented times with the Covid-19 pandemic, the Health Officer has been instrumental in working with the State department of Health, the School District, and businesses to trace and monitor the cases of Covid-19 within our community.

With vaccinations readily available beginning in early 2021, the Health Officer worked with the Superintendent and the Nashua Department of Health to orchestrate, vaccination clinics. In mid spring 2021 Pelham saw a large decrease in Covid cases only to see them spike back up in the Fall of 2021 due to developing variants. In late fall 2021 Vaccines became readily available for children.

With Covid vaccines now available, the Health Officer has worked closely with local civic groups and the Pelham Senior Center to ensure Covid safety measures are practiced so that activities resumed with some normalcy in 2021 with as little impact from Covid-19 as possible.

The health officer works in conjunction with a team within the school district that includes the Superintendent, School Nurses, and Administration to ensure all potential, and positive cases are handled to reduce exposure within our schools. The Health Officer is on a review team within the school district to ensure positive cases and exposures of unvaccinated students return to school as soon as possible without the threat of spreading Covid.

The Health Officer works with local businesses to advise on Covid-19 recommendations from the CDC and state Department of Health.

The Health Officer monitors and will continue to monitor the numbers of past and present positive and close contact cases within our community and keeps the Select board abreast of the community trends. The Health Officer makes herself available to the community 24 hours a day to answer all questions concerning Covid-19 and other Public Health issues.

Respectfully submitted,

Karen McGlynn



## Highway Department

Department Head:  
James Hoffman, Interim  
Highway Road Agent

Craig Hoffman, Foreman

Rhonda Martin,  
Administrative Assistant

33 Newcomb Field Parkway  
Pelham, NH 03076

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

Email:  
rmartin@pelhamweb.com

Website:  
www.pelhamweb.com/highway-  
department

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

### Important Information:

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

## HIGHWAY DEPARTMENT 2021 Annual Report

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

I would like to take this time to thank all the Residents of Pelham, Selectmen & Town Administrator for making the new Highway garage possible. We were able to move in on April 13, 2021. I would also like to welcome two new employees to our team: Michael LaCroix Jr. and Jeffrey Banfield.

This year we replaced 2 culvert pipes: Gibson Road and Spaulding Hill Road. We continue to cut brush and high hanging branches around Town. This will continue until we get to all the roads in Town.

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

The Highway Department plows, sands and salts approximately 110 miles of Town-owned roads. The Highway Department is also responsible for plowing, sanding, and salting the Town Parks and all the Town Building parking lots (except for the Fire Department and the Transfer Station & Recycling Center). The Fire Department and Transfer Station & Recycling Center do their own plowing while the Highway Department sands and salts them.

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

<b>SHERBURNE ROAD</b>	<b>ROUTE 38</b>	<b>WINDHAM ROAD</b>
<b>MAMMOTH ROAD</b>	<b>KEYES HILL ROAD</b>	<b>OLD GAGE HILL ROAD</b>

### **MAIN STREET (FROM WINDHAM ROAD TO BRIDGE STREET)**

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

Respectfully submitted,

James Hoffman  
Interim Highway Agent



**PARKS AND RECREATION  
2021 Town Report**

**Parks & Recreation**

Department Head:  
Brian Johnson, CPRP

Kathy Carr,  
Program Director

6 Village Green  
Pelham, NH 03076

Phone: (603) 635-2721  
Fax: (603) 508-3094

Website:  
[www.pelhamweb.com/pelham-parks-and-recreation](http://www.pelhamweb.com/pelham-parks-and-recreation)

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

**Important Information:**

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

**This Year’s Highlights**

- 2021 Recreation Programs
- Plantings at Muldoon and Veterans Memorial Park
- Facility Improvements, including an Eagle Scout project
- Welcome Janine Cabral, new part time office assistant

This past year was the continuation of some challenging times. Despite the pandemic, Parks and Recreation continued to improve our department in 2021 with the goal of improving facilities and programming for the town. Director, Brian Johnson, Program Director, Kathy Carr, and Office Assistant, Lynne Slattery, collectively and individually work at these goals to allow residents to “PlayInPelham”. Our website is updated regularly along with our Facebook page and Twitter. We produce timely press releases with the area newspapers, Pelham Cable TV, the town reader board, our Facebook page, P&R website, and Twitter. We also connect with the school for the monthly newsletters sent home to parents. Our aim is to keep families updated with what is being offered and what our programs include for adults, teens, children, and toddlers.



**2021 Programming**

**Summer Camps** – We were able to offer the PVMP Summer Camp and Tot Summer Camp again this year past pandemic restrictions last summer. There were approximately 250 children in attendance at PVMP and 20 at the Tot Camp. There were no weekly field trips, but we could put the extended care

back in place at PVMP. That coverage is a great asset to working parents. Next summer, we hope to add back the field trips for each of the four age groups. Our new camp director did a wonderful job as did our terrific counselors and lifeguards. We appreciate all our valued seasonal staff.



*Figure 1 Immortal Llamas 2021 Men's Softball Champions*

Men’s Softball League was in place once again at Newcomb Field both in the spring and the fall. Also in the fall, Coed Softball played on Sunday mornings. We had 14 teams in the spring and a dozen come fall all hit the field to participate in NH USSSA Slow Pitch Men’s Softball with 8 teams hitting the diamond for NH USSSA Slow Pitch Coed Softball in 2021. Massholes took home the trophy for Coed, while Immortal Llamas took place for men’s spring ball and Ball Busters led men’s fall ball.





## Park Improvements

**Veterans Memorial Park Clean Up Day:** A great number of volunteers joined our staff out at Pelham Veterans Memorial Park in June this year, prior to summer camp to assist with clean up. The volunteers assisted with trail maintenance, trash pickup, plantings to beautify the park. Some came as individuals and others in teams, and all enjoyed a nice break with a free lunch after a hard day's work. We hosted the day that was organized with Dena Hoffman, the planning department environmental specialist.



*Figure 2 New Plantings at Veterans Memorial Park Lodge*



*Figure 3 Town Environmental Regulation Compliance Specialist Dena Hoffman with new plantings*

**Beautify Muldoon Park Day:** Again, we had some very appreciated volunteers who came together in September at Muldoon Park. Family and friends assisted our environmental specialist, Dena Hoffman, and our staff in cleaning up a section of the park and putting in plantings to beautify the area. Lunch was provided, along with drinking water for everyone present. The outcome was beatific



## Facilities



**Elmer G. Raymond Memorial Park** – William Jussaume completed his Eagle Scout project at Raymond Park by rebuilding a previously destroyed bridge over the brook at the blue trail in the park. The collapsed bridge made it difficult and dangerous to traverse the trail. Once fundraising efforts for materials was accomplished, William used telephone poles along with his dad's tractor and went to work on the footings and construction. The wonderful result is what you see here.

There are five parks in Pelham that residents may visit to create fun and memories for families. We have the Dennis Lyons Memorial Park behind the town hall and police station that houses the very popular BMX bike and skatepark. Lyons Park also includes the well-used basketball courts, toddler playground, and playing field. Golden Brook Park off Windham Road is where you'll find girls' softball, men's softball and coed softball teams enjoying their leagues in spring and fall. Elmer G. Raymond Memorial Park on Keyes Hill Road is home to the boy scout and girl scout lodge as well as a practice field and playing field. There are numerous trails to be found there also. George Muldoon Memorial Park on Mammoth Road is likely best known due to its' multiple playing field, walking trail, field house and playground. Lastly, we have Pelham Veterans Memorial Park at the south end of Mammoth Road where the Pelham Town Beach is located. The Park has a lifeguard building at the waterfront on Long Pond, a lodge building, multiple use playing field, basketball court, rope course and trails. You're invited to Play in Pelham!

We had a change in our staff in 2021. Lynne moved to two days a week and we hired Janine Cabral to fill in the other three days. She has fit right in with our happy staff. Welcome Janine! Congratulations to Kathy who has made it 25 years in our department.

Our website, [www.pelhamweb.com/recreation](http://www.pelhamweb.com/recreation), continues to be the best source for information on all our programs, as well as pictures, and videos. There is online software any participant may use to register for our programs. We are pleased to have anyone stop by the office with inquiries or discussions and to accept calls or emails. Our office hours are Mon-Fri 8 am to 4 pm in the Pelham Municipal Building.

Much appreciation and gratitude to all our volunteers and staff who made 2021 such a great success for Parks and Recreation. Many of our programs are dependent on their efforts and goodwill, which are greatly appreciated. Our plans are to continue to improve our facilities while adding and improving the activities and programs offered. We look forward to another great year in 2021!

Have the very best 2022!

Brian, Kathy, Lynne, Janine  
Pelham Parks and Recreation





## Planning Department

Department Head:  
Jennifer Beauregard, Interim  
Planning Director/  
Zoning Administrator

Planner/Office Manager:  
Kerry Zelonis

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

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

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

### Important Links:

NRPC - [www.nashuarpc.org](http://www.nashuarpc.org)

Greater Salem Chamber of  
Commerce -  
[www.gschamber.com](http://www.gschamber.com)

## PLANNING DEPARTMENT 2021 Annual Report

I am honored to provide the 2021 Planning Department Annual Report to the residents of the Town of Pelham. In June of this year, our longtime Planning Director, Jeff Gowan, retired from his position. Jeff worked diligently in this position for approximately 16 years and served on both the Planning and Zoning Boards for many years prior to that. Jeff's dedication to the Town of Pelham will be remembered by all who worked with him throughout the years. The entire staff and I wish Jeff all the best in his future adventures in his retirement. With Jeff's departure, I moved into the position of Interim Planning Director and Kerry Zelonis moved into the role of Interim Planner / Office Manager. With the help of Kerry Zelonis and Jeannette Midgley, this transition has gone smoothly, and they have continued to assist the public in various aspects of the application processes whether it be for permitting or applications to our land use boards. Citizens who have questions related to their properties or projects happening within the town are urged to visit our office and view the property records. Our staff would be happy to assist you. The Planning Department has recently added Cassidy Pollard to the team in the position of Planning Clerk, and we feel confident that the department will continue to provide excellent customer service.

Despite the costs associated with building rising since the pandemic hit, construction continues to stay consistent with the last couple of years, adding 28 new single-family homes, 5 duplexes, 27 elderly units, 16 apartment units and 11 accessory dwelling units. It is important to note that accessory dwelling units (ADUs) can now serve as rental units and extend beyond that of in-laws and caregivers. This provides more housing opportunities to our workforce as well as our college aged students, senior residents, etc. If you are interested in constructing an ADU attached, within or detached to your property, please visit, or call our office so we can assist you in exploring your options.

In addition to being grateful to Kerry, Jeannette & Cassidy, I would like to take the opportunity to thank our Building/Plumbing Inspector, Roland Soucy and our Electrical Inspector, Tim Zelonis. Their knowledge of the codes helps to make certain public safety and welfare is protected.

Our Code Compliance Official, John Lozowski, continues to investigate and follow up on any zoning code complaints. John has mastered the skill of remaining professional and courteous while making it a priority to work with the public to ensure they are able to come into compliance with the town's zoning regulations.

Dena Hoffman had her first anniversary in November as our Environmental Regulation Compliance Specialist. It is her duty to keep the Town in good standing with the EPA for stormwater planning, management, permitting, and reporting of the MS4 Federal mandate. Dena has done a tremendous job meeting all the required federal deadlines. Following this report, please see the overview provided by Dena to better explain what this position entails.

This year I was able to work closely with Planning Board members in the preparation of the Capital Improvement Plan as well as being included in meetings with the Workforce Housing subcommittee. This subcommittee was established to work through the task of proposing changes throughout the Zoning Ordinance to help ensure the Town is compliant with RSA 674:58 by providing reasonable and realistic opportunities for Workforce Housing developments.

This year the Planning Board will also form a subcommittee to assist in the development of a new Master Plan being done with the assistance of Resilience Planning & Design, LLC. Stay tuned for ways to be involved and to assist in the process.

I would like to thank both the Planning Board and Zoning Board for being so welcoming to me in this new position. I look forward to continuing to work together. I would also like to thank Brian McCarthy and the Board of Selectmen for their support. I wish everyone a safe, healthy, and happy 2022!

Respectfully submitted,

Jenn Beauregard  
Interim 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**

Jennifer Beauregard, *Interim Planning Director / Zoning Administrator*

Kerry Zelonis, *Interim Planner / Office Manager*

Cassidy Pollard, *Planning Clerk*

Jeannette Midgley, *Administrative Assistant*

**Inspectors**

Roland J. Soucy, *Building / Plumbing Inspector*

Timothy Zelonis, *Electrical Inspector*

**Health Agent**

Paul Zarnowski - *Health Agent / Deputy Health Officer*

Gifford Colburn, Keach-Nordstrom, Inc. – *Alternate Septic Inspector*

**Code Compliance Official**

John Lozowski

**Environmental Regulation Compliance Specialist**

Dena Hoffman



**BUILDING DEPARTMENT  
REPORT**

<b>STATISTICS OF 2021 BUILDING PERMITS &amp; REVENUE</b>				
Commercial (New Building)				2
Commercial (Replacement Building)				0
Commercial (Addition, Alteration, Renovation)				9
Municipal (New Building)				2
Municipal (Addition, Alteration, Renovation)				2
Single-Family Dwellings				28
Single-Family Replacements				5
Convert Single-Family to Duplex				1
Duplex				6
Mult-Family (Three or More Families)				1
Elderly Housing Units				29
Accessory Dwelling Units (Attached or Within)				11
Accessory Dwelling Units (Detached within Existing Structure)				0
Accessory Dwelling Units (Detached within New Structure)				1
Foundations				76
Porch/Deck				50
Additions				15
Garages / Barns				25
Septic (include New Septic Systems, Repairs, Test Pit Inspections, Plan Reviews)				123
Signs				24
Pools				48
Sheds				26
Solar Arrays				10
Wells				27
Gas Inserts, Wood & Pellet Stoves				18
Certificates of Occupancy (Commercial)				8
Temporary Tent (Outdoor Seating)				1
Miscellaneous; includes alterations, renovations, repairs, permit renewals, chimneys, fireplaces, carports, gazebos, razing of buildings and demolitions				135
<b>Total Building Permits Issued</b>				<b>683</b>
<b>Total Electrical Permits Issued</b>				<b>422</b>
<b>Total Plumbing and Gas Permits Issued</b>				<b>285</b>
<b>Total Inspections conducted by the Building/Plumbing Inspector</b>				<b>1437</b>
<b>Total Inspections conducted by the Electrical Inspector</b>				<b>793</b>
Building Permit Fees Collected				\$93,114.81
Fines Collected				\$150.00
Electrical Permit Fees Collected				\$19,275.00
Plumbing/Propane Fees Collected				\$11,725.00
Septic Fees Collected				\$34,225.00
Reinspection & Commercial Inspection Fees Collected				\$16,700.00
Conservation Signs				\$392.00
Copy Fees Collected				\$388.00
Board of Adjustment Application Fees Collected				\$3,675.00
Board of Adjustment Advertising Fees Collected				\$2,700.00
Planning Board Application Fees Collected				\$15,925.00
<b>TOTAL REVENUES COLLECTED</b>				<b>\$198,269.81</b>
Senior Recreation Impact Fees Collected				\$13,823.00
Sherburne/Mammoth Road Intersection Improvement Fund				\$18,000.00
High School Impact Fees Collected				\$62,258.80
<b>Total Impact/Exaction Fees Collected (Note: Impact Fees are not counted as revenue)</b>				<b>\$94,081.80</b>
<b>STATISTICS OF 2021 CODE COMPLIANCE CASES</b>				
Case Type	Total Investigated	Brought into compliance	Unfounded	Open*
Wetland Conservation District Violations / Inquiries	27	16	11	0
Expired Permits	25	25	0	0
Illegal Accessory Dwelling Units	20	9	8	3
Site Plan Violations	19	17	2	0
Building without Permits	19	9	8	2
Other complaints / Inquiries	134	77	44	13
<b>TOTAL CASES INVESTIGATED</b>	<b>244</b>	<b>153</b>	<b>73</b>	<b>18</b>

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



**PLANNING DEPARTMENT**  
**Environmental Regulation Compliance Specialist**  
**2021 Annual Report**

My first full year as Environmental Regulation Compliance Specialist has proven to be full of learning, experimenting, and plenty of coordinating the Municipal Separate Storm Sewer System Permit (MS4) obligations for Pelham. The MS4 Permit was issued by the Environmental Protection Agency (EPA) in 2017 and became effective in 2018. The main goal of the MS4 permit is to reduce pollution in our waterbodies. A large contributor of pollution is stormwater runoff which can be rain or melting snow moving over various surfaces and collecting pollutants as it flows. The Permit is federally mandated, unfunded, and Pelham must follow the guidelines set by the EPA to be in compliance. Some of the requirements for the MS4 permit include educating the public on stormwater topics through outreach, involving residents in participatory experiences relating to water pollution, identifying places in town that are at increased risk of pollution, working with developments to reduce runoff, and more. This year has shown that the Permit is no small task and will only increase in efforts for the future.

In late 2020, I was hired to fulfill the EPA's obligations and ensure Pelham's compliance with the MS4 Permit. Previously, former Planning Director Jeff Gowan managed the permit work along with his duties as Planning Director. My main goal was to alleviate him of this responsibility. By May, the permit work as well as coordinating with our environmental consultant was entirely in my hands. Having an environmental science degree and experience in previous environmental positions has also helped me immensely in managing the MS4 for the Town.

2021 was a year defined by branching out and trying new things. Throughout the year, Pelham had many notable accomplishments including:

- Established an illicit discharge hotline
- Revived the Stormwater Stakeholder Group
- Inspected 1,014 catch basins for illicit discharges and found none
- Investigated three potential illicit discharge complaints and found none
- Achieved all Year 3 Permit requirements with help from our environmental consultant
- Hosted two successful cleanup days at two Pelham parks in cooperation with Parks & Rec
- Annual Report submitted on time to the EPA and the NH Department of Environmental Services
- Released new educational materials every month, also displayed educational posters at the Household Hazardous Waste Day event
- Gave away 88 trees to residents during our Free Trees Giveaway event hosted in collaboration with Liberty Utilities and Arbor Day Foundation
- Had the highest number of resident pledges for picking up dog waste in the Lower Merrimack Valley, which included Manchester and Nashua



I am incredibly grateful for the opportunity that I have been given to work for the environment and the residents of Pelham. Thank you to the various Town departments that worked with me this year to fulfill Permit requirements. Lastly, I would like to say a huge thank you to my coworkers in Planning for supporting me and welcoming me this year. I look forward to the new experiences that 2022 will bring.

Pictured left are volunteers from June Cleanup Day, right are volunteers for the Free Tree Giveaway

Respectfully submitted,

Dena Hoffman  
 Environmental Regulation Compliance Specialist



30 Temple Street, Suite 310  
Nashua, NH 03060  
(603) 417-6570

## Nashua Regional Planning Commission 2021 Annual Report | Regional Initiatives

The Nashua Regional Planning Commission (NRPC) develops and implements innovative planning strategies that preserve and improve the quality of life in Southern New Hampshire. Serving 13 member communities, the NRPC is a **resource** to support and enhance local planning, provides a **forum** for communities to share information, and coordinate transportation, land use, economic development, and energy and environmental planning at the regional level, and offers a **voice** for the region at the State and Federal levels.

The FY22 NRPC budget is comprised of 61% federal transportation funding sub-allocated by the State of NH, 10% local dues, 14% Household Hazardous Waste program support, 5% local contracts, 3% State of NH grants, 7% Federal grants, and <1% from special services and miscellaneous revenue.

Highlights of 2021 regional initiatives of benefit to all NRPC communities include:

- **Inter-Regional Transit Expansion Study:** 2021 marked the completion of an inter-regional study to determine the feasibility of operating shuttle services from Nashua to the University of Massachusetts Lowell and the MBTA Lowell terminal connecting with rail and fixed-route bus service. The project included extensive data compilation, ridership estimates are underway, and the full transit expansion feasibility analysis.
- **Nashua Regional Bicycle, Pedestrian, and Active Transportation Plan:** In September, NRPC Commissioners voted to approve the Regional Bicycle, Pedestrian, & Active Transportation Plan for the Greater Nashua Region, which guides the planning, development, and implementation of safe, usable facilities for active transportation in the Nashua region. A priority of the Nashua Metropolitan Planning Organization (MPO) is to encourage a shift from motorized to human-powered travel. This plan builds off goals from the previous regional Bicycle and Pedestrian plans and the 2021-2045 Nashua Metropolitan Transportation Plan (MTP).
- **Nashua MPO Transportation Project Planning Process:** As the transportation policy-making organization for the region, the MPO administers the federal transportation process to acquire and spend Federal money on transportation improvements. In 2021, the MPO prepared the FY 2021-2024 Transportation Improvement Program and three subsequent amendments, as well as a minor update of the Metropolitan Transportation Plan's (MTP) future recommended project lists and fiscal constraint. NRPC continued participation in the Ten-Year Plan (TYP) development process as it proceeded through the GACIT hearing phase. A major update of the Congestion Management Process is underway. In 2021, the Nashua MPO also developed and adopted performance targets for highway safety.
- **Nashua Regional Coordinating Council (RCC) for Community Transportation:** The Nashua RCC's member organizations coordinate strategies to improve transportation services for all residents in need of assistance. Committee activities in 2021 included collaboration with the Statewide Coordination Council (SCC) to create a blueprint for a Statewide Mobility Management Network, continued support of the Souhegan Valley Rides demand response bus service, and initial efforts to develop a regional Volunteer Driver Program feasibility study.
- **CommuteSmart:** As part of the CommuteSmart New Hampshire workgroup, NRPC participated in the statewide, October 2021, "Buses, Bikes & Brooms Challenge" which utilized new trip-planning software. NRPC is now surveying employers in the region about their employees' current commuting needs.





30 Temple Street, Suite 310  
Nashua, NH 03060  
(603) 417-6570

nashuarpc.org | @NashuaRPC | facebook.com/nashuarpc

## Nashua Regional Planning Commission 2021 Annual Report | Regional Initiatives

- **Nashua Complete Streets Advisory Committee:** NRPC collaborates with communities throughout the region who are working to develop local bicycle and pedestrian infrastructure, complete streets, and multi-use trail projects. Activities in 2021 include finalization of the Nashua Region Pedestrian & Bicycle plan, the NHDOT Statewide Pedestrian & Bicycle plan update, Souhegan Valley rail-with-trail advocacy and planning, Amherst Village – Milford Oval side path along Amherst St, and the regional bike/ped counting initiative.
- **Household Hazardous Waste (HHW) Collection:** On behalf of the Nashua Regional Solid Waste Management District (NRSWMD), NRPC held six HHW Collection events in 2021 for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners.
- **Brownfields Assessment Program:** NRPC's Brownfields Assessment program provides funding to conduct environmental assessments on sites with known or suspected contamination to safeguard public health and encourage the redevelopment of sites into economically viable uses. Since 2019, assessments have been conducted on five sites including a former junkyard, a vacant gas station, a hazardous materials disposal site, and two vacant industrial buildings.
- **COVID-19 Regional Economic Development Recovery Plan:** With support from the Economic Development Administration (EDA), NRPC has begun a comprehensive economic development recovery plan for the greater Nashua region which will address the impacts of COVID-19 on the region's economy including job losses, business closures, workforce challenges and the disparate impacts on traditionally disadvantaged or underserved businesses.
- **Regional Housing Needs Assessment:** Under a grant from the Coronavirus State and Local Fiscal Recovery Fund, NRPC has begun an assessment of the regional need for housing for persons and families at all levels of income. The assessment will include characterization of existing conditions, a Fair Housing and Equity Assessment, as well as strategies and future recommendations. The assessment will be based on a consistent data and analysis methodology developed in partnership with all New Hampshire regional planning commissions.
- **NH GeoData Portal:** In 2021, NRPC continued an initiative of UNH/Granit and the nine NH regional planning commissions to establish a new regional GIS Hub which will seamlessly integrate with a new and modern statewide GIS portal housed at UNH. In 2021, NRPC lead the development of a regional portfolio of showcase GIS applications that are available on the New Hampshire Association of Regional Planning Commissions website.
- **NH Lower Merrimack Valley Stormwater Coalition:** NRPC continues to serve as the fiscal agent of the Coalition's municipal pooled funds, as well as the physical and virtual meeting host for the Coalition's monthly meetings.



## Nashua Regional Planning Commission 2021 Annual Report | Pelham, NH

NRPC provides comprehensive transportation, land use, environmental, and economic development planning services and delivers extensive mapping and data assistance. As an NRPC member, the Town of Pelham accessed a wide range of benefits in 2021, including:

**Energy Supply Aggregation:** [nashuarpc.org/e-agg](http://nashuarpc.org/e-agg)

NRPC facilitates a bid process among licensed electricity suppliers. By serving the aggregate electric demand across NRPC member towns and schools, suppliers can offer a better rate than the typical default rates offered to individual customers. In this past year, unfortunately, a savings wasn't realized however Pelham's **Cumulative Savings** since joining the aggregation is **\$46,374**.

**Discounted New Hampshire Planning and Land Use Regulation Books**

In conjunction with the NH Office of Strategic Initiatives, NRPC offers the annual New Hampshire Planning and Land Use Regulation Book to communities at a sizable discount over the retail price.

- Pelham's **Total Cost Savings** in 2021: **\$2,410**

**Online GIS and Tax Mapping:** [nrpcnh.mapgeo.io](http://nrpcnh.mapgeo.io), [nashuarpc.org/TaxMapPel](http://nashuarpc.org/TaxMapPel)

MapGeo, NRPC's Live Maps App, is the Town's public GIS property viewer. NRPC also maintains Pelham's legally required tax maps and map posters to support various town needs.

- Estimated Annual Software **Cost Savings:** **\$3,000**

**Household Hazardous Waste (HHW) Collection:** [nashuarpc.org/hhw](http://nashuarpc.org/hhw)

NRPC held six HHW Collection events in 2021 for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. **148 Pelham households** participated in these events in 2021.

**Traffic Counting:** [arcg.is/Ovm8q](http://arcg.is/Ovm8q)

Under contract with the New Hampshire Department of Transportation or by local request, NRPC conducted **10 vehicular traffic volume counts** in Pelham to support travel demand modeling and prediction and to assist local and regional planning decision-making.

**Pelham Capital Improvement Program (CIP):** Annually, NRPC reviews the Pelham Capital Improvement Plan and incorporate new projects and funding recommendations provided by the Town for review and finalization by the CIP Committee.

**Needs Assessment on Behalf of Pelham Council on Aging:** NRPC concluded a Senior Needs Assessment for the town, which included an analysis of existing conditions and demographics, a resident survey, and focus groups, and offered recommendations based on the results.

**Buildout Analysis:** Under contract with the Town and in support of the Town's Master Planning activities, NRPC conducted a buildout analysis that uses GIS to estimate the amount of developable land remaining in town and future buildout potential according to current regulations and various planning scenarios.

**Natural Resources Inventory (NRI):** Under contractual agreement with the Pelham Conservation Commission, NRPC prepared an update to Pelham's 2003 Natural Resource Inventory (NRI), which provides timely information to help local decision-makers assess the status of the town's natural resources.

**GIS Technical Assistance:** NRPC provided mapping assistance to support the Town's Year 3 MS4 requirements, prime wetlands delineation, Transportation Alternative Program (TAP) application, and trail and road inventories.

NRPC extends heartfelt thanks to citizens and staff who support regional planning, including:

**Commissioners:** Paul Grant, Dave Hennessey, Hal Lynde

**Transportation Technical Advisory Committee Members:** Jennifer Beauregard

**Nashua Regional Solid Waste Management District Representatives:** Rhonda Martin





## Police Department

Department Head:  
Joseph A. Roark, Chief

14 Village Green  
Pelham, NH 03076

Phone: (603) 635-2411  
Fax: (603) 635-2525

Website:  
[www.pelhampolice.com](http://www.pelhampolice.com)

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

### Important Contact Information:

Citizens Observer Link for up-to-date alerts can be found at [www.pelhampolice.com](http://www.pelhampolice.com)

Follow us on Twitter  
[@pelhamnhpolice](https://twitter.com/pelhamnhpolice)

Or follow us on Facebook and Instagram!

## POLICE DEPARTMENT 2021 Annual Report

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

The Pelham Police Department continues evolving to best serve our citizens. Societal expectations of law enforcement are changing. The citizens of Pelham should know that we are taking steps to adapt to these changing times. To help guide our department we have shaped our policing decisions based upon the “6 Pillars of Policing in the Modern World” as outlined in the United States Department of Justice’s President’s Task Force on 21<sup>st</sup> Century Policing.<sup>1</sup>

Pillar #1, perhaps the most important of the six, is that we must build “trust and legitimacy” in our department. In order to bolster trust and legitimacy we have actively sought to provide “procedural justice” when taking police actions particularly involving arrests and uses of force. Specifically, during our actions we consider the fairness in the process, transparency in our actions, opportunities for involved parties to be heard or have a “voice” and to ensure impartiality in our decision making.

To ensure fairness in our process we annually and continually train our officers to recognize any biases in their policing. We place a high value on transparency by mandating our officers, when applicable, to video and audio record their actions through body worn cameras and dashboard cameras. Officers are encouraged to allow involved parties to be heard and their perspectives be respected; we have worked hard to encourage this type of communication through formal “de-escalation” and scenario-based use of force training. Lastly, we ensure impartiality in our officer’s decision making by recording and analyzing demographic information of all police stops and field contacts. Officer’s calls for service videos are also subject to supervisor review for any indications of unfair treatment of citizens. We also have a system for accepting citizen complaints, including anonymous complaints.

The second pillar is titled “Policy and Oversight”. Specifically, we have written and adhered to a system of policies that reflect our community values of peaceful caretaking as opposed to a “warrior” mentality. As recommended by the Task Force we have designed specific policies regarding use of force, mass demonstrations, use of equipment, consent before searches, gender identification, racial profiling, and officer performance evaluations. To ensure our policies are defensible and meet national “best practice” guidelines we continue to maintain our National Police Accreditation standard through the Commission on Accreditation for Law Enforcement Agencies, (CALEA).<sup>2</sup>

“Technology and Social Media” is the third pillar of policing in the modern world. Specifically, “*implementing new technologies can give police departments an opportunity to fully engage and educate communities in a dialogue about their expectations for transparency, accountability, and privacy*”.<sup>3</sup> Fortunately we have been very successful in that the residents of Pelham have consistently supported our funding requests to improve our department wide technology. Our information systems, communication systems and vehicle technologies are superior to most area police departments. These systems are important in allowing our officers to perform their duties most efficiently. Our social media platforms are well known and frequently accessed by citizens. In addition to hosting robust Facebook, Twitter, and Instagram sites our department also allows citizens to sign up for specific alerts and share information in real time with us, including anonymously, through our Tip411 platform.<sup>4</sup>

<sup>1</sup> Final Report of the President's Task Force on 21st Century Policing | Office of Justice Programs ([ojp.gov](http://ojp.gov))

<sup>2</sup> Home | CALEA® | The Commission on Accreditation for Law Enforcement Agencies, Inc.

<sup>3</sup> Defining the 6 Pillars of US Policing - [Bwvsg.Com](http://Bwvsg.Com)

<sup>4</sup> [www.citizenobserver.com](http://www.citizenobserver.com)



The fourth pillar is “Community Policing and Crime Reduction”. The guiding philosophy of this pillar is that police departments “co-produce” public safety with citizens and community stake holders. This basic premise has guided our agency for many years. We have implemented and maintained many community outreach programs with some of the more notable being our Drug Treatment and Prevention Officer (DTPO), our two school resource officers, self defense classes and active shooter citizen response training.

*“Today’s line officers and leaders must be trained and capable to address a wide variety of challenges including international terrorism, evolving technologies, rising immigration, changing laws, new cultural mores, and a growing mental health crisis.”*<sup>5</sup> These issues are the basis for pillar #5, “Officer Training and Education”. In order to comply with this guideline, we have significantly increased our training beyond the minimum requirements of the New Hampshire Police Standards and Training Council. All our officers are now assigned regular, recorded and documented, online training specific to emerging trends through our “Police 1” training portal.<sup>6</sup> This year alone officers have received training on dealing with the mentally ill, verbal de-escalation, bias-based policing, and changing case law. All this training is supplemental to yearly mandatory training requirements like firearms and taser training. We also provide officers with nearly daily email updates on various current topics related to their duties.

The sixth and final pillar of modern policing is “Officer Safety and Wellness.” The duties of police officer’s have become increasingly more difficult and stressful which can lead to officers not only burning out but also making mistakes while conducting their duties. Captain Anne Perriello has been instrumental in developing wellness programs that have proven to be very beneficial to our employees. She has also been able to facilitate debriefing sessions with officers and dispatchers after particularly difficult types of calls. These initiatives along with our employee assistance programs, early warning system policy, department exercise room and physical fitness incentives have helped us to keep our officers healthy while trying to protect them from some of the emotionally challenging parts of their jobs.

Please rest assured that we will remain diligent in adjusting our policing strategies to fit our changing world. Our goal remains to provide the finest, approachable, and professional law enforcement services to the citizens of Pelham.

In closing, as always, I would like to thank all the men and women of the Pelham Police Department, both sworn and civilian, who tirelessly dedicate themselves daily to the safety and wellbeing of the citizens of this great town. They truly deserve all the credit for our success as a police department.

If you should have any questions or comments, please feel free to contact me at the above telephone number or at [jroark@pelhampolice.com](mailto:jroark@pelhampolice.com).

Respectfully,

*Joseph A. Roark*

Chief Joseph A. Roark

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<sup>5</sup> [Defining the 6 Pillars of US Policing - Bwvsg.Com](http://Definingthe6PillarsofUSPolicing-Bwvsg.Com)

<sup>6</sup> [Police Training \(police1.com\)](http://PoliceTraining(police1.com))



**PELHAM POLICE DEPARTMENT  
DECEMBER 31, 2021 DEPARTMENT ROSTER**

Chief Joseph Roark  
Captain Stephen Toom  
Captain Anne Perriello  
Detective Sergeant Thomas O'Donnell  
Sergeant Matthew Keenlside  
Sergeant Brian Barbato  
Sergeant Adam Thistle  
Sergeant Ronald Page  
Corporal David DeRoche  
Corporal/School Resource Officer Brian Kelly  
Corporal James Locke  
Detective Corporal Bismark Montano  
Corporal Ryan Donovan  
Corporal Michael Kasiske  
Corporal/School Resource Officer Myia Yates-Souza  
Detective Corporal Bruce Vieira  
Corporal Mark Riddinger  
Patrolman Jaime Huertas  
Patrolman Cody Halliday  
Patrolman Steven Russo  
Patrolman Michael Simes  
Patrolman Gilberto Brown  
Patrolman Vicente Estrella-Reyes  
Part Time Patrolman Kevin Martin  
Part Time Patrolman/Media Specialist Dennis Mannion  
Part Time Patrolman/Animal Control Officer Allison Caprigno  
Part Time Patrolman Phillip Peters  
Part Time Patrolman Paul Grant  
Part Time Patrolman Timothy O'Keefe

**Prosecution:**

Prosecutor Attorney Brendan Carroll, Esquire

**Communications:**

Noelle LeMasurier  
Shannon Galeotalanza  
Jamie Connolly  
Corey Juszczak

**Administration:**

Celia Lingley, Office Manager/Accreditation Manager  
Brenda Rizzo, Records Clerk

**Crossing Guards:**

Crossing Guard Joan Davis  
Crossing Guard Lois Estell



## Pelham Public Library

Library Trustee:  
Diane Chubb, President

Library Director:  
Jennifer Greene

24 Village Green  
Pelham, NH 03076

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

Please check our website  
for public hours at  
[www.pelhampubliclibrary.org](http://www.pelhampubliclibrary.org)

## PUBLIC LIBRARY 2021 Annual Report

Diane Chubb – President, 2024  
Rose Ann Cares – Vice President, 2023  
Carol Beland – Secretary, 2022  
Lynn Garcia – Treasurer, 2022  
Barbara Sherman – FLiP Liaison, 2023

The Pelham Public Library had many challenges and rewards throughout 2021. We promoted from within our new Director, Jennifer Greene. We continue to see the rewards our renovations including select areas of new carpeting, paint and lighting.

The Pelham Public Library continued adjusting the operation of the library based on the status of Covid throughout 2021. Although 2021 was a challenging year the staff embraced produced creative ways to provide the town with expanded services. We launched a new website, upgraded our public catalog, expanded our outreach in the community, and continued to move forward with our renovation project.

Overall, we saw an increase in circulation and an increase in active patrons. Many of our new patrons signed up using our online registration to receive their

Library card. Our curbside pick-up process designed due to Covid continues to provide patrons with a way to pick up materials without entering the building was a popular addition. We have maintained the curbside service throughout 2021 and have provided 1,548 curbside pickups this year. Over 1,643 materials were sent and received through the inter-library loan service provided by the State Library.

The 2021 most popular materials circulated in Pelham:

Most popular adult book: *The Four Winds* by Kristin Hannah

Most popular adult DVD: *Schitt's Creek*

Most popular children's book: *Elephants Cannot Dance* by Mo Willems

Most popular children's DVD (there were two!): *Paw Patrol Mighty Pups Charged Up* and *The Croods*

2021 was a year full of community support for the Children's and Young Adults' Departments. The Children's department distributed over 1,875 craft and STEM kits to Children. We switched from virtual programming to mostly in-person programming in late June and have had fifty in-person programs at the time writing this. Over 2,000 items circulated from the Young Adult collection and the Library handed out over 1,000 teen craft kits. During the first half of the 2021 school year, we saw over 700 kids, brought back Snack Attack, and created two new clubs, Star Wars Club, and Crystal Crew.

We were able to welcome back our teen volunteers in person, who assisted us with our Friends of the Library Booksale, and our Festival of Trees donation. We continued our monthly Senior Center Outreach, visited the middle school, and participated in the Community Movie Night. The Library with support from The Garden Group, and the Girls Scouts, renovated our Library Garden beds. We participated in the state summer reading program and received a \$500 grant for garden boxes. Story times for children were held outside in nice weather next to the renovated gardens and we enjoyed creating programming around the gardens by making our own flower paper and garden trellis.

We completed an upgrade on our public catalogue! The library added 'Aspen', which brings in all the other resources of the library and puts them in the public catalogue. So now patrons can see all our digital materials, request ILLs, ask 'what should I read next', and submit purchase requests. We also made some new categories for the front page of all our new items, by age group (and NYT bestsellers), so new things are even easier to find.

Friends of the Library in Pelham (FLiP) continues to assist the Library with programming and have also purchased air purifiers for our upper floor which sees a lot of visits from children and teenagers. Earlier in the 2021, many museums and art galleries



were still closed to the public, but as the year went on many opened back up for service. FLiP purchased 3 new passes for museums: New Hampshire State Parks, New Hampshire Children’s Museum, and the Museum of Fine Arts. The book sale was held in October and sales were great - It was such a success that we’re thinking of making the next book sale a two-day event!

The Library has been working with a local artist to create images that will be placed on the sound abatement panels that will line the stairwell and provide some noise cancellation for the lower level of the Library. In 2022, the Library will undergo a renovation that will close the ceiling of the Ernest J. Law Reading Room to further provide noise abatement as well as more much-needed floor space for our growing Young Adult population. We look forward to continuing to provide our services while this work is going on – come check out the changes throughout the year and keep up with our progress on our social media accounts!

Respectfully submitted,

Jennifer Greene  
Library Director





## Hobbs Community Center

Department Head:  
Sara Landry, Director

8 Nashua Road  
Pelham, NH 03076

Phone: (603) 635-3800  
Fax: (603) 635-6971

Email:  
seniors@pelhamweb.com

Website:  
www.pelhamweb.com/senior-  
programs-at-the-hobbs-  
community-center

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

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

## HOBBS COMMUNITY CENTER 2021 Annual Report

### Where Friends Gather!

The Pelham Senior Programs at the Hobbs Community Center continues to be an active community! We have worked hard to keep folks engaged and active during this uncertain period.

Due to COVID-19 pandemic our travel program had come to a standstill, however in 2021 we are able to hold a few well attended and fun trips! In May, 35 seniors spent the day on a Mystery Trip; in June, we had 68 members attend a fun trip to Lake Sunapee; in August, we had a group of 34 go to Foxwoods; in October we sent 45 on a fun excursion to the HOBBO Turkey train and again in November, we sent a group of 35 back to Foxwoods. We had one successful overnight trip in November to the White Mtn Inn and Resort. We have already begun to plan our trips for 2022!

The Pelham Council on Aging and the Pelham Good Neighbor Fund again covered the cost of a large outdoor tent for June, July, and August. This gave us the ability to hold outdoor classes and programs through the end of August! Seeing the incredible benefits of shaded outdoor space, the PCOA began to fundraise for a permanent outdoor structure. The cost of this total project is expected to approximately 70,000 and will include a shade pavilion, new shed, lighting and landscaping. The PCOA reached its fundraising goal and work began in October 2021. This project should be completed in May 2022.



Grab and Go lunches



Live Music Lunches



2021 Cornhole Tournament and Lunch

We hosted all kinds of great programs both outside and inside this year! We continued to host bone strengthening, tai chi and senior fitness under the tent, but we added some new fun programs too such as Live Music Lunches and a big Lobster Party!!



**Our First Annual New England Lobsta Pahty!**

In September we moved our programs back fully inside. We are taking extra precautions to keep our participants safe! We have instituted measures such as hand sanitizing prior to coming in the building, pre-registering for all programs, recommending mask wearing and sanitizing between programs.

The Senior Programs continues to have a strong working relationship with the Pelham NH Council on Aging, Corp. (PCOA). The Senior Program Director attends a monthly meeting of the PCOA Board of Directors. The PCOA subsidized several senior programs at the Hobbs Community Center and the annual Christmas Party.

The Senior Center staff includes a full-time director, a full-time office manager, a part-time travel assistant and a full-time bus driver/facilities assistant. With the increase in the number of aging adults and increase in program demands we were happy to increase the Office Manager’s hours to full-time this year. This increase has begun to alleviate the overwhelming workload in the Center’s office.

The staff, along with several committed senior volunteers (these volunteers assist with general maintenance, running The Pelham Community Thrift Store, SJCS meals, assisting with check in, senior community events etc.) keep the senior programs on track. These volunteers have gone above and beyond this year during the COVID crisis. The senior programs continue to be lucky to have such dedicated and hardworking employees and volunteers.

**Our amazing 2021 volunteers in action!**



Transportation continues to be a major need of aging adults here in town. Trips included rides to and from the Hobbs Community Center, grocery stores, shopping centers, the post office, pharmacies, banks, and other stores. The Hobbs Community Center bus provided 33 different seniors rides this year.

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





This year the PCOA worked with the Nashua Regional Planning Commission to complete a Senior Needs Assessment for the Town of Pelham. This important document will be used to help direct the services and activities at the Hobbs Community Center as well as the Town of Pelham's Master plan.

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

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

Respectfully submitted,

Sara Landry  
Senior Center Director



## Transfer Station/ Recycling Center

Department Head:  
Bob Long, Interim Director

Rhonda Martin:  
Administrative Assistant

74 Newcomb Field Parkway  
Pelham, NH 03076

Phone: (603) 635-3964  
Fax: (603) 635-8274

Email:  
rmartin@pelhamweb.com

Website:  
[www.pelhamweb.com/recycling-centertransfer-station](http://www.pelhamweb.com/recycling-centertransfer-station)

Hours of Operation:  
Sunday and Monday – Closed  
Tuesday – 10:30AM to 6:55PM

Wednesday – Saturday  
8:30AM to 4:25PM

## TRANSFER STATION & RECYCLING CENTER 2021 Annual Report

In the year of 2021, the Pelham Transfer Station & Recycling Center handled 3,406.45 tons of solid waste. In 2020, we handled 3,348.16 tons of solid waste. Which is an increase of 58.29 tons of solid waste.

In the year of 2021, the Pelham Transfer Station & Recycling Center handled 886.90 tons of single stream recyclables. In 2020, we handled 921.95 tons of single stream recyclables. Which is a decrease of 93.34 tons of single stream recyclables.

In the year of 2021, the Pelham Transfer Station & Recycling Center has brought \$ 95,922.36 in revenue. In the year of 2020, the Pelham Transfer Station & Recycling Center has brought \$ 55,160.99 in revenue. Which is an increase of \$ 40,761.37 in revenue. Our revenue will fluctuate, due to the Light Iron & ABC market. Fortunately, this year 2021, Light Iron & ABC has increased 30,305.05, considering the way markets have been going.

The HHW Events went well this year 2021. We didn't cancel any events, due to COVID-19. We kept the events at 25 Crown Street, Nashua, NH. Pelham, NH hosted an event on August 28, 2021, which was at a new location this year, 8 Nashua Rd., (Hobbs Community Center).

If you would like to get more information on how to handle the household hazardous waste (HHW), please check out the Town website at [www.pelhamweb.com](http://www.pelhamweb.com) and click the Town Department tab followed by the Transfer Station and Recycling Center tab. There you can find out information on all items accepted at the Transfer Station & Recycling Center along with instructions on how to handle household hazardous waste. As a reminder, all

Latex paint can be brought to the Transfer Station if it is dried out and mixed with speedy dry or kitty litter, all batteries and Light Bulbs should be handed to one of the attendants.

Pelham Transfer Station & Recycling Center had a surprise "PERMIT CHECK" on July 31, 2021. Which went well, at this event we got 350 new permits, we only turned away 4 cars. We also, had another surprise "PERMIT CHECK" on October 23, 2021. Which we issued 349 New permits.

We hired a new attendant, Douglas Christian.

We would like to Thank Larry Neskey for all his hard work and years of dedication, he retired on October 31, 2021, after approximately 42 years of service. We wish him the best in the future.

Once again, we would also like to thank all the residents of Pelham who utilize the facility. We are always looking for ways to reduce costs while producing more revenue for our taxpayers. Our staff of Bob Long, Steve Belcher, Ralph Barrett III, Douglas Christian & Rhonda Martin, would like to take this opportunity to personally thank the residents of Pelham, NH who utilize the facility. Your kindness and generosity throughout the year is greatly appreciated.

Respectfully submitted,  
Robert Long, Interim Supervisor



## Zoning Board of Adjustment

Committee Chair:  
David Hennessey

Committee Vice Chair:  
Peter McNamara

Planning Department  
6 Village Green  
Pelham, NH 03076

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

Website:  
[www.pelhamweb.com/zoning-board-of-adjustment](http://www.pelhamweb.com/zoning-board-of-adjustment)

### Meeting Information:

The 2<sup>nd</sup> Monday of each month at 7:00PM

Location:  
Sherburne Hall  
Town Municipal Building  
6 Village Green

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

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

or visit the Planning Department during regular business hours.

## ZONING BOARD OF ADJUSTMENT 2021 Annual Report

2021 was a difficult year for many Pelham boards and the Zoning Board of Appeals was no exception. Zoom meetings, hybrid meetings, and members and the public communicating through masks and over the internet, made for interesting albeit difficult hearings. The State of NH established a new avenue for appeals, the NH Housing Board, making it far easier for Applicants and Abutters to appeal our decisions and several availed themselves of this far simpler and less expensive appeals venue. Another recent change from the state that was reflected in our Zoning Regulations was to require all communities to allow Accessory Dwelling Units to be made available on the open market without requiring familial ties. This change has resulted in a large increase in requests for Special Exceptions and resulted in an increase in smaller rental units in the town.

One of the goals of the Zoning Board this year was to spend more time explaining to applicants, abutters, and members of the public our procedures and the state RSA's, local zoning laws, and our bylaws. For many, applying to the ZBA or testifying for or against an application is confusing. A core responsibility of our board is to be transparent and helpful as possible. In addition to the responsibility of reviewing Variance requests, the Board is charged with granting Equitable Waivers, Special Exceptions, and Appeals of Administrative Decisions.

The Board wishes to thank Jill Atkinson, the Board Recording Secretary, for recording minutes from at times, lengthy meetings. We would especially like to thank Jenn Beauregard, Interim Planning Director, and our Zoning Administrator 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 and online access to Pelham residents.

The following cases were heard in 2021:

<b>Applications for Variance .....</b>	<b>20</b>
Applications Approved.....	14
Applications Denied/Withdrawn.....	5
Pending.....	13
<b>Applications for Special Exception .....</b>	<b>16</b>
Applications Approved.....	11
Applications Denied/Withdrawn.....	2
Pending.....	
<b>Requests for Rehearing .....</b>	<b>1</b>
Requests Granted .....	1
Requests Denied/Withdrawn .....	0
<b>Appeals of Administrative Decision .....</b>	<b>1</b>
Requests Granted .....	1
Requests Denied/Withdrawn .....	0
<b>Applications for Equitable Waiver .....</b>	<b>0</b>

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/](http://www.pelhamweb.com/planning/).

Respectfully submitted,

David Hennessey, Chair



**Agricultural Commission**

Committee Chair:  
Jenny Larson

Pelham Planning Department  
6 Village Green  
Pelham, NH 03076

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

Email:  
[www.pelhamweb.com/agriculture-commission](http://www.pelhamweb.com/agriculture-commission)

**Agricultural Commission Meets:**

The 1<sup>st</sup> Thursday of each month  
at 6:30PM

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

**AGRICULTURAL COMMISSION  
2021 Annual Report**

The Agricultural Commission was formed in March of 2020 after being voted in during the March Elections.

The Commission is an advisory role to the town, and it will recognize, educate, promote, protect agriculture, and encourage agricultural resources with-in the community.

The Commission consist of (5) full time members and five (5) alternate members appointed by the Board of Selectmen. Initial terms will be appointed for 1,2, & 3 years and shall thereafter be appointed to 3-year terms.

**This year management:**

- Created a Farmer’s Market sub-committee and brought a successful Farmers Market to town from June to October
- Continued contact with the NH Agricultural Commissioner
- Advised Board of Selectman on adopting the UNH Guidelines
- Advised Board of Selectman on pros/cons of creating an animal ordinance
- Continue to work with other town boards in our community such as the Board of Selectmen, Zoning, and the Planning Board
- Participated in the Pelham Old Home Day Event
- Brought live animals, horses back to the Old Home Day Parade

**Continued Goals:**

- Introduce agriculture to the students in the public schools
- Help maintain the rural character within our town
- Fundraising
- Community outreach programs
- Getting involved in the Master Plan having a detailed section on the Agricultural Commission

- Whole community outreach
- Create live educational events & workshops throughout the year for the community
- Applying for grants available to Agricultural Commissions
- Continue to grow & improve the Farmer’s Market

Respectfully submitted,

Pelham Agricultural Commission:  
Jenny Larson – Chair  
Jessica Edwards – Vice Chair  
Laura Spottiswood – Secretary  
Steve Doherty – Treasurer  
Danielle Masse-Quinn  
Theresa Wentzell – Alternate  
John Spottiswood – Alternate  
Joe Boissonneault – Alternate



**Capital Improvement  
Committee**

Committee Chair:  
Samuel Thomas

Planning Department  
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Website:  
[www.pelhamweb.com/capital-improvements-committee](http://www.pelhamweb.com/capital-improvements-committee)

**Town of Pelham, NH  
CAPITAL IMPROVEMENTS PLAN  
2022 – 2028**

**Adopted by the Pelham Planning Board on August 2, 2021**

**Prepared by the Pelham Capital Improvements Plan Committee:**

- Samuel Thomas, Pelham Planning Board
- Robert Sherman, Pelham Budget Committee
- Hal Lynde, Pelham Board of Selectmen
- Danielle Masse-Quinn, Pelham Planning Board
- James Bergeron, Pelham Planning Board
- Jenn Beauregard, Interim Pelham Planning Director

**Pelham Planning Board:**

- Tim Doherty, Chair
- James Bergeron, Vice Chair
- Danielle Masse Quinn, Secretary
- Kevin Cote, Selectmen’s Representative
- Hal Lynde, Selectmen's Representative Alternate
- Cindy Kirkpatrick, Member
- Roger Montbleau, Member
- Paul Dadak, Member
- Paddy Culbert – Alternate
- Richard Olsen – Alternate
- Bruce Bilapka – Alternate
- Samuel Thomas – Alternate, Planning Board Rep
- Jenn Beauregard, Interim Planning Director
- Jordyn Isabelle, Recording Secretary

***With Assistance from:***



*The Nashua Regional Planning Commission*



**Town of Pelham  
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2022-2028**

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Introduction

The preparation and adoption of a Capital Improvements Plan (CIP) is an important part of Pelham’s planning process. A CIP aims to identify and resolve deficiencies in existing public facilities and to anticipate and meet future demand for capital facilities based on current and expected population increases and the citizen’s use of public services. A CIP is a multi-year schedule that programs a series of municipal projects and their associated costs. Over the seven-year period considered by the CIP, the plan shows how the Town should maintain, expand, and renovate facilities and services as needed to meet the growing demands of existing as well as new residents and businesses.

A CIP is an advisory document that can serve several purposes, among them:

- To provide the Town of Pelham with a guide to be used by the Budget Committee, Board of Selectman, and School Board for their annual budgeting process (RSA 674:5-8).
- To provide a forward-looking planning tool for the purpose of contributing to the creation of a stable real property tax rate.
- To aid the Town's elected officials, appointed committees, and department heads in the prioritization, coordination, and sequencing of various municipal and school improvements.
- To inform residents, business owners and developers of needed and planned improvements.
- To provide a necessary legal basis for the development and proper administration of the Town's impact fee system (RSA 674:21.V.(b)).

The NH Office of Strategic Initiatives (NHOSI) estimated population of Pelham in 2015 was 14,032, with an estimated density of 533.89 persons per square mile. 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. (Tables 1-3, 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 NHOSI in 2016 and those conducted by the Nashua Regional Planning Commission (NRPC) at the same time, forecast a significantly slower growth rate than in previous decades, with the NRPC figures slightly higher than those prepared by NHOSI. The NRPC projections show that Pelham continues to grow, with a projected population of 15,282 persons by 2040. This is an average of 80 persons per year over the 30-year projection period, or an annualized growth rate of 0.6 percent.

Narrowing in on projected population by age cohort, as shown in Figure 2, like many communities in the State and region, Pelham is forecast to see a decline in the number of children under age 20 between 2010 and 2040. This decrease is estimated to total 241 persons, a change of -6.6 percent. The adult population up to age 64 is projected to remain nearly constant, losing about 42 people, a -0.5 percent change, from 2010 to 2040. All projected growth is in the Town’s population age 65+ that is anticipated to grow by 2,667 persons, a 2 percent change.

The NRPC “Region-Wide Buildout Impact Analysis,” October 2005, estimates a population at buildout of 24,185 based on zoning current at that time.



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Table 1: Historical Population by Decade

Year	Population	Annual GR
1900	875	
1910	826	-0.6%
1920	974	1.7%
1930	814	-1.8%
1940	979	1.9%
1950	1,317	3.0%
1960	2,605	7.1%
1970	5,408	7.6%
1980	8,090	4.1%
1990	9,408	1.5%
2000	10,914	1.5%
2010	12,897	1.7%

Table 2: OSI Population Estimates

Year	Population	Annual GR
2011	12,894	0.0%
2012	12,898	0.0%
2013	12,970	0.6%
2014	13,069	0.8%
2015	13,117	0.4%
2016	13,221	0.8%
2017	13,500	2.1%
2018	13,824	2.4%
2019	14,032	1.5%

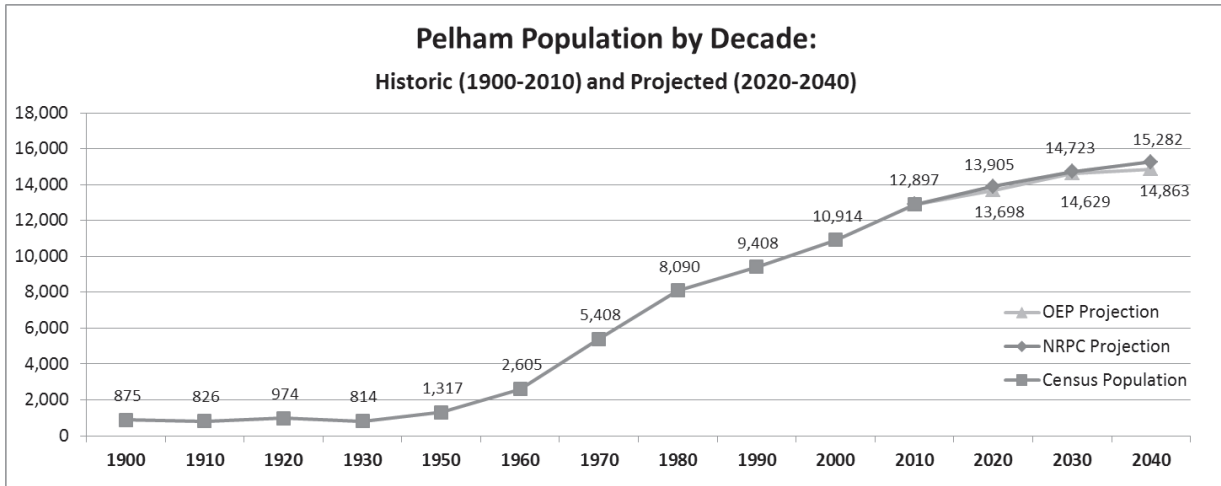
Table 3: NRPC Projections

Year	Population	Annual GR
2020	13,905	1.2%
2025	14,357	0.6%
2030	14,723	0.5%
2035	15,063	0.5%
2040	15,282	0.3%

\*Annual GR: Annualized Growth Rate

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

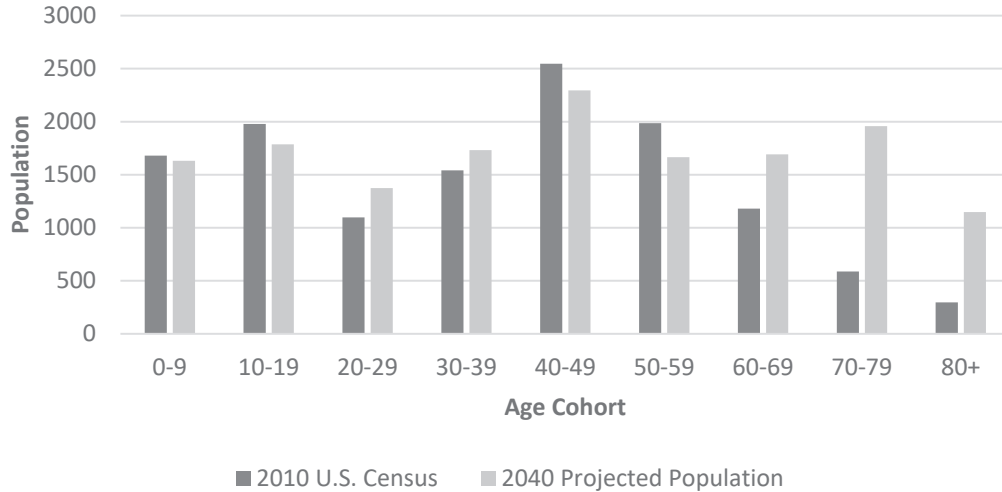
Figure 1: Population by Decade with Projection





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Figure 2: Pelham Population by Age  
2010 to 2040 Comparison



Source: 2010 U.S. Census, Nashua Regional Planning Commission

The Pelham Capital Improvements Plan Committee (the Committee) has prepared this report under the authority of the Planning Board and RSA 674:5-8 (Appendix C). It is the Committee’s intention that this report reflects the capital needs of the Town of Pelham for the years 2021 to 2027 and offers critical guidance and practical recommendations to the Board of Selectmen, Budget Committee, School Board, Department Heads, and residents of the Town as an integral part of the annual budgeting process.

Information was submitted to the Committee from all Town Departments, Boards and Committees, which helped form the basis of this document. Although this CIP spans a seven (7) year period, the CIP should be updated every year to reflect changing demands, new needs, and routine assessment of priorities and costs. This document contains those elements required by law to be included in a Capital Improvements Plan.

As indicated, the adoption of a CIP by the Planning Board is a statutory prerequisite to the application of impact fees. The adoption of an impact fee ordinance occurred in 1999, when in October of that year an impact fee schedule was approved to fund a portion of the cost to construct a new elementary school. In late 2005 the Pelham Planning Board rewrote the Impact Fee Ordinance to take advantage of the updates recently done by the Legislature regarding impact fees. The voters adopted the Town’s new impact fee ordinance in March of 2006.

Impact fees, however, have significant limitations. They can only be used to offset the proportion of capital expenses attributed to new development. They may not be used to meet existing capital



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deficiencies. In addition, impact fees collected must be properly used within six (6) years, or the Town must refund unused funds and accrued interest to the developer(s) who paid them.

**For the purposes of this document, a capital improvement is defined by its cost and its useful life. Items included have a cost of at least \$75,000 and generally have a useful life of at least three years.** Eligible items include new buildings or additions, land purchases, some studies, substantial road improvements and purchases of major vehicles and equipment. The CIP Committee feels items less than \$75,000 should be placed in the operating budget to focus on the more critical needs identified as community development goals. Operating expenditures for personnel and other general costs are not capital items and therefore are not included in this plan. Expenditures for maintenance or repair are generally not included unless the cost or scope of a project is substantial enough to increase the capacity of a facility, or an improvement is a major long-term repair that maintains the useful life a capital facility.

A brief description of each project prioritized by the CIP Committee and included in the 2022 to 2028 CIP schedule is provided below. Starting dates are not necessarily provided for deferred projects or those categorized as needing research. Typically, deferred projects are not placed on the seven (7) year schedule because of the following:

1. There is insufficient information to determine the relative need for a capital improvement and additional research may be required before the Committee would consider allocating the project within the CIP schedule; or
2. Based on information available, the Committee has determined there is not a demonstrated need for a project in the next seven years.

The CIP Plan is required by state statute to identify the needs, costs, and scheduling of capital projects, in the most efficient way possible, for the stakeholders in Pelham's future - the taxpayers and citizens of the community.



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## Financing Methods

In the project summaries below, there are several different local financing methods referenced. Four of these methods require appropriations, either as part of the Town's annual operating budget or as independent warrant articles at Town Meeting. The **1-Year Appropriation** is most common and refers to those proposed projects that are to be funded by real property tax revenues within a single fiscal year. The **Capital Reserve** method requires appropriations over more than one year, with the actual project being accomplished only when the total appropriations meet the project cost. The **Lease/Purchase** method has been used by the fire and highway department for vehicle purchases. **Bonds** are generally limited to the most expensive capital projects, such as major renovations, additions, or new construction of buildings or infrastructure, and allow capital facilities requests to be met immediately while spreading out the cost over many years in the future. A more detailed description of each financing method is provided below.

The **1-Year Appropriation** is most common and refers to those projects with proposed funding from real property tax revenues within a single fiscal year. The CIP committee recommends this approach for irregular Capital needs that do not exceed \$100,000.

The **Capital Reserve method** requires appropriations over more than one year, with the actual project being accomplished only when the total appropriations meet the project cost. The CIP committee recommends this approach for expenditures over \$100,000 and less than \$1,000,000 and for projects or Capital Assets having a known fixed life such as vehicle replacement, building maintenance and road repair. In conjunction with the Capital reserve method of financing, there may be State or Federal monies available to pay for portions of the project, which require the Town to raise their percentage of matching funds prior to receiving these Federal or State dollars. An example is State bridge aid where the town needs to raise their 20% matching share prior to applying for the State 80% share. Identification of these needs early is critical to starting a Capital Reserve in time to fund projects when needed.

**The Lease/ Purchase method** has been used in the past for the purchase of Fire trucks and Highway department vehicles. Although this is a valid financing method, the CIP would like to recommend that we get away from this method of payment and stop paying high interest lease payments and start funding vehicle replacement through Capital reserves where the Town pays itself the interest on Capital balances rather than a financing company for the purchase of needed vehicles. The CIP committee feels this would be a substantial tax savings for Pelham residents based on the number of current vehicles and equipment owned by the town along with additional vehicles that will be needed in the future. The annual interest earned or saved on a properly funded vehicle replacement Capital reserve would pay for the cost of certain vehicle replacements when needed.



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**The Bond or Bank Note method** of payment is recommended for Capital Expenditure needs of \$1,000,000 or more. Typically, the most expensive projects such as renovations, additions, or new construction of buildings or infrastructure that allow for capital facilities requests to be met immediately while spreading out the cost over several years in the future. We highly recommend this method of payment on all Capital projects scheduled in the CIP costing over \$1,000,000 and obviously based on our review of historical spending patterns in the town, the year we propose it to you.

Impact fees are also a viable financing method for some portion of future capital improvement needs if they are placed in a fund until they are either expended within 6 years as part of a project financing or returned to the party from which they were collected. The town has adopted an impact fee ordinance.

Other financing methods available to us for funding projects include gifts, grants and matching funds from any source. All of these can be used to offset the cost of Capital Improvement projects. The CIP recommends that all Department Heads, the School Board, and the Board of Selectmen research and use these methods whenever available to lessen the burden on taxpayers as much as possible even though they will play a less important role in the overall funding of needed projects.

In addition, if there are instances where fiscal resources from outside the community have been committed to help finance a local capital project, the offsetting revenues are shown in association with the proposed capital project. Typical examples are grants, such as for new education buildings or State Transportation Improvement Plan (TIP) matches.

## Identification of Department Capital Requests

The Pelham CIP Committee uses worksheet forms that are completed annually and submitted by department heads and committee chairs, to identify and explain project requests. Forms are tailored by the CIP Committee and the Planning Department to prompt information that defines the relative need and urgency for projects, and which enables long-term monitoring of the useful life and value to the community for these projects. The CIP worksheet includes a project description; the departmental priority if more than one project is submitted; the facility service area; the rationale for a project; a cost estimate; and potential sources of funding. The form is included in Appendix B. Following submission of written worksheets and supporting documentation for proposed capital projects, department heads or committee chairs are occasionally asked to come before the CIP Committee to answer questions and provide any additional information necessary to explain their capital requests and priority ranking. This “one-on-one” discussion provides an opportunity to explain how capital requests meet community development goals. It also provides department heads, committee chairs and the CIP Committee an opportunity to look at alternative approaches available to fund or meet capital needs that will maximize the value of the Town’s expenditures for capital improvements while maintaining as level a tax rate as possible over the seven (7) year CIP period.





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## Priority System

The Committee established a system to assess the relative priority of projects requested by the various departments, boards, and committees. Each project proposed is considered individually by the Committee and assessed a priority rank based on the descriptions below:

- “U” --Urgent**                      Cannot be delayed. Needed for health or safety.
- “C” --Committed**                Part of an existing contractual agreement or otherwise legally required.
- “N” --Necessary**                Needed to maintain existing level and quality of community services.
- “D” --Desirable**                 Needed to improve quality or level of services.
- “F” --Deferrable**                Can be placed on hold until after 7-year period but supports community development goals.
- “R” --Research**                 Pending results of ongoing research, planning, and coordination. The project may be important, but the CIP Committee lacks all the information to make a definitive decision.
- “I” --Inconsistent**              Conflicts with an alternative project/solution recommended by the CIP. The project is contrary to land use planning or established community development goals.

Table 4 contains the projects classified by town specific departments as well as the School Department, considered by the Committee in 2021. The information in Table 4 represents all requests for capital projects submitted by each municipal division to the CIP Committee in 2021. The ‘CIP Committee Priority Recommendations’ in the column to the far right describes the rank assigned by the CIP Committee within the seven categories of relative project priority.



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Table 4: Summary of Projects Required 2021 Data

ID	Department/Project	Cost Without Debt/Revenue	Starting Year	Financing Method Recommended	CIP Committee Priority Recommendations							
					U	C	N	D	F	R	I	
	<i>Starting Year and Priority Recommendations based on Dept. &amp; C.I.P. Committee Review Process</i>											
<b>I.</b>	<b>ADMIN./GEN. GOVERNMENT</b>											
A	Municipal Building			Appropriation – Ballot		C						
	• 20-Year Bond /Bank Note 2002-2022	\$1,949,640	2002-2022	Bond Schedule		C						
B	Main Street Sidewalk Expansion	\$190,000	2023	1-Year Appropriation			N					
C	Covid-19 Remediation Project	\$1,325,000	2022	1-Year Appropriation			N					
D	Planning Department Renovation	\$325,000	2022	1-Year Appropriation			N					
<b>II.</b>	<b>POLICE DEPARTMENT</b>											
A	Animal Control Shelter	\$274,709	2022	1-Year Appropriation			N				R	
B	Remodel/Expansion (gym/training rm/evidence)	\$82,628	2022	1-Year Appropriation			N					
C	Radio Infrastructure	\$496,101	2022	1-Year Appropriation	U							
<b>III.</b>	<b>FIRE DEPARTMENT</b>											
A	Replace Ambulance 2	\$300,000	2025	1-Year Appropriation	U							
	• Capital Reserve Withdrawal	(\$300,000)	2025	Offset Appropriation	U							
B	FD/PD Communications Upgrade Phase 2	\$500,000	2024	1-Year Appropriation	N							
C	Replace Engine-3	\$660,000	2027	1-Year Appropriation	F							
<b>IV.</b>	<b>HIGHWAY DEPARTMENT</b>											
A	3.5 Yard 4-Wheel Loader	\$190,000	2022	1-Year Appropriation			N				R	
B	66,000 GVW 10-Wheel Dump Truck	\$250,000	2022	1-Year Appropriation			N				R	
<b>V.</b>	<b>SOLID WASTE DISPOSAL</b>											
A	Transfer Trailer with Live Floor	\$90,000	2022	1-Year Appropriation			N				R	
<b>VI.</b>	<b>PARKS AND RECREATION</b>											
A	Muldoon Playground Renovation	\$78,495	2022	1-Year Appropriation			N					
<b>VII.</b>	<b>LIBRARY</b>											
A	Renovations	\$72,669	2022	4-Year Appropriation			N					
<b>VIII.</b>	<b>CEMETERY</b>											
	No CIP needs at this time											
<b>IX.</b>	<b>SENIOR CENTER</b>											
	No CIP needs at this time											
<b>X.</b>	<b>PELHAM SCHOOL DISTRICT</b>											
A	Pelham High School Addition			Appropriation – Ballot		C						
	• 20-Year Bond/Bank Note 2015-2034	\$12,198,775	2015-2034	Bond		C						
B	Memorial School Upgrade/Renovation			Appropriation – Ballot		C						
	• 20-Year Bond/Bank Note 2022-2041	\$30,861,000	2022-2041	Bond		C						
C	PES AC System Phase I (2nd Floor & Cafeteria)	\$895,992	2022	-			N				R	
	• Federal Funds	(\$810,000)	2022	Federal Funds								
	• Encumbered FY21 Funds	(\$85,992)	2022	Offset Appropriation								
D	PEC AC System Phase II (1st Floor & Gymnasium)	\$935,432	2024	1-Year Appropriation			N				R	
E	PES AC System Phase III (AHU Office & Library)	\$249,470	2025	1-Year Appropriation			N				R	



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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. &amp; C.I.P. Committee Review Process</i>											
F	PES Asphalt Parking Lot & Roadways	\$149,000	2024	1-Year Appropriation			N				R	
G	PHS Student Parking Lot Replacement	\$211,307	2025	1-Year Appropriation			N				R	



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## Listing and Discussion of Projects by Recommended Priority

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

- II.C.       **Police Radio Infrastructure – 2022.** Upgrade to the police radio infrastructure needed to ensure system reliability.
  
- III. A.       **Replace Ambulance 2 – 2025.** Ambulance 2 is a 2013 International ambulance on a GMC Chassis. The fire department has changed their ambulance specification to Ford F550 which is slightly smaller and less cost. The department currently operates 3 ambulances with a 12-year cycle. The new vehicle operates for 4 years as primary response vehicle and then moves to second position where the 2 older vehicles rotate to distribute usage. The build time for a new vehicle is 9-12 months. The ambulances currently raise revenue of approx. \$340,000 per year. Ambulance revenues have historically increased over the years along with the EMS call volume. The majority of calls that are handled by the department are EMS at 85%. This project would be a zero-tax impact on the tax rate since the money would be withdrawn from the Ambulance Capital Reserve fund that can only be spent for the purchase of an ambulance.

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

- I. A.       **Municipal Building / Library – Appropriation by Ballot.** Voters approved the conversion of the Ernest G. Sherburne School into a combined municipal facility in 2003. Town Offices and Police Headquarters are located at the former Ernest G. Sherburne School. The new Library, built on the Mills property, is overlooking a new three (3) acre Town Green.
  
- I. A.       **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.
  
- 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.



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- X. A. **NH Municipal Bond Bank Note – 2015-2034.** High school addition and renovation of existing space at the current High School location.
- X. B. **Bond Bank Note – 2022-2041.** Memorial School Upgrade/Renovation. Upgrades needed include modern student and staff restrooms, modern locker rooms, science laboratories, staff work rooms, appropriate special education tutoring/testing/classrooms/offices, an upgraded gymnasium, an upgraded cafeteria/kitchen, and an appropriate located/lit/outfitted art room. New space needs include: a music room, band/drama performance space, maker space, main building library/media space, adequate storage space, adequate conference/meeting rooms, and public restrooms. Air quality throughout the building needs to be addressed as well because it would rate extremely poor.

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

- II. A. **Animal Control Shelter – 2022.** The current animal control facility is at least 40 years old. Due to its age, numerous key systems have failed or are on the brink of failure. Many of these systems are substandard to begin with and highly inefficient including HVAC, roofing, fencing, electrical and water. The shelter also does not currently include any type of bathroom facilities for staff or volunteers let alone visitors. Furthermore, the shelter does not meet contemporary standards or size for proper sheltering of animals. The proposed plan would call for an approximately 2250 square-foot building which would meet acceptable standards of care, would be ADA compliant and have a unisex bathroom as well as other needed improvements and amenities. This project was ranked as necessary, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.
- I. B. **Main Street Sidewalk Expansion – 2023.** The Board of Selectmen requested that the NHDOT include a sidewalk on the bridge replacing the Main Street/Gionet Bridge. For the sidewalk to be included on the bridge, the Town must construct a sidewalk to connect with the bridge’s sidewalk from both approaches. This project includes planning, engineering, ROW acquisition and construction of a sidewalk from the VFW building to the new bridge and from the new bridge to Route 38.
- I.C. **Covid-19 Remediation Project – 2022.** Replacement of the Ventilation/AC systems in the Municipal Building, Library with new equipment and technology along with Covid-19 remediation technology. Additionally, to add a second AC unit at the Fire Station and Covid-19 remediation technology to the Hobbs Center.



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- I.D.      **Planning Department Renovation – 2022.** To add a second floor to the existing Planning department consisting of new office space, heat, air conditioning, Covid-19 remediation technology and improved communications, security, and IT technology.
- II.B.      **Police Department Remodel/Expansion – 2022.** The current police station was completed in 2004. Since 2004 the PPD and the Town of Pelham have grown significantly. This growth has caused PPD to exceed capacity for custodial evidence, locker room space (currently not enough lockers for each officer) and the fitness facility is not designed for contemporary police use of force training and fitness training. This new space will also allow PPD to conduct the very popular self-defense classes in a more appropriate/safer setting.
- III. C.      **Fire & Police Department Radio System Phase 2 – 2024.** This project is a continuation of Fire and Police Department Radio System Phase 1 project. This phase of the project would populate 2 new communications sites on existing cell towers where the departments' have rights to locate equipment with no cost. One would be at Tower Hill Road cell tower and would provide coverage to the southwest corner of town where reception is very poor. The other would be on Blueberry Circle on a cell tower being constructed this year. This would provide reception on the southeast corner of town. Due to the hilly terrain, multiple sites are needed to get portable radio communications into the system. These new sites are crucial for police communication, as well as fire, where officers frequently work away for their vehicle and alone. Reliable communications are their only lifeline for help. This project would also replace the fire/police microwave links that have been in operation since 2009 and 2012. These microwaves eliminate the need for unreliable and costly phone lines that both departments have been working to eliminate over the years. The microwave system to each site accommodates both police and fire on one link. These links also allow the systems to utilize simulcast transmissions providing better transmission penetration through the community and buildings. The final part of this upgrade is to eliminate old console radios (2003) in the police department. There would also be a replacement of older interface components with the police dispatch console. All the computers that drive the consoles will need to be replaced.
- IV. B.      **3.5 Yard 4-Wheel Drive Loader – 2022.** This machine will be used to load trucks and stockpile material, which would be much more effective than the backhoes currently being used. The loader will also save money on rental budget for snow removal at the schools and town buildings. The Highway Department is spending \$49,000 annually to rent this loader for snow removal. Moving forward, the Highway department would like to apply those funds to instead purchase the machine. The department would own the loader in 3 years at that rate, and the company that is renting out the loader will apply some of the money already spent by the Highway Department on rental





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costs towards the purchase price. This project was ranked as necessary, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.

- IV. C. **36,000 GVW 6-Wheel Dump Truck – 2022.** A lease purchase for a new 36,000 GVW 6-wheel dump truck with plow frames and front and side wing blades, central hydraulics system with the latest technology unit to control the amount of sand and salt applied to the roads, and a 10yd stainless steel sander. This truck would be replacing a 2010 6-wheel dump truck that was put into service in Dec. 2009. The lease will include a full 84-month extended warranty which will reduce the repair budget. The Town would benefit from getting into an 8- or 9-year schedule to replace trucks. The repair budget would be reduced dramatically and there would be a higher return on the trade-ins. The trucks are also more expensive to repair after the warranty runs out on the 8 or 9<sup>th</sup> year. This project was ranked as necessary, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.
  
- V. A. **Transfer Trailer with a Live Floor – 2022.** This trailer will be the frontline trailer for the trash building, The trailer being used now is on the road 3 times a week Every time the current trailer breaks down, one is taken from the Recycling building causing the Transfer Station to fall behind. The 2 green trailers are 19 years old, and the black trash trailer is 12 years old. One of the green trailers needs to be rebuilt as it is rotted out underneath the frame braces and the floor. Pelham is also growing every year and the Transfer Station is increasing its haulaway. This project was ranked as necessary, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.
  
- VI. **Muldoon Playground Renovation – 2022.** Muldoon Playground was built in 1997 and a few items need to be addressed due to age and vandalism. The swings and swing bays are showing their age and were noted in the annual playground audit as items to monitor. The renovation would include new swing bays and updated swings. There will still be classic swings, but (2) tandem swings as well as mommy and me tandem swings in the tot swing bays would be added. The renovation would include the addition of a net climbing structure to the playground. The renovation would include replacing the tube slide as there are many carvings in the plastic. Parks and Recreation have done their best to cover up the vandalism, but they are at the point where the slide needs to be replaced. The net ladder that is showing its age would also be replaced and was noted on our playground audit to replace soon. The existing playground sign is showing its age. It needs to be removed and replaced with a more welcoming and updated sign. The playground gets a lot of use in the spring and fall, but very little use in the summer due to the heat and lack of shade. The renovation



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would include a 20'x24' shade structure like the structure at Veterans Memorial Park. Picnic tables will be added under the structure and some additional benches.

- VII. A. **Library Renovations – 2022.** This project proposes to enclose the ceiling area above the first-floor reading room. By filling in the ceiling, it increases the floor space upstairs by 550 square feet without increasing the library's footprint, providing more space for books and programs, and lessen the noise level in the reading room and prevent sound carrying from what is now a mezzanine, directly into the reading room below. This will create a quiet room on the first floor where people can read, hold meetings, and presentations without being disturbed by noise from upstairs. This project also proposes adding glass panels in the open alcove windows and the half wall at the top of the stairwell on the second floor to keep noise from reverberating down the open stairwell. Acoustic tile will also be added on the stairwell walls to dampen noise filtering down to the circulation desk on the Main floor. This will enable staff to hear callers on the phone and handle patron transactions at the circulation desk.
- X. C. **PES Air Conditioning System – TBD.** The project proposes to design, build, and install an air conditioning system at Pelham Elementary School. The Pelham School Board is prepared to use federal funds to support as much of this project as possible to limit the impact on taxpayers. The plan is to use a phased approach starting with the second floor and cafeteria. The challenge of ventilation and social distancing during the pandemic has brought the need for air conditioning in Pelham Elementary School into sharp relief. Classrooms with southern exposure and on the second floor without portable air conditioning become hot. The demand for in-school instruction during the pandemic combined with the need for physical distancing meant we needed to use second floor classrooms. Universal guidelines for the pandemic disallowed the use of fans until the end of the school year. During the week of June 7, 2021, after a four day stretch of 90-degree weather, unairconditioned classrooms on the first floor reached 80 - 84 degrees by mid-day. With the added challenge of masks due to the pandemic, it made teaching and learning very challenging. For the first time, Pelham needed to have an early release on June 8 due to the heat. The approved renovation of Memorial School will provide a new HVAC system for that building, leaving Pelham Elementary School the only school without it. This project would level the playing field among schools and allow for quality teaching and learning regardless of outside air temperatures. This project was ranked as necessary, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.
- X. D. **PES Asphalt Parking Lot & Roadways – 2024.** Cold planning, clean tack coating, and overlay asphalt parking lot and roadways at Pelham Elementary School. The Pelham Elementary Parking lot is continuing to show wear and damage from constant use by



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both the schools and the community. Most of the parking lot and roadway is original to the school building from 2002 and will be 21 years old when this area is expected to be repaired. Parking lots are recommended by the state to be replaced or repaired in the interval of every 15-20 years, depending on their condition. Currently, there is no substrate damage to the asphalt. The planned overlay maintenance process will protect the asphalt from becoming more porous, which would result in substrate damage and a much more costly repair. This project was ranked as necessary, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.

- X.E. **PHS Student Parking Lot Replacement – 2025.** The project proposes to replace the existing porous asphalt student parking lot at Pelham High School. This parking lot was installed in the summer of 2014. Porous pavement has the ability to drain water directly through it and this eliminates the need for multiple drains. The Life expectancy is 10 years, and in 2024 we need to monitor the condition of the porous pavement to make sure that it continues to function as required. When the lot fails to drain the water, the condition of the lot will become unsafe (ice) and will need to be replaced. This item is for future planning purposes to replace the student lot with standard paving asphalt and add appropriate underground drainage. Drainage costs have been estimated without written quote at \$90,000 and added to the paving cost estimate. This project was ranked as necessary, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.

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

No projects were ranked as Desirable in the 2022-2028 CIP.

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

- III.C. **Replace Engine 3 – 2027.** The fire department will be seeking to replace Engine-3 which will be 21 years old when it gets replaced. This vehicle was purchased without stainless steel body which has caused significant corrosion issues. This vehicle has been out for corrosion issues and repainting, and it will again need corrosion repair and painting before it is replaced. This vehicle has served the department well and seen



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significant use during its time in service. In the coming year it will be moved to third due because of its age and need for ongoing maintenance.

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

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

- II. A. Animal Control Shelter
- IV.A. 3.5 Yard 4-Wheel Loader
- IV.B. 66,000 GVW 10-Wheel Dump Truck
- V.A. Transfer Trailer with Live Floor
- X. F. PES Air Conditioning System
- X. G. PES Asphalt Parking Lot & Roadways
- X.E. PHS Student Parking Lot Replacement

**“I” --Inconsistent: Conflicts with an alternative project/solution scheduled by the CIP. Contrary to land use planning or community development goals.**

No projects were ranked as Inconsistent in the 2022 – 2028 CIP.



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## Conclusions

The Program of Capital Expenditures herein provides a guide for budgeting and development of Pelham public facilities. The Planning Board will review and update the CIP each year prior to budget deliberations. The CIP may be modified each year based on changes in needs and priorities.

The CIP Committee is striving to improve the effectiveness of the capital facilities programming process, to have a greater impact on the current year's budget cycle. In the future, the CIP Committee will initiate the CIP planning process earlier in the calendar year. This will enable individual departments to use this information to prepare preliminary budgets for submission to the Town.

The CIP Committee seeks to accurately evaluate the fiscal impacts of projects and return on investment of public funds in capital facilities replacement and development. One piece of information the Committee seeks to understand is how a project's funding is proposed and whether specific funding sources have been identified. This data is presented in the Cost Estimate section of the Project Worksheet. The Impacts on Operating & Maintenance section of the Project Worksheet is also important in assessing the cost/benefit of one solution versus another to meet a department's needs.

There also may be merit in attempting to track the performance of investments in facilities renovation or upgrades and monitoring and forecasting when future replacements or upgrades may be necessary. One recent external development that could affect the municipality is the Government Accounting Standards Board (GASB) adoption of Statement 34 protocols for reporting infrastructure assets. The program's objective is to promote consistent evaluations of municipal financial conditions by providing more detailed and relevant information on the characteristics and conditions of capital equipment. The CIP planning process may provide a forum for encouraging the development of capital asset inventories, accounting for the value of these assets and tracking the useful life and depreciation of municipal equipment and infrastructure. The CIP recommends that all Town and School assets be tracked for life expectancy so that future capital needs may be better anticipated and planned. Updated information regarding the age of existing Town road surfaces will help with that planning in the highway department. Future meetings with the Board of Selectman and School Board regarding better long-term planning could result in tax savings.



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- APPENDIX A -

PELHAM CIP PROGRAM

Schedule of CIP Projects, 2022-2028, Annual Costs and Revenues





Appendix A - Schedule of Capital Improvement Projects 2022-2028

TOWN OF PELHAM		CAPITAL IMPROVEMENTS PLAN 2022-2028							Unprogrammed Projects								
PROJECT COSTS: in bold face type	REVENUES: (in parentheses)	Priority	Existing Capital	Prior Payments	2022	2023	2024	2025	2026	2027	2028	7-Year Total Revenues	7-Year Total Costs	Total Project Costs	Outstanding Revenues	Balance To Be Paid by Town Beyond Year 7	
PROJECT OR EQUIPMENT AND SOURCE OF REVENUES By Dept or Service Area		Rank															
<b>I. ADMINISTRATIVE/GENERAL GOVT</b>																	
A. Municipal Building		C															
20 year Bond/Note 2002-2022				\$7,721,104		\$293,300						\$293,300					
Main Street Sidewalk Expansion		N			\$190,000							\$190,000					
Covid-19 Remediation Project		N				\$1,325,000						\$1,325,000					
Planning Department Renovation		N				\$325,500						\$325,500					
<b>II. POLICE DEPARTMENT</b>																	
A. Animal Control Shelter		NIR				\$274,709						\$274,709					
Remodel/Expansion						\$82,628						\$82,628					
Radio Infrastructure		U				\$496,101						\$496,101					
<b>III. FIRE DEPARTMENT</b>																	
A. Replace Ambulance 2		U	\$300,000														
Capital Reserve Withdrawal																	
B. JDPD Communications Upgrade Phase 2		N				\$500,000						\$500,000					
Replace Engine-3		F				\$660,000						\$660,000					
<b>IV. HIGHWAY DEPARTMENT</b>																	
A. 3.5 Yard 4-Wheel Loader		NIR				\$190,000						\$190,000					
B. 66,000 GVW 10-Wheel Dump Truck		NIR				\$250,000						\$250,000					
<b>V. SOLID WASTE DISPOSAL (Transfer Station)</b>																	
A. Transfer Trailer with Live Floor		NIR				\$90,000						\$90,000					
<b>VI. PARKS AND RECREATION</b>																	
A. Muldoon Playground Renovation		N				\$78,495						\$78,495					
<b>VII. LIBRARY</b>																	
A. Renovations		N		\$112,296		\$72,669						\$184,965					
Capital Reserve Deposits						\$0						\$0					
<b>VIII. GEMETERY</b>																	
A. No CIP needs at this time		A				\$0						\$0					
<b>IX. SENIOR CENTER</b>																	
A. No CIP needs at this time		A				\$0						\$0					
<b>X. PLANNING DEPARTMENT</b>																	
A. No CIP needs at this time		A				\$0						\$0					
<b>TOTAL MUNICIPAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)</b>																	
TOTAL - Municipal				\$3,478,402	\$190,000	\$500,000	\$500,000	\$500,000	\$0	\$660,000	\$0	\$4,338,402	\$0	\$12,361,002	\$0	\$8,023,400	\$0
<b>XI. SCHOOL CAPITAL EXPENDITURES</b>																	
A. Pelham High School Addition		C		\$11,427,576	\$1,575,995	\$1,522,955	\$1,465,043	\$1,422,608	\$1,390,523	\$1,353,283	\$1,310,828	\$10,041,213		\$30,071,663		\$8,602,875	
20 year Bond/Note 2015-2034																	
B. Memorial School Upgrade/Restoration		C		\$0	\$3,179,000	\$2,339,500	\$2,289,500	\$2,259,500	\$2,219,500	\$2,179,500	\$2,139,500	\$16,806,000		\$30,861,000		\$14,255,000	
20 year Bond/Note 2022-2041																	
C. PHS AC System Phase II (2nd Floor & Cafeteria)		NIR			\$865,992							\$865,992					
Federal Funds FY 21																	
E-Commerce FY 21																	
D. PHS AC System Phase II (1st Floor & Gymnasium)		NIR				\$935,452						\$935,452					
E. PHS AC System Phase III (JHU Office & Library)		NIR				\$248,470						\$248,470					
F. PHS Asphalt Parking Lot & Roadways		NIR				\$143,000						\$143,000					
G. PHS Student Parking Lot Replacement		NIR				\$211,307						\$211,307					
<b>TOTAL SCHOOL CAPITAL EXPENDITURES (Amount to be raised through property taxes)</b>																	
TOTAL - School				\$4,754,995	\$3,862,455	\$4,038,995	\$4,142,895	\$4,142,895	\$3,610,023	\$3,552,763	\$3,450,328	\$27,296,450	\$0	\$61,292,970	\$0	\$22,857,875	\$0
<b>TOTAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)</b>																	
TOTAL - Municipal + School				\$8,233,397	\$4,052,455	\$5,338,995	\$5,338,995	\$5,338,995	\$3,610,023	\$4,192,763	\$3,450,328	\$31,634,851	\$0	\$73,654,772	\$0	\$30,881,275	\$0

PRIORITY BY KEY: U-Urgent C-Committed N-Necessary D-Desirable F-Favorable R-Reservoir I-Inconsistent  
 \* This project will utilize ARP Funds from the Federal Government. Requested more info from School Board re cost.  
 \*\*This is an estimate from 2020 and should be updated  
 \*\*\*\$300,000 is a placeholder value, more information is needed  
 This is a new project submission



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**- APPENDIX B -**

**PELHAM CIP PROGRAM**

Capital Project Worksheet and Submission Form



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TOWN OF PELHAM CAPITAL IMPROVEMENT PLAN 2022-2028

PROJECT WORKSHEET

Priority ranking \_\_\_\_\_ Year First Scheduled \_\_\_\_\_ Year needed \_\_\_\_\_

Department \_\_\_\_\_ Department Priority \_\_\_\_ of \_\_\_\_ projects Date of this submission \_\_\_\_\_

Type of Project:  
(Check one)

Primary purpose of project is to:

- Replace or repair existing facilities or equipment
- Improve quality of existing facilities or equipment
- Expand capacity of existing service level/facility
- Provide new facility or service capability

Service Area of  
Project Impact:  
(Check one)

- |  |  |
|--|--|
| <input type="checkbox"/> Region          | <input type="checkbox"/> Business District |
| <input type="checkbox"/> Municipality    | <input type="checkbox"/> Neighborhood      |
| <input type="checkbox"/> School District | <input type="checkbox"/> Street            |
| <input type="checkbox"/> _____ District  | <input type="checkbox"/> Other Area        |

Project Description:

Project Rationale:

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

Narrative Justification (Attach all backup material if possible):



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Cost Estimate:	Capital Costs	Impact on Operating & Maintenance
(Itemize as Necessary)	Dollar Amount (in current \$)	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	
	_____	
	_____	<b>Dollar Cost of Impacts if known:</b>
	\$ _____ Total project cost	(-) \$ _____ annually
		Estimated useful life is ____ years

**Sources of Funding:**

Grant from: _____ \$ _____ show type	<b>Form Prepared by:</b>  _____ (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**

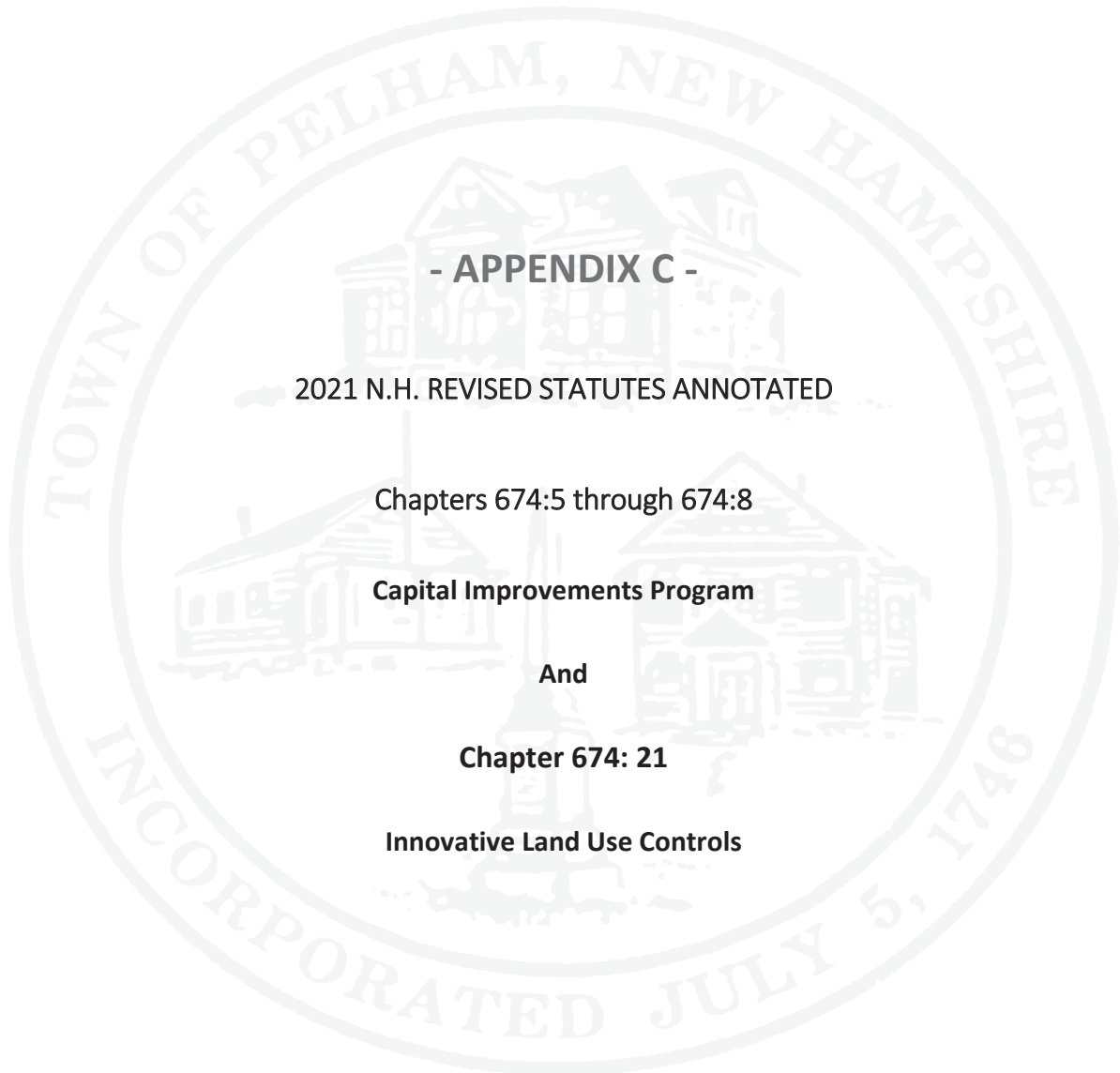
The CIP Committee rates this Capital Improvement as \_\_\_\_\_ for the \_\_\_\_\_ Warrant.

**Description of Rating**



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**- APPENDIX C -**

2021 N.H. REVISED STATUTES ANNOTATED

Chapters 674:5 through 674:8

Capital Improvements Program

And

Chapter 674: 21

Innovative Land Use Controls



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TITLE LXIV  
PLANNING AND ZONING

CHAPTER 674  
LOCAL LAND USE PLANNING AND REGULATORY POWERS  
**Capital Improvements Program**

**Section 674:5**

**674:5 Authorization.** – In a municipality where the planning board has adopted a master plan, the local legislative body may authorize the planning board to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least 6 years. As an alternative, the legislative body may authorize the governing body of a municipality to appoint a capital improvement program committee, which shall include at least one member of the planning board and may include but not be limited to other members of the planning board, the budget committee, or the town or city governing body, to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least years. The capital improvements program may encompass major projects being currently undertaken or future projects to be undertaken with federal, state, county and other public funds. The sole purpose and effect of the capital improvements program shall be to aid the mayor or selectmen and the budget committee in their consideration of the annual budget.

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

**Section 674:6**

**674:6 Purpose and Description.** – The capital improvements program shall classify projects according to the urgency and need for realization and shall recommend a time sequence for their implementation. The program may also contain the estimated cost of each project and indicate probable operating and maintenance costs and probable revenues, if any, as well as existing sources of funds or the need for additional sources of funds for the implementation and operation of each project. The program shall be based on information submitted by the departments and agencies of the municipality and shall consider public facility needs indicated by the prospective development shown in the master plan of the municipality or as permitted by other municipal land use controls.

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



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**Section 674:7**

**674:7 Preparation. –**

- I. In preparing the capital improvements program, the planning board or the capital improvement program committee shall confer, in a manner deemed appropriate by the board or the committee, with the mayor or the board of selectmen, or the chief fiscal officer, the budget committee, other municipal officials and agencies, the school board or boards, and shall review the recommendations of the master plan in relation to the proposed capital improvements program.
  
- II. Whenever the planning board or the capital improvement program committee is authorized and directed to prepare a capital improvements program, every municipal department, authority or agency, and every affected school district board, department or agency, shall, upon request of the planning board or the capital improvement program committee, transmit to the board or committee a statement of all capital projects it proposes to undertake during the term of the program. The planning board or the capital improvement program committee shall study each proposed capital project, and shall advise and make recommendations to the department, authority, agency, or school district board, department or agency, concerning the relation of its project to the capital improvements program being prepared.

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

**Section 674:8**

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

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





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TITLE LXIV  
PLANNING AND ZONING

CHAPTER 674  
LOCAL LAND USE PLANNING AND REGULATORY POWERS  
Zoning

**Section 674:21**

**674:21 Innovative Land Use Controls. –**

- I. Innovative land use controls may include, but are not limited to:
  - (a) Timing incentives.
  - (b) Phased development.
  - (c) Intensity and use incentive.
  - (d) Transfer of density and development rights.
  - (e) Planned unit development.
  - (f) Cluster development.
  - (g) Impact zoning.
  - (h) Performance standards.
  - (i) Flexible and discretionary zoning.
  - (j) Environmental characteristics zoning.
  - (k) Inclusionary zoning.
  - (l) Impact fees.
  - (m) Village plan alternative subdivision.
  - (n) Integrated land development permit option.
- II. An innovative land use control adopted under RSA 674:16 may be required when supported by the master plan and shall contain within it the standards which shall guide the person or board which administers the ordinance. An innovative land use control ordinance may provide for administration, including the granting of conditional or special use permits, by the planning board, board of selectmen, zoning board of adjustment, or such other person or board as the ordinance may designate. If the administration of the innovative provisions of the ordinance is not vested in the planning board, any proposal submitted under this section shall be reviewed by the planning board prior to final consideration by the administrator. In such a case, the planning board shall set forth its comments on the proposal in writing and the administrator shall, to the extent that the planning board's comments are not directly incorporated into its decision, set forth its findings and decisions on the planning board's comments.
- III. Innovative land use controls must be adopted in accordance with RSA 675:1, II.
- IV. As used in this section:
  - (a) "Inclusionary zoning" means land use control regulations which provide a voluntary incentive or benefit to a property owner in order to induce the property



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owner to produce housing units which are affordable to persons or families of low and moderate income. Inclusionary zoning includes, but is not limited to, density bonuses, growth control exemptions, and a streamlined application process.

(b) "Phased development" means a development, usually for large-scale projects, in which construction of public or private improvements proceeds in stages on a schedule over a period of years established in the subdivision or site plan approved by the planning board. In a phased development, the issuance of building permits in each phase is solely dependent on the completion of the prior phase and satisfaction of other conditions on the schedule approved by the planning board. Phased development does not include a general limit on the issuance of building permits or the granting of subdivision or site plan approval in the municipality, which may be accomplished only by a growth management ordinance under RSA 674:22 or a temporary moratorium or limitation under RSA 674:23.

- V. As used in this section "impact fee" means a fee or assessment imposed upon development, including subdivision, building construction, or other land use change, in order to help meet the needs occasioned by that development for the construction or improvement of capital facilities owned or operated by the municipality, including and limited to water treatment and distribution facilities; wastewater treatment and disposal facilities; sanitary sewers; storm water, drainage and flood control facilities; municipal road systems and rights-of-way; municipal office facilities; public school facilities; the municipality's proportional share of capital facilities of a cooperative or regional school district of which the municipality is a member; public safety facilities; solid waste collection, transfer, recycling, processing, and disposal facilities; public library facilities; and public recreational facilities not including public open space. No later than July 1, 1993, all impact fee ordinances shall be subject to the following:
- (a) The amount of any such fee shall be a proportional share of municipal capital improvement costs which is reasonably related to the capital needs created by the development, and to the benefits accruing to the development from the capital improvements financed by the fee. Upgrading of existing facilities and infrastructures, the need for which is not created by new development, shall not be paid for by impact fees.
  - (b) In order for a municipality to adopt an impact fee ordinance, it must have enacted a capital improvements program pursuant to RSA 674:5-7.
  - (c) Any impact fee shall be accounted for separately, shall be segregated from the municipality's general fund, may be spent upon order of the municipal governing body, shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town moneys, and shall be used solely for the capital improvements for which it was collected, or to recoup the cost of capital improvements made in anticipation of the needs which the fee was collected to meet.
  - (d) All impact fees imposed pursuant to this section shall be assessed at the time of planning board approval of a subdivision plat or site plan. When no planning board approval is required or has been made prior to the adoption or amendment of the



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impact fee ordinance, impact fees shall be assessed prior to, or as a condition for, the issuance of a building permit or other appropriate permission to proceed with development. Impact fees shall be intended to reflect the effect of development upon municipal facilities at the time of the issuance of the building permit. Impact fees shall be collected at the time a certificate of occupancy is issued. If no certificate of occupancy is required, impact fees shall be collected when the development is ready for its intended use. Nothing in this subparagraph shall prevent the municipality and the assessed party from establishing an alternate, mutually acceptable schedule of payment of impact fees in effect at the time of subdivision plat or site plan approval by the planning board. If an alternate schedule of payment is established, municipalities may require developers to post bonds, issue letters of credit, accept liens, or otherwise provide suitable measures of security to guarantee future payment of the assessed impact fees.

(e) The ordinance shall establish reasonable times after which any portion of an impact fee which has not become encumbered or otherwise legally bound to be spent for the purpose for which it was collected shall be refunded, with any accrued interest. Whenever the calculation of an impact fee has been predicated upon some portion of capital improvement costs being borne by the municipality, a refund shall be made upon the failure of the legislative body to appropriate the municipality's share of the capital improvement costs within a reasonable time. The maximum time which shall be considered reasonable hereunder shall be 6 years.

(f) Unless otherwise specified in the ordinance, any decision under an impact fee ordinance may be appealed in the same manner provided by statute for appeals from the officer or board making that decision, as set forth in RSA 676:5, RSA 677:2-14, or RSA 677:15, respectively.

(g) The ordinance may also provide for a waiver process, including the criteria for the granting of such a waiver.

(h) The adoption of a growth management limitation or moratorium by a municipality shall not affect any development with respect to which an impact fee has been paid or assessed as part of the approval for that development.

(i) Neither the adoption of an impact fee ordinance, nor the failure to adopt such an ordinance, shall be deemed to affect existing authority of a planning board over subdivision or site plan review, except to the extent expressly stated in such an ordinance.

(j) The failure to adopt an impact fee ordinance shall not preclude a municipality from requiring developers to pay an exaction for the cost of off-site improvement needs determined by the planning board to be necessary for the occupancy of any portion of a development. For the purposes of this subparagraph, "off-site improvements" means those improvements that are necessitated by a development, but which are located outside the boundaries of the property that is subject to a subdivision plat or site plan approval by the planning board. Such off-site improvements shall be limited to any necessary highway, drainage, and sewer and water upgrades pertinent to that



Town of Pelham  
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development. The amount of any such exaction shall be a proportional share of municipal improvement costs not previously assessed against other developments, which is necessitated by the development, and which is reasonably related to the benefits accruing to the development from the improvements financed by the exaction. As an alternative to paying an exaction, the developer may elect to construct the necessary improvements, subject to bonding and timing conditions as may be reasonably required by the planning board. Any exaction imposed pursuant to this section shall be assessed at the time of planning board approval of the development necessitating an off-site improvement. Whenever the calculation of an exaction for an off-site improvement has been predicated upon some portion of the cost of that improvement being borne by the municipality, a refund of any collected exaction shall be made to the payor or payor's successor in interest upon the failure of the local legislative body to appropriate the municipality's share of that cost within 6 years from the date of collection. For the purposes of this subparagraph, failure of local legislative body to appropriate such funding or to construct any necessary off-site improvement shall not operate to prohibit an otherwise approved development.

(k) Revenue from impact fees imposed upon development and collected by a municipality under RSA 674:21, V for construction of or improvement to municipal road systems may be expended upon state highways within the municipality only for improvement costs that are related to the capital needs created by the development. Such improvements may include items such as, but not limited to, traffic signals and signage, turning lanes, additional travel lanes, and guard rails. No such improvements shall be constructed or installed without approval of the state department of transportation. In no event shall impact fees be used for any improvements to roads, bridges, or interchanges that are part of the interstate highway system. Nothing in RSA 674:21, V shall be construed as allowing or authorizing additional impact fees merely by virtue of having approved the expenditure of collected fee revenue for construction of or improvement of state highways, nor shall it be construed as allowing the adoption of new impact fees devoted to assessing impacts to state highways.

(l) No later than 60 days following the end of the fiscal year, any municipality having adopted an impact fee ordinance shall prepare a report listing all expenditures of impact fee revenue for the prior fiscal year, identifying the capital improvement project for which the fees were assessed and stating the dates upon which the fees were assessed and collected. The annual report shall enable the public to track the payment, expenditure, and status of the individually collected fees to determine whether said fees were expended, retained, or refunded.

- VI. (a) In this section, "village plan alternative" means an optional land use control and subdivision regulation to provide a means of promoting a more efficient and cost-effective method of land development. The village plan alternative's purpose is to encourage the preservation of open space wherever possible. The village plan alternative subdivision is meant to encourage beneficial consolidation of land



**Town of Pelham  
Capital Improvements  
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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



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existing and future dimensional requirements imposed by local regulation, including lot size, shall not apply to the proposed village plan alternative subdivision.

(e) The approving authority may increase, at existing property lines, the setback to new construction within a village plan alternative subdivision by up to 2 times the distance required by current zoning or subdivision regulations, subject to the provisions of subparagraph (c).

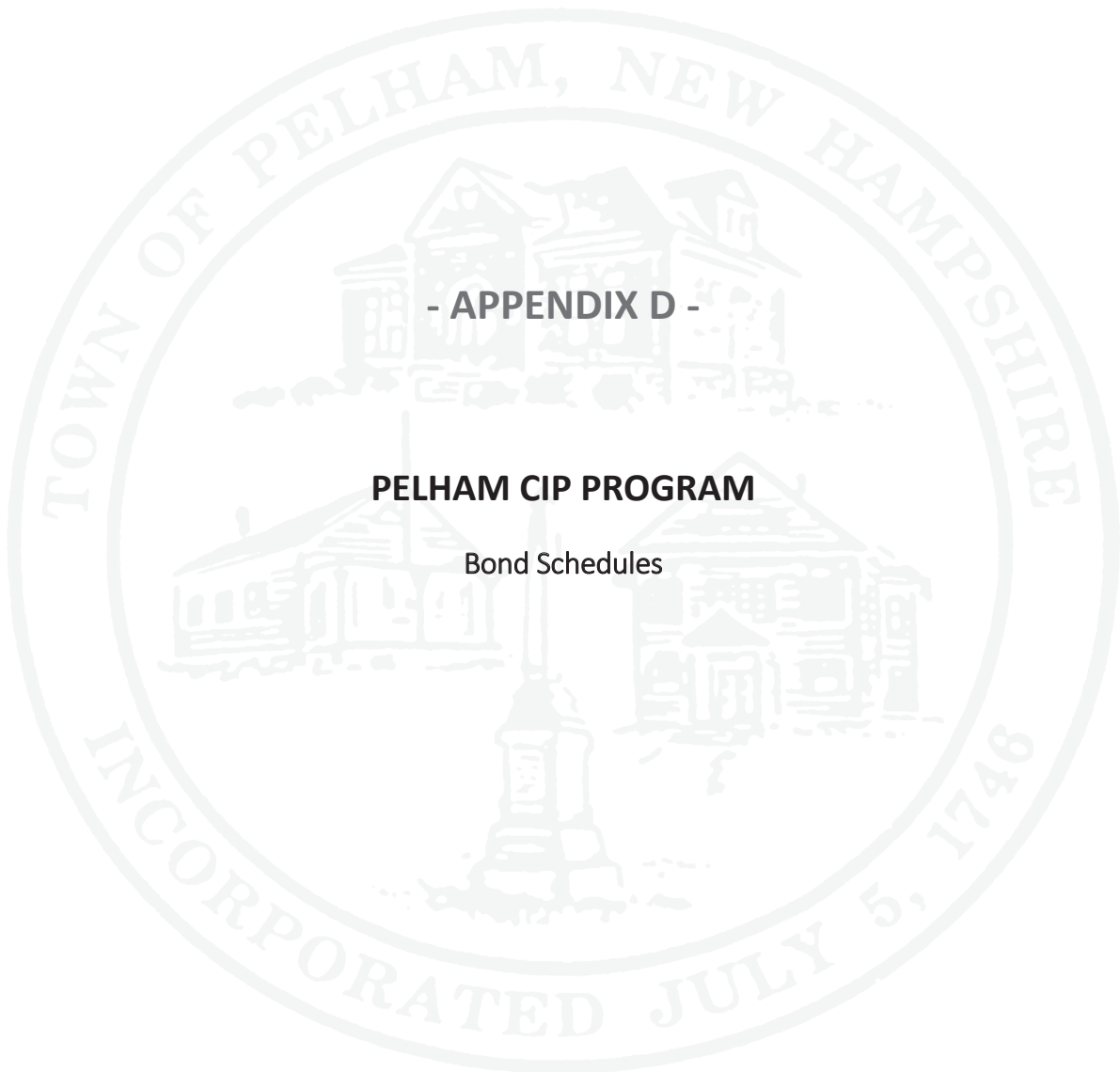
(f) Within a village plan alternative subdivision, the exterior wall construction of buildings shall meet or exceed the requirements for fire-rated construction described by the fire prevention and building codes being enforced by the state of New Hampshire at the date and time the property owner of record files a formal application for subdivision approval with the political subdivision having jurisdiction of the project. Exterior walls and openings of new buildings shall also conform to fire protective provisions of all other building codes in force in the political subdivision. Wherever building code or fire prevention code requirements for exterior wall construction appear to be in conflict, the more stringent building or fire prevention code requirements shall apply.

- VI. In this section, "integrated land development permit option" means an optional land use control to allow a project to proceed, in whole or in part, as permitted by the department of environmental services under RSA 489.

SOURCE. 1983, 447:1. 1988, 149:1, 2. 1991, 283:1, 2. 1992, 42:1. 1994, 278:1. 2002, 236:1, 2. 2004, 71:1, 2; 199:2, 3. 2005, 61:1, 2. 2008, 63:1. 2012, 106:1, 2. 2013, 270:5, 6. 2015, 31:1, EFF. JULY 6, 2015. 2016, 6:3, 4, EFF. JUNE 1, 2017.



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- APPENDIX D -

**PELHAM CIP PROGRAM**

Bond Schedules





Town of Pelham  
Capital Improvements  
2022-2028

**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
<b>TOTALS</b>	<b>\$5,597,383</b>		<b>\$2,417,021</b>	<b>\$8,014,404</b>



Town of Pelham  
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**PELHAM HIGH SCHOOL  
20-Year Bond Schedule**

**Bond:** \$20,745,000

**Interest Rate:** 3.1 to 5.1% (Adjustable Rate)

Year	Principal	Bond Amount Remaining	Interest	Total Cost
2015		\$20,745,000	\$539,526.00	\$539,526.00
2015-16	\$1,040,000	\$19,705,000	\$907,275.00	\$1,947,275.00
2016-17	\$1,040,000	\$18,665,000	\$854,235.00	\$1,894,235.00
2017-18	\$1,040,000	\$17,625,000	\$801,195.00	\$1,841,195.00
2018-19	\$1,040,000	\$16,585,000	\$748,155.00	\$1,788,155.00
2019-20	\$1,040,000	\$15,545,000	\$695,115.00	\$1,735,115.00
2020-21	\$1,040,000	\$14,505,000	\$642,075.00	\$1,682,075.00
2021-22	\$1,040,000	\$13,465,000	\$589,035.00	\$1,629,035.00
2022-23	\$1,040,000	\$12,425,000	\$535,995.00	\$1,575,995.00
2023-24	\$1,040,000	\$11,385,000	\$482,955.00	\$1,522,955.00
2024-25	\$1,035,000	\$10,350,000	\$430,042.50	\$1,465,042.50
2025-26	\$1,035,000	\$9,315,000	\$387,607.50	\$1,422,607.50
2026-27	\$1,035,000	\$8,280,000	\$355,522.50	\$1,390,522.50
2027-28	\$1,035,000	\$7,245,000	\$318,262.50	\$1,353,262.50
2028-29	\$1,035,000	\$6,210,000	\$275,827.50	\$1,310,827.50
2029-30	\$1,035,000	\$5,175,000	\$233,392.50	\$1,268,392.50
2030-31	\$1,035,000	\$4,140,000	\$190,967.50	\$1,225,967.50
2031-32	\$1,035,000	\$3,105,000	\$148,522.50	\$1,183,522.50
2032-33	\$1,035,000	\$2,070,000	\$106,087.50	\$1,141,087.50
2033-34	\$1,035,000	\$1,035,000	\$63,652.50	\$1,098,652.50
2034	\$1,035,000	\$0	\$21,217.50	\$1,056,217.50
<b>TOTALS</b>	<b>\$20,745,000</b>		<b>\$9,326,663.50</b>	<b>\$30,071,663.50</b>



Town of Pelham  
Capital Improvements  
2022-2028

**PELHAM MEMORIAL SCHOOL UPGRADE/RENOVATIONS  
20-Year Bond Schedule**

**Bond:** \$31,980,000

**Interest Rate:** 2.1 to 5.1% (Adjustable Rate)

Year	Principal	Bond Amount Remaining	Interest	Total Cost
2022			\$569,871.88	\$569,871.88
2022-23	\$1,402,975.00	\$27,517,975.00	\$1,079,190.86	\$2,484,165.86
2023-24	\$1,375,000.00	\$26,115,000.00	\$1,008,352.50	\$2,383,352.50
2024-25	\$1,375,000.00	\$24,740,000.00	\$938,227.50	\$2,313,227.50
2025-26	\$1,375,000.00	\$23,365,000.00	\$868,102.50	\$2,243,102.50
2026-27	\$1,375,000.00	\$21,990,000.00	\$797,977.50	\$2,172,977.50
2027-28	\$1,375,000.00	\$20,615,000.00	\$727,852.50	\$2,102,852.50
2028-29	\$1,375,000.00	\$19,240,000.00	\$657,727.50	\$2,102,852.50
2029-30	\$1,375,000.00	\$17,865,000.00	\$587,602.50	\$2,032,727.50
2030-31	\$1,375,000.00	\$16,490,000.00	\$517,477.50	\$1,962,602.50
2031-32	\$1,375,000.00	\$15,115,000.00	\$447,352.50	\$1,892,477.50
2032-33	\$1,375,000.00	\$13,740,000.00	\$377,227.50	\$1,822,352.50
2033-34	\$1,375,000.00	\$12,365,000.00	\$313,977.50	\$1,752,227.50
2034-35	\$1,375,000.00	\$10,990,000.00	\$264,477.50	\$1,688,977.50
2035-36	\$1,375,000.00	\$9,615,000.00	\$221,852.50	\$1,639,477.50
2036-37	\$1,375,000.00	\$8,240,000.00	\$179,227.50	\$1,596,852.50
2037-38	\$1,375,000.00	\$6,865,000.00	\$136,602.50	\$1,511,602.50
2038-39	\$1,375,000.00	\$5,490,000.00	\$100,852.50	\$1,475,852.50
2039-2040	\$1,375,000.00	\$4,115,000.00	\$71,977.50	\$1,446,977.50
2040-2041	\$1,370,000.00	\$2,740,000.00	\$43,155.00	\$1,413,155.00
2041	\$1,370,000.00	\$1,370,000.00	\$14,385.00	\$1,384,385.00
<b>TOTALS</b>	<b>\$27,517,975.00</b>		<b>\$9,923,470.24</b>	<b>\$37,441,445.24</b>



## Conservation Commission

Committee Chair:  
Paul Gagnon

Planning Department  
6 Village Green  
Pelham, NH 03076

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

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

Conservation Commission  
Meets:

The 2<sup>nd</sup> Wednesday of each  
month at 7:00PM

Location:  
Sherburne Hall  
Town Municipal Building  
6 Village Green

## CONSERVATION COMMISSION 2021 Annual Report

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

The Conservation Commission, as an advisory board to the Planning Board and working together with the Board of Selectmen, Zoning Board and Forestry Committee, continues to make progress towards comprehensive protection of our environment and natural resources.

Highlights of our activities during the year 2021 include:

- Thanks to Al Steward, who worked with the landowners over a two-year period, we closed on the largest single land protection deal in the Pelham Conservation Commission's history. We purchased the development rights to 240 acres of open space at the end of Jeremy Hill Road for \$1,715,400 or \$7,150 per acre.
- In addition, we purchased an 85-acre parcel which stretches from Tower Hill Road to Gumpus Pond and includes over 700 feet of the Gumpus Pond shoreline. The purchase price was \$655,000 or \$7,700 per acre.
- Since 2002, through fee simple acquisitions, purchasing development rights, donations and open space subdivisions, the Conservation Commission has acquired 1410 acres of open space. We have exceeded our goal, set back in 2002, to preserve 1000 acres and are working to protect another 1,000 acres in Pelham!
- We worked with members of the Planning Board to rewrite the Conservation Subdivision Ordinance and the new ordinance was approved by voters in March.
- Al Steward also led an effort, working with the Nashua Regional Planning Commission, to rewrite our Natural Resources Inventory. This document was last updated in 2003 hence was in dire need of an update.

- Kara Kubit and Mike Gendreau continue to manage our Conservation Commission Facebook page. Our accomplishments and activities can be viewed there and on the Pelham Conservation Commission's website.
- We are fortunate to have 9 members on the commission. Seven are full members and two are alternates. There is an opening for one alternate so please contact us if you are interested.
- We continue to work with the developers, the Planning Board, and the Zoning Board to minimize the impact of developments on our environment. Commission members attend joint site walks, work on sub-committees, and communicate often to ensure that we work in cooperation with the other boards.
- The Forestry Committee, now led by Mary Hathaway, increased its membership by adding a 5-member subcommittee. Committee members continue to manage timber harvests and work on trail building along with the trail adopters. Please see their annual report for details. Paul Gagnon is the Conservation Commission's representative on that committee.

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

Conservation Commission Members: Scott Bowden, Paul Gagnon, Mike Gendreau, Dennis Hogan, Kara Kubit, Lisa Loosigan, Karen MacKay, Ken Stanvick and Al Steward.

Respectfully submitted,

Paul R Gagnon, Chairman



## Forestry Committee

Committee Chair:  
Mary Hathaway

Planning Department  
6 Village Green  
Pelham, NH 03076

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

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

## FORESTRY COMMITTEE 2021 Annual Report

“Stewards of our Town Forests and Conservation Lands”

Since 1980, the Forestry Committee has implemented forest management plans for our town forests and conservation areas utilizing the principles of healthy forests, wildlife habitat enhancement, water protection and passive recreational opportunities in accordance with the New Hampshire Tree Farm System. We work with licensed New Hampshire foresters, wetland scientists, surveyors, town personnel and other experts to implement our management plans. Citizen volunteers represent our most important resource for maintaining a trail system which includes 20 miles of marked and mapped trails in approximately 2,400 acres of land.

This year we are executing the plans we had for Meriam Farm Town Forest and maintaining Wolven Park Conservation Area. Per recommendations from UNH Cooperative Extension, we addressed climate adaptation by reviewing the town

forests for potential stressors that could affect long term health and the ability of the forests to adapt to changes.

Volunteers continue to undertake major trail projects on the Gumpus Pond Conservation Area, as we will now be connecting to the Hudson trail system off of the Gumpus Red Trail. Peabody Town Forest, Kirby-Ivers Town Forest, Cutler-Spalding Conservation Area and Costa Conservation Area are all being maintained by volunteers providing trail maintenance and reporting on trail conditions to our trail manager Charlie Gale. Several large projects were completed by Boy Scouts who provided valuable assistance on work our trail system needed.

Timber harvests were finalized on the Cutler-Spalding Conservation Area and Meriam Farm off Moon Shadow Dr Town Forest. Visibility projects on several of our parking areas improved safety and reduced maintenance.

We continue to see a large increase in trail usage and increased communication from the public. Our trail challenge hosted by Linda Irish-Simpson, has been a big success. As of today, 12 humans and one dog has completed the challenge

This year we, as a committee, have voted in five subcommittee members. With doing so, we have been able to complete many tasks. Fixing signs, bridges, and accessing atv damage.

Unfortunately, we had a major forest fire. Because of this huge fire, caused by illegal target shooting, we had to permanently remove boulders from blocking out perfectly maintained trails. With doing so, many atv and motorized vehicles have flooded our trails designated for hiking, horseback riding and winter sports. The trails have become impassable and extremely dangerous towards horses. Forestry is working with the fire chief and police chief about gates to prevent wheeled vehicles from further destroying our trails.

Mary Hathaway  
Paul Gagnon  
Robert Lamoreux  
Gayle Plouffe  
Charles Gale



**Planning Board**

Committee Chair:  
Timothy Doherty

Planning Department  
6 Village Green  
Pelham, NH 03076

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

Email:  
planning@pelhamweb.com

Website:  
www.pelhamweb.com/  
planning-board

**Planning Board Meets:**

The 1<sup>st</sup> and 3<sup>rd</sup> Monday of the  
month at 7:00PM

Location:  
Sherburne Hall  
Town Municipal Building  
6 Village Green

**PLANNING BOARD  
2021 Annual Report**

2021 was an eventful year for the Planning Board. It seemed like we would be stuck in masks forever. The Planning Board voted me for Chair, James Bergeron for Vice Chair and Danielle Masse Quinn as Secretary. The Pelham Board of Selectmen appointed Kevin Cote as the Selectmen's Representative, Hal Lynde as the Selectmen Alternate and Jennifer Beauregard as their new Planning Director, replacing retired Jeff Gowen. The Towns Recording Secretary position was temporarily filled by Jordyn M. Isabelle and presently Jennifer Castles, both of whom have done a great job.

Retiring from the Planning Board this year, we have lost Paul Dadak, Michael Sherman and Richard Olsen. Paul Dadak volunteered his services in the early 1980's when there was no planning director, only clerks, and offered his engineering experience. The Board thanks these members for their many years of volunteering services. They will be missed by this volunteer Planning Board.

In place of Paul Dadak's member seat, the Board appointed long-term Planning Board member Paddy Culbert.

The Planning Board nominated Paul Grant for the four-year NRPC Commissioner position who was ultimately appointed by the Board of Selectmen and has since resigned, opening the position again.

I would like to thank all of you for your dedication of voluntary work to the Town. Many Board members have also volunteered to additionally help Pelham by leading subcommittee's that are an essential part of keeping

Pelham's development safe while ensuring our rural character goes unchanged.

Samuel Thomas assisted by Danielle Masse Quinn have been fantastic with all the hard work and presentations to the Planning Board with the Capital Improvement Plan making this daunting task effortless for the rest of the Planning Board.

Pelham's Master Plan is in desperate need of replacement. Samuel Thomas was willing to assist and took charge of an extremely long and challenging task of finding vendors to be interviewed. The Board was able to narrow their choice down to Resilience Planning & Design, LLC. If the funding is approved, a Master Plan Subcommittee, chaired by Samuel Thomas, Danielle Masse Quinn and James Bergeron and members of the public will work closely with Resilience Planning & Design, LLC in creating our new Master Plan.

The Town has been challenged with Workforce Housing and was sued. The Planning Board created a Workforce Housing Subcommittee to find ways of bringing Pelham's Zoning Ordinances into compliance with the Workforce Housing Statute. Kevin Cote and Danielle Masse Quinn volunteered to research what surrounding towns have implemented. With their hard work, the Board was able to make some changes to the Pelham's Land Use regulations. The Board has updated the Town Zoning by working on a warrant article to assure the Town to be in compliance with the Workforce Housing Statute.



Workshops were also held by the Board for revisions of Pelham's Land Use regulations for the new Open Space zoning Ordinance and EPA MS4 permit compliance.

Danielle Masse Quinn took on researching and rewriting the Pelham Planning Board Rules of Procedures/Bylaws. This was also long overdue, and the task was so large and time consuming, it just never got done. The Board adopted the new Pelham Planning Board Rules of Procedure/Bylaws and is now in compliance with the NH Statute.

The Board has also been consulting with Ryan Freidman from NRPC whom we have hired to create a build out analysis for the Town of Pelham. The build out analysis will provide the Town a model to see where and what Pelham's future development may look like.

The Pelham Planning Board will continue to strive in our continuing efforts keeping Pelham's development safe while ensuring that our rural character goes unchanged.

Respectfully submitted,

Timothy Doherty, Chairman, Pelham Planning Board

Danielle Masse Quinn, Secretary, Pelham Planning Board





TOWN OF PELHAM  
STATE OF NEW HAMPSHIRE  
2022 TOWN MEETING

To the inhabitants of the Town of Pelham, in the County of Hillsborough and the State of New Hampshire, qualified to vote in Town affairs. You are hereby notified of the following annual Town Meeting schedule:

**First Session of Annual Meeting (Deliberative)**

You are hereby notified to meet at the Sherburne Hall, 6 Village Green, Pelham, New Hampshire on Tuesday, February 8, 2022, at 7:00 PM. This session shall consist of explanation, discussion, and debate of warrant articles numbered 2 through 21. 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 8, 2022, 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 21.



**Article 1**

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

**Article 2**

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

**Article 3**

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

**Article 4**

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



RSA 36-A:4. (Recommended by the Selectmen) (Recommended by the Budget Committee) (3/5 Vote Required).

**Article 5**

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

<u>Department</u>	<u>Selectmen</u> <u>2022 Approved</u>	<u>Budcom</u> <u>2022 Approved</u>
Assessor	\$225,563	\$225,413
Budget Committee	\$2	\$2
Cable Department	\$153,731	\$153,731
Cemetery	\$172,983	\$174,283
Conservation	\$5,989	\$5,989
Debt Service Interest	\$46,767	\$78,740
Debt Service Principal	\$640,095	\$705,845
Elections	\$31,147	\$31,187
Emergency Management	\$9,041	\$9,041
Fire Department	\$2,875,451	\$2,883,761
Health Officer	\$87,956	\$87,956
Health Services	\$73,700	\$73,700
Highway Maintenance	\$1,844,946	\$1,863,582
Human Services	\$73,820	\$73,820
Insurance	\$2,683,974	\$2,890,653
Legal	\$106,000	\$96,000
Library	\$564,051	\$584,374



Parks & Recreation	\$275,840	\$276,330
Planning Dept	\$640,282	\$641,402
Police Department	\$3,616,398	\$3,642,399
Retirement	\$2,438,082	\$2,440,542
Selectmen	\$598,742	\$630,532
Senior Center	\$171,950	\$174,386
Technology	\$297,796	\$297,796
Town Buildings	\$994,121	\$1,036,624
Town Celebrations	\$9,260	\$9,260
Town Clerk/Tax Collector	\$305,449	\$306,089
Transfer	\$979,437	\$980,973
Treasurer	\$15,249	\$15,249
Trust Funds	\$335	\$335
<b>Total</b>	<b>\$19,938,158</b>	<b>\$20,389,995</b>

**Article 6**

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

**Article 7**

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

**Article 8**

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



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

**Article 9**

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

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

**Article 10**

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



**Article 11**

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

**Article 12**

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

**Article 13**

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

**Article 14**

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

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

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

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

To qualify the person(s) must meet the requirements of State Law as designated in RSA 72: 39-a and 72:39-b. In addition, a qualified taxpayer must have an annual net income of not more than \$44,000 if single and not more than a combined net income of \$54,000 if married, and own assets (excluding the value of the person’s residence) not more than \$250,000. (Recommended by the Selectmen) (Recommended by the Budget Committee).



**Article 15**

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

**Article 16**

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

**Article 17**

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

**Article 18**

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





**Article 19**

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

**Article 20**


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


**Petition Article 21**


Shall the Town vote to allow Pelham residents to be able to access Town owned forest land with OHRV wheeled vehicles. (Not recommended by the Board of Selectmen) (Not recommended by the Forestry Committee) (Not recommended by the Conservation Commission).




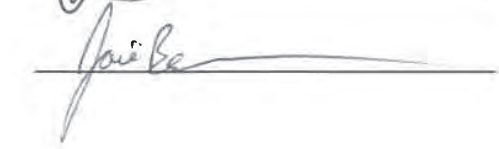
Given under our hands this 24<sup>th</sup> day of January, 2022

Robert Haverty, Chair 

Doug Viger, Vice Chair 

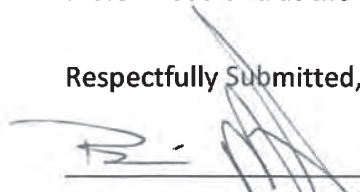
Hal Lynde, Selectmen 

Kevin Cote, Selectman 

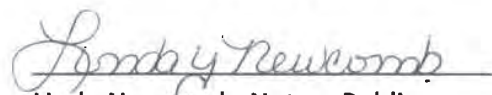
Jaie Bergeron, Selectman 

I, the undersigned, Brian McCarthy, serving as the Town Administrator, do hereby certify that on this 24<sup>th</sup> day of January, 2022, I did post signed copies of the 2022 Annual Town Meeting Warrant at the Pelham Town Hall, located at 6 Village Green and the Pelham High School, located at 85 Marsh Road and at the Pelham Public Library, located at 24 Village Green, of said Town.

Respectfully Submitted,



\_\_\_\_\_  
 Brian McCarthy, Town Administrator



\_\_\_\_\_  
 Linda Newcomb, Notary Public

**LINDA Y NEWCOMB**  
 NOTARY PUBLIC - State of New Hampshire  
 My Commission Expires  
 September 13, 2022



**2022 PELHAM SCHOOL DISTRICT WARRANT  
STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District of the Town of Pelham in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

**FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE)**

You are hereby notified that the first session of the annual meeting of the School District of the Town of Pelham will be held at Sherburne Hall, 6 Village Green, in said Pelham on Wednesday, February 9, 2022, at 7:00 P.M. for explanation, discussion, and debate of warrant articles number 1 through number 4. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

**SECOND SESSION OF ANNUAL MEETING (OFFICIAL BALLOT VOTING)**

You are hereby notified that the second session of the annual meeting of the School District of the Town of Pelham will be held at Pelham High School gymnasium, 85 Marsh Road, in said Pelham on Tuesday, March 8, 2022, at 7:00 A.M. for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all Warrant Articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 A.M. and will not close earlier than 8:00 P.M.

**ARTICLE 1**

To elect by ballot the following School District Officers:

- |                     |             |
|---------------------|-------------|
| School Board Member | 3-Year Term |
| School Board Member | 3-Year Term |

**ARTICLE 2 –Operating Budget**

Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling thirty-nine million, nine hundred twelve thousand, four hundred ninety-three dollars (\$39,912,493)? Should this article be defeated, the default budget shall be thirty-eight million, nine hundred eighty-eight thousand, seven hundred seventy-seven dollars, (\$38,988,777), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the Pelham School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (*Majority vote required*).

*Recommended by the School Board*

*Recommended By the Budget Committee*

**ARTICLE 3 -Solar**

Shall the Pelham School District vote to authorize the School Board to enter into a long-term lease of School District property for the purpose of installing solar panels at no cost to the District but resulting in savings on the District's energy costs, all on such terms and conditions as the School Board determines are in the best interest of the District? (*Majority vote required*)

*Recommended by the School Board*

**ARTICLE 4 – (Bv Petition)**

Shall the voters of the Pelham School District vote to adopt the following provisions pertaining to requirements to wear face coverings within the Pelham School District; (a) The use of face coverings shall be optional for all students at the sole discretion of their parent or guardian, (b) the use of face coverings shall be optional for any employees and visitors on school district facilities and attending school sanctioned events? (*Majority vote required*)



**GIVEN UNDER OUR HANDS AT SAID PELHAM THIS 19th DAY OF JANUARY 2022.**

*Megan Larson*

\_\_\_\_\_  
Megan Larson, Chair

*Troy Bressette*

\_\_\_\_\_  
Troy Bressette, Vice Chair

*Thomas Gellar*

\_\_\_\_\_  
Thomas Gellar

*Darlene Greenwood*

\_\_\_\_\_  
Darlene Greenwood

*G. David Wilkerson*

\_\_\_\_\_  
G. David Wilkerson

**Pelham School Board**



**School District**

**Superintendent’s Office**

59A Marsh Road  
 Pelham, NH 03076  
 Phone: (603) 635-1145  
 Fax: (603) 635-1283

**Pelham Elementary School**

61 Marsh Road  
 Phone: (603) 635-8875  
 Fax: (603) 635-8922

**Pelham Memorial School**

59 Marsh Road  
 Phone: (603) 635-2321  
 Fax: (603) 635-2369

**Pelham High School**

85 Marsh Road  
 Phone: (603) 635-2115  
 Fax: (603) 635-3994

Email:  
[communications@pelhamsd.org](mailto:communications@pelhamsd.org)

Website:  
[www.pelhamsd.org](http://www.pelhamsd.org)

**Pelham School District Officers: 2021**

**MODERATOR**

Douglas Viger

**CLERK**

Danielle Pilato

**TREASURER**

Patricia Murphy

**SCHOOL BOARD**

Megan Larson, Chair	2024
Troy Bressette, Vice Chair	2022
Thomas Gellar	2024
Darlene Greenwood	2023
David Wilkerson	2022

**SUPERINTENDENT OF SCHOOLS**

Eric “Chip” McGee

**ASSISTANT SUPERINTENDENT**

Sarah Marandos

**BUSINESS ADMINISTRATOR**

Deborah Mahoney

**DIRECTOR OF TECHNOLOGY**

Holly Doe

**DIRECTOR OF HUMAN RESOURCES**

Joan Cote

**DIRECTOR OF STUDENT SERVICES**

Brendan Hoffman

**BUILDING ADMINISTRATORS**

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

**SCHOOL NURSES**

Jennifer Bodenrader  
 Kirsten Cogan  
 Joanne Morrison  
 Angela Hildreth

**AUDITORS**

Plodzik & Sanderson

## Superintendent of Schools

Superintendent:  
Eric “Chip” McGee

59A Marsh Road  
Pelham, NH 03076

Phone: (603) 635-1145  
Fax: (603) 635-1283

Email:  
communications@pelhamsd.org

Website:  
www.pelhamsd.org

## SUPERINTENDENT’S REPORT 2021 Annual Report

My second year in Pelham has brought with it continued challenges and a host of opportunities to help a good school system become great. I can think of no better community than Pelham to serve during these complex times.

Last year the School Board established three goals. As an organization, we made some excellent progress on all three.

1. **Health and Safety:** Our top priority for 2020-21 was to maintain the health and safety of our staff and students. Our plan included four main areas - Health and Safety, Operations, Teaching and Learning, and Social Emotional Impacts. We were able to provide our own Pelham “Family Choice” model with a remote option and in school option for all families for the majority of the year.
2. **Renovation and Upgrades for Pelham Memorial School.** Pelham Memorial School requires an upgrade to its facilities to allow for appropriate teaching spaces for middle school students including Family and Consumer Science and Technology and adequate core capacity including the gymnasium, library, and cafeteria. We are grateful to the community who supported a \$31.98 million bond article in March of 2021. Progress on the project is visible
3. **Improve culture and climate.** The goal is to help make the Pelham School District a place where staff want to stay, learn, and grow their careers. Student, staff and parent surveys show areas of strength and a continued need to improve in this area.

For 2021-22, the School Board established three new goals.

1. **Culture and Climate.** This is a carry-over from last year. A strong school culture is one that is purposeful and focused on teaching and learning and is cohesive in these efforts. A strong culture is about finding deep satisfaction in the work we are doing. The Pelham School District has faculty and staff who care passionately about excellence in teaching and learning. However, we are not as cohesive as we could be, and this is holding us back. In order to improve, we need the efforts of everyone in the organization starting with the Superintendent, School Board, and Leadership Team. To improve, we will need to focus on more than improving culture and climate. We will improve culture and climate through our work.
2. **Full-Day Kindergarten:** The Pelham School District understands the value of full-day Kindergarten to establish a strong foundation for students. Our current half-day program, while excellent, does not provide sufficient time for pre-literacy and pre-math skills or the opportunity for structured play and socialization. Additionally, it puts Pelham at a competitive disadvantage in the housing market compared to our neighboring towns.
3. **Mathematics:** New Hampshire’s Statewide Assessment System (NH-SAS) measures student performance in reading, writing and mathematics for grades three through eight. The trend in math has been for fewer Pelham students meeting the standard over the past four years. While it is difficult to acknowledge, it is a helpful starting point. New Hampshire uses the SAT as our state assessment for grade 11. The SAT benchmarks, known as College and Career Readiness Benchmarks, are associated with a 75% chance of earning at least a C in first-semester, credit-bearing, college-level courses. The Mathematics results show a wide variation with Pelham scores remaining below state performance for the past three years. The District will prioritize mathematics because the overall percentage proficient and above is lower for mathematics than English Language Arts and because the District had been working on mathematics prior to the pandemic.



The key to the Pelham School District is the people: curious students and dedicated teachers, caring parents and involved community members, kind school leaders and compassionate support staff. Together, we will continue to *Inspire Success One Mind at a Time*.

Respectfully submitted,

Eric "Chip" McGee

*Samuelle Hillot 3/10/21*

# SAMPLE BALLOT



**ABSENTEE BALLOT AND OFFICIAL BALLOT**  
**ANNUAL SCHOOL DISTRICT MEETING**  
 TOWN OF  
**PELHAM, NEW HAMPSHIRE**  
 March 9, 2021

*Samuelle Hillot*  
 SCHOOL DISTRICT CLERK

**INSTRUCTIONS TO VOTERS**

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

**SCHOOL OFFICIALS**

**For School Board Member**

THREE YEAR TERM	Vote for TWO
MEGAN LARSON	1847 <input checked="" type="radio"/>
MICHELLE PARSONS	1239 <input type="radio"/>
THOMAS GELLAR	1478 <input checked="" type="radio"/>
(WRITE-IN)	27 <input type="radio"/>
(WRITE-IN)	<input type="radio"/>

**OFFICIAL BALLOT**  
**SCHOOL DISTRICT WARRANT**

**ARTICLE 2**

Shall the Pelham School District vote to raise and appropriate the sum of Thirty-one million, Nine-hundred eighty thousand dollars (\$31,980,000) (gross budget) for the design, construction, furnishing and equipping of a major renovation and additions to the Pelham Memorial School and its associated buildings and grounds facilities, with not more than Thirty-one million, Nine-hundred eighty thousand dollars (\$31,980,000) to be raised through the issuance of bonds or notes under and in compliance with the provisions of the Municipal Finance Act (RSA Chapter 33); to authorize the School Board to issue, negotiate, sell and deliver such bond and notes and determine the rate of interest thereon and the maturity and other terms thereof; to authorize the School Board to apply for, obtain, accept and expend federal, state or other aide which may be available for said project and to comply with all laws applicable to said project; to authorize the School Board to take any and all action necessary in connection therewith or to pass any other vote relative thereto, including but not limited to, the acquisition or conveyance of interests and real property necessary to complete the project; and further to raise and appropriate the additional sum of Seven hundred ninety-nine thousand, five hundred dollars (\$799,500) for the first year's payment of interest on the bond? (3/5 ballot vote required)

Recommended by the School Board  
 Recommended by the Budget Committee

3180- 1960 YES   
 1220 NO

*total ballots cast on article*  
*-Needed 1908 to win by*  
*3/5 ballot vote*

**ARTICLE 3**

Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling thirty-five million, six hundred thirteen thousand, ninety-eight dollars (\$35,613,098)? Should this article be defeated, the default budget shall be thirty-five million, two hundred thousand, six hundred twenty-eight dollars, (\$35,200,628), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the Pelham School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

Recommended by the School Board  
 Recommended by the Budget Committee

2016 YES   
 1103 NO

## 2021 PSD Deliberative Session Minutes

PELHAM SCHOOL DISTRICT  
Deliberative Session of Annual Meeting  
February 3, 2021

Moderator Doug Viger called the session to order at 7:00 pm at the Sherburne Hall. Mr. Viger addressed inhabitants of the School District of the Town of Pelham in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs.

First session of annual meeting deliberative- You are hereby notified that the first session of the annual meeting of the School District of the Town of Pelham will be held at Sherburne Hall, 14 Village Green, in said Pelham on Wednesday, February 3, 2021, at 7:00 P.M. for explanation, discussion, and debate of warrant articles number 1 through number 3. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

Second session of annual meeting official ballot voting - You are hereby notified that the second session of the annual meeting of the School District of the Town of Pelham will be held at Pelham High School gymnasium, 85 Marsh Road, in said Pelham on Tuesday, March 9, 2021 for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all warrant articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other actions required to be inserted on said ballot will open on said date at 7:00 A.M. and will not close earlier than 8:00 P.M.

Moderator Doug Viger asked resident Thomas Gellar to lead in the Pledge of Allegiance. Moderator Viger introduced the Board from his right School Board Member Chair, Megan Larson, School Board Member Vice-Chair, Debbie Ryan, School Board Member, Troy Bressette. To his left Superintendent of Pelham School District, Dr. Eric "Chip" McGee, Pelham School District Clerk, Danielle Pilato, Pelham School District Business Administrator, Deborah Mahoney, Pelham Budget Committee Chair, David Cronin, and Pelham Budget Committee Vice-Chair Amber Capone. In attendance via Zoom Call were School Board Member, David Wilkerson, School Board Member, Darlene Greenwood, and School District Attorney, Peter Phillips. Each person in attendance via Zoom was then asked to declare that they were alone. Mr. Viger then announced that the session would follow the usual rules of debate and asked that attendees state their name and address of residency before questions or statements

are made. Questions should be kept to three minutes. And if you should have an additional question, please wait until all others have had their turn to return to the microphone again for another question. Restricting Reconsideration would be allowed and non-resident department heads would be allowed to speak. He then asked all residents in attendance to show their voting cards to make him aware of their location in the hall for voting purposes.

### **Article 1**

To elect by ballot the following School District Officers:

School Board Member 3-Year Term

School Board Member 3-Year Term

There was no discussion on Article 1.

### **Article 2**

Shall the Pelham School District vote to raise and appropriate the sum of Thirty-one million, Nine-hundred eighty thousand dollars (\$31,980,000) (gross budget) for the design, construction, furnishing and equipping of a major renovation and additions to the Pelham Memorial School and its associated buildings and grounds facilities, with not more than Thirty-one million, Nine hundred eighty thousand dollars (\$31,980,000) to be raised through the issuance of bonds or notes under and in compliance with the provisions of the Municipal Finance Act (RSA Chapter 33); to authorize the School Board to issue, negotiate, sell and deliver such bond and notes and determine the rate of interest thereon and the maturity and other terms thereof; to authorize the School Board to apply for, obtain, accept and expend federal, state or other aide which may be available for said project and to comply with all laws applicable to said project; to authorize the School Board to take any and all action necessary in connection therewith or to pass any other vote relative thereto, including but not limited to, the acquisition or conveyance of interests and real property necessary to complete the project; and further to raise and appropriate the additional sum of Seven hundred ninety-nine thousand, five hundred dollars (\$799,500) for the first year's payment of interest on the bond? (3/5 ballot vote required)

***Recommended By the School Board***

***Recommended By the Budget Committee***

Moderator Viger asked School Board Member Debbie Ryan to present on the article. She told the attendees that the full wording of the article as well as the slides were available as a handout. She began with a timeline of the construction and changes to

the school. The Memorial School was built in 1965 and has had a few upgrades and additions since it's construction. She showed the timeline of the building which included the addition which began in 1968, the modular classroom addition in 2012, the HVAC, office front entry, security upgrades that took place from 2016-2020 and the addition of a modular classroom in 2018. She discussed the overall needs of the school outlined by the challenges of traffic congestion, heating and cooling challenges, lack of ventilation in bathrooms, noise, both indoor and outdoor, limited library space, it is not a welcoming school that says "Pelham Proud", modular challenges regarding safety, weather, bathrooms, lack of natural lighting, exposed wires and pipes, and the aging building system. She introduced the slide that included the team that took part in creating this plan to include Trident Project Management, Harriman Architects, Bonnette Page and Stone, Pelham ACES, Principal Maghakian, and Superintendent Dr. Eric "Chip" McGee. Each additional slide presented by Mrs. Ryan outlined each one of those challenges individually showing pictures of each area and space. She included the gym, stair lift, kitchen/serving area, modular classrooms, exterior and building accessibility. The Pelham Memorial Kitchen and Serving Area is not ADA compliant and the school does not have an elevator. She ended with the challenges that COVID 19 brought to this school. All the above challenges almost made it impossible for in-person learning to be offered at PMS during current COVID guidelines.

Then School Board Member, Troy Bressette addressed the residents and audience. He discussed the reason why Pelham Memorial is called Memorial and not a middle school. He outlined the reasons including that PMS does not offer Family and Consumer Sciences(FACS) or Technology and Engineering Education, formerly known as shop class and Industrial Arts and we refer to STEAM(Science, Technology, Engineering, Arts and Mathematics. Because PMS does not offer these programs, it is designated by the state of New Hampshire Department of Education as an Upper Elementary School. Mr. Bressette then presented the drawings of the plan and the slide which bulleted the space and areas that will be added to include the square footage and each area individually. Each additional slide in the presentation highlighted the exterior, the first and second floors and an aerial view of the project. The project will include upgrades such as LED lighting and controls, energy recovery ventilation, high efficiency boilers, low flow fixtures, building automation systems, natural daylight, variable frequency drives, radiant slab, increased R value, and energy efficient windows. Lastly, he discussed the "Guaranteed Maximum Budget" of \$31,980,000 for the project. He showed the slide that featured the hard cost of \$26,995,000, the soft cost of \$3,485,000 and the owner's project contingency of \$1,500,000. He focused attention to the current rate of interest. These are at an all time low and this is advantageous for this project. He highlighted the most recent Bond Interest Rate to be at 1.58% and in this proposal they have budgeted for 2.50%. The renovation utilizes existing infrastructure, requires a phased construction and assumes a 24+/- month construction period.

He ended by showing the tax impact chart that outlined estimated annual tax impacts according to assessed home values at a tax rate per \$1,000. Using home values at rates of \$350,000 to \$550,000. The chart projected out 5 years (2022-2026) per the



estimate of NH Municipal Bond Bank payment schedule for a 20-year bond at 2.5%. His next and final slide showed some bulleted points regarding the March 2020 vote. These bulleted points show this article is essentially the same project. The recount of 2020 was short by 31 votes. Mr. Bressette expressed how close we were then and that this year it is time to make this happen. He highlighted that this article needs 60% majority vote to pass. He ended his slide presentation by reminding everyone that “Every vote does matter!”.

Mr. Bressette then asked Moderator Viger for permission to ask forward some members of the construction team to answer some questions he had from the community. Before doing so, Mr. Viger took a moment to read the article in its entirety as he had not done so at the beginning of the presentation. When Mr. Viger was finished Mr. Bressette introduced the four members present, Gino Baroni and Dave Mermelstein from Trident Project Group, Keith McBey and Barry Salta of Bonnette, Page and Stone, and Mark Lee of Harriman Architects. The first question Mr. Bressette read “How do we know we are getting a good value?” was answered by Gino Baroni. He explained that the experienced team worked with the School Board to ensure a plan that stays within the guaranteed maximum budget. The plan constructed is detailed, reconciled and transparent. The plan considers historical trends, escalation costs, and the impact of COVID. Mr. Baroni assured the residents that unless major changes, such as doubling the size of the building were made, they are secure with the proposed guaranteed maximum budget. Mr. Bressette’s second question was “Will local contractors be able to bid on the work/how do we know the work won’t just go to out of state contractors?” He asked Mr. Baroni if he could also please speak about the bid process. When Mr. Baroni came forward, he said he would answer for Bonnette Page and Stone as they work so closely together. He reminded everyone that when the High School project took place that all but one contractor was from New Hampshire. The one out of state contractor was a specialty contractor and no one in the area did that particular type of work. All contractors will be invited to bid and the most reasonable and full scope bid would be taken. They will host contractor nights via Zoom to allow local businesses to enter bids for the job. The last question posed from Mr. Bressette was “Is the plan complete? Why do we only have a concept design?”. Mr. Baroni stayed at the microphone for the last answer and again spoke for the team. He said that in the past towns would spend upwards of one million dollars to get complete plans and often those plans would fail in a vote. Using that method the taxpayer’s money is then wasted. With the concept method, projected sufficient amounts for full value and scope of the job will save the taxpayer money by not wasting it on potential full plans. Mr. Bressette thanked Mr. Baroni for his answers and time.

Moderator Viger asked Mr. Bressette if he had anyone else to come forward to which he said “no”. Mr. Viger then opened the floor to resident and attendees comments. The first person to speak was Ms. Capone from the Pelham Budget Committee. She asked “What is the current square footage of PMS and what would we be adding?”. Mr. Bressette answered that the current square footage is 56,343 and we would be adding 40,747 to equal 97,090 square feet. Resident, Bill Scanzani of Victoria Circle came

forward to speak to the need to get this done ASAP. There are interest rates and capital improvement projections to take advantage of. This project would complete the town and all the buildings and get all our infrastructure in place. Resident Bob Sherwin, sitting member of the Budget Committee reminded all we are on the list for state school building aide and we are hopeful this would come through to help with the projected costs. Resident and Selectmen, Heather Forde of Heritage Rd. reminded the town of the age of the building and the overwhelming need to “get this done”. Resident Hal Lynde came forward to emphasize the tremendous need for this project. He highlighted air quality concerns especially now with COVID. In his opinion the project has been well thought out and takes advantage of the current interest rates and economic situation. School Board Member, Deb Ryan read from the Superintendent’s statement from 1964 to end the comments and questions. Moderator Viger asked if there were any further questions to which there were none.

### **Article 3**

Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling thirty-five million, six hundred thirteen thousand, ninety-eight dollars (\$35,613,098)? Should this article be defeated, the default budget shall be thirty-five million, two hundred thousand, six hundred twenty-eight dollars, (\$35,200,628), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the Pelham School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (*Majority vote required*).

#### ***Recommended By the School Board***

#### ***Recommended By the Budget Committee***


Moderator Viger opened the floor for discussion. Resident Bill Scanzani came forward to inquire about whether the school district has applied for state aid to help off-set the budget, especially where Covid related spending is done. School District Business Administrator, Deb Mahoney answered by saying that the district has applied for whatever they could for aid and grants. They have received about \$539,000 so far. The district is newly eligible for some additional funding and they will do their best to take advantage of anything that is available to them. David Cronin of the Budget Committee gave comment to the committee’s approval of this budget stating they believe it is transparent and will adequately fund all the programs for the next school year.



School Board Member Chair, Mrs. Larson presented the slides for this article. The first slide showed the breakdown on enrollment reflecting a gradual decline but one that is not enough to change the budget. The budget increased 4.3% which is \$1,486,000. About one million of that increase is salaries and benefits. The next slide broke down the salary and benefit increases. These increases are 25.8% employer contribution to NH Retirement System (NHRS) for employees which will increase to 14.06% in FY22, 18.1% NHRS increase for teachers with employee rates moving from 17.80% to 21.02%, 9% will be Health Trust for which we were provided a Guaranteed Maximum Rate(GMR) increase, 3.5% is for year 3 of a 5-year agreement with the Pelham Education Association(PEA) to work toward a more competitive salary schedule for professional staff, and lastly 3.2% for year 2 of a 3-year agreement with the Pelham Educational Support Personnel Association(PESPA). Given the challenges posed by Covid the program considerations will be to have no new programming for FY 22, no full-day kindergarten due to the renovation of PMS being a top priority, and the technology budget will be maintained and so will the budget for instructional materials. The next slide Ms. Larson presented the impact of Covid related spending and showed the increased cost of PPE, cleaning equipment and supplies, and additional staffing and utilities. This increased cost was in the amount of \$630,000. There were areas of decreased costs as there was little professional development or related travel as well as a decrease in athletics and co-curricular transportation. She concluded that any cost savings that are left in the budget would get returned to the general fund and that is calculated back in when the tax rate is set in the fall.

Moderator Viger opened the floor for any discussion on Warrant Article 3. There were no questions or comments. School Board Member, Troy Bressette made a motion to restrict reconsideration on Articles 2 and 3. The motion was seconded and passed. Resident Hal Lynde came forward with the question regarding solar panels and roofing. Superintendent, Dr. McGee answered by stating that with Covid planning, budgeting and the renovations to Pelham Memorial taking priority, the district had not yet had time to entertain plans for the solar panels or roofing conversations. There were no additional comments or questions. Moderator Viger adjourned the meeting at 8:02pm and closed by reminding residents about voting March 9th, 2021 at Pelham High School.

Respectfully Submitted by:

  
\_\_\_\_\_

Date: 3/1/21

**PELHAM SCHOOL DISTRICT  
ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2021**



**PELHAM SCHOOL DISTRICT  
ANNUAL FINANCIAL REPORT  
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## PLODZIK & SANDERSON

*Professional Association/Certified Public Accountants*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

### *INDEPENDENT AUDITOR'S REPORT*

To the Members of the School Board  
Pelham School District  
Pelham, New Hampshire

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, 2021, 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, 2021, and the respective changes in financial position and the respective budgetary comparison for the general and grants funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Other Matters*

**Required Supplementary Information** – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions – Pensions,
- Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability,



*Pelham School District  
Independent Auditor's Report*

- Schedule of School District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

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

**Other Information** – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pelham School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2021 on our consideration of the Pelham School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Pelham School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Pelham School District's internal control over financial reporting and compliance.

*Sheryl A. Pratt, CPA*

December 7, 2021

PLODZIK & SANDERSON  
Professional Association

## PELHAM SCHOOL DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2021

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, 2021. 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 \$33,004,809; total expenses from governmental activities were \$33,739,416; resulting in a decrease of \$734,607 in net position over the prior years' ending net position.
- The District's total net position for the year ending June 30, 2021, was -\$31,629. Net position decreased by \$734,607 between July 1, 2020 and June 30, 2021. Capital assets, net of debt, were \$19,780,651, an increase of \$438,274 from July 1, 2020 to June 30, 2021.
- During the year, the District's General Fund Non-GAAP budgetary expenditures and transfers of \$29,418,533 were \$2,858,183 less than the final adjusted budget and the General Fund Non-GAAP budgetary revenues of \$31,052,884 were \$497,775 higher than the final adjusted budget. Revenues consist of charges for services; operating grants and contributions; and general revenues (which consist of local and state property tax assessments, state and federal grants and contributions not restricted to purpose).
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$3,156,048, or 10.73% of total General Fund expenditures, an increase of 4.95% from the prior year.
- During the year, the District received \$1,158,096 in federal grants, an increase of \$149,172 or 14.8% more than the prior year.





PELHAM SCHOOL DISTRICT  
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2021

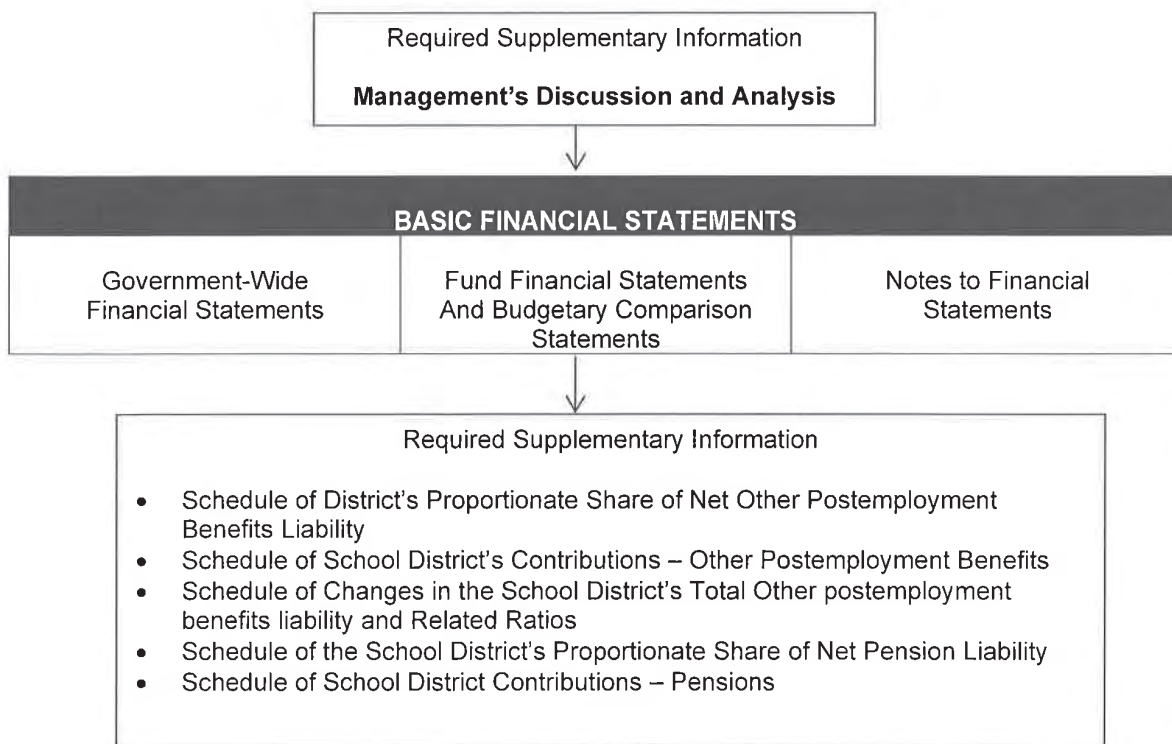
**OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's annual financial report, which consists of basic financial statements, notes to the financial statements, and related financial information. Our annual financial report consists of four elements: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, and 4) required supplementary information, which includes this discussion and analysis. This report also contains other supplementary information in addition to the basic financial statements themselves.

The basic financial statements include two kinds of statements that present different views of the District based upon measurement focus and basis of accounting.

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements. The governmental fund statements tell how the District's services were financed in the short term as well as what remains for future spending. Fiduciary fund statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The following exhibit shows how the required parts of this annual report are arranged and related to one another.



**PELHAM SCHOOL DISTRICT  
 MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)  
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2021**

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
<b>SCOPE</b>	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
<b>REQUIRED FINANCIAL STATEMENTS</b>	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)
<b>ACCOUNTING BASIS</b>	Accrual	Modified Accrual	Accrual
<b>MEASUREMENT FOCUS</b>	Economic Resources	Current Financial Resources	Economic Resources
<b>TYPE OF INFORMATION ASSETS AND LIABILITIES</b>	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included	All assets and liabilities, both short-term and long-term
<b>TYPE OF INFORMATION REVENUES, EXPENSES, AND EXPENDITURES</b>	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter	

The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of the statements.

PELHAM SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2021

### **Government-wide Financial Statements**

The Government-wide Financial Statements show functions of the District that are principally supported by property taxes and intergovernmental revenues as "Governmental Activities." These functions are accounted for in the General Fund, Food Service Fund, Grants Fund, and Student Activity Fund. Intergovernmental revenues include local, state and federal monies. The governmental activities of the District include instruction, support services, operation and maintenance of plant, student transportation and operation of non-instructional services. Taxes and intergovernmental revenues also support capital assets and related debt.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund definitions are part of a state-mandated uniform accounting system and chart of accounts for all New Hampshire School Districts. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds. The General Fund, Food Service Fund, Grants Fund, and Student Activity Fund are consolidated as Governmental Funds. Two of the funds' expenditures are compared to budget in the Budgetary Comparison Statements. All Food Service revenues are expended on program operations and the Grants Fund revenues are spent mainly on instruction. Fiduciary Funds are established to account for monies belonging to private purpose trust funds held for the benefit of others and are shown on a separate schedule.

### **Notes to the Financial Statements**

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

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve, over time, as a useful indicator of a government's financial position. The largest portion of the District's net position reflects its investment in capital assets (e.g., land, buildings and improvements, and machinery and equipment); less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The District's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets and the depreciation of capital assets. Summaries of the capital assets, depreciation and long-term debt obligations can be found in the Notes to Financial Statements. Depreciation is included by accounting convention thus the depreciated value of a District asset, as reflected in these reports, does not reflect an asset's useful, market or replacement value.

**PELHAM SCHOOL DISTRICT  
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2021**

**Net Position for the period ending June 30, 2021**

Total net position at year-end was -\$31,629, a decrease of \$734,607 or -104.5% below the prior year.

<b>Net Position</b>	<b>2021</b>	<b>2020</b>	<b>\$ Change 2020-2021</b>	<b>% Change 2020-2021</b>
Current Assets	5,387,333	3,912,617	1,474,716	37.7%
Non-current Assets	37,248,645	38,118,669	(870,024)	-2.28%
<b>Total Assets</b>	<b>42,635,978</b>	<b>42,031,286</b>	<b>604,692</b>	<b>1.44%</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred amounts related to pensions	8,837,029	4,311,769	4,525,260	104.95%
Current Liabilities	908,873	998,803	(89,930)	-9.00%
Long Term Liabilities	50,078,540	43,804,171	6,274,369	14.32%
<b>Total Liabilities</b>	<b>50,987,413</b>	<b>44,802,974</b>	<b>6,184,439</b>	<b>13.80%</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred amounts related to pensions	517,223	837,103	(319,880)	100.00%
Investment in capital assets (net of debt)	19,780,651	19,342,377	438,274	2.27%
Restricted net position	86,827	92,171	(5,344)	-5.80%
Unrestricted net position	(19,899,107)	(18,731,570)	(1,167,537)	6.23%
<b>Total Net Position</b>	<b>(31,629)</b>	<b>702,978</b>	<b>(734,607)</b>	<b>-104.50%</b>

**Change in Net Position**

The District's total revenues were \$33,004,809; total expenses from governmental activities were \$33,739,416; resulting in a decrease of \$734,607 in net position over the prior years' ending net position.

This year, 92.95% of the District's revenues came from the local tax assessment and the State of New Hampshire, a decrease of 0.27% 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.

**PELHAM SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2021**

Statement of Activities	June 30, 2021	% of Total	June 30, 2020	% of Total	\$ Change	% Change
<b>Revenues:</b>						
Program revenues:						
Charges for services	109,064	0.3%	462,651	1.4%	(353,587)	-76.43%
Operating grants	2,094,093	6.3%	1,325,501	4.1%	768,592	57.99%
General revenues:						
School district assessment	22,946,653	69.5%	21,842,048	68.3%	1,104,605	5.06%
Unrestricted grants	7,325,890	22.2%	7,625,778	23.9%	(299,888)	-3.93%
Interest	11,229	0.0%	13,595	0.0%	(2,366)	-17.40%
Miscellaneous	517,880	1.6%	695,846	2.2%	(177,966)	-25.58%
<b>Total revenues</b>	<b>\$33,004,809</b>	<b>100%</b>	<b>\$31,965,419</b>	<b>100%</b>	<b>\$1,039,390</b>	<b>3.25%</b>
<b>Program Expenses:</b>						
Instruction	20,014,301	59.3%	18,799,152	58.9%	1,215,149	6.46%
Support services:						
Student	3,055,611	9.1%	2,785,150	8.7%	270,461	9.71%
Instructional staff	1,020,091	3.0%	846,161	2.7%	173,930	20.56%
General administration	86,534	0.3%	70,724	0.2%	15,810	22.35%
Executive administration	818,741	2.4%	735,340	2.3%	83,401	11.34%
School administration	1,762,568	5.2%	1,619,704	5.1%	142,864	8.82%
Business	476,777	1.4%	421,651	1.3%	55,126	13.07%
Operation and maintenance of plant	2,805,526	8.3%	2,559,442	8.0%	246,084	9.61%
Student transportation	1,304,305	3.9%	1,692,961	5.3%	(388,656)	-22.96%
Other	1,128,801	3.3%	979,837	3.1%	148,964	15.20%
Non-instructional services	791,562	2.3%	804,690	2.5%	(13,128)	-1.63%
Interest on long-term debt	474,599	1.4%	583,930	1.8%	(109,331)	-18.72%
<b>Total governmental activities</b>	<b>\$33,739,416</b>	<b>100%</b>	<b>\$31,898,742</b>	<b>100%</b>	<b>\$1,840,674</b>	<b>5.77%</b>
<b>Change in net position</b>	<b>(734,607)</b>		<b>66,677</b>		<b>\$ (801,284)</b>	<b>-1201.74%</b>
<b>Net Position, Beginning</b>	<b>702,978</b>		<b>636,301</b>		<b>\$ 66,677</b>	<b>10.48%</b>
<b>Net Position, Ending</b>	<b>\$ (31,629)</b>		<b>\$ 702,978</b>		<b>\$ (734,607)</b>	<b>-104.50%</b>

**PELHAM SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2021**

### Revenues

School district assessment was 69.53% of total revenues for the fiscal year ended June 30, 2021, an increase of 1.20% from the prior year.

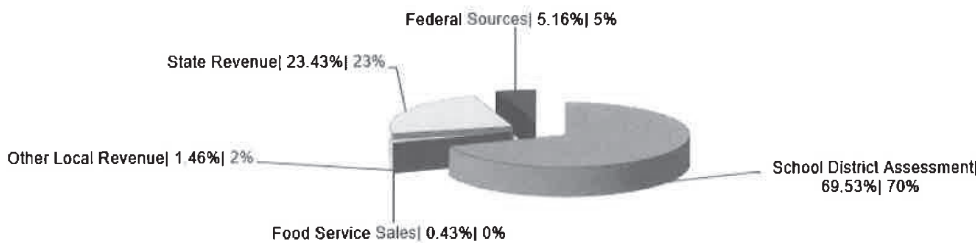
State of New Hampshire source intergovernmental revenues were 23.43% of total revenues for the fiscal year ended June 30, 2021, a decrease of 1.46% from the prior year.

Federal revenues were 5.16% of total revenues for the fiscal year ended June 30, 2021, an increase of 2.0% from the prior year.

### Summary of Revenues

The biggest share, \$30,668,620 (92.99%), of the revenue total was derived from local appropriations and intergovernmental sources (State of NH). The state property tax is included as part of intergovernmental revenue even though it is raised locally. This revenue statement includes all revenues from local, state and federal sources.

**School District Total Revenues 2020-2021**



### 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 59.3% of total expenses for the fiscal year ended June 30, 2021, an increase of 0.4% from the prior year.
- Instructional and staff support service expenses were 12.01% of total expenses for the fiscal year ended June 30, 2021, an increase of 0.63% from the prior year.
- Facilities acquisition and construction expenses were 1.07% of total expenses for the fiscal year ended June 30, 2021, a decrease of 4.53% from the prior year.

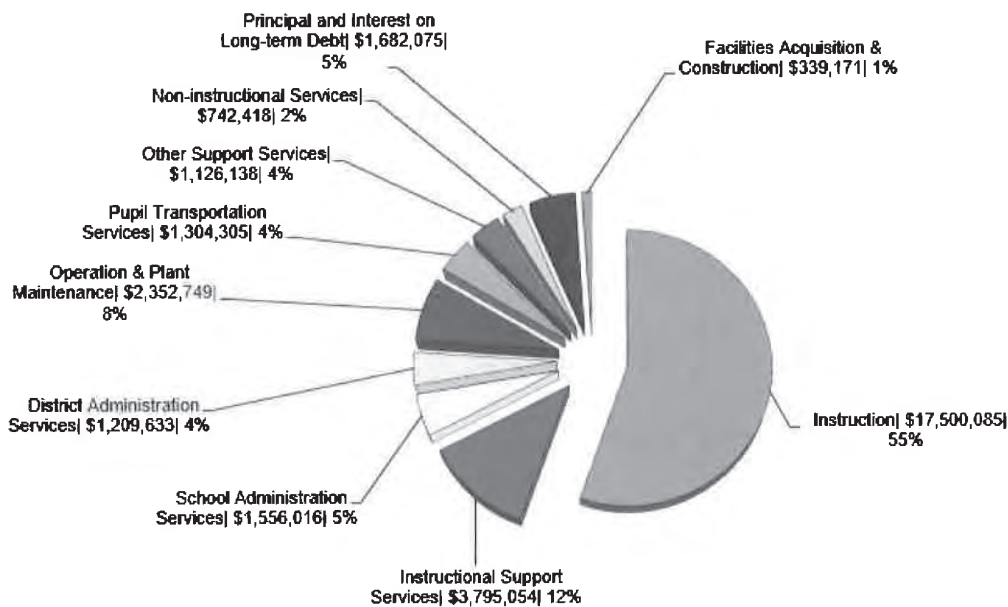


**PELHAM SCHOOL DISTRICT  
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)  
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2021**

**Summary of Expenses**

The Pelham School District used its budgetary resources as depicted in the following chart. 71.71% 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 2020-2021**



Highlighted changes in total expenses include:

- An increase in Instruction spending of \$277,243 or 1.67% over the prior year.
- An increase in Instructional and Staff Support Services of \$30,215 or 0.8% over the prior year.
- An increase in District Administration of \$37,706 or 3.22% over the prior year.
- An increase in School Administration services of \$10,632 or 0.69% over the prior year.
- A decrease in Pupil Transportation services of \$388,656 or -22.96% over the prior year, due to the impact of the pandemic.
- A decrease in Facilities Acquisition & Construction spending of \$1,513,332 or -81.69% over the prior year.
- A decrease in Interest on Long-term Debt of \$53,040 or -3.06% over the prior year, due to the high school capital bond payment schedule.



**PELHAM SCHOOL DISTRICT**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)**  
**OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2021**

**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 2021		2020		Variance
Instruction	\$20,014,301	59.3%	\$18,799,152	58.9%	\$1,215,149
Support services	12,458,954	36.9%	11,710,970	36.7%	\$747,984
Food service program	791,562	2.3%	804,690	2.5%	(\$13,128)
Facilities acquisition	0	0.0%	0	0.0%	\$0
<b>Unallocated</b>		0.0%		0.0%	\$0
Interest	474,599	1.4%	583,930	1.8%	(\$109,331)
	<b>\$ 33,739,416</b>	<b>100.0%</b>	<b>\$ 31,898,742</b>	<b>100.0%</b>	<b>\$ 1,840,674</b>

Functions / Programs	Net Cost of Services 2021		2020		Variance
Instruction	\$18,487,887	58.6%	\$17,829,097	59.2%	\$658,790
Support services	12,236,854	38.8%	11,574,990	38.4%	\$661,864
Food service program	336,919	1.1%	118,633	0.4%	\$218,286
Facilities acquisition	0	0.0%	0	0.0%	\$0
<b>Unallocated</b>					\$0
Interest	474,599	1.5%	583,930	1.9%	(\$109,331)
	<b>\$ 31,536,259</b>	<b>100%</b>	<b>\$ 30,106,650</b>	<b>100%</b>	<b>\$ 1,429,609</b>

The total cost of all governmental activities in 2021 was \$33,739,416; the total net cost was \$31,536,259. 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 \$26,718,509, an increase of 4.9% over last year; which consisted of \$22,946,653 paid in the form of local property taxes and \$3,771,856 paid in the form of property taxes under the State of New Hampshire state-wide education tax system raised locally for the annual school district assessment.
- An additional amount of \$3,573,377, a decrease of 12.2% over last year, was received from the State of New Hampshire under the “adequacy grant” provisions of the State’s educational funding system, which in addition to other State funding sources includes statewide property taxes collected from other local governments. This figure includes \$19,344 (an increase of 43.4% over last year) that was received for special education services provided at charter schools.

**PELHAM SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2021**

Charges for Services

- Total food service revenues of \$454,643 consisted of food service sales and local miscellaneous revenues in the amount of \$23,564 and federal and state food nutrition program operating contributions (free and reduced lunch reimbursements and commodities) of \$431,079, and a transfer from the general fund of \$287,775 for program losses.
- Under the implementation of GASB Statement No. 84, student activity funds are now reported as special revenue funds and generated \$116,965 in revenue.

Operating Grants and Contributions

- Federal grants for instruction were received in the amount of \$737,863.
- Supplemental Funds received for COVID-19 response that were received, \$539,111 and including all ESSER funds, totaled \$679,996 for FY2021.

**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 86.04% of general fund revenues. Together, the revenues raised locally and the state adequacy grant comprises 97.5% of the District’s General Fund Budgetary Revenues. Also depicted below are expenditures and percentages by grade level and district wide including all facilities acquisition and construction expenditures, including inter-fund transfers.

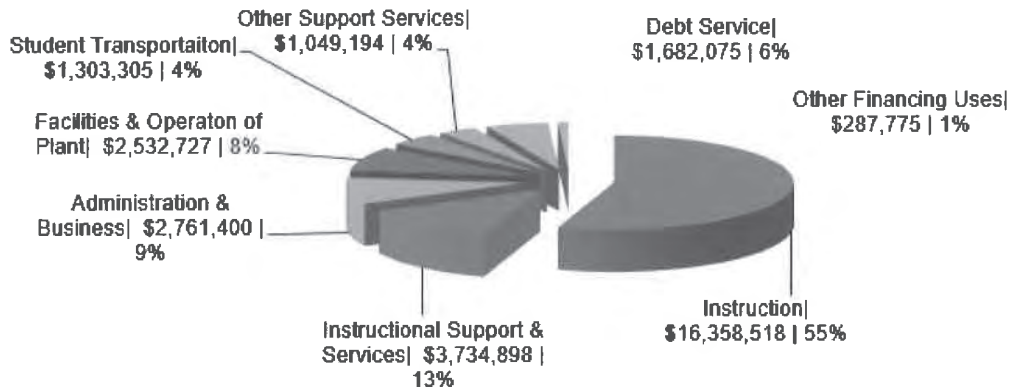
**General Fund Budgetary Revenues 2020 - 2021**



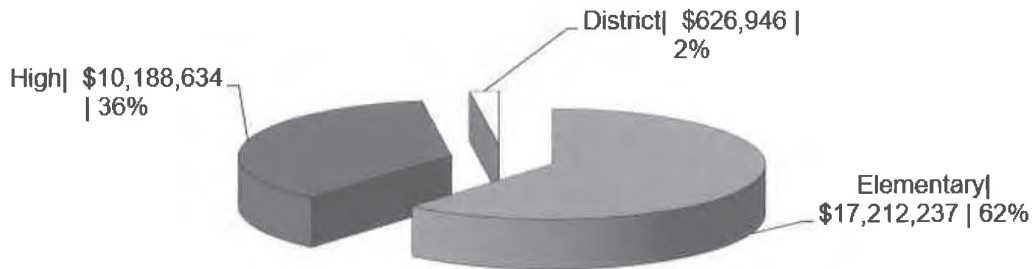
**PELHAM SCHOOL DISTRICT  
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2021**

In 2021, instruction made up 55.06% of all general fund expenditures, an increase of 0.54% from the prior year expenditures, while all other support services including transportation, operation of plant, and administration make up 37.17% of all General Fund expenditures, a decrease of 2.22% from the prior year. The remaining 7.77% includes facility acquisition & construction, debt service, and fund transfers, an increase of 1.68% from the prior year. The following charts provide a more detailed depiction of the makeup and proportions of the expenditures in these broad categories.

**General Fund Budgetary Expenditures by Functions  
2020- 2021**



**General Fund Budgetary Expenditures by Grade Level  
2020 - 2021**



Note that all grades Pre-Kindergarten through grade 8 are reported as elementary school expenditures since we do not have an approved middle school in accordance with the NH Department of Education standards.

**PELHAM SCHOOL DISTRICT  
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2021**

The following chart examines how the direct instructional expenditures were allocated to the various programs.

**General Fund Budgetary Expenditures for Instruction  
2020 - 2021**



**SUMMARY OF FEDERAL SUPPORT OF THE DISTRICT**

During fiscal year 2021, 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 \$352,209 (down from \$538,621). This grant funded special needs services and supplies for students throughout the District.
- Title I, Student Achievement and School Accountability Programs revenues for the current period were \$139,708 (up from \$128,433). This grant funded: supplemental instruction for math and reading intervention and professional development in math and reading intervention.
- Title II, Improving Teacher Quality State Grants was awarded for the current period in the amount of \$79,422 (up from \$55,391). These grants funded: personalized professional development, reimbursement of coursework to gain teaching certification, and mentoring.
- U. S. Department of Agriculture National School Lunch Program revenues for the current period were \$314,920 and for the National Breakfast Program for the current period were \$77,906, for a total of \$392,826 (up from \$74,028). These revenues were used to offset the expenses of the school lunch program. Note the District received COVID-19 revenues for breakfast for \$5,254, for lunch \$22,153, for an additional total during this period of \$27,407.
- Title IV(A), Student Support and Academic Enrichment Grant was awarded for the current period for \$21,268 (up from \$20,412). This grant funded: academic supports for SEL, Science, Technology, Engineering, Art and Math (STEAM) and Math, and for the effective use of technology. These funds are issued by the Department of Education, Bureau of Integrated Programs.

PELHAM SCHOOL DISTRICT  
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)  
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2021

**CAPITAL RESERVE ACCOUNTS**

The district currently has three expendable and two capital reserve funds-CRF (established by voters at an annual school district meeting as trust funds in accordance with statutory requirements) that are classified as a “Committed” fund balance in the general fund for the basic financial statements. Each fund incurred fees, earned interest and fair market value changes during this period and had zero withdrawals.

Capital Reserve Funds and Expendible Trust Funds	<u>Period Ending June 30, 2021</u>	
	<u>Change</u>	<u>Ending Balance</u>
Special Education CRF	\$ 1,109	\$ 217,014
Building and Grounds Renovation & Improvement CRF	\$ 406	\$ 79,392
ADA Modif Fund School District ETF	\$ 6,465	\$ 38,308
Robinson Tennis Courts ETF	\$ 944	\$ 5,590
School Building Maintenance ETF	\$ 62,471	\$ 370,181
	<u>\$ 71,395</u>	<u>\$ 710,485</u>

Total of all funds increased from \$639,090 on June 30, 2020 to \$710,485 as of June 30, 2021, inclusive of all funding, fees, changes in fair market value and interest earned. In accordance with statutory requirements, these funds are held in custody by the Trustees of Trust Funds of the Town of Pelham and are only released for the restricted specific purposes of the individual funds.

**COMMENTS ON GENERAL FUND BUDGET COMPARISONS**

The beginning General Fund equity was \$1,802,360 (as restated, see Note 15). General Fund revenues, consisting largely of local taxes and state aid, were \$31,052,884. General Fund expenditures, including fund transfers, were \$29,709,892. The ending fund equity for the District was \$4,624,392 of which \$3,156,048 is an unassigned fund balance, an increase of \$1,353,688 from the prior year’s unassigned fund balance as a result of the impact of the COVID-19 Pandemic. 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 \$497,775.
- General Fund expenditures were less than the final adjusted budgeted spending by \$2,858,183. During the 2020-2021 school year, the District modified spending patterns to support the School Board approved Reopening Plan. The expenditure budget was frozen for four months while spending focused toward required expenditures to insure safe operations during the NH State of Emergency and COVID-19 Pandemic. The major components of this budget underspend include:
  - Special Services’ budget was underspent by approx. \$1,109,116. \$398,755 underspent in salaries, \$112,669 underspent in benefits, \$346,961 underspent in tuition, and \$185,498 underspent in transportation. Special Education professional services were over spent by \$67,861.



PELHAM SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2021

- Salaries were underspent by approximately \$478,570 (excluding special services). This was primarily due to turnover and the pandemic impacts, including \$266,911 in regular education, \$75,463 in building services, \$17,521 in bilingual programs, \$42,420 in co-curricular and \$11,183 in athletics, \$18,011 in guidance and \$19,608 in improvement of instruction, curriculum and staff training.
- All benefits (excluding special services) were underspent by \$444,945. Medical was underspent by \$294,515, NH retirement was underspent by \$79,362, social security was underspent by approximately \$50,958, worker's compensation was underspent by \$17,716, and unemployment was underspent by \$2,433. Dental insurance was overspent by \$4,291.
- Transportation (excluding special services) was underspent by \$505,693.

We are continuously looking for opportunities to improve our budget planning process and improve the accuracy of our budget assessments and reduce the size and frequency of future budget variances. Since it is not possible to know in advance all of the circumstances that might create budget variances, we will continue to estimate future costs based on our experience, judgment, and actual prior expenditure data.

#### COMMENTS ON NUTRITION SERVICE FUND

The results for the Food Service Fund reflect expenses of \$742,418 with revenues of \$454,643. Post-audit results show a year-end restricted fund balance of \$86,827.

#### CAPITAL ASSETS AND DEBT ADMINISTRATION

##### Capital Assets

On June 30, 2021, the District reported capital assets of \$37,248,645 (net of accumulated depreciation), which consist of a broad range of capital assets, including land, buildings & improvements, and machinery and equipment.

There were building improvements as well as other adjustments for retired/replaced capital assets. Capital asset additions in 2021 included: R-Zero UVC Sanitizing equipment (3 units), and Technology equipment including Student Chromebook sets, and PES Promethean Boards (15).

Governmental Activities	2021	2020	Increase (Decrease)	% Increase (% Decrease)
Land & Improvements	\$ 699,000	\$ 699,000	\$ -	0.00%
CIP	0	0	\$ -	0.00%
Land Improvements	2,183,030	2,183,030	\$ -	0.00%
Buildings & Improvements	41,026,759	41,026,759	\$ -	0.00%
Machinery, Equipment & Vehicles	1,989,609	1,816,593	\$173,016.00	9.52%
<b>Total Historical Cost</b>	<b>45,898,398</b>	<b>45,725,382</b>	<b>173,016</b>	<b>0.38%</b>
Total Accumulated Depreciation	(8,649,753)	(7,606,713)	(1,043,040)	13.71%
<b>NET CAPITAL ASSETS</b>	<b>37,248,645</b>	<b>38,118,669</b>	<b>(870,024)</b>	<b>-2.28%</b>



**PELHAM SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2021**

**Long-Term Liabilities**

On June 30, 2021, the District had \$15,843,684 in general obligation bonds. In addition, \$1,624,310 in capital leases, \$841,297 in compensated absences payable long term liabilities, \$4,637,217 in net other post-employment benefits liability, and, \$27,132,032 in net pension liability were also reported as long term liabilities as can be seen below:

<b>Governmental Activities</b>	<b>2021</b>	<b>2020</b>	<b>Increase (Decrease)</b>	<b>% Increase (% Decrease)</b>
General Obligation Bonds	\$15,843,684	\$16,979,304	(1,135,620)	-6.69%
Capital Lease	1,624,310	1,796,988	(172,678)	-9.61%
Compensated Absences	841,297	756,745	84,552	11.17%
Other Post Employment Benefits Payable	4,637,217	4,434,382	202,835	4.57%
Net Pension Liability	27,132,032	19,836,752	7,295,280	36.78%
<b>TOTAL LONG-TERM LIABILITIES</b>	<b>50,078,540</b>	<b>43,804,171</b>	<b>6,274,369</b>	<b>14.32%</b>

**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 2021-2022 fiscal year is \$1,802,360, as restated.

The significant activities or events which may have an impact on future district finances include:

1. The district successfully bonded through the NH Municipal Bond Bank a twenty-year bond for \$27,517,975 after applying a premium received in the amount of \$4,462,025 to reduce the loan amount. True interest cost of the bond is 1.74%. The proceeds will be used for an addition and renovations to Pelham Memorial School.
2. The district is eligible to receive funds of up to \$1,139,199 through the federal government for COVID-19 pandemic support. Funds have been approved for three primary areas of expenditures. They include addressing learning gaps, COVID operational supports, and for a first phase of the installation of improved ventilation for Pelham Elementary second floor classrooms and the cafeteria/kitchen areas. This includes air conditioning and dehumidification.
3. We continue to manage the impact on school operations that the COVID-19 global pandemic has caused, and monitor fiscal supports provided both at the federal level and state level. Currently, meals are provided to students at no cost to them, with federal reimbursement for each. This has resulted in fewer "free and reduced" (F&R) applications and approvals within the District. Federal grants, as well as State Education Adequacy funding formulas currently utilize F&R percentages in part. This drop in documented need in our community could have a future impact on expected funding. We continue to monitor this and other economic impacts on the School District.
4. The Pelham SB and Pelham Education Support Personnel Association (PESPA) collective bargaining agreement will conclude in FY2023, and negotiations for a new contract to begin in the fall of 2023 will commence soon.

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PELHAM SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2021

Questions regarding this report should be directed to Dr. Chip McGee, Superintendent of Schools, or to Ms. Deborah Mahoney, Business Administrator, at (603-635-1145), or by mail at:

Pelham School District, SAU #28  
59A Marsh Road  
Pelham, NH 03076



***BASIC FINANCIAL STATEMENTS***

*EXHIBIT A*  
**PELHAM SCHOOL DISTRICT**  
*Statement of Net Position*  
*June 30, 2021*

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 4,372,426
Accounts receivable	5,138
Intergovernmental receivables	980,264
Prepaid items	29,505
Capital assets, not being depreciated	699,000
Capital assets, net of accumulated depreciation	36,549,645
Total assets	42,635,978
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	8,069,469
Amounts related to other postemployment benefits	767,560
Total deferred outflows of resources	8,837,029
<b>LIABILITIES</b>	
Accounts payable	670,723
Intergovernmental payable	57
Accrued interest payable	238,093
Noncurrent obligations:	
Due within one year	1,450,427
Due in more than one year	48,628,113
Total liabilities	50,987,413
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - state and local grants	92,161
Amounts related to pensions	366,787
Amounts related to other postemployment benefits	58,275
Total deferred inflows of resources	517,223
<b>NET POSITION</b>	
Net investment in capital assets	19,780,651
Restricted	86,827
Unrestricted	(19,899,107)
Total net position	\$ (31,629)

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT B  
PELHAM SCHOOL DISTRICT  
Statement of Activities  
For the Fiscal Year Ended June 30, 2021*

	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Instruction	\$ 20,014,301	\$ 85,500	\$ 1,440,914	\$(18,487,887)
Support services:				
Student	3,055,611	-	-	(3,055,611)
Instructional staff	1,020,091	-	61,907	(958,184)
General administration	86,534	-	-	(86,534)
Executive administration	818,741	-	-	(818,741)
School administration	1,762,568	-	-	(1,762,568)
Business	476,777	-	-	(476,777)
Operation and maintenance of plant	2,805,526	-	159,193	(2,646,333)
Student transportation	1,304,305	-	1,000	(1,303,305)
Other	1,128,801	-	-	(1,128,801)
Noninstructional services	791,562	23,564	431,079	(336,919)
Interest on long-term debt	474,599	-	-	(474,599)
Total governmental activities	<u>\$ 33,739,416</u>	<u>\$ 109,064</u>	<u>\$ 2,094,093</u>	<u>(31,536,259)</u>
General revenues:				
School district assessment				22,946,653
Grants and contributions not restricted to specific programs				7,325,890
Miscellaneous				529,109
Total general revenues				<u>30,801,652</u>
Change in net position				(734,607)
Net position, beginning				702,978
Net position, ending				<u>\$ (31,629)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT C-1*  
**PELHAM SCHOOL DISTRICT**  
*Governmental Funds*  
**Balance Sheet**  
*June 30, 2021*

	General	Grants	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,949,915	\$ 92,161	\$ 330,350	\$ 4,372,426
Accounts receivable	4,507	-	631	5,138
Intergovernmental receivables	740,917	205,885	33,462	980,264
Interfund receivables	205,885	-	-	205,885
Prepaid items	29,505	-	-	29,505
Total assets	<u>\$ 4,930,729</u>	<u>\$ 298,046</u>	<u>\$ 364,443</u>	<u>\$ 5,593,218</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 635,307	\$ -	\$ 35,416	\$ 670,723
Intergovernmental payable	57	-	-	57
Interfund payable	-	205,885	-	205,885
Total liabilities	<u>635,364</u>	<u>205,885</u>	<u>35,416</u>	<u>876,665</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - state and local grants	-	92,161	-	92,161
<b>FUND BALANCES</b>				
Nonspendable	29,505	-	-	29,505
Restricted	-	-	86,827	86,827
Committed	710,484	-	-	710,484
Assigned	399,328	-	242,200	641,528
Unassigned	3,156,048	-	-	3,156,048
Total fund balances	<u>4,295,365</u>	<u>-</u>	<u>329,027</u>	<u>4,624,392</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,930,729</u>	<u>\$ 298,046</u>	<u>\$ 364,443</u>	<u>\$ 5,593,218</u>

The Notes to the Basic Financial Statements are an integral part of this statement.



*EXHIBIT C-2  
 PELHAM SCHOOL DISTRICT  
 Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position  
 June 30, 2021*

Total fund balances of governmental funds (Exhibit C-1)		\$ 4,624,392
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 45,898,398	
Less accumulated depreciation	<u>(8,649,753)</u>	37,248,645
Pension and other postemployment benefits (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 8,069,469	
Deferred inflows of resources related to pensions	(366,787)	
Deferred outflows of resources related to OPEB	767,560	
Deferred inflows of resources related to OPEB	<u>(58,275)</u>	8,411,967
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (205,885)	
Payables	<u>205,885</u>	-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(238,093)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bond	\$ 14,505,000	
Unamortized bond premium	1,338,684	
Capital leases	1,624,310	
Compensated absences	841,297	
Net pension liability	27,132,032	
Other postemployment benefits	<u>4,637,217</u>	(50,078,540)
Net position of governmental activities (Exhibit A)		<u>\$ (31,629)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C-3**  
**PELHAM SCHOOL DISTRICT**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2021**

	General	Grants	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
School district assessment	\$22,946,653	\$ -	\$ -	\$22,946,653
Other local	478,300	2,546	140,529	621,375
State	7,721,967	-	10,846	7,732,813
Federal	6,761	1,276,974	420,233	1,703,968
Total revenues	<u>31,153,681</u>	<u>1,279,520</u>	<u>571,608</u>	<u>33,004,809</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	16,396,577	976,667	126,841	17,500,085
Support services:				
Student	2,827,752	-	-	2,827,752
Instructional staff	907,146	59,910	246	967,302
General administration	86,534	-	-	86,534
Executive administration	691,343	-	-	691,343
School administration	1,556,016	-	-	1,556,016
Business	431,756	-	-	431,756
Operation and maintenance of plant	2,193,556	159,193	-	2,352,749
Student transportation	1,303,305	1,000	-	1,304,305
Other	1,124,141	1,997	-	1,126,138
Noninstructional services	-	-	742,418	742,418
Debt service:				
Principal	1,040,000	-	-	1,040,000
Interest	642,075	-	-	642,075
Facilities acquisition and construction	339,171	-	-	339,171
Total expenditures	<u>29,539,372</u>	<u>1,198,767</u>	<u>869,505</u>	<u>31,607,644</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,614,309</u>	<u>80,753</u>	<u>(297,897)</u>	<u>1,397,165</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	287,775	287,775
Transfers out	(287,775)	-	-	(287,775)
Capital lease inception	88,348	-	-	88,348
Total other financing sources (uses)	<u>(199,427)</u>	<u>-</u>	<u>287,775</u>	<u>88,348</u>
Net change in fund balances	1,414,882	80,753	(10,122)	1,485,513
Fund balances (deficit), beginning, as restated (see Note 15)	2,880,483	(80,753)	339,149	3,138,879
Fund balances, ending	<u>\$ 4,295,365</u>	<u>\$ -</u>	<u>\$ 329,027</u>	<u>\$ 4,624,392</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT C-4  
 PELHAM SCHOOL DISTRICT  
 Reconciliation of the Statement of Revenues, Expenditures, and  
 Changes in Fund Balances - Governmental Funds to the Statement of Activities  
 For the Fiscal Year Ended June 30, 2021*

Net change in fund balances of total governmental funds (Exhibit C-3)		\$1,485,513
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p> <p>Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Depreciation expense exceeded capitalized capital outlay in the current year, as follows:</p>		
Capitalized capital outlay	\$ 173,016	
Depreciation expense	<u>(1,043,040)</u>	(870,024)
<p>Transfers in and out between governmental funds are eliminated on the Statement of Activities.</p>		
Transfers in	\$ (287,775)	
Transfers out	<u>287,775</u>	-
<p>Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.</p>		
Inception of capital leases	\$ (88,348)	
Principal repayment of bond	1,040,000	
Amortization of bond premium	95,620	
Principal repayment of capital leases	<u>261,026</u>	1,308,298
<p>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.</p>		
Decrease in accrued interest expense	\$ 71,855	
Increase in compensated absences payable	(84,552)	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(2,505,625)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(140,072)</u>	<u>(2,658,394)</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ (734,607)</u>

*EXHIBIT D-1*  
**PELHAM SCHOOL DISTRICT**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Budgetary Basis)*  
**General Fund**  
*For the Fiscal Year Ended June 30, 2021*

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
School district assessment	\$ 22,946,653	\$ 22,946,653	\$ 22,946,653	\$ -
Other local	51,400	51,400	377,503	326,103
State	7,542,056	7,542,056	7,721,967	179,911
Federal	15,000	15,000	6,761	(8,239)
Total revenues	<u>30,555,109</u>	<u>30,555,109</u>	<u>31,052,884</u>	<u>497,775</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	18,071,907	17,977,554	16,409,234	1,568,320
Support services:				
Student	2,890,942	2,891,436	2,817,701	73,735
Instructional staff	972,927	981,947	968,594	13,353
General administration	93,590	90,812	82,285	8,527
Executive administration	870,018	870,018	688,626	181,392
School administration	1,558,743	1,557,969	1,548,808	9,161
Business	415,005	415,006	429,502	(14,496)
Operation and maintenance of plant	2,370,553	2,517,979	2,172,536	345,443
Student transportation	1,996,556	1,996,071	1,304,881	691,190
Other	1,118,835	1,063,717	980,083	83,634
Debt service:				
Principal	1,040,000	1,040,000	1,040,000	-
Interest	642,075	642,075	642,075	-
Facilities acquisition and construction	235,565	232,132	334,208	(102,076)
Total expenditures	<u>32,276,716</u>	<u>32,276,716</u>	<u>29,418,533</u>	<u>2,858,183</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,721,607)</u>	<u>(1,721,607)</u>	<u>1,634,351</u>	<u>3,355,958</u>
<b>OTHER FINANCING USES</b>				
Transfers out	-	-	(287,775)	(287,775)
Net change in fund balance	<u>\$ (1,721,607)</u>	<u>\$ (1,721,607)</u>	<u>1,346,576</u>	<u>\$ 3,068,183</u>
Decrease in nonspendable fund balance			1,768	
Decrease in restricted fund balance			5,344	
Unassigned fund balance, beginning, as restated (see Note 15)			1,802,360	
Unassigned fund balance, ending			<u>\$ 3,156,048</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT D-2  
 PELHAM SCHOOL DISTRICT  
 Statement of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual (GAAP Basis)  
 Grants Fund  
 For the Fiscal Year Ended June 30, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Other local	\$ -	\$ -	\$ 2,546	\$ 2,546
Federal	705,865	705,865	1,276,974	571,109
Total revenues	<u>705,865</u>	<u>705,865</u>	<u>1,279,520</u>	<u>573,655</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	681,536	623,739	976,667	(352,928)
Support services:				
Student	24,329	24,329	-	24,329
Instructional staff	-	56,797	59,910	(3,113)
Operation and maintenance of plant	-	-	159,193	(159,193)
Student transportation	-	1,000	1,000	-
Other	-	-	1,997	(1,997)
Total expenditures	<u>705,865</u>	<u>705,865</u>	<u>1,198,767</u>	<u>(492,902)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	80,753	<u>\$ 80,753</u>
Fund balance (deficit), beginning, as restated (see Note 15)			(80,753)	
Fund balance, ending			<u>\$ -</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT E-1*  
**PELHAM SCHOOL DISTRICT**  
*Fiduciary Funds*  
**Statement of Fiduciary Net Position**  
*June 30, 2021*

	Private Purpose Trust
<b>ASSETS</b>	
Intergovernmental receivable	\$ 5,275
<b>NET POSITION</b>	
Held in trust for specific purposes	\$ 5,275

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT E-2*  
**PELHAM SCHOOL DISTRICT**  
*Fiduciary Funds*  
*Statement of Changes in Fiduciary Net Position*  
*For the Fiscal Year Ended June 30, 2021*

	Private Purpose Trust
<b>ADDITIONS</b>	
Contributions	\$ 925
<b>DEDUCTIONS</b>	
Scholarship paid	100
Administrative expenses	38
Total deductions	138
Change in net position	787
Net position, beginning	4,488
Net position, ending	\$ 5,275

The Notes to the Basic Financial Statements are an integral part of this statement.





**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

	<u>NOTE</u>
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**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Pelham School District, in Pelham, New Hampshire (the School District), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

**1-A Reporting Entity**

The Pelham School District is a municipal corporation governed by an elected five-member School Board. In evaluating how to define the School District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The School District has no component units to include in its reporting entity.

The following is a summary of the more significant accounting policies:

**1-B Government-wide and Fund Financial Statements**

**Government-wide Financial Statements** – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. Generally, the effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through assessments and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the School District at year-end. This Statement includes all of the School District’s non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position.

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

**Fund Financial Statements** – Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds, and are presented in the other governmental column of the fund financial statements.

In the governmental fund financial statements, expenditures are reported by character: current, support services, debt services, facilities acquisition, and construction or noninstructional. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Debt service includes both interest and principal outlays related to the outstanding bond. Capital outlay includes expenditures for equipment, real property, or infrastructure.

**Other Financing Sources (Uses)** – These additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds. Transfers are reported when incurred as “transfers in” by the receiving fund and as “transfers out” by the disbursing fund.

**1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

**Measurement Focus and Basis of Accounting** – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District generally considers revenues to be available if they are collected within 60 days of the end of

*PELHAM SCHOOL DISTRICT*  
*NOTES TO THE BASIC FINANCIAL STATEMENTS*  
*AS OF AND FOR THE FISCAL YEAR ENDED*  
*JUNE 30, 2021*

the current fiscal period, with the exception of reimbursement based grants, which use a period of one year. District assessments, intergovernmental revenue, and other local sources associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**Financial Statement Presentation** – A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The School District reports the following major governmental funds:

**General Fund** – is the School District’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include district assessments, state and federal grants, and other local sources. The primary expenditures are for instruction, support services, debt service, and facilities acquisition and construction. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the Pelham Memorial School athletics fund, Pelham High School athletics fund, and expendable trust funds are consolidated in the general fund.

**Grants Fund** – accounts for the resources received from various federal, state, and local agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

**Nonmajor Funds** – The School District also reports two nonmajor governmental funds, the food service and student activity funds.

**Fiduciary Fund Financial Statements** – Fiduciary fund financial statements include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. These funds account for resources held by the School District for the benefit of other parties, and include the private purpose trust funds. Fiduciary funds are accounted for on a spending, or “economic resources” measurement focus and the accrual basis of accounting.

#### ***1-D Cash and Cash Equivalents***

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the State. Funds may be deposited in banks outside the State if such banks pledge and deliver to a third-party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

#### ***1-E 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-F Prepaid Items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items and expensed as the items are used.



**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

**1-G Capital Assets**

Capital assets are reported in the governmental activities column in the government-wide financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015, are recorded at acquisition value. The School District has established a threshold of \$10,000 or more for all classes except infrastructure assets, which have a capitalization threshold of \$100,000 per item, for all assets with an estimated useful life greater than one year.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund’s measurement focus. General capital assets are assets of the School District as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

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

<b>Capital Asset Class:</b>	<u>Years</u>
Land improvements	30
Buildings and building improvements	20 - 50
Machinery and equipment	5 - 15

**1-H Interfund Activities**

Interfund activities are reported as follows:

**Interfund Receivables and Payables** – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e., the current portion of interfund loans). Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

**Interfund Transfers** – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

**1-I Accounts Payable**

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2021.

**1-J Deferred Outflows/Inflows of Resources**

*Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then.

*Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year.

**1-K Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums are deferred and amortized over the life of the bond using the straight-line method. Bonds payable are reported net of the bond premium.

*PELHAM SCHOOL DISTRICT*  
*NOTES TO THE BASIC FINANCIAL STATEMENTS*  
*AS OF AND FOR THE FISCAL YEAR ENDED*  
*JUNE 30, 2021*

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, the School District utilizes the following classifications to categorize the financial transactions:

**Direct Placements** – financial transactions for the sale of bonds where the School District engages with a single buyer or limited number of buyers without a public offering.

***1-L Compensated Absences***

General leave for the School District includes vacation, sick, and retirement stipend pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the School District's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable financial resources are maintained separately and represent a reconciling item between the governmental fund and government-wide presentations.

***1-M Defined Benefit Pension Plan***

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

***1-N Postemployment Benefits Other Than Pensions (OPEB)***

The School District maintains two separate other postemployment benefit plans, as follows:

***New Hampshire Retirement System Plan*** – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

***Single Employer Plan*** – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the School District's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

***1-O Net Position/Fund Balances***

Government-wide statements – Equity is classified as net position and displayed in three components:

**Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds or other debt attributable to the acquisition, construction, or improvement of those assets.

**Restricted Net Position** – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The School District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future period.

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**Unrestricted Net Position** – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

**Fund Balance Classifications** – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

**Nonspendable** – Amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

**Restricted** – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

**Committed** – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

**Assigned** – Amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

**Unassigned** – The portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

When multiple net position/fund balance classifications are available for use, it is the School District's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

### ***1-P Use of Estimates***

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable, the useful lives of capital assets, net pension liability, other postemployment benefit liability, and deferred outflows and inflows of resources related to both pension and other postemployment benefits among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

## ***NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY***

### ***2-A Budgetary Information***

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the current year for the general and grants funds, as well as the nonmajor food service fund. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

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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 2021, \$1,721,607 of the beginning general fund unassigned fund balance was applied for this purpose.

**2-B Budgetary Reconciliation to GAAP Basis**

While the School District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual is presented for each major governmental fund which had a budget. There are no differences between the budgetary basis and GAAP basis of accounting for the major grants fund. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues:	
Per Exhibit D-1 (budgetary basis)	\$ 31,052,884
Adjustments:	
Basis difference:	
Capital lease inception	88,348
GASB Statement No. 54:	
Interest earnings related to the blended expendable trust funds	75,643
Other local revenue of the blended athletic funds	25,154
Per Exhibit C-3 (GAAP Basis)	<u>\$ 31,242,029</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 29,706,308
Adjustments:	
Basis difference:	
Encumbrances, beginning	398,630
Encumbrances, ending	(395,046)
Capital lease inception	88,348
GASB Statement No. 54:	
Expenditures of the blended athletic funds	24,658
Expenditures of the blended expendable trust funds	4,249
Per Exhibit C-3 (GAAP basis)	<u>\$ 29,827,147</u>

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

The School District's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first \$250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District's deposits was \$4,372,426 and the bank balances totaled \$4,763,135.



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**NOTE 4 – RECEIVABLES**

Receivables at June 30, 2021, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, Medicaid, and expendable trust funds held by the Town of Pelham Trustees of Trust Funds for the School District. Receivables are recorded on the School District’s financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2021, consisted of the following:

	Balance, beginning	Additions	Balance, ending
At cost:			
Not being depreciated:			
Land	\$ 699,000	\$ -	\$ 699,000
Being depreciated:			
Land improvements	2,183,030	-	2,183,030
Buildings and building improvements	41,026,759	-	41,026,759
Machinery and equipment	1,816,593	173,016	1,989,609
Total capital assets being depreciated	45,026,382	173,016	45,199,398
Total capital assets	45,725,382	173,016	45,898,398
Less accumulated depreciation:			
Land improvements	(620,245)	(65,626)	(685,871)
Buildings and building improvements	(6,153,951)	(719,793)	(6,873,744)
Machinery and equipment	(832,517)	(257,621)	(1,090,138)
Total accumulated depreciation	(7,606,713)	(1,043,040)	(8,649,753)
Net book value, capital assets being depreciated	37,419,669	(870,024)	36,549,645
Net book value, all capital assets	\$ 38,118,669	\$ (870,024)	\$ 37,248,645

Depreciation expense was charged to functions of the School District based on their usage of the related assets. The amounts allocated to each function are as follows:

Instruction	\$ 917,935
Support services:	
Operation and maintenance of plant	97,941
Other support	17,523
Noninstructional services	9,641
Total depreciation expense	\$ 1,043,040

**NOTE 6 – INTERFUND BALANCES AND TRANSFERS**

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2021, are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	\$ 205,885

The interfund transfer in the amount of \$287,775 during the year ended June 30, 2021, was made to subsidize the operating loss of the food service fund.

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

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**NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources at June 30, 2021, consist of amounts related to pensions totaling \$8,069,469 and amounts related to OPEB totaling \$767,560. For further discussion on these amounts, see Notes 10 and 11, respectively.

Deferred inflows of resources at June 30, 2021, consist of the following:

	Governmental Activities	Grants Fund
State and local grants and donations collected in advance of eligible expenditures being made	\$ 92,161	\$92,161
Amounts related to pensions, see Note 10	366,787	-
Amounts related to OPEB, see Note 11	58,275	-
Total deferred inflows of resources	<u>\$ 517,223</u>	<u>\$92,161</u>

**NOTE 8 – CAPITAL LEASE OBLIGATIONS**

The School District has entered into certain capital lease agreements under which the related equipment will become the property of the School District when all the terms of the lease agreements are met.

	Standard Interest Rate	Present Value of Remaining Payments as of June 30, 2021
Capital lease obligations:		
Energy efficiency - refinance (2021)	2.73%	\$ 1,353,482
Chromebooks (2021)	3.65%	47,159
Chromebooks (2020)	5.06%	59,794
Modular classroom (2019)	3.71%	163,875
Total capital lease obligations		<u>\$ 1,624,310</u>

Leased equipment under capital leases, included in capital assets, is as follows:

	Governmental Activities
Equipment:	
Energy efficiency improvements	\$ 1,556,978
Modular classroom	329,878
Chromebooks	258,097
Total equipment	<u>2,144,953</u>
Less: accumulated depreciation	<u>(173,608)</u>
Total capital lease equipment	<u>\$ 1,971,345</u>

The annual requirements to amortize the capital leases payable as of June 30, 2021, including interest payments, are as follows:

Fiscal Year Ending June 30,	Governmental Activities
2022	\$ 266,305
2023	203,484
2024	178,605
2025	178,605
2026	133,767
2027-2031	668,836
2032-2033	267,534
Total requirements	<u>1,897,136</u>
Less: interest	<u>(272,826)</u>
Present value of remaining payments	<u>\$ 1,624,310</u>

Amortization of lease equipment under capital assets is included with depreciation expense.

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**NOTE 9 – LONG-TERM LIABILITIES**

Changes in the School District’s long-term liabilities consisted of the following for the year ended June 30, 2021:

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Due Within One Year
Bond payable:					
General obligation bond	\$15,545,000	\$ -	\$ (1,040,000)	\$ 14,505,000	\$ 1,040,000
Premium	1,434,304	-	(95,620)	1,338,684	95,620
Total bond payable	<u>16,979,304</u>	<u>-</u>	<u>(1,135,620)</u>	<u>15,843,684</u>	<u>1,135,620</u>
Capital leases	1,796,988	88,348	(261,026)	1,624,310	218,567
Compensated absences	756,745	84,552	-	841,297	96,240
Pension related liability	19,836,752	7,295,280	-	27,132,032	-
Net other postemployment benefits	4,434,382	202,835	-	4,637,217	-
Total long-term liabilities	<u>\$43,804,171</u>	<u>\$ 7,671,015</u>	<u>\$ (1,396,646)</u>	<u>\$ 50,078,540</u>	<u>\$ 1,450,427</u>

The long-term bond is comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2021
General obligation bond payable:					
Direct placement:					
High School renovations/construction	\$20,745,000	2015	2035	3.20%	<u>\$ 14,505,000</u>

The annual requirements to amortize the general obligation bond outstanding as of June 30, 2021, including interest payments, are as follows:

Fiscal Year Ending June 30,	Bond - Direct Placement		
	Principal	Interest	Total
2022	\$ 1,040,000	\$ 589,035	\$ 1,629,035
2023	1,040,000	535,995	1,575,995
2024	1,040,000	482,955	1,522,955
2025	1,035,000	430,043	1,465,043
2026	1,035,000	387,608	1,422,608
2027-2031	5,175,000	1,373,963	6,548,963
2032-2035	4,140,000	339,480	4,479,480
Totals	<u>\$ 14,505,000</u>	<u>\$ 4,139,079</u>	<u>\$ 18,644,079</u>

All debt is general obligation debt of the School District, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

**NOTE 10 – DEFINED BENEFIT PENSION PLAN**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

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**Benefits Provided** – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

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

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

**Contributions** – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2021, the School District contributed 15.99% for teachers and 10.88% for other employees. The contribution requirement for the fiscal year 2021 was \$1,960,990, which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At June 30, 2021, the School District reported a liability of \$27,132,032 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. 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, 2020, the School District’s proportion was 0.42% which was an increase of 0.01% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the School District recognized pension expense of \$4,492,511. At June 30, 2021, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 1,013,742	\$ 75,467
Net difference between projected and actual investment earnings on pension plan investments	1,678,145	-
Changes in assumptions	2,683,896	-
Differences between expected and actual experience	732,696	291,320
Contributions subsequent to the measurement date	1,960,990	-
Total	<u>\$ 8,069,469</u>	<u>\$ 366,787</u>

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The \$1,960,990 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, 2022. 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,	
2021	\$ 1,360,144
2022	1,565,352
2023	1,451,759
2024	1,364,437
2025	-
Thereafter	-
Totals	<u>\$ 5,741,692</u>

**Actuarial Assumptions** – The collective total pension liability was determined by an actuarial performed as of June 30, 2019, rolled forward to June 30, 2020, using the following assumptions:

- Inflation: 2.0% per year
- Wage inflation: 2.75% per year (2.25% for Teachers)
- Salary increases: 5.6% average, including inflation
- Investment rate of return: 6.75% net of pension plan investment expense, including inflation

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

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

**Long-term Rates of Return** – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2020:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2020</u>
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equities	<u>30.00%</u>	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	<u>20.00%</u>	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	<u>25.00%</u>	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	2.95%
Total	<u>100.00%</u>	



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

**Sensitivity of the School District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following table presents the School District’s proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the School District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2020	\$35,124,939	\$ 27,132,032	\$20,600,768

**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 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**11-A New Hampshire Retirement System (NHRS)**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2019 Comprehensive Annual Financial Report, which can be found on the system’s website at [www.nhrs.org](http://www.nhrs.org).

**Benefits Provided** – Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

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

Maximum medical subsidy rates paid during fiscal year 2019 were as follows:

- For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.
- For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.



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**Contributions** – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2020, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2021, the School District contributed 1.81% for teachers and 0.29% for other employees. The contribution requirement for the fiscal year 2021 was \$201,643, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At June 30, 2021, the School District reported a liability of \$1,826,872 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. The School District’s proportion of the net OPEB liability was based on a projection of the School District’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2020, the School District’s proportion was 0.42% which was an increase of 0.04% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the School District recognized OPEB expense of \$315,925. At June 30, 2021, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 20,489	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	6,835	-
Changes in assumptions	11,746	-
Differences between expected and actual experience	-	5,293
Contributions subsequent to the measurement date	201,643	-
Total	\$ 240,713	\$ 5,293

The \$201,643 reported as deferred outflows of resources related to OPEB results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2021	\$27,460
2022	2,023
2023	2,412
2024	1,882
2025	-
Thereafter	-
Totals	\$33,777

**Actuarial Assumptions** – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2019, and a measurement date of June 30, 2020. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.6% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

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

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

**Long-term Rates of Return** – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2020:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2020
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	20.00%	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	25.00%	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	15.00%	
Real estate	10.00%	2.95%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2020, was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

**Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate** – The following table presents the School District’s proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the School District’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2020	\$ 1,983,791	\$ 1,826,872	\$ 1,690,633

**Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate** – GASB No. 75 requires the sensitivity of the Net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to the change in the healthcare cost trend assumption.

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**OPEB Plan Fiduciary Net Position** – Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

**11-B Retiree Health Benefit Program**

**Plan Description** – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time. The School District OPEB plan is not administered through a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

The total OPEB liability is based on the School District offering retirees post-employment healthcare insurance governed by RSA 100-A:50. The retirees pay 100% of the premium cost to participate and are included in the same pool as the active members. The inclusion of the retirees in the same pool effects the insurance rates of the active employees as the rates for the retirees are assumed to be higher due to the age consideration, thereby creating an implicit rate subsidy.

**Funding Policy** – The School District’s funding policy for the implicit rate subsidy is a pay-as-you-go basis.

**Benefits Provided** – The School District provides postemployment healthcare benefits for certain eligible retirees. The School District provides medical benefits to its eligible retirees. The benefits are provided through the New Hampshire Health Trust.

**Employees Covered by Benefit Terms** – At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	85
Inactive employees entitled to but not yet receiving benefit payments	14
Active employees	<u>297</u>
Total participants covered by OPEB plan	<u><u>396</u></u>

**Total OPEB Liability** – The School District’s total OPEB liability of \$2,810,345 was measured as of June 30, 2021, and was determined by an actuarial valuation as of July 1, 2020. The School District contract with an outside actuary to complete the actuarial valuation and schedule of changes in the total OPEB liability. Detailed information can be found in the separately issued report through request of the School District business office.

**Actuarial Assumptions and Other Inputs** – The total OPEB liability of \$2,810,345 in the July 1, 2020, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	2.19%
Healthcare Cost Trend Rates:	
Current Year Trend	7.50%
Second Year Trend	7.00%
Decrement	0.50%
Ultimate Trend	4.50%
Year Ultimate Trend is Reached	2028
Salary Increases	3.25%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of June 30, 2021.

Mortality rates were based on the RP-2000 Combined Health Participant Table Projected 10 years using Projection Scale AA.

**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**Changes in the Total OPEB Liability**

	June 30.	
	2020	2021
Total OPEB liability beginning of year	\$ 2,361,868	\$ 2,769,194
Changes for the year:		
Service cost	126,853	132,213
Interest	85,360	73,991
Assumption changes and difference between actual and expected experience	309,703	76,112
Benefit payments	(114,590)	(241,165)
Total OPEB liability end of year	<u>\$ 2,769,194</u>	<u>\$ 2,810,345</u>

**Sensitivity of the School District’s OPEB Liability to Changes in the Discount Rate** – The July 1, 2020, actuarial valuation was prepared using a discount rate of 2.19%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$2,636,725 or by 6.18%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$2,987,907 or by 6.32%.

	Discount Rate		
	1% Decrease	Baseline 2.19%	1% Increase
Total OPEB Liability	<u>\$ 2,987,907</u>	<u>\$ 2,810,345</u>	<u>\$ 2,636,725</u>

**Sensitivity of the School District’s OPEB Liability to Changes in the Healthcare Cost Trend Rates** – The July 1, 2020, actuarial valuation was prepared using an initial trend rate of 7.50%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$3,156,758 or by 12.33%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$2,519,458 or by 10.35%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 7.50%	1% Increase
Total OPEB Liability	<u>\$ 2,519,458</u>	<u>\$ 2,810,345</u>	<u>\$ 3,156,758</u>

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – For the year ended June 30, 2021, the School District recognized OPEB expense of \$282,301. At June 30, 2021, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 207,833	\$ 1,305
Differences between expected and actual experience	319,014	51,677
Total	<u>\$ 526,847</u>	<u>\$ 52,982</u>

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

Fiscal Year Ending June 30.	
2022	\$ 76,097
2023	76,097
2024	76,097
2025	76,097
2026	76,099
Thereafter	93,378
Totals	<u>\$ 473,865</u>

**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 12 - ENCUMBRANCES**

Encumbrances outstanding in the general fund at June 30, 2021, are as follows:

Current:	
Instruction:	
Regular programs	\$ 64,750
Special programs	20,380
Vocational programs	36,026
Other programs	23,022
Total instruction	144,178
Support services:	
Student	7,618
Instructional staff	62,139
Executive administration	2,714
Business	3,511
Operation and maintenance of plant	27,750
Student transportation	1,576
Other	18,177
Total support services	123,485
Facilities acquisition and construction	127,383
Total encumbrances	\$ 395,046

**NOTE 13 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUNDS NET POSITION**

Net position reported on the government-wide and fiduciary fund Statements of Net Position at June 30, 2021, include the following:

	Governmental Activities	Fiduciary Fund
Net investment in capital assets:		
Net book value of all capital assets	\$ 37,248,645	\$ -
Less:		
General obligation bond payable	(14,505,000)	-
Unamortized bond premiums	(1,338,684)	-
Capital leases payable	(1,624,310)	-
Total net investment in capital assets	19,780,651	-
Restricted net position:		
Food service	86,827	-
Private purpose trust	-	5,275
Total restricted net position	86,827	5,275
Unrestricted	(19,899,107)	-
Total net position	\$ (31,629)	\$ 5,275



**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 14 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances at June 30, 2021, consist of the following:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>			
Prepaid items	\$ 29,505	\$ -	\$ 29,505
<b>Restricted:</b>			
Food service	-	86,827	86,827
<b>Committed:</b>			
Expendable trust	710,484	-	710,484
<b>Assigned:</b>			
Encumbrances	395,046	-	395,046
Student activities - district related	4,282	-	4,282
Student activities - student related	-	242,200	242,200
Total assigned fund balance	399,328	242,200	641,528
<b>Unassigned</b>	3,156,048	-	3,156,048
Total governmental fund balances	\$ 4,295,365	\$ 329,027	\$ 4,624,392

**NOTE 15 – PRIOR PERIOD ADJUSTMENTS**

Fund balance at July 1, 2020, was restated for the following:

	General Fund (GAAP Basis)	General Fund (Non-GAAP Budgetary Basis)	Grants Fund
To restate for expenditures incurred in the prior year reimbursed by the NH Public School Response Fund grant	\$ 80,753	\$ 80,753	\$(80,753)
Fund balance, as previously reported	2,799,730	1,721,607	-
Fund balance (deficit), as restated	\$ 2,880,483	\$ 1,802,360	\$(80,753)

**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 2021, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2020, to June 30, 2021 by Primex<sup>3</sup>, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2020-21 the School District paid \$103,013 and \$55,071, respectively, to Primex for workers' compensation and property/liability. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

The School District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.



**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 17 – CONTINGENT LIABILITIES**

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

**NOTE 18 – COVID-19**

As a result of the spread of COVID-19, Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES Act) in response to the economic downfall caused by the COVID-19 pandemic. This Act provided funding through the Coronavirus Relief Fund (CRF) as well as the Education Stabilization Fund (ESF). On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) was signed into law, which provided additional funding for the ESF programs.

The CRF requires that the payment from these funds be used to cover expenses that: are necessary expenditures incurred due to the public health emergency with respect to COVID-19; were not accounted for in the most recently approved budget as of March 27, 2020; and were incurred during the period that begins March 1, 2020, and ends on December 31, 2021. The School District was awarded a portion of this Federal funding totaling \$539,111 in the fall of 2020, through the Supplemental Public School Response Fund (SPSRF).

The ESR provided funds to the School District through the Elementary and Secondary School Emergency Relief Fund (ESSER). The objective of ESSER is to provide local education agencies with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation. This funding was awarded to the School District under the ESSER I and II grants, with the School District expending \$140,885 of this funding in the fiscal year 2021 and must be used for activities to prevent, prepare, and respond to the coronavirus.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

**NOTE 19 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through December 7, 2021, the date the June 30, 2021, financial statements were available to be issued, and noted the following event occurred that requires recognition or disclosure:

At the March 9, 2021, Annual Meeting the District approved \$31,980,000 in bonds or notes to be issued for the design, construction, furnishing and equipping of a major renovation and additions to the Pelham Memorial School and its associated buildings and grounds facilities.

*REQUIRED SUPPLEMENTARY INFORMATION*

**EXHIBIT F**  
**PELHAM SCHOOL DISTRICT**  
*Schedule of the School District's Proportionate Share of Net Pension Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2021*

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
School District's:								
Proportion of the net pension liability	0.36%	0.37%	0.38%	0.38%	0.39%	0.42%	0.41%	0.42%
Proportionate share of the net pension liability	\$ 15,579,212	\$ 14,061,131	\$ 14,937,721	\$ 20,115,897	\$ 18,956,263	\$ 19,986,959	\$ 19,836,752	\$ 27,132,032
Covered payroll	\$ 10,076,276	\$ 10,418,741	\$ 10,751,805	\$ 10,819,430	\$ 11,716,086	\$ 11,977,651	\$ 12,449,823	\$ 12,449,823
Proportionate share of the net pension liability as a percentage of its covered payroll	154.61%	134.96%	138.93%	185.92%	161.80%	166.87%	159.33%	217.93%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.



**EXHIBIT G**  
**PELHAM SCHOOL DISTRICT**  
*Schedule of School District Contributions - Pensions*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2021*

	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Fiscal year-end								
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
Contractually required contribution	\$ 900,098	\$ 1,215,306	\$ 1,265,024	\$ 1,354,575	\$ 1,412,060	\$ 1,754,369	\$ 1,794,100	\$ 1,884,444
Contributions in relation to the contractually required contributions	(900,098)	(1,215,306)	(1,265,024)	(1,354,575)	(1,412,060)	(1,754,369)	(1,794,100)	(1,884,444)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 10,076,276	\$ 10,418,741	\$ 10,751,805	\$ 10,819,430	\$ 11,716,086	\$ 11,977,651	\$ 12,449,823	\$ 12,953,948
Contributions as a percentage of covered payroll	8.93%	11.66%	11.77%	12.52%	12.05%	14.65%	14.41%	14.55%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.



**EXHIBIT H**  
**PELHAM SCHOOL DISTRICT**  
*Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2021*

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
School District's proportion of the net OPEB liability	0.48%	0.49%	0.38%	0.38%	0.42%
School District's proportionate share of the net OPEB liability (asset)	\$ 2,319,087	\$ 2,246,337	\$ 1,747,895	\$ 1,665,188	\$ 1,826,872
School District's covered payroll	\$10,819,430	\$ 11,716,086	\$11,977,651	\$ 12,449,823	\$ 12,449,823
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	21.43%	19.17%	14.59%	13.38%	14.67%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.



*EXHIBIT I*  
**PELHAM SCHOOL DISTRICT**  
*Schedule of School District Contributions - Other Postemployment Benefits*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2021*

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
Contractually required contribution	\$ 278,355	\$ 291,187	\$ 168,866	\$ 173,336	\$ 193,732
Contributions in relation to the contractually required contribution	(278,355)	(291,187)	(168,866)	(173,336)	(193,732)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 10,819,430	\$ 11,716,086	\$ 11,977,651	\$ 12,449,823	\$ 12,953,948
Contributions as a percentage of covered payroll	2.57%	2.49%	1.41%	1.39%	1.50%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

**EXHIBIT J**  
**PELHAM SCHOOL DISTRICT**  
*Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios*  
*For the Fiscal Year Ended June 30, 2021*

	June 30.			
	2018	2019	2020	2021
OPEB liability, beginning of year	\$ 1,948,233	\$ 2,304,157	\$ 2,361,868	\$ 2,769,194
Changes for the year:				
Service cost	120,793	117,868	126,853	132,213
Interest	71,538	90,976	85,360	73,991
Assumption changes and difference between actual and expected experience	306,353	(7,928)	309,703	76,112
Benefit payments	(142,760)	(143,835)	(114,590)	(241,165)
OPEB liability, end of year	<u>\$ 2,304,157</u>	<u>\$ 2,361,238</u>	<u>\$ 2,769,194</u>	<u>\$ 2,810,345</u>
Covered payroll	<u>\$ 12,171,447</u>	<u>\$ 13,930,110</u>	<u>\$ 13,245,037</u>	<u>\$ 13,536,275</u>
Total OPEB liability as a percentage of covered payroll	18.93%	16.95%	20.91%	20.76%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFITS LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

***Schedule of the School District’s Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of School District Contributions – Other Postemployment Benefits***

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the School District’s other postemployment benefits at June 30, 2021. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated economic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables).

**Methods and Assumptions:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market: 20% corridor
Price Inflation	2.0% per year
Wage Inflation	2.75% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.45% per year
Investment Rate of Return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Funding Discount Rate	3.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.
Health Care Trend Rates	Not applicable, given that benefits are fixed stipends.
Aging Factors	Not applicable, given that the benefits are fixed stipends.

***Schedule of Changes in School District’s Total Other Postemployment Benefits Liability and Related Ratios***

As required by GASB Statement No. 75, Exhibit J represents the actuarial determined costs associated with the School District’s other postemployment benefits at June 30, 2021. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

*COMBINING AND INDIVIDUAL FUND SCHEDULES*

*SCHEDULE 1  
 PELHAM SCHOOL DISTRICT  
 Major General Fund  
 Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)  
 For the Fiscal Year Ended June 30, 2021*

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 22,946,653	\$ 22,946,653	\$ -
Other local sources:			
Tuition	45,000	85,500	40,500
Investment earnings	400	658	258
Miscellaneous	6,000	291,345	285,345
Total from other local sources	<u>51,400</u>	<u>377,503</u>	<u>326,103</u>
State sources:			
Adequacy aid (grant)	3,554,034	3,554,034	-
Adequacy aid (tax)	3,771,856	3,771,856	-
Catastrophic aid	201,166	359,225	158,059
Vocational aid	15,000	17,508	2,508
Other state aid	-	19,344	19,344
Total from state sources	<u>7,542,056</u>	<u>7,721,967</u>	<u>179,911</u>
Federal sources:			
Medicaid	15,000	6,761	(8,239)
Total revenues	30,555,109	<u>\$ 31,052,884</u>	<u>\$ 497,775</u>
Use of fund balance to reduce school district assessment	1,721,607		
Total revenues and use of fund balance	<u>\$ 32,276,716</u>		

*SCHEDULE 2  
PELHAM SCHOOL DISTRICT  
Major General Fund  
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)  
For the Fiscal Year Ended June 30, 2021*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 14,915	\$ 11,423,588	\$ 10,861,249	\$ 64,750	\$ 512,504
Special programs	36,824	5,761,028	4,883,591	20,380	893,881
Vocational programs	39,654	99,361	76,803	36,026	26,186
Other programs	2,069	678,446	536,875	23,022	120,618
Non-public programs	-	15,131	-	-	15,131
Total instruction	<u>93,462</u>	<u>17,977,554</u>	<u>16,358,518</u>	<u>144,178</u>	<u>1,568,320</u>
Support services:					
Student	17,669	2,891,436	2,827,752	7,618	73,735
Instructional staff	691	981,947	907,146	62,139	13,353
General administration	-	90,812	82,285	-	8,527
Executive administration	5,431	870,018	691,343	2,714	181,392
School administration	7,208	1,557,969	1,556,016	-	9,161
Business	5,765	415,006	431,756	3,511	(14,496)
Operation and maintenance of plant	48,770	2,517,979	2,193,556	27,750	345,443
Student transportation	-	1,996,071	1,303,305	1,576	691,190
Other	87,288	1,063,717	1,049,194	18,177	83,634
Total support services	<u>172,822</u>	<u>12,384,955</u>	<u>11,042,353</u>	<u>123,485</u>	<u>1,391,939</u>
Debt service:					
Principal of long-term debt	-	1,040,000	1,040,000	-	-
Interest on long-term debt	-	642,075	642,075	-	-
Total debt service	<u>-</u>	<u>1,682,075</u>	<u>1,682,075</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction	<u>132,346</u>	<u>232,132</u>	<u>339,171</u>	<u>127,383</u>	<u>(102,076)</u>
Other financing uses:					
Transfers out	<u>-</u>	<u>-</u>	<u>287,775</u>	<u>-</u>	<u>(287,775)</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 398,630</u>	<u>\$ 32,276,716</u>	<u>\$ 29,709,892</u>	<u>\$ 395,046</u>	<u>\$ 2,570,408</u>



*SCHEDULE 3  
PELHAM SCHOOL DISTRICT  
Major General Fund  
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)  
For the Fiscal Year Ended June 30, 2021*

Unassigned fund balance, beginning, as restated (see Note 15)		\$ 1,802,360
Changes:		
Unassigned fund balance used to reduce school district assessment		(1,721,607)
2020-2021 Budget summary:		
Revenue surplus (Schedule 1)	\$ 497,775	
Unexpended balance of appropriations (Schedule 2)	<u>2,570,408</u>	
2020-2021 Budget surplus		3,068,183
Decrease in nonspendable fund balance		1,768
Decrease in restricted fund balance		<u>5,344</u>
Unassigned fund balance, ending		<u>\$ 3,156,048</u>



*SCHEDULE 4  
 PELHAM SCHOOL DISTRICT  
 Nonmajor Governmental Funds  
 Combining Balance Sheet  
 June 30, 2021*

	Special Revenue Funds		
	Food Service	Student Activity	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 88,150	\$ 242,200	\$ 330,350
Accounts receivable	631	-	631
Intergovernmental receivable	33,462	-	33,462
Total assets	<u>\$ 122,243</u>	<u>\$ 242,200</u>	<u>\$ 364,443</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 35,416	\$ -	\$ 35,416
<b>FUND BALANCES</b>			
Restricted	86,827	-	86,827
Assigned	-	242,200	242,200
Total fund balances	<u>86,827</u>	<u>242,200</u>	<u>329,027</u>
Total liabilities and fund balances	<u>\$ 122,243</u>	<u>\$ 242,200</u>	<u>\$ 364,443</u>

*SCHEDULE 5  
**PELHAM SCHOOL DISTRICT**  
 Nonmajor Governmental Funds  
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Fiscal Year Ended June 30, 2021*

	Special Revenue Funds		
	Food Service	Student Activity	Total
<b>REVENUES</b>			
Other local	\$ 23,564	\$ 116,965	\$ 140,529
State	10,846	-	10,846
Federal	420,233	-	420,233
Total revenues	454,643	116,965	571,608
<b>EXPENDITURES</b>			
Current:			
Instruction	-	126,841	126,841
Support services:			
Instructional staff	-	246	246
Noninstructional services	742,418	-	742,418
Total expenditures	742,418	127,087	869,505
Deficiency of revenues under expenditures	(287,775)	(10,122)	(297,897)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	287,775	-	287,775
Net change in fund balances	-	(10,122)	(10,122)
Fund balances, beginning	86,827	252,322	339,149
Fund balances, ending	\$ 86,827	\$ 242,200	\$ 329,027

*SCHEDULE 6  
 PELHAM SCHOOL DISTRICT  
 Student Activity Funds  
 Combining Balance Sheet  
 June 30, 2021*

	Student Activity Funds				Total
	High School	High School Principal	Memorial School	Elementary School	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 187,874	\$ 4,597	\$ 21,150	\$ 28,579	\$ 242,200
<b>FUND BALANCES</b>					
Assigned	\$ 187,874	\$ 4,597	\$ 21,150	\$ 28,579	\$ 242,200

*SCHEDULE 7  
**PELHAM SCHOOL DISTRICT**  
 Student Activity Funds  
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Fiscal Year Ended June 30, 2021*

	Student Activity Funds				Total
	High School	High School Principal	Memorial School	Elementary School	
<b>REVENUES</b>					
Other local	\$ 88,974	\$ 274	\$ 24,010	\$ 3,707	\$ 116,965
<b>EXPENDITURES</b>					
Current:					
Instruction	92,734	-	29,870	4,237	126,841
Support services:					
Instructional staff	-	246	-	-	246
Total expenditures	92,734	246	29,870	4,237	127,087
Net change in fund balances	(3,760)	28	(5,860)	(530)	(10,122)
Fund balances, beginning	191,634	4,569	27,010	29,109	252,322
Fund balances, ending	<u>\$ 187,874</u>	<u>\$ 4,597</u>	<u>\$ 21,150</u>	<u>\$ 28,579</u>	<u>\$ 242,200</u>

***SINGLE AUDIT ACT SCHEDULES  
AND INDEPENDENT AUDITOR'S REPORTS***





## PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

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

To the Members of the School Board  
Pelham School District  
Pelham, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Pelham School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Pelham School District's basic financial statements, and have issued our report thereon dated December 7, 2021.

#### ***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Pelham School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Pelham School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Pelham School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### ***Purpose of this Report***

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

December 7, 2021

  
PLODZIK & SANDERSON  
Professional Association



## PLODZIK & SANDERSON

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### ***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, 2021. 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, 2021.

#### ***Report on Internal Control Over Compliance***

Management of the Pelham School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Pelham School District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Pelham School District's internal control over compliance.

*Pelham School District**Independent Auditor's Report on Compliance for Each Major Program and Report on Internal Control over Compliance Required by the Uniform Guidance*

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



PLODZIK & SANDERSON  
Professional Association

December 7, 2021



**SCHEDULE II**  
**PELHAM SCHOOL DISTRICT**  
*Schedule of Expenditures of Federal Awards*  
*For the Year Ended June 30, 2021*

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Passed Through the State of New Hampshire Department of Education				
CHILD NUTRITION CLUSTER				
School Breakfast Program	10.553	N/A	\$ -	\$ 77,906
COVID-19 - School Breakfast Program	10.553	N/A	-	5,254
National School Lunch Program <i>(note 4)</i>	10.555	N/A	-	314,920
COVID-19 - National School Lunch Program	10.555	N/A	-	22,153
<i>CLUSTER TOTAL</i>			-	420,233
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Passed Through the State of New Hampshire Department of Education				
Title I Grants to Local Educational Agencies:				
Title I	84.010	20200201	-	12,373
Title I	84.010	20210945	-	127,334
<i>PROGRAM TOTAL</i>			-	139,707
SPECIAL EDUCATION CLUSTER				
Special Education - Grants to States:				
IDEA	84.027	92578	-	7,209
IDEA - Remote Learning	84.027	95665	-	8,684
IDEA	84.027	202511	-	5,213
IDEA	84.027	20211158	-	321,200
Special Education - Preschool Grants:				
Preschool	84.173	92578	-	2,244
Preschool	84.173	202511	-	6,163
Preschool	84.173	20211158	-	1,496
<i>CLUSTER TOTAL</i>			-	352,209
Supporting Effective Instruction State Grants:				
Title II	84.367	20190193	-	21,677
Title II	84.367	20200193	-	36,682
Title II	84.367	20211107	-	21,063
<i>PROGRAM TOTAL</i>			-	79,422
Student Support and Academic Enrichment Program:				
Title IV	84.424	20190400	-	9,155
Title IV	84.424	20200400	-	5,364
Title IV	84.424	20211136	-	6,749
<i>PROGRAM TOTAL</i>			-	21,268
COVID-19 - Education Stabilization Fund:				
ESSER I	84.425D	20204911	-	116,013
ESSER II	84.425D	20211428	-	24,872
<i>PROGRAM TOTAL</i>			-	140,885

*(continued)*

The Notes to the Schedule of Expenditure of Federal Awards is an integral part of this schedule.

*SCHEDULE II (Continued)*  
**PELHAM SCHOOL DISTRICT**  
*Schedule of Expenditures of Federal Awards*  
*For the Year Ended June 30, 2021*

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
English Language State Acquisition Grants:				
Title III	84.365	20211310	-	2,676
Passed Through the Hudson School District, New Hampshire				
Title III	84.365	20200736	-	1,696
<i>PROGRAM TOTAL</i>				<u>4,372</u>
<i>Total Expenditures of Federal Awards</i>			<u>\$ -</u>	<u>\$ 1,158,096</u>

The Notes to the Schedule of Expenditure of Federal Awards is an integral part of this schedule.

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***PELHAM SCHOOL DISTRICT***  
***NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS***  
***FOR THE YEAR ENDED JUNE 30, 2021***

***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, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Pelham School District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Pelham School District.

***Note 2. Summary of Significant Accounting Policies***

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

***Note 3. Indirect Cost Rate***

The Pelham School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

***Note 4. Food Donation***

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities on the date received. For the fiscal year ended June 30, 2021 the value of food donations received was \$62,920.





**Pelham School District FY2021 Year-To-Date Budget Status Report**

Account Detail by Function Through June 30, 2021

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>10 - GENERAL FUND</b>										
<b>1100 - REGULAR EDUCATION PRGMS</b>										
<b>DW REGULAR EDUCATION</b>										
1000110000	110	SALARIES	206,813	0.00	0.00	206,812.69	71,497.19	0.00	135,315.50	65.43%
1000110000	113	TUTOR SALARIES	2,500	0.00	0.00	2,500.00	0.00	0.00	2,500.00	100.00%
1000110000	114	INSTRUC. ASST. SALARIES	25,024	0.00	0.00	25,024.45	25,304.69	0.00	(280.24)	(1.12%)
1000110000	120	DAILY SUBSTITUTE SALARIES	120,000	0.00	0.00	120,000.00	2,055.00	0.00	117,945.00	98.29%
1000110000	121	LONG TERM SUB SALARIES	80,000	0.00	0.00	80,000.00	0.00	0.00	80,000.00	100.00%
1000110000	211	HEALTH INSURANCE	143,972	0.00	0.00	143,971.83	135,467.88	0.00	8,503.95	5.91%
1000110000	212	DENTAL INSURANCE	8,283	0.00	0.00	8,283.21	8,267.03	0.00	16.18	0.20%
1000110000	213	LIFE INSURANCE	77	0.00	0.00	76.80	71.16	0.00	5.64	7.34%
1000110000	214	DISABILITY INSURANCE	126	0.00	0.00	126.12	114.48	0.00	11.64	9.23%
1000110000	220	SOCIAL SECURITY	34,756	0.00	0.00	34,756.49	7,346.10	0.00	27,410.39	78.86%
1000110000	232	TEACHER RETIREMENT	49,156	0.00	0.00	49,156.30	12,305.82	0.00	36,850.48	74.97%
1000110000	260	WORKERS COMP INSURANCE	2,408	0.00	0.00	2,408.09	544.69	0.00	1,863.40	77.38%
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	43,214	0.00	0.00	43,214.00	31,356.75	0.00	11,857.25	27.44%
1000110000	561	TUITION TO OTHER LEAS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	610	SUPPLIES	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
<b>Total DW REGULAR EDUCATION</b>			<b>\$716,830</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$716,829.98</b>	<b>\$294,330.79</b>	<b>\$0.00</b>	<b>\$422,499.19</b>	<b>58.94%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$716,830</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$716,829.98</b>	<b>\$294,330.79</b>	<b>\$0.00</b>	<b>\$422,499.19</b>	<b>58.94%</b>
<b>PES REGULAR EDUCATION</b>										
1011110000	110	SALARIES	2,235,400	0.00	0.00	2,235,399.50	2,284,445.10	0.00	(49,045.60)	(2.19%)
1011110000	113	TUTOR SALARIES	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1011110000	114	INSTRUC. ASST. SALARIES	165,552	0.00	0.00	165,551.73	103,660.21	0.00	61,891.52	37.39%
1011110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	38,272.50	0.00	(38,272.50)	0.00%
1011110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	92,626.63	0.00	(92,626.63)	0.00%
1011110000	211	HEALTH INSURANCE	642,993	0.00	0.00	642,993.35	603,424.91	0.00	39,568.44	6.15%
1011110000	212	DENTAL INSURANCE	40,934	0.00	0.00	40,934.00	41,313.51	0.00	(379.51)	(0.93%)
1011110000	213	LIFE INSURANCE	3,979	0.00	0.00	3,978.72	3,566.70	0.00	412.02	10.36%
1011110000	214	DISABILITY INSURANCE	6,460	0.00	0.00	6,460.44	5,788.06	0.00	672.38	10.41%
1011110000	220	SOCIAL SECURITY	185,509	0.00	0.00	185,509.34	189,284.58	0.00	(3,775.24)	(2.04%)
1011110000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	232	TEACHER RETIREMENT	397,901	0.00	0.00	397,901.04	403,616.42	0.00	(5,715.38)	(1.44%)
1011110000	260	WORKERS COMP INSURANCE	12,852	0.00	0.00	12,852.22	12,358.55	0.00	493.67	3.84%
1011110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	430	REPAIRS & MAINTENANCE	1,032	0.00	0.00	1,032.00	798.00	0.00	234.00	22.67%
1011110000	446	RENTAL/LEASE SOFTWARE	17,600	0.00	0.00	17,600.00	17,592.25	0.00	7.75	0.04%
1011110000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	580	TRAVEL & MILEAGE	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1011110000	610	SUPPLIES	26,726	0.00	0.00	26,726.00	24,566.59	111.40	2,048.01	7.66%
1011110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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1011110000	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	650	SOFTWARE	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1011110000	733	FURNITURE-ADDITIONAL	0	219.98	0.00	219.98	219.98	0.00	0.00	0.00%
1011110000	734	EQUIPMENT-ADDITIONAL	450	9,156.56	(9,606.56)	0.00	(693.44)	0.00	693.44	0.00%
1011110000	737	FURNITURE-REPLACEMENT	7,430	0.00	0.00	7,430.00	279.63	0.00	7,150.37	96.24%
1011110000	738	EQUIPMENT-REPLACEMENT	1,710	0.00	(693.44)	1,016.56	348.60	0.00	667.96	65.71%
1011110000	890	MISCELLANEOUS	3,000	0.00	0.00	3,000.00	3,055.67	0.00	(55.67)	(1.86)%
<b>Total PES REGULAR EDUCATION</b>			<b>\$3,751,028</b>	<b>\$9,376.54 (\$10,300.00)</b>	<b>\$0.00</b>	<b>\$3,750,104.89</b>	<b>\$3,824,524.45</b>	<b>\$111.40</b>	<b>(\$74,530.96)</b>	<b>(1.99)%</b>
<b>PES ART EDUCATION</b>										
1011110002	610	SUPPLIES	5,580	0.00	0.00	5,580.00	5,119.77	0.00	460.23	8.25%
<b>Total PES ART EDUCATION</b>			<b>\$5,580</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,580.00</b>	<b>\$5,119.77</b>	<b>\$0.00</b>	<b>\$460.23</b>	<b>8.25%</b>
<b>PES PHYSICAL EDUCATION</b>										
1011110008	610	SUPPLIES	3,012	0.00	0.00	3,012.00	2,964.35	0.00	47.65	1.58%
1011110008	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES PHYSICAL EDUCATION</b>			<b>\$3,012</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,012.00</b>	<b>\$2,964.35</b>	<b>\$0.00</b>	<b>\$47.65</b>	<b>1.58%</b>
<b>PES MATH EDUCATION</b>										
1011110011	610	SUPPLIES	2,250	0.00	150.00	2,400.00	2,196.74	0.00	203.26	8.47%
1011110011	640	TEXTBOOKS - REPLACEMENT	900	0.00	(150.00)	750.00	595.02	0.00	154.98	20.66%
<b>Total PES MATH EDUCATION</b>			<b>\$3,150</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,150.00</b>	<b>\$2,791.76</b>	<b>\$0.00</b>	<b>\$358.24</b>	<b>11.37%</b>
<b>PES MUSIC EDUCATION</b>										
1011110012	610	SUPPLIES	1,326	0.00	0.00	1,326.00	1,301.05	0.00	24.95	1.88%
1011110012	640	TEXTBOOKS - REPLACEMENT	271	0.00	0.00	271.00	105.88	0.00	165.12	60.93%
1011110012	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110012	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES MUSIC EDUCATION</b>			<b>\$1,597</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,597.00</b>	<b>\$1,406.93</b>	<b>\$0.00</b>	<b>\$190.07</b>	<b>11.90%</b>
<b>PES SCIENCE EDUCATION</b>										
1011110013	610	SUPPLIES	2,630	0.00	200.00	2,830.00	353.69	0.00	2,476.31	87.50%
1011110013	640	TEXTBOOKS - REPLACEMENT	1,200	0.00	(400.00)	800.00	182.99	0.00	617.01	77.13%
1011110013	650	SOFTWARE	1,296	0.00	0.00	1,296.00	1,249.00	0.00	47.00	3.63%
<b>Total PES SCIENCE EDUCATION</b>			<b>\$5,126</b>	<b>\$0.00 (\$200.00)</b>	<b>\$0.00</b>	<b>\$4,926.00</b>	<b>\$1,785.68</b>	<b>\$0.00</b>	<b>\$3,140.32</b>	<b>63.75%</b>
<b>PES SOCIAL SCIENCE EDUC</b>										
1011110015	610	SUPPLIES	4,315	0.00	185.40	4,500.40	3,526.87	0.00	973.53	21.63%
1011110015	640	TEXTBOOKS - REPLACEMENT	1,200	0.00	(300.00)	900.00	170.57	0.00	729.43	81.05%
1011110015	650	SOFTWARE	900	0.00	14.60	914.60	133.25	0.00	781.35	85.43%
<b>Total PES SOCIAL SCIENCE EDUC</b>			<b>\$6,415</b>	<b>\$0.00 (\$100.00)</b>	<b>\$0.00</b>	<b>\$6,315.00</b>	<b>\$3,830.69</b>	<b>\$0.00</b>	<b>\$2,484.31</b>	<b>39.34%</b>
<b>PES ENRICHMENT EDUCATION</b>										
1011110018	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES ENRICHMENT EDUCATION</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>



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<b>PES STEAM EDUCATION</b>										
1011110019	610	SUPPLIES	4,470	0.00	0.00	4,470.00	4,083.71	0.00	386.29	8.64%
1011110019	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110019	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		<b>Total PES STEAM EDUCATION</b>	<b>\$4,470</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,470.00</b>	<b>\$4,083.71</b>	<b>\$0.00</b>	<b>\$386.29</b>	<b>8.64%</b>
<b>PES READING EDUCATION</b>										
1011110023	325	TESTING PROTOCOLS	1,392	0.00	0.00	1,392.00	875.40	0.00	516.60	37.11%
1011110023	610	SUPPLIES	29,734	0.00	(20,000.00)	9,734.00	8,174.83	0.00	1,559.17	16.02%
1011110023	640	TEXTBOOKS - REPLACEMENT	7,930	0.00	300.00	8,230.00	5,836.52	0.00	2,393.48	29.08%
1011110023	650	SOFTWARE	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
1011110023	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110023	890	MISCELLANEOUS	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
		<b>Total PES READING EDUCATION</b>	<b>\$39,456</b>	<b>\$0.00 (\$19,700.00)</b>	<b>\$0.00</b>	<b>\$19,756.00</b>	<b>\$14,886.75</b>	<b>\$0.00</b>	<b>\$4,869.25</b>	<b>24.65%</b>
<b>PES KINDERGARTEN REGULAR</b>										
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%
		<b>Total PES KINDERGARTEN REGULAR</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>										
			<b>\$3,819,834</b>	<b>\$9,376.54 (\$30,300.00)</b>	<b>\$0.00</b>	<b>\$3,798,910.89</b>	<b>\$3,861,394.09</b>	<b>\$111.40</b>	<b>(\$62,594.60)</b>	<b>(1.655%)</b>
<b>PMS REGULAR EDUCATION</b>										
1012110000	110	SALARIES	1,630,727	0.00	0.00	1,630,727.30	1,594,397.91	0.00	36,329.39	2.23%
1012110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	210.00	0.00	(210.00)	0.00%
1012110000	114	INSTRUC. ASST. SALARIES	6,000	0.00	0.00	6,000.00	1,317.83	0.00	4,682.17	78.04%
1012110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	28,765.72	0.00	(28,765.72)	0.00%
1012110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	54,668.52	0.00	(54,668.52)	0.00%
1012110000	211	HEALTH INSURANCE	425,688	0.00	0.00	425,688.40	415,095.39	0.00	10,593.01	2.49%
1012110000	212	DENTAL INSURANCE	28,732	0.00	0.00	28,732.05	26,711.99	0.00	2,020.06	7.03%
1012110000	213	LIFE INSURANCE	2,809	0.00	0.00	2,808.96	2,466.16	0.00	342.80	12.20%
1012110000	214	DISABILITY INSURANCE	4,647	0.00	0.00	4,647.36	4,010.77	0.00	636.59	13.70%
1012110000	220	SOCIAL SECURITY	126,472	0.00	0.00	126,471.97	125,617.24	0.00	854.73	0.68%
1012110000	232	TEACHER RETIREMENT	286,469	0.00	0.00	286,469.31	282,171.87	0.00	4,297.44	1.50%
1012110000	260	WORKERS COMP INSURANCE	8,762	0.00	0.00	8,762.12	8,420.31	0.00	341.81	3.90%
1012110000	275	WORKSHOPS NON-UNION	2,000	0.00	0.00	2,000.00	99.00	0.00	1,901.00	95.05%
1012110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	430	REPAIRS & MAINTENANCE	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1012110000	446	RENTAL/LEASE SOFTWARE	5,725	0.00	0.00	5,725.00	5,280.00	0.00	445.00	7.77%
1012110000	580	TRAVEL & MILEAGE	1,500	0.00	0.00	1,500.00	0.00	0.00	1,500.00	100.00%
1012110000	610	SUPPLIES	15,000	202.26	0.00	15,202.26	13,198.43	196.23	1,807.60	11.89%
1012110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	733	FURNITURE-ADDITIONAL	0	683.00	0.00	683.00	683.00	0.00	0.00	0.00%
1012110000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	737	FURNITURE-REPLACEMENT	3,000	0.00	0.00	3,000.00	58.99	26,154.13	(23,213.12)	(773.77%)

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1012110000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	890	MISCELLANEOUS	2,000	0.00	0.00	2,000.00	5,080.96	0.00	(3,080.96)	(154.05%)
<b>Total PMS REGULAR EDUCATION</b>			<b>\$2,549,732</b>	<b>\$885.26</b>	<b>\$0.00</b>	<b>\$2,550,617.73</b>	<b>\$2,568,254.09</b>	<b>\$26,350.36</b>	<b>(\$43,986.72)</b>	<b>(1.72%)</b>
<b>PMS ART EDUCATION</b>										
1012110002	610	SUPPLIES	5,000	0.00	0.00	5,000.00	3,813.13	0.00	1,186.87	23.74%
1012110002	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110002	734	EQUIPMENT-ADDITIONAL	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
<b>Total PMS ART EDUCATION</b>			<b>\$5,500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,500.00</b>	<b>\$3,813.13</b>	<b>\$0.00</b>	<b>\$1,686.87</b>	<b>30.67%</b>
<b>PMS LANGUAGE ARTS EDUC</b>										
1012110005	330	PROFESSIONAL SERVICES	1,200	0.00	0.00	1,200.00	150.00	0.00	1,050.00	87.50%
1012110005	610	SUPPLIES	1,076	0.00	900.00	1,976.00	1,869.52	0.00	106.48	5.39%
1012110005	640	TEXTBOOKS - REPLACEMENT	2,174	0.00	0.00	2,174.00	2,028.22	0.00	145.78	6.71%
1012110005	641	TEXTBOOKS - ADDITIONAL	350	0.00	0.00	350.00	324.42	0.00	25.58	7.31%
1012110005	643	INFORMATION ACCESS FEES	4,200	0.00	(1,810.47)	2,389.53	2,389.53	0.00	0.00	0.00%
1012110005	644	PUBLICATIONS	700	0.00	0.00	700.00	642.84	0.00	57.16	8.17%
1012110005	737	FURNITURE-REPLACEMENT	3,550	0.00	910.47	4,460.47	1,706.56	1,495.13	1,258.78	28.22%
1012110005	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS LANGUAGE ARTS EDUC</b>			<b>\$13,250</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,250.00</b>	<b>\$9,111.09</b>	<b>\$1,495.13</b>	<b>\$2,643.78</b>	<b>19.95%</b>
<b>PMS FOREIGN LANG EDUC</b>										
1012110006	610	SUPPLIES	600	0.00	0.00	600.00	303.18	0.00	296.82	49.47%
1012110006	640	TEXTBOOKS - REPLACEMENT	8,000	0.00	0.00	8,000.00	1,801.80	0.00	6,198.20	77.48%
1012110006	733	FURNITURE-ADDITIONAL	650	0.00	0.00	650.00	0.00	0.00	650.00	100.00%
1012110006	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110006	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS FOREIGN LANG EDUC</b>			<b>\$9,250</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,250.00</b>	<b>\$2,104.98</b>	<b>\$0.00</b>	<b>\$7,145.02</b>	<b>77.24%</b>
<b>PMS PHYS ED/HEALTH EDUC</b>										
1012110008	610	SUPPLIES	1,525	0.00	510.00	2,035.00	2,020.17	0.00	14.83	0.73%
1012110008	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110008	643	INFORMATION ACCESS FEES	80	0.00	300.00	380.00	300.00	0.00	80.00	21.05%
1012110008	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110008	733	FURNITURE-ADDITIONAL	1,364	0.00	(810.00)	554.00	0.00	0.00	554.00	100.00%
1012110008	734	EQUIPMENT-ADDITIONAL	1,750	0.00	0.00	1,750.00	1,674.13	0.00	75.87	4.34%
<b>Total PMS PHYS ED/HEALTH EDUC</b>			<b>\$4,719</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,719.00</b>	<b>\$3,994.30</b>	<b>\$0.00</b>	<b>\$724.70</b>	<b>15.36%</b>
<b>PMS TECH EDUCATION</b>										
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%
<b>Total PMS TECH EDUCATION</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>PMS MATH EDUCATION</b>										
1012110011	610	SUPPLIES	4,400	0.00	0.00	4,400.00	2,652.50	0.00	1,747.50	39.72%
1012110011	640	TEXTBOOKS - REPLACEMENT	48,000	0.00	(48,000.00)	0.00	0.00	0.00	0.00	0.00%
1012110011	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110011	643	INFORMATION ACCESS FEES	4,200	0.00	0.00	4,200.00	318.28	0.00	3,881.72	92.42%
1012110011	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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1012110011	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110011	737	FURNITURE-REPLACEMENT	2,500	0.00	0.00	2,500.00	0.00	0.00	2,500.00	100.00%
<b>Total PMS MATH EDUCATION</b>			<b>\$59,100</b>	<b>(\$48,000.00)</b>	<b>\$11,100.00</b>	<b>\$2,970.78</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,129.22</b>	<b>73.24%</b>
<b>PMS MUSIC EDUCATION</b>										
1012110012	430	REPAIRS & MAINTENANCE	2,300	201.25	(2,300.00)	201.25	201.25	0.00	0.00	0.00%
1012110012	610	SUPPLIES	2,300	0.00	(2,000.00)	300.00	0.00	0.00	300.00	100.00%
1012110012	640	TEXTBOOKS - REPLACEMENT	3,875	0.00	(3,875.00)	0.00	0.00	0.00	0.00	0.00%
1012110012	643	INFORMATION ACCESS FEES	2,880	0.00	(2,500.00)	380.00	9.99	0.00	370.01	97.37%
1012110012	734	EQUIPMENT-ADDITIONAL	1,200	0.00	11,875.00	13,075.00	10,001.86	3,023.26	49.88	0.38%
1012110012	737	FURNITURE-REPLACEMENT	1,200	0.00	(1,200.00)	0.00	0.00	0.00	0.00	0.00%
1012110012	738	EQUIPMENT-REPLACEMENT	650	0.00	0.00	650.00	0.00	0.00	650.00	100.00%
1012110012	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS MUSIC EDUCATION</b>			<b>\$14,405</b>	<b>\$201.25</b>	<b>\$0.00</b>	<b>\$14,606.25</b>	<b>\$10,213.10</b>	<b>\$3,023.26</b>	<b>\$1,369.89</b>	<b>9.38%</b>
<b>PMS SCIENCE EDUCATION</b>										
1012110013	430	REPAIRS & MAINTENANCE	0	0.00	699.60	699.60	1,438.60	0.00	(739.00)	(105.63%)
1012110013	610	SUPPLIES	6,000	0.00	590.79	6,590.79	11,809.12	0.00	(5,218.33)	(79.18%)
1012110013	640	TEXTBOOKS - REPLACEMENT	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1012110013	643	INFORMATION ACCESS FEES	0	0.00	3,345.00	3,345.00	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	5,700	0.00	(2,369.53)	3,330.47	3,330.47	0.00	0.00	0.00%
1012110013	737	FURNITURE-REPLACEMENT	2,500	0.00	(2,265.86)	234.14	0.00	0.00	234.14	100.00%
<b>Total PMS SCIENCE EDUCATION</b>			<b>\$14,700</b>	<b>\$0.00</b>	<b>\$14,700.00</b>	<b>\$19,923.19</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$5,223.19)</b>	<b>(35.53%)</b>
<b>PMS SOCIAL SCIENCE EDUC</b>										
1012110015	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110015	610	SUPPLIES	900	0.00	425.00	1,325.00	1,257.33	0.00	67.67	5.11%
1012110015	640	TEXTBOOKS - REPLACEMENT	1,500	0.00	0.00	1,500.00	661.99	0.00	838.01	55.87%
1012110015	643	INFORMATION ACCESS FEES	2,350	0.00	0.00	2,350.00	2,125.00	0.00	225.00	9.57%
1012110015	733	FURNITURE-ADDITIONAL	2,000	0.00	(425.00)	1,575.00	1,573.67	0.00	1.33	0.08%
1012110015	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110015	737	FURNITURE-REPLACEMENT	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%
<b>Total PMS SOCIAL SCIENCE EDUC</b>			<b>\$6,750</b>	<b>\$0.00</b>	<b>\$6,750.00</b>	<b>\$5,617.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,132.01</b>	<b>16.77%</b>
<b>PMS ENRICHMENT EDUCATION</b>										
1012110018	610	SUPPLIES	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
<b>Total PMS ENRICHMENT EDUCATION</b>			<b>\$300</b>	<b>\$0.00</b>	<b>\$300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300.00</b>	<b>100.00%</b>
<b>PMS READING EDUCATION</b>										
1012110023	325	TESTING PROTOCOLS	875	0.00	(320.00)	555.00	529.10	0.00	25.90	4.67%
1012110023	610	SUPPLIES	900	0.00	238.49	1,138.49	1,093.94	0.00	44.55	3.91%
1012110023	640	TEXTBOOKS - REPLACEMENT	500	0.00	(97.34)	402.66	335.00	0.00	67.66	16.80%
1012110023	643	INFORMATION ACCESS FEES	0	0.00	178.85	178.85	149.85	0.00	29.00	16.21%
1012110023	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS READING EDUCATION</b>			<b>\$2,275</b>	<b>\$0.00</b>	<b>\$2,275.00</b>	<b>\$2,107.89</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$167.11</b>	<b>7.35%</b>



Pelham School District FY2021 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2021

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 PMS COMPUTER EDUCATION, PHS REGULAR EDUCATION, and PHS ART EDUCATION.



**Pelham School District FY2021 Year-To-Date Budget Status Report**

Account Detail by Function Through June 30, 2021

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>PHS BUSINESS EDUCATION</b>										
1033110003	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110003	610	SUPPLIES	200	0.00	0.00	200.00	39.95	0.00	160.05	80.02%
1033110003	640	TEXTBOOKS - REPLACEMENT	3,000	0.00	1,000.00	4,000.00	3,618.13	0.00	381.87	9.55%
1033110003	641	TEXTBOOKS - ADDITIONAL	1,000	0.00	(1,000.00)	0.00	0.00	0.00	0.00	0.00%
1033110003	734	EQUIPMENT-ADDITIONAL	1,800	0.00	1,300.00	3,100.00	1,321.23	0.00	1,778.77	57.38%
1033110003	737	FURNITURE-REPLACEMENT	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
		<b>Total PHS BUSINESS EDUCATION</b>	<b>\$7,000</b>	<b>\$0.00</b>	<b>\$1,300.00</b>	<b>\$8,300.00</b>	<b>\$4,979.31</b>	<b>\$0.00</b>	<b>\$3,320.69</b>	<b>40.01%</b>
<b>PHS LANGUAGE ARTS EDUC</b>										
1033110005	610	SUPPLIES	7,200	0.00	0.00	7,200.00	4,125.42	0.00	3,074.58	42.70%
1033110005	640	TEXTBOOKS - REPLACEMENT	14,000	0.00	0.00	14,000.00	10,494.73	540.78	2,964.49	21.17%
1033110005	641	TEXTBOOKS - ADDITIONAL	2,800	0.00	0.00	2,800.00	100.00	0.00	2,700.00	96.43%
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%
		<b>Total PHS LANGUAGE ARTS EDUC</b>	<b>\$24,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,000.00</b>	<b>\$14,720.15</b>	<b>\$540.78</b>	<b>\$8,739.07</b>	<b>36.41%</b>
<b>PHS FOREIGN LANG EDUC</b>										
1033110006	610	SUPPLIES	3,500	0.00	0.00	3,500.00	460.37	0.00	3,039.63	86.85%
1033110006	640	TEXTBOOKS - REPLACEMENT	6,000	0.00	0.00	6,000.00	427.39	0.00	5,572.61	92.88%
		<b>Total PHS FOREIGN LANG EDUC</b>	<b>\$9,500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,500.00</b>	<b>\$887.76</b>	<b>\$0.00</b>	<b>\$8,612.24</b>	<b>90.66%</b>
<b>PHS PHYS ED/HEALTH EDUC</b>										
1033110008	610	SUPPLIES	5,000	0.00	0.00	5,000.00	4,644.79	0.00	355.21	7.10%
1033110008	640	TEXTBOOKS - REPLACEMENT	400	0.00	0.00	400.00	340.83	0.00	59.17	14.79%
1033110008	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110008	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		<b>Total PHS PHYS ED/HEALTH EDUC</b>	<b>\$5,400</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,400.00</b>	<b>\$4,985.62</b>	<b>\$0.00</b>	<b>\$414.38</b>	<b>7.67%</b>
<b>PHS FACS EDUCATION</b>										
1033110009	430	REPAIRS & MAINTENANCE	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
1033110009	610	SUPPLIES	3,338	0.00	1,895.00	5,233.48	4,168.89	0.00	1,064.59	20.34%
1033110009	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	738	EQUIPMENT-REPLACEMENT	920	0.00	(710.00)	210.00	209.95	0.00	0.05	0.02%
		<b>Total PHS FACS EDUCATION</b>	<b>\$4,358</b>	<b>\$0.00</b>	<b>\$1,185.00</b>	<b>\$5,543.48</b>	<b>\$4,378.84</b>	<b>\$0.00</b>	<b>\$1,164.64</b>	<b>21.01%</b>
<b>PHS TECH EDUCATION</b>										
1033110010	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	610	SUPPLIES	6,000	0.00	0.00	6,000.00	4,337.06	0.00	1,662.94	27.72%
1033110010	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	650	SOFTWARE	3,300	0.00	0.00	3,300.00	2,400.00	0.00	900.00	27.27%
1033110010	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%





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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033110010	737	FURNITURE-REPLACEMENT	2,800	0.00	(1,300.00)	1,500.00	0.00	0.00	1,500.00	100.00%
1033110010	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
<b>Total PHS TECH EDUCATION</b>			<b>\$12,100</b>	<b>\$0.00</b>	<b>(\$1,300.00)</b>	<b>\$10,800.02</b>	<b>\$6,737.06</b>	<b>\$0.00</b>	<b>\$4,062.96</b>	<b>37.62%</b>
<b>PHS MATH EDUCATION</b>										
1033110011	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110011	610	SUPPLIES	1,000	0.00	500.00	1,500.00	1,058.80	210.50	230.70	15.38%
1033110011	640	TEXTBOOKS - REPLACEMENT	16,000	0.00	(16,000.00)	0.00	0.00	0.00	0.00	0.00%
1033110011	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110011	738	EQUIPMENT-REPLACEMENT	500	0.00	(500.00)	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS MATH EDUCATION</b>			<b>\$17,500</b>	<b>\$0.00</b>	<b>(\$16,000.00)</b>	<b>\$1,500.00</b>	<b>\$1,058.80</b>	<b>\$210.50</b>	<b>\$230.70</b>	<b>15.38%</b>
<b>PHS MUSIC EDUCATION</b>										
1033110012	430	REPAIRS & MAINTENANCE	1,538	0.00	(1,538.00)	0.00	0.00	0.00	0.00	0.00%
1033110012	610	SUPPLIES	6,663	155.23	0.00	6,818.23	6,646.27	0.00	171.96	2.52%
1033110012	640	TEXTBOOKS - REPLACEMENT	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1033110012	650	SOFTWARE	1,025	0.00	0.00	1,025.00	0.00	0.00	1,025.00	100.00%
1033110012	734	EQUIPMENT-ADDITIONAL	4,268	2,385.99	0.00	6,653.99	2,385.99	10,448.80	(6,180.80)	(92.89%)
1033110012	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110012	738	EQUIPMENT-REPLACEMENT	5,638	0.00	1,538.00	7,176.00	4,973.98	113.70	2,088.32	29.10%
<b>Total PHS MUSIC EDUCATION</b>			<b>\$20,132</b>	<b>\$2,541.22</b>	<b>\$0.00</b>	<b>\$22,673.22</b>	<b>\$14,006.24</b>	<b>\$10,562.50</b>	<b>(\$1,895.52)</b>	<b>(8.36%)</b>
<b>PHS SCIENCE EDUCATION</b>										
1033110013	421	UTILITIES-DISPOSAL	4,500	1,466.11	0.00	5,966.11	3,198.15	0.00	2,767.96	46.39%
1033110013	430	REPAIRS & MAINTENANCE	1,200	0.00	0.00	1,200.00	0.00	0.00	1,200.00	100.00%
1033110013	610	SUPPLIES	15,700	0.00	0.00	15,700.00	6,394.84	0.00	9,305.16	59.27%
1033110013	640	TEXTBOOKS - REPLACEMENT	18,700	0.00	0.00	18,700.00	0.00	0.00	18,700.00	100.00%
1033110013	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110013	734	EQUIPMENT-ADDITIONAL	3,200	0.00	0.00	3,200.00	0.00	0.00	3,200.00	100.00%
1033110013	738	EQUIPMENT-REPLACEMENT	3,300	0.00	0.00	3,300.00	2,817.00	0.00	483.00	14.64%
<b>Total PHS SCIENCE EDUCATION</b>			<b>\$46,600</b>	<b>\$1,466.11</b>	<b>\$0.00</b>	<b>\$48,066.11</b>	<b>\$12,409.99</b>	<b>\$0.00</b>	<b>\$35,656.12</b>	<b>74.18%</b>
<b>PHS SOCIAL SCIENCE EDUC</b>										
1033110015	610	SUPPLIES	1,800	0.00	0.00	1,800.00	0.00	0.00	1,800.00	100.00%
1033110015	640	TEXTBOOKS - REPLACEMENT	18,870	0.00	0.00	18,870.00	17,765.11	0.00	1,104.89	5.86%
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%
<b>Total PHS SOCIAL SCIENCE EDUC</b>			<b>\$20,670</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,670.00</b>	<b>\$17,765.11</b>	<b>\$0.00</b>	<b>\$2,904.89</b>	<b>14.05%</b>
<b>PHS READING EDUCATION</b>										
1033110023	610	SUPPLIES	800	0.00	0.00	800.00	0.00	0.00	800.00	100.00%
1033110023	640	TEXTBOOKS - REPLACEMENT	2,500	0.00	0.00	2,500.00	0.00	0.00	2,500.00	100.00%
<b>Total PHS READING EDUCATION</b>			<b>\$3,300</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,300.00</b>	<b>100.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$4,290,648</b>	<b>\$4,451.69</b>	<b>(\$15,400.00)</b>	<b>\$4,279,699.54</b>	<b>\$4,065,336.12</b>	<b>\$37,435.58</b>	<b>\$176,927.84</b>	<b>4.13%</b>
<b>Total 1100 - REGULAR EDUCATION PRGMS</b>			<b>\$11,517,294</b>	<b>\$14,914.74</b>	<b>(\$93,700.00)</b>	<b>\$11,438,508.39</b>	<b>\$10,855,099.72</b>	<b>\$68,415.73</b>	<b>\$514,992.94</b>	<b>4.50%</b>



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>1210 - SPECIAL EDUCATION PRGMS</b>										
<b>DW SPECIAL EDUCATION</b>										
1000121000	110	SALARIES	84,117	0.00	0.00	84,116.55	51,803.56	0.00	32,312.99	38.41%
1000121000	113	TUTOR SALARIES	6,000	0.00	0.00	6,000.00	35.00	0.00	5,965.00	99.42%
1000121000	114	INSTRUC. ASST. SALARIES	15,850	0.00	0.00	15,850.00	249.84	0.00	15,600.16	98.42%
1000121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	211	HEALTH INSURANCE	9,268	0.00	0.00	9,268.08	9,268.02	0.00	0.06	0.00%
1000121000	212	DENTAL INSURANCE	547	0.00	0.00	546.72	546.72	0.00	0.00	0.00%
1000121000	213	LIFE INSURANCE	75	0.00	0.00	74.88	68.16	0.00	6.72	8.97%
1000121000	214	DISABILITY INSURANCE	88	0.00	0.00	87.60	79.44	0.00	8.16	9.32%
1000121000	220	SOCIAL SECURITY	8,106	0.00	0.00	8,106.45	3,944.47	0.00	4,161.98	51.34%
1000121000	231	NON-TEACHER RETIREMENT	4,535	0.00	0.00	4,534.86	4,644.80	0.00	(109.94)	(2.42%)
1000121000	232	TEACHER RETIREMENT	8,814	0.00	0.00	8,814.20	1,688.79	0.00	7,125.41	80.84%
1000121000	260	WORKERS COMP INSURANCE	562	0.00	0.00	561.63	122.87	0.00	438.76	78.12%
1000121000	275	WORKSHOPS NON-UNION	7,150	0.00	0.00	7,150.00	4,480.00	0.00	2,670.00	37.34%
1000121000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	320	IN-DIST PROF DEVELOPMENT	5,500	0.00	0.00	5,500.00	4,300.00	0.00	1,200.00	21.82%
1000121000	321	PROFESSIONAL EDU SERVICES	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
1000121000	330	PROFESSIONAL SERVICES	75,688	7,744.54	0.00	83,432.54	50,483.90	5,699.05	27,249.59	32.66%
1000121000	332	TUTOR SERVICES	79,000	4,421.74	0.00	83,421.74	76,564.78	399.50	6,457.46	7.74%
1000121000	335	LEGAL SERVICES	50,000	19,099.20	0.00	69,099.20	32,864.50	3,133.00	33,101.70	47.90%
1000121000	421	UTILITIES-DISPOSAL	350	0.00	0.00	350.00	0.00	0.00	350.00	100.00%
1000121000	430	REPAIRS & MAINTENANCE	300	178.99	0.00	478.99	178.99	0.00	300.00	62.63%
1000121000	534	POSTAGE/GENERAL EXPENSES	1,200	0.00	0.00	1,200.00	521.14	0.00	678.86	56.57%
1000121000	540	ADVERTISING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	561	TUITION TO OTHER LEAS	36,008	0.00	0.00	36,008.00	22,938.51	0.00	13,069.49	36.30%
1000121000	564	TUITION TO PRIVATE SCHOOL	870,191	0.00	(23,890.10)	846,300.90	600,494.45	6,726.57	239,079.88	28.25%
1000121000	569	TUITION RESIDENTIAL	38,607	0.00	23,890.10	62,497.10	61,363.12	0.00	1,133.98	1.81%
1000121000	580	TRAVEL & MILEAGE	3,000	0.00	(379.17)	2,620.83	22.51	0.00	2,598.32	99.14%
1000121000	610	SUPPLIES	550	0.00	379.17	929.17	1,176.00	0.00	(246.83)	(26.56%)
1000121000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	641	TEXTBOOKS - ADDITIONAL	7,188	0.00	0.00	7,188.00	4,293.80	0.00	2,894.20	40.26%
1000121000	643	INFORMATION ACCESS FEES	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
1000121000	650	SOFTWARE	3,250	1,360.00	485.45	5,095.45	4,705.70	0.00	389.75	7.65%
1000121000	734	EQUIPMENT-ADDITIONAL	2,000	0.00	0.00	2,000.00	410.00	0.00	1,590.00	79.50%
1000121000	738	EQUIPMENT-REPLACEMENT	22,657	0.00	0.00	22,657.00	563.73	0.00	22,093.27	97.51%
1000121000	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	840	CONTINGENCY	1,800	0.00	0.00	1,800.00	(3,033.12)	0.00	4,833.12	268.51%
1000121000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW SPECIAL EDUCATION</b>			<b>\$1,345,700</b>	<b>\$32,804.47</b>	<b>\$485.45</b>	<b>\$1,378,989.89</b>	<b>\$934,779.68</b>	<b>\$15,958.12</b>	<b>\$428,252.09</b>	<b>31.06%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$1,345,700</b>	<b>\$32,804.47</b>	<b>\$485.45</b>	<b>\$1,378,989.89</b>	<b>\$934,779.68</b>	<b>\$15,958.12</b>	<b>\$428,252.09</b>	<b>31.06%</b>



Pelham School District FY2021 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2021

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 SPECIAL EDUCATION, PES PRESCHOOL SPED, and PES KINDERGARTEN SPED.



**Pelham School District FY2021 Year-To-Date Budget Status Report**

Account Detail by Function Through June 30, 2021

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011121029	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121029	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES KINDERGARTEN SPED</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$1,646,135</b>	<b>\$0.00</b>	<b>(\$495.00)</b>	<b>\$1,645,639.88</b>	<b>\$1,579,213.43</b>	<b>\$0.00</b>	<b>\$66,426.45</b>	<b>4.04%</b>
<b>PMS SPECIAL EDUCATION</b>										
1012121000	110	SALARIES	468,908	0.00	0.00	468,908.50	486,329.16	0.00	(17,420.66)	(3.72%)
1012121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	114	INSTRUC. ASST. SALARIES	310,429	0.00	0.00	310,429.27	249,419.80	0.00	61,009.47	19.65%
1012121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	3,145.00	0.00	(3,145.00)	0.00%
1012121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	885.32	0.00	(885.32)	0.00%
1012121000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	211	HEALTH INSURANCE	165,326	0.00	0.00	165,326.33	150,601.08	0.00	14,725.25	8.91%
1012121000	212	DENTAL INSURANCE	7,651	0.00	0.00	7,651.16	8,392.59	0.00	(741.43)	(9.69%)
1012121000	213	LIFE INSURANCE	839	0.00	0.00	839.40	845.08	0.00	(5.68)	(0.68%)
1012121000	214	DISABILITY INSURANCE	1,178	0.00	0.00	1,178.28	1,163.28	0.00	15.00	1.27%
1012121000	220	SOCIAL SECURITY	56,779	0.00	0.00	56,778.94	54,173.94	0.00	2,605.00	4.59%
1012121000	232	TEACHER RETIREMENT	76,856	0.00	0.00	76,856.29	85,540.34	0.00	(8,684.05)	(11.30%)
1012121000	260	WORKERS COMP INSURANCE	3,934	0.00	0.00	3,933.70	3,597.19	0.00	336.51	8.55%
1012121000	275	WORKSHOPS NON-UNION	748	0.00	0.00	748.00	0.00	0.00	748.00	100.00%
1012121000	291	TSA MATCH CONTRIBUTION	1,500	0.00	0.00	1,500.00	0.00	0.00	1,500.00	100.00%
1012121000	325	TESTING PROTOCOLS	500	0.00	0.00	500.00	460.57	0.00	39.43	7.89%
1012121000	534	POSTAGE/GENERAL EXPENSES	550	0.00	0.00	550.00	60.95	0.00	489.05	88.92%
1012121000	580	TRAVEL & MILEAGE	1,300	0.00	(255.00)	1,045.00	0.00	0.00	1,045.00	100.00%
1012121000	610	SUPPLIES	3,010	0.00	2,626.63	5,636.63	5,626.84	0.00	9.79	0.17%
1012121000	640	TEXTBOOKS - REPLACEMENT	500	0.00	(500.00)	0.00	0.00	0.00	0.00	0.00%
1012121000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	643	INFORMATION ACCESS FEES	2,400	0.00	35.00	2,435.00	2,432.95	0.00	2.05	0.08%
1012121000	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	650	SOFTWARE	0	0.00	300.00	300.00	299.99	0.00	0.01	0.00%
1012121000	733	FURNITURE-ADDITIONAL	6,350	0.00	(2,504.63)	3,845.37	3,849.56	0.00	(4.19)	(0.11%)
1012121000	734	EQUIPMENT-ADDITIONAL	350	0.00	798.00	1,148.00	0.00	1,148.00	0.00	0.00%
1012121000	737	FURNITURE-REPLACEMENT	500	0.00	410.00	910.00	0.00	0.00	910.00	100.00%
1012121000	810	DUES AND FEES	300	0.00	255.00	555.00	555.00	0.00	0.00	0.00%
1012121000	890	MISCELLANEOUS	1,200	0.00	(1,165.00)	35.00	35.00	0.00	0.00	0.00%
<b>Total PMS SPECIAL EDUCATION</b>			<b>\$1,111,110</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,111,109.87</b>	<b>\$1,057,413.64</b>	<b>\$1,148.00</b>	<b>\$52,548.23</b>	<b>4.73%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$1,111,110</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,111,109.87</b>	<b>\$1,057,413.64</b>	<b>\$1,148.00</b>	<b>\$52,548.23</b>	<b>4.73%</b>
<b>PHS SPECIAL EDUCATION</b>										
1033121000	110	SALARIES	530,541	0.00	0.00	530,541.10	462,071.13	0.00	68,469.97	12.91%
1033121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	1,890.00	0.00	(1,890.00)	0.00%
1033121000	114	INSTRUC. ASST. SALARIES	345,276	0.00	0.00	345,276.06	255,512.88	0.00	89,763.18	26.00%
1033121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	2,567.50	0.00	(2,567.50)	0.00%
1033121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	110.67	0.00	(110.67)	0.00%
1033121000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	211	HEALTH INSURANCE	178,942	0.00	0.00	178,941.68	125,042.35	0.00	53,899.33	30.12%



**Pelham School District FY2021 Year-To-Date Budget Status Report**

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033121000	212	DENTAL INSURANCE	5,436	0.00	0.00	5,436.16	4,512.60	0.00	923.56	16.99%
1033121000	213	LIFE INSURANCE	845	0.00	0.00	844.68	725.62	0.00	119.06	14.10%
1033121000	214	DISABILITY INSURANCE	1,202	0.00	0.00	1,202.04	988.80	0.00	213.24	17.74%
1033121000	220	SOCIAL SECURITY	62,180	0.00	0.00	62,179.76	53,816.84	0.00	8,362.92	13.45%
1033121000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	232	TEACHER RETIREMENT	77,614	0.00	0.00	77,614.24	82,123.82	0.00	(4,509.58)	(5.81%)
1033121000	260	WORKERS COMP INSURANCE	4,307	0.00	0.00	4,307.49	3,518.98	0.00	788.51	18.31%
1033121000	275	WORKSHOPS - NON-UNION	748	0.00	0.00	748.00	625.00	0.00	123.00	16.44%
1033121000	291	TSA MATCH CONTRIBUTION	1,500	0.00	0.00	1,500.00	0.00	0.00	1,500.00	100.00%
1033121000	325	TESTING PROTOCOLS	0	0.00	2,354.80	2,354.80	2,354.80	0.00	0.00	0.00%
1033121000	534	POSTAGE/GENERAL EXPENSES	1,500	0.00	0.00	1,500.00	376.74	0.00	1,123.26	74.88%
1033121000	580	TRAVEL & MILEAGE	1,300	0.00	0.00	1,300.00	0.00	0.00	1,300.00	100.00%
1033121000	610	SUPPLIES	7,400	0.00	(2,354.80)	5,045.20	802.02	0.00	4,243.18	84.10%
1033121000	640	TEXTBOOKS - REPLACEMENT	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1033121000	644	PUBLICATIONS	500	0.00	0.00	500.00	73.04	0.00	426.96	85.39%
1033121000	650	SOFTWARE	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1033121000	734	EQUIPMENT-ADDITIONAL	4,000	4,019.99	(555.00)	7,464.99	3,968.99	0.00	3,496.00	46.83%
1033121000	737	FURNITURE-REPLACEMENT	4,000	0.00	0.00	4,000.00	0.00	0.00	4,000.00	100.00%
1033121000	810	DUES AND FEES	0	0.00	555.00	555.00	0.00	0.00	0.00	0.00%
<b>Total PHS SPECIAL EDUCATION</b>			<b>\$1,228,791</b>	<b>\$4,019.99</b>	<b>\$0.00</b>	<b>\$1,232,811.20</b>	<b>\$1,001,636.78</b>	<b>\$0.00</b>	<b>\$231,174.42</b>	<b>18.75%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$1,228,791</b>	<b>\$4,019.99</b>	<b>\$0.00</b>	<b>\$1,232,811.20</b>	<b>\$1,001,636.78</b>	<b>\$0.00</b>	<b>\$231,174.42</b>	<b>18.75%</b>
<b>Total 1210 - SPECIAL EDUCATION PRGMS</b>			<b>\$5,331,736</b>	<b>\$36,824.46</b>	<b>(\$9.55)</b>	<b>\$5,368,550.84</b>	<b>\$4,573,043.53</b>	<b>\$17,106.12</b>	<b>\$778,401.19</b>	<b>14.50%</b>
<b>1260 - BILINGUAL PROGRAMS</b>										
<b>DW BILINGUAL PROGRAMS</b>										
1000126000	110	SALARIES	63,388	0.00	0.00	63,388.00	63,728.80	0.00	(340.80)	(0.54%)
1000126000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	114	INSTRUC. ASST. SALARIES	17,861	0.00	0.00	17,861.13	0.00	0.00	17,861.13	100.00%
1000126000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	211	HEALTH INSURANCE	22,864	0.00	0.00	22,863.80	23,206.63	0.00	(342.83)	(1.50%)
1000126000	212	DENTAL INSURANCE	1,531	0.00	0.00	1,530.60	1,530.43	0.00	0.17	0.01%
1000126000	213	LIFE INSURANCE	113	0.00	0.00	112.56	102.00	0.00	10.56	9.38%
1000126000	214	DISABILITY INSURANCE	175	0.00	0.00	175.20	159.12	0.00	16.08	9.18%
1000126000	220	SOCIAL SECURITY	6,215	0.00	0.00	6,215.41	4,675.54	0.00	1,539.87	24.78%
1000126000	232	TEACHER RETIREMENT	11,283	0.00	0.00	11,283.06	11,282.96	0.00	0.10	0.00%
1000126000	260	WORKERS COMP INSURANCE	431	0.00	0.00	430.74	309.23	0.00	121.51	28.21%
1000126000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	580	TRAVEL & MILEAGE	400	0.00	0.00	400.00	0.00	0.00	400.00	100.00%
1000126000	610	SUPPLIES	250	0.00	0.00	250.00	66.00	0.00	184.00	73.60%
1000126000	640	TEXTBOOKS - REPLACEMENT	250	0.00	0.00	250.00	57.10	0.00	192.90	77.16%



**Pelham School District FY2021 Year-To-Date Budget Status Report**

Account Detail by Function Through June 30, 2021

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
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%
<b>Total DW BILINGUAL PROGRAMS</b>			<b>\$124,760</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$124,760.50</b>	<b>\$105,117.81</b>	<b>\$0.00</b>	<b>\$19,642.69</b>	<b>15.74%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$124,760</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$124,760.50</b>	<b>\$105,117.81</b>	<b>\$0.00</b>	<b>\$19,642.69</b>	<b>15.74%</b>
<b>Total 1260 - BILINGUAL PROGRAMS</b>			<b>\$124,760</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$124,760.50</b>	<b>\$105,117.81</b>	<b>\$0.00</b>	<b>\$19,642.69</b>	<b>15.74%</b>
<b>1280 - EXTENDED SCHOOL YEAR</b>										
<b>DW EXTENDED SCHOOL YEAR</b>										
1000128000	110	SALARIES	65,000	0.00	0.00	65,000.00	71,954.77	0.00	(6,954.77)	(10.70%)
1000128000	114	INSTRUC. ASST. SALARIES	31,000	0.00	0.00	31,000.00	10,453.25	0.00	20,546.75	66.28%
1000128000	220	SOCIAL SECURITY	7,344	0.00	0.00	7,344.00	6,302.65	0.00	1,041.35	14.18%
1000128000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	453.21	0.00	(453.21)	0.00%
1000128000	232	TEACHER RETIREMENT	11,570	0.00	0.00	11,570.00	9,957.56	0.00	1,612.44	13.94%
1000128000	260	WORKERS COMP INSURANCE	509	0.00	0.00	508.80	400.00	0.00	108.80	21.38%
1000128000	330	PROFESSIONAL SERVICES	18,000	0.00	0.00	18,000.00	34,230.26	0.00	(16,230.26)	(90.17%)
1000128000	332	TUTOR SERVICES	4,000	0.00	0.00	4,000.00	0.00	0.00	4,000.00	100.00%
1000128000	561	TUITION TO OTHER LEAS	2,950	0.00	0.00	2,950.00	1,276.30	0.00	1,673.70	56.74%
1000128000	564	TUITION TO PRIVATE SCHOOL	123,058	0.00	0.00	123,058.00	47,507.08	0.00	75,550.92	61.39%
1000128000	569	TUITION RESIDENTIAL	39,240	0.00	0.00	39,240.00	22,785.79	0.00	16,454.21	41.93%
1000128000	610	SUPPLIES	1,250	0.00	0.00	1,250.00	68.99	0.00	1,181.01	94.48%
1000128000	890	MISCELLANEOUS	620	0.00	0.00	620.00	0.00	0.00	620.00	100.00%
<b>Total DW EXTENDED SCHOOL YEAR</b>			<b>\$304,541</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$304,540.80</b>	<b>\$205,389.86</b>	<b>\$0.00</b>	<b>\$99,150.94</b>	<b>32.56%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$304,541</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$304,540.80</b>	<b>\$205,389.86</b>	<b>\$0.00</b>	<b>\$99,150.94</b>	<b>32.56%</b>
<b>PES EXTENDED YEAR</b>										
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%
<b>Total PES EXTENDED YEAR</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 1280 - EXTENDED SCHOOL YEAR</b>			<b>\$304,541</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$304,540.80</b>	<b>\$205,389.86</b>	<b>\$0.00</b>	<b>\$99,150.94</b>	<b>32.56%</b>
<b>1301 - VOCATIONAL EDUCATION PRGM</b>										
<b>PHS VOCATIONAL EDUCATION</b>										
1033130100	561	TUITION TO OTHER LEAS	100,000	39,654.44	(638.90)	139,015.54	76,803.07	36,026.47	26,186.00	18.84%
<b>Total PHS VOCATIONAL EDUCATION</b>			<b>\$100,000</b>	<b>\$39,654.44</b>	<b>(\$638.90)</b>	<b>\$139,015.54</b>	<b>\$76,803.07</b>	<b>\$36,026.47</b>	<b>\$26,186.00</b>	<b>18.84%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$100,000</b>	<b>\$39,654.44</b>	<b>(\$638.90)</b>	<b>\$139,015.54</b>	<b>\$76,803.07</b>	<b>\$36,026.47</b>	<b>\$26,186.00</b>	<b>18.84%</b>
<b>Total 1301 - VOCATIONAL EDUCATION PRGM</b>			<b>\$100,000</b>	<b>\$39,654.44</b>	<b>(\$638.90)</b>	<b>\$139,015.54</b>	<b>\$76,803.07</b>	<b>\$36,026.47</b>	<b>\$26,186.00</b>	<b>18.84%</b>
<b>1410 - CO-CURRICULAR ACTIVITIES</b>										
<b>DW CO-CURRICULAR</b>										
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%



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
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%
<b>Total DW CO-CURRICULAR</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>PES CO-CURRICULAR</b>										
1011141000	110	SALARIES	19,865	0.00	0.00	19,865.00	4,597.00	0.00	15,268.00	76.86%
1011141000	220	SOCIAL SECURITY	1,520	0.00	0.00	1,519.69	346.50	0.00	1,173.19	77.20%
1011141000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011141000	232	TEACHER RETIREMENT	3,343	0.00	0.00	3,342.85	818.26	0.00	2,524.59	75.52%
1011141000	260	WORKERS COMP INSURANCE	105	0.00	0.00	105.29	22.32	0.00	82.97	78.80%
1011141000	610	SUPPLIES	500	0.00	0.00	500.00	359.99	0.00	140.01	28.00%
<b>Total PES CO-CURRICULAR</b>			<b>\$25,333</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,332.83</b>	<b>\$6,144.07</b>	<b>\$0.00</b>	<b>\$19,188.76</b>	<b>75.75%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$25,333</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,332.83</b>	<b>\$6,144.07</b>	<b>\$0.00</b>	<b>\$19,188.76</b>	<b>75.75%</b>
<b>PMS CO-CURRICULAR</b>										
1012141000	110	SALARIES	29,275	0.00	0.00	29,275.00	13,434.00	0.00	15,841.00	54.11%
1012141000	220	SOCIAL SECURITY	2,240	0.00	0.00	2,239.52	1,013.44	0.00	1,226.08	54.75%
1012141000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012141000	232	TEACHER RETIREMENT	4,162	0.00	0.00	4,162.02	2,161.25	0.00	2,000.77	48.07%
1012141000	260	WORKERS COMP INSURANCE	155	0.00	0.00	155.15	65.22	0.00	89.93	57.96%
1012141000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012141000	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012141000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS CO-CURRICULAR</b>			<b>\$35,832</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,831.69</b>	<b>\$16,673.91</b>	<b>\$0.00</b>	<b>\$19,157.78</b>	<b>53.47%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$35,832</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,831.69</b>	<b>\$16,673.91</b>	<b>\$0.00</b>	<b>\$19,157.78</b>	<b>53.47%</b>
<b>PHS CO-CURRICULAR</b>										
1033141000	110	SALARIES	55,728	0.00	0.00	55,728.01	44,417.00	0.00	11,311.01	20.30%
1033141000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	220	SOCIAL SECURITY	4,252	0.00	0.00	4,251.65	3,359.62	0.00	892.03	20.98%
1033141000	231	NON-TEACHER RETIREMENT	325	0.00	0.00	325.34	410.26	0.00	(84.92)	(26.10%)
1033141000	232	TEACHER RETIREMENT	8,988	0.00	0.00	8,988.23	6,548.49	0.00	2,439.74	27.14%
1033141000	260	WORKERS COMP INSURANCE	295	0.00	0.00	294.59	215.62	0.00	78.97	26.81%
1033141000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	580	TRAVEL & MILEAGE	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
1033141000	610	SUPPLIES	5,000	0.00	0.00	5,000.00	0.00	0.00	5,000.00	100.00%
1033141000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	810	DUES AND FEES	10,500	0.00	0.00	10,500.00	1,582.66	0.00	8,917.34	84.93%
1033141000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS CO-CURRICULAR</b>			<b>\$87,088</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$87,087.82</b>	<b>\$56,533.65</b>	<b>\$0.00</b>	<b>\$30,554.17</b>	<b>35.08%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$87,088</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$87,087.82</b>	<b>\$56,533.65</b>	<b>\$0.00</b>	<b>\$30,554.17</b>	<b>35.08%</b>
<b>Total 1410 - CO-CURRICULAR ACTIVITIES</b>			<b>\$148,252</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$148,252.34</b>	<b>\$79,351.63</b>	<b>\$0.00</b>	<b>\$68,900.71</b>	<b>46.48%</b>





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<b>1420 - ATHLETIC ACTIVITIES</b>										
<b>PMS ATHLETICS</b>										
1012142000	110	SALARIES	32,110	0.00	0.00	32,110.00	30,705.10	0.00	1,404.90	4.38%
1012142000	221	SOCIAL SECURITY	2,717	0.00	0.00	2,716.52	2,301.10	0.00	415.42	15.29%
1012142000	230	NON-TEACHER RETIREMENT	4,872	0.00	0.00	4,872.28	5,480.70	0.00	(608.42)	(12.49%)
1012142000	232	TEACHER RETIREMENT	2,264	0.00	0.00	2,264.16	3,207.55	0.00	(943.39)	(41.67%)
1012142000	260	WORKERS COMP INSURANCE	188	0.00	0.00	188.26	148.95	0.00	39.31	20.88%
1012142000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012142000	338	GAME OFFICIALS	6,464	0.00	(227.70)	6,236.30	2,740.00	0.00	3,496.30	56.06%
1012142000	610	SUPPLIES	7,052	0.00	(2,402.30)	4,649.70	4,639.92	0.00	9.78	0.21%
1012142000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012142000	738	EQUIPMENT-REPLACEMENT	0	0.00	3,833.99	3,833.99	3,833.99	0.00	0.00	0.00%
1012142000	810	DUES AND FEES	4,350	0.00	(1,203.99)	3,146.01	3,142.00	0.00	4.01	0.13%
<b>Total PMS ATHLETICS</b>			<b>\$60,017</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$60,017.22</b>	<b>\$56,199.31</b>	<b>\$0.00</b>	<b>\$3,817.91</b>	<b>6.36%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>										
<b>PHS ATHLETICS</b>										
1033142000	110	SALARIES	201,651	0.00	0.00	201,651.00	191,873.00	0.00	9,778.00	4.85%
1033142000	211	HEALTH INSURANCE	25,024	0.00	0.00	25,023.60	25,023.71	0.00	(0.11)	0.00%
1033142000	212	DENTAL INSURANCE	1,913	0.00	0.00	1,913.28	1,913.04	0.00	0.24	0.01%
1033142000	213	LIFE INSURANCE	267	0.00	0.00	267.36	303.90	0.00	(36.54)	(13.67%)
1033142000	214	DISABILITY INSURANCE	175	0.00	0.00	175.20	198.90	0.00	(23.70)	(13.53%)
1033142000	220	SOCIAL SECURITY	15,426	0.00	0.00	15,426.42	14,577.74	0.00	848.68	5.50%
1033142000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	232	TEACHER RETIREMENT	19,201	0.00	0.00	19,201.02	19,905.73	0.00	(704.71)	(3.67%)
1033142000	260	WORKERS COMP INSURANCE	1,069	0.00	0.00	1,068.85	931.06	0.00	137.79	12.89%
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	1,850.00	1,850.00	4,150.11	0.00	(2,300.11)	(124.33%)
1033142000	338	GAME OFFICIALS	35,000	0.00	(1,890.00)	33,110.00	21,159.14	0.00	11,950.86	36.09%
1033142000	339	ATHLETIC TRAINER SERVICES	30,646	0.00	770.00	31,416.00	31,416.00	0.00	0.00	0.00%
1033142000	446	RENTAL/LEASE SOFTWARE	675	0.00	0.00	675.00	675.00	0.00	0.00	0.00%
1033142000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	580	TRAVEL & MILEAGE	3,300	0.00	0.00	3,300.00	717.12	0.00	2,582.88	78.27%
1033142000	610	SUPPLIES	38,000	0.00	(200.00)	39,869.10	23,642.40	0.00	16,226.70	40.70%
1033142000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	738	EQUIPMENT-REPLACEMENT	18,000	0.00	0.00	18,000.00	0.00	23,021.80	(5,021.80)	(27.90%)
1033142000	810	DUES AND FEES	30,000	0.00	(770.00)	29,230.00	18,290.90	0.00	10,939.10	37.42%
1033142000	890	MISCELLANEOUS	1,000	0.00	240.00	1,240.00	1,154.00	0.00	86.00	6.94%
<b>Total PHS ATHLETICS</b>			<b>\$421,348</b>	<b>\$2,069.10</b>	<b>\$0.00</b>	<b>\$423,416.83</b>	<b>\$355,931.75</b>	<b>\$23,021.80</b>	<b>\$44,463.28</b>	<b>10.50%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>										
<b>Total 1420 - ATHLETIC ACTIVITIES</b>										
			<b>\$421,348</b>	<b>\$2,069.10</b>	<b>\$0.00</b>	<b>\$423,416.83</b>	<b>\$355,931.75</b>	<b>\$23,021.80</b>	<b>\$44,463.28</b>	<b>10.50%</b>
			<b>\$481,365</b>	<b>\$2,069.10</b>	<b>\$0.00</b>	<b>\$483,434.05</b>	<b>\$412,131.06</b>	<b>\$23,021.80</b>	<b>\$48,281.19</b>	<b>9.99%</b>

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<b>1490 - OTHER STUDENT ACTIVITIES</b>										
<b>PHS OTHR STUDENT ACTIVITY</b>										
1033149000	110	SALARIES	33,642	0.00	0.00	33,642.00	33,307.31	0.00	334.69	0.99%
1033149000	211	HEALTH INSURANCE	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1033149000	212	DENTAL INSURANCE	1,531	0.00	0.00	1,530.51	1,530.43	0.00	0.08	0.01%
1033149000	213	LIFE INSURANCE	63	0.00	0.00	62.64	47.20	0.00	15.44	24.65%
1033149000	214	DISABILITY INSURANCE	88	0.00	0.00	87.60	66.20	0.00	21.40	24.43%
1033149000	220	SOCIAL SECURITY	2,803	0.00	0.00	2,803.10	2,748.24	0.00	54.86	1.96%
1033149000	231	NON-TEACHER RETIREMENT	3,758	0.00	0.00	3,757.81	3,715.61	0.00	42.20	1.12%
1033149000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	260	WORKERS COMP INSURANCE	194	0.00	0.00	194.20	176.10	0.00	18.10	9.32%
1033149000	275	WORKSHOPS NON-UNION	1,200	0.00	0.00	1,200.00	0.00	0.00	1,200.00	100.00%
1033149000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	580	TRAVEL & MILEAGE	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1033149000	610	SUPPLIES	1,000	0.00	0.00	1,000.00	802.23	0.00	197.77	19.78%
1033149000	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	890	MISCELLANEOUS	550	0.00	0.00	550.00	0.00	0.00	550.00	100.00%
<b>Total PHS OTHR STUDENT ACTIVITY</b>			<b>\$48,828</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$48,827.86</b>	<b>\$45,393.32</b>	<b>\$0.00</b>	<b>\$3,434.54</b>	<b>7.03%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$48,828</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$48,827.86</b>	<b>\$45,393.32</b>	<b>\$0.00</b>	<b>\$3,434.54</b>	<b>7.03%</b>
<b>Total 1490 - OTHER STUDENT ACTIVITIES</b>			<b>\$48,828</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$48,827.86</b>	<b>\$45,393.32</b>	<b>\$0.00</b>	<b>\$3,434.54</b>	<b>7.03%</b>
<b>1501 - SELF-FUNDED PROGRAMS</b>										
<b>PES SELF-FUNDED PROGRAMS</b>										
101150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101150100	519	TRANSPORTATION	8,931	0.00	0.00	8,931.00	0.00	0.00	8,931.00	100.00%
101150100	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101150100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES SELF-FUNDED PROGRAMS</b>			<b>\$8,931</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,931.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,931.00</b>	<b>100.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$8,931</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,931.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,931.00</b>	<b>100.00%</b>
<b>PMS SELF-FUNDED PROGRAMS</b>										
1012150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012150100	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012150100	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012150100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS SELF-FUNDED PROGRAMS</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>PHS SELF-FUNDED PROGRAMS</b>										
1033150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	519	TRANSPORTATION	6,200	0.00	0.00	6,200.00	0.00	0.00	6,200.00	100.00%



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1033150100	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS SELF-FUNDED PROGRAMS</b>			<b>\$6,200</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,200.00</b>	<b>100.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$6,200</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,200.00</b>	<b>100.00%</b>
<b>Total 1501 - SELF-FUNDED PROGRAMS</b>			<b>\$15,131</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,131.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,131.00</b>	<b>100.00%</b>
<b>2110 - SOCIAL WORK SERVICES</b>										
<b>DW SOCIAL WORK SERVICES</b>										
1000211000	110	SALARIES	45,860	0.00	0.00	45,860.00	43,648.78	0.00	2,211.22	4.82%
1000211000	211	HEALTH INSURANCE	23,633	0.00	0.00	23,633.40	23,987.78	0.00	(354.38)	(1.50%)
1000211000	212	DENTAL INSURANCE	1,531	0.00	0.00	1,530.60	1,530.43	0.00	0.17	0.01%
1000211000	213	LIFE INSURANCE	84	0.00	0.00	84.00	76.14	0.00	7.86	9.36%
1000211000	214	DISABILITY INSURANCE	138	0.00	0.00	137.88	125.16	0.00	12.72	9.23%
1000211000	220	SOCIAL SECURITY	3,508	0.00	0.00	3,508.29	3,132.68	0.00	375.61	10.71%
1000211000	232	TEACHER RETIREMENT	8,163	0.00	0.00	8,163.08	7,769.59	0.00	393.49	4.82%
1000211000	260	WORKERS COMP INSURANCE	243	0.00	0.00	243.06	211.90	0.00	31.16	12.82%
1000211000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	199.00	0.00	(199.00)	0.00%
1000211000	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	61.47	0.00	(61.47)	0.00%
<b>Total DW SOCIAL WORK SERVICES</b>			<b>\$83,160</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$83,160.31</b>	<b>\$80,742.93</b>	<b>\$0.00</b>	<b>\$2,417.38</b>	<b>2.91%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$83,160</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$83,160.31</b>	<b>\$80,742.93</b>	<b>\$0.00</b>	<b>\$2,417.38</b>	<b>2.91%</b>
<b>PES SOCIAL WORK SERVICES</b>										
1011211000	550	PRINTING	200	0.00	0.00	200.00	200.00	0.00	0.00	0.00%
1011211000	610	SUPPLIES	650	0.00	0.00	650.00	522.91	0.00	127.09	19.55%
1011211000	890	MISCELLANEOUS	400	0.00	0.00	400.00	0.00	0.00	400.00	100.00%
<b>Total PES SOCIAL WORK SERVICES</b>			<b>\$1,250</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,250.00</b>	<b>\$722.91</b>	<b>\$0.00</b>	<b>\$527.09</b>	<b>42.17%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$1,250</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,250.00</b>	<b>\$722.91</b>	<b>\$0.00</b>	<b>\$527.09</b>	<b>42.17%</b>
<b>PMS SOCIAL WORK SERVICES</b>										
1012211000	550	PRINTING	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1012211000	610	SUPPLIES	150	0.00	0.00	150.00	0.00	0.00	150.00	100.00%
1012211000	890	MISCELLANEOUS	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
<b>Total PMS SOCIAL WORK SERVICES</b>			<b>\$550</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$550.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$550.00</b>	<b>100.00%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$550</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$550.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$550.00</b>	<b>100.00%</b>
<b>PHS SOCIAL WORK SERVICES</b>										
1033211000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033211000	610	SUPPLIES	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1033211000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS SOCIAL WORK SERVICES</b>			<b>\$500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>100.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>100.00%</b>
<b>Total 2110 - SOCIAL WORK SERVICES</b>			<b>\$85,460</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$85,460.31</b>	<b>\$81,465.84</b>	<b>\$0.00</b>	<b>\$3,994.47</b>	<b>4.67%</b>

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<b>2120 - GUIDANCE SERVICES</b>										
<b>DW GUIDANCE</b>										
1000212000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	332	TUTOR SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	2,000.00	0.00	(2,000.00)	0.00%
1000212000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW GUIDANCE</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>(\$2,000.00)</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>(\$2,000.00)</b>	<b>0.00%</b>
<b>PES GUIDANCE SERVICES</b>										
1011212000	110	SALARIES	160,801	0.00	0.00	160,801.00	171,949.24	0.00	(11,148.24)	(6.93%)
1011212000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011212000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011212000	211	HEALTH INSURANCE	76,970	0.00	0.00	76,970.38	69,619.89	0.00	7,350.49	9.55%
1011212000	212	DENTAL INSURANCE	3,061	0.00	0.00	3,061.20	4,591.29	0.00	(1,530.09)	(49.98%)
1011212000	213	LIFE INSURANCE	203	0.00	0.00	203.28	275.52	0.00	(72.24)	(35.54%)
1011212000	214	DISABILITY INSURANCE	310	0.00	0.00	309.96	430.80	0.00	(120.84)	(38.99%)
1011212000	220	SOCIAL SECURITY	8,770	0.00	0.00	8,769.58	12,282.64	0.00	(3,513.06)	(40.06%)
1011212000	232	TEACHER RETIREMENT	20,405	0.00	0.00	20,405.03	30,533.55	0.00	(10,128.52)	(49.64%)
1011212000	260	WORKERS COMP INSURANCE	608	0.00	0.00	607.57	834.49	0.00	(226.92)	(37.35%)
1011212000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	755.93	0.00	(755.93)	0.00%
1011212000	610	SUPPLIES	2,100	0.00	0.00	2,100.00	401.94	0.00	1,698.06	80.86%
1011212000	641	TEXTBOOKS - ADDITIONAL	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1011212000	643	INFORMATION ACCESS FEES	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1011212000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011212000	734	EQUIPMENT-ADDITIONAL	2,500	0.00	0.00	2,500.00	0.00	0.00	2,500.00	100.00%
1011212000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES GUIDANCE SERVICES</b>			<b>\$276,478</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$276,478.00</b>	<b>\$291,675.29</b>	<b>\$0.00</b>	<b>(\$15,197.29)</b>	<b>(5.50%)</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$276,478</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$276,478.00</b>	<b>\$291,675.29</b>	<b>\$0.00</b>	<b>(\$15,197.29)</b>	<b>(5.50%)</b>
<b>PMS GUIDANCE SERVICES</b>										
1012212000	110	SALARIES	128,206	0.00	0.00	128,206.00	130,273.83	0.00	(2,067.83)	(1.61%)
1012212000	211	HEALTH INSURANCE	25,404	0.00	0.00	25,404.40	25,785.14	0.00	(380.74)	(1.50%)
1012212000	212	DENTAL INSURANCE	1,393	0.00	0.00	1,393.00	1,392.77	0.00	0.23	0.02%
1012212000	213	LIFE INSURANCE	228	0.00	0.00	228.24	207.36	0.00	20.88	9.15%
1012212000	214	DISABILITY INSURANCE	323	0.00	0.00	323.40	293.52	0.00	29.88	9.24%
1012212000	220	SOCIAL SECURITY	9,808	0.00	0.00	9,807.77	9,773.47	0.00	34.30	0.35%
1012212000	232	TEACHER RETIREMENT	22,821	0.00	0.00	22,820.66	23,043.13	0.00	(222.47)	(0.97%)



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1012212000	260	WORKERS COMP INSURANCE	679	0.00	0.00	679.49	632.21	0.00	47.28	6.96%
1012212000	325	TESTING PROTOCOLS	300	0.00	6.08	306.08	0.00	0.00	306.08	100.00%
1012212000	330	PROFESSIONAL SERVICES	2,500	0.00	0.00	2,500.00	0.00	0.00	2,500.00	100.00%
1012212000	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012212000	610	SUPPLIES	900	0.00	0.00	900.00	859.10	0.00	40.90	4.54%
1012212000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012212000	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012212000	734	EQUIPMENT-ADDITIONAL	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
1012212000	737	FURNITURE-REPLACEMENT	700	0.00	(6.08)	693.92	0.00	0.00	693.92	100.00%
1012212000	890	MISCELLANEOUS	1,350	0.00	0.00	1,350.00	0.00	0.00	1,350.00	100.00%
<b>Total PMS GUIDANCE SERVICES</b>			<b>\$196,613</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$196,612.96</b>	<b>\$192,260.53</b>	<b>\$0.00</b>	<b>\$4,352.43</b>	<b>2.21%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$196,613</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$196,612.96</b>	<b>\$192,260.53</b>	<b>\$0.00</b>	<b>\$4,352.43</b>	<b>2.21%</b>
<b>PHS GUIDANCE SERVICES</b>										
1033212000	110	SALARIES	323,016	0.00	0.00	323,015.70	273,414.93	0.00	49,600.77	15.36%
1033212000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	18,259.73	0.00	(18,259.73)	0.00%
1033212000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	114.00	0.00	(114.00)	0.00%
1033212000	211	HEALTH INSURANCE	97,447	0.00	0.00	97,447.18	100,799.30	0.00	(3,352.12)	(3.44%)
1033212000	212	DENTAL INSURANCE	5,820	0.00	0.00	5,820.48	5,924.97	0.00	(104.49)	(1.80%)
1033212000	213	LIFE INSURANCE	674	0.00	0.00	674.40	493.54	0.00	180.86	26.82%
1033212000	214	DISABILITY INSURANCE	815	0.00	0.00	814.56	590.82	0.00	223.74	27.47%
1033212000	220	SOCIAL SECURITY	25,170	0.00	0.00	25,169.71	22,003.09	0.00	3,166.62	12.58%
1033212000	231	NON-TEACHER RETIREMENT	6,135	0.00	0.00	6,134.82	5,168.06	0.00	966.76	15.76%
1033212000	232	TEACHER RETIREMENT	47,721	0.00	0.00	47,720.61	38,824.20	0.00	8,896.41	18.64%
1033212000	260	WORKERS COMP INSURANCE	1,744	0.00	0.00	1,743.79	1,399.96	0.00	343.83	19.72%
1033212000	275	WORKSHOPS - NON-UNION	3,275	0.00	0.00	3,275.00	0.00	0.00	3,275.00	100.00%
1033212000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	1,650.00	0.00	1,350.00	45.00%
1033212000	321	PROFESSIONAL EDU SERVICES	150	0.00	0.00	150.00	0.00	0.00	150.00	100.00%
1033212000	330	PROFESSIONAL SERVICES	1,000	0.00	0.00	1,000.00	1,574.95	0.00	(574.95)	(57.50%)
1033212000	332	TUTOR SERVICES	0	0.00	0.00	0.00	718.20	0.00	(718.20)	0.00%
1033212000	446	RENTAL/LEASE SOFTWARE	4,000	0.00	0.00	4,000.00	3,339.00	0.00	661.00	16.52%
1033212000	550	PRINTING	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1033212000	580	TRAVEL & MILEAGE	1,500	0.00	0.00	1,500.00	0.00	0.00	1,500.00	100.00%
1033212000	610	SUPPLIES	17,500	0.00	(2,105.21)	15,394.79	5,878.22	0.00	9,516.57	61.82%
1033212000	640	TEXTBOOKS - REPLACEMENT	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1033212000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	733	FURNITURE-ADDITIONAL	2,000	0.00	2,105.21	4,105.21	2,105.21	0.00	2,000.00	48.72%
1033212000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	1,198.00	0.00	(1,198.00)	0.00%
1033212000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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1033212000	810	DUES AND FEES	1,390	0.00	0.00	1,390.00	812.00	0.00	578.00	41.59%
1033212000	890	MISCELLANEOUS	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
<b>Total PHS GUIDANCE SERVICES</b>			<b>\$543,856</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$543,856.26</b>	<b>\$484,268.18</b>	<b>\$0.00</b>	<b>\$59,588.08</b>	<b>10.96%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$543,856</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$543,856.26</b>	<b>\$484,268.18</b>	<b>\$0.00</b>	<b>\$59,588.08</b>	<b>10.96%</b>
<b>Total 2120 - GUIDANCE SERVICES</b>			<b>\$1,016,947</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,016,947.22</b>	<b>\$970,204.00</b>	<b>\$0.00</b>	<b>\$46,743.22</b>	<b>4.60%</b>
<b>2134 - NURSE SERVICES</b>										
<b>DW NURSE SERVICES</b>										
1000213400	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	120	DAILY SUBSTITUTE SALARIES	7,885	0.00	0.00	7,885.00	125.00	0.00	7,760.00	98.41%
1000213400	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	220	SOCIAL SECURITY	214	0.00	0.00	214.20	9.56	0.00	204.64	95.54%
1000213400	260	WORKERS COMP INSURANCE	15	0.00	0.00	14.84	0.61	0.00	14.23	95.89%
<b>Total DW NURSE SERVICES</b>			<b>\$8,114</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,114.04</b>	<b>\$135.17</b>	<b>\$0.00</b>	<b>\$7,978.87</b>	<b>98.33%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$8,114</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,114.04</b>	<b>\$135.17</b>	<b>\$0.00</b>	<b>\$7,978.87</b>	<b>98.33%</b>
<b>PES NURSE SERVICES</b>										
1011213400	110	SALARIES	88,402	0.00	0.00	88,402.50	62,568.15	0.00	25,834.35	29.22%
1011213400	114	INSTRUC. ASST. SALARIES	18,353	0.00	0.00	18,352.53	17,259.25	0.00	1,093.28	5.96%
1011213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,487.50	0.00	(1,487.50)	0.00%
1011213400	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	3,541.28	0.00	(3,541.28)	0.00%
1011213400	211	HEALTH INSURANCE	24,364	0.00	0.00	24,363.80	27,831.66	0.00	(3,467.86)	(14.23%)
1011213400	212	DENTAL INSURANCE	1,531	0.00	0.00	1,530.60	1,530.43	0.00	0.17	0.01%
1011213400	213	LIFE INSURANCE	118	0.00	0.00	117.60	100.56	0.00	17.04	14.49%
1011213400	214	DISABILITY INSURANCE	253	0.00	0.00	252.96	159.12	0.00	93.84	37.10%
1011213400	220	SOCIAL SECURITY	8,281	0.00	0.00	8,281.36	5,427.81	0.00	2,853.55	34.46%
1011213400	232	TEACHER RETIREMENT	10,993	0.00	0.00	10,992.92	11,019.01	0.00	(26.09)	(0.24%)
1011213400	260	WORKERS COMP INSURANCE	574	0.00	0.00	573.88	411.82	0.00	162.06	28.24%
1011213400	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	330	PROFESSIONAL SERVICES	1,500	0.00	0.00	1,500.00	4,261.55	0.00	(2,761.55)	(184.10%)
1011213400	430	REPAIRS & MAINTENANCE	150	0.00	0.00	150.00	140.00	0.00	10.00	6.67%
1011213400	610	SUPPLIES	4,924	0.00	0.00	4,924.00	1,362.45	0.00	3,561.55	72.33%
1011213400	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	650	SOFTWARE	1,150	0.00	0.00	1,150.00	1,087.08	0.00	62.92	5.47%
1011213400	733	FURNITURE-ADDITIONAL	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1011213400	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1011213400	738	EQUIPMENT-REPLACEMENT	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
1011213400	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES NURSE SERVICES</b>			<b>\$163,592</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$163,592.16</b>	<b>\$138,187.67</b>	<b>\$0.00</b>	<b>\$25,404.49</b>	<b>15.53%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$163,592</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$163,592.16</b>	<b>\$138,187.67</b>	<b>\$0.00</b>	<b>\$25,404.49</b>	<b>15.53%</b>



**Pelham School District FY2021 Year-To-Date Budget Status Report**

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>PMS NURSE SERVICES</b>										
1012213400	110	SALARIES	48,800	0.00	0.00	48,800.00	79,980.42	0.00	(31,180.42)	(63.89%)
1012213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	875.00	0.00	(875.00)	0.00%
1012213400	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	1,770.65	0.00	(1,770.65)	0.00%
1012213400	211	HEALTH INSURANCE	16,936	0.00	0.00	16,936.20	23,206.63	0.00	(6,270.43)	(37.02%)
1012213400	212	DENTAL INSURANCE	846	0.00	0.00	846.20	1,530.43	0.00	(684.23)	(80.86%)
1012213400	213	LIFE INSURANCE	87	0.00	0.00	87.36	79.44	0.00	7.92	9.07%
1012213400	214	DISABILITY INSURANCE	143	0.00	0.00	142.56	129.36	0.00	13.20	9.26%
1012213400	220	SOCIAL SECURITY	3,733	0.00	0.00	3,733.20	6,118.55	0.00	(2,385.35)	(63.90%)
1012213400	232	TEACHER RETIREMENT	8,686	0.00	0.00	8,686.40	8,686.36	0.00	0.04	0.00%
1012213400	260	WORKERS COMP INSURANCE	259	0.00	0.00	258.64	393.41	0.00	(134.77)	(52.11%)
1012213400	330	PROFESSIONAL SERVICES	550	0.00	0.00	550.00	403.36	0.00	146.64	26.66%
1012213400	430	REPAIRS & MAINTENANCE	200	0.00	0.00	200.00	81.20	0.00	118.80	59.40%
1012213400	610	SUPPLIES	2,000	90.96	0.00	2,090.96	1,646.72	0.00	444.24	21.25%
1012213400	650	SOFTWARE	285	0.00	0.00	285.00	271.77	0.00	13.23	4.64%
1012213400	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012213400	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012213400	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS NURSE SERVICES</b>			<b>\$82,526</b>	<b>\$90.96</b>	<b>\$0.00</b>	<b>\$82,616.52</b>	<b>\$125,173.30</b>	<b>\$0.00</b>	<b>(\$42,556.78)</b>	<b>(51.51%)</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$82,526</b>	<b>\$90.96</b>	<b>\$0.00</b>	<b>\$82,616.52</b>	<b>\$125,173.30</b>	<b>\$0.00</b>	<b>(\$42,556.78)</b>	<b>(51.51%)</b>
<b>PHS NURSE SERVICES</b>										
1033213400	110	SALARIES	47,780	0.00	0.00	47,780.00	47,780.00	0.00	0.00	0.00%
1033213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	850.00	0.00	(850.00)	0.00%
1033213400	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	885.33	0.00	(885.33)	0.00%
1033213400	211	HEALTH INSURANCE	22,864	0.00	0.00	22,863.80	23,206.63	0.00	(342.83)	(1.50%)
1033213400	212	DENTAL INSURANCE	1,531	0.00	0.00	1,530.60	1,530.43	0.00	0.17	0.01%
1033213400	213	LIFE INSURANCE	86	0.00	0.00	85.68	77.76	0.00	7.92	9.24%
1033213400	214	DISABILITY INSURANCE	140	0.00	0.00	139.56	126.72	0.00	12.84	9.20%
1033213400	220	SOCIAL SECURITY	3,655	0.00	0.00	3,655.17	3,655.51	0.00	69.66	1.91%
1033213400	232	TEACHER RETIREMENT	8,505	0.00	0.00	8,504.84	8,504.87	0.00	(0.03)	0.00%
1033213400	260	WORKERS COMP INSURANCE	253	0.00	0.00	253.23	240.35	0.00	12.88	5.09%
1033213400	330	PROFESSIONAL SERVICES	1,672	0.00	0.00	1,672.00	1,437.80	0.00	234.20	14.01%
1033213400	430	REPAIRS & MAINTENANCE	140	0.00	0.00	140.00	90.00	0.00	50.00	35.71%
1033213400	446	RENTAL/LEASE SOFTWARE	284	0.00	0.00	284.00	271.77	0.00	12.23	4.31%
1033213400	610	SUPPLIES	2,800	0.00	0.00	2,800.00	1,640.99	0.00	1,159.01	41.39%
1033213400	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	737	FURNITURE-REPLACEMENT	485	0.00	0.00	485.00	0.00	0.00	485.00	100.00%
1033213400	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS NURSE SERVICES</b>			<b>\$90,194</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$90,193.88</b>	<b>\$90,228.16</b>	<b>\$0.00</b>	<b>(\$34.28)</b>	<b>(0.04%)</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$90,194</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$90,193.88</b>	<b>\$90,228.16</b>	<b>\$0.00</b>	<b>(\$34.28)</b>	<b>(0.04%)</b>
<b>Total 2134 - NURSE SERVICES</b>			<b>\$344,426</b>	<b>\$90.96</b>	<b>\$0.00</b>	<b>\$344,516.60</b>	<b>\$353,724.30</b>	<b>\$0.00</b>	<b>(\$9,207.70)</b>	<b>(2.67%)</b>





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<b>2140 - PSYCHOLOGICAL SERVICES</b>										
<b>DW PSYCH SERVICES</b>										
1000214000	110	SALARIES	139,464	0.00	0.00	139,464.00	125,447.27	0.00	14,016.73	10.05%
1000214000	211	HEALTH INSURANCE	18,536	0.00	0.00	18,536.16	17,763.76	0.00	772.40	4.17%
1000214000	212	DENTAL INSURANCE	1,093	0.00	0.00	1,093.44	1,047.88	0.00	45.56	4.17%
1000214000	213	LIFE INSURANCE	194	0.00	0.00	194.40	192.28	0.00	2.12	1.09%
1000214000	214	DISABILITY INSURANCE	290	0.00	0.00	289.80	287.82	0.00	1.98	0.68%
1000214000	220	SOCIAL SECURITY	10,669	0.00	0.00	10,669.00	9,548.45	0.00	1,120.55	10.50%
1000214000	232	TEACHER RETIREMENT	18,937	0.00	0.00	18,937.24	22,133.22	0.00	(3,195.98)	(16.88%)
1000214000	260	WORKERS COMP INSURANCE	739	0.00	0.00	739.16	608.76	0.00	130.40	17.64%
1000214000	275	WORKSHOPS NON-UNION	1,300	0.00	350.00	1,650.00	3,479.00	0.00	(1,829.00)	(110.85%)
1000214000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	321	PROFESSIONAL EDU SERVICES	1,500	0.00	0.00	1,500.00	0.00	0.00	1,500.00	100.00%
1000214000	325	TESTING PROTOCOLS	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1000214000	330	PROFESSIONAL SERVICES	235,680	14,430.28	0.00	250,110.28	252,501.69	0.00	(2,391.41)	(0.96%)
1000214000	430	REPAIRS & MAINTENANCE	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1000214000	580	TRAVEL & MILEAGE	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1000214000	610	SUPPLIES	5,130	0.00	(350.00)	4,780.00	2,236.95	0.00	2,543.05	53.20%
1000214000	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	644	PUBLICATIONS	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1000214000	650	SOFTWARE	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1000214000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	810	DUES AND FEES	140	0.00	0.00	140.00	0.00	0.00	140.00	100.00%
<b>Total DW PSYCH SERVICES</b>			<b>\$435,623</b>	<b>\$14,430.28</b>	<b>\$0.00</b>	<b>\$450,053.48</b>	<b>\$435,247.08</b>	<b>\$0.00</b>	<b>\$14,806.40</b>	<b>3.29%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$435,623</b>	<b>\$14,430.28</b>	<b>\$0.00</b>	<b>\$450,053.48</b>	<b>\$435,247.08</b>	<b>\$0.00</b>	<b>\$14,806.40</b>	<b>3.29%</b>
<b>PES PSYCH SERVICES</b>										
1011214000	325	TESTING PROTOCOLS	5,719	0.00	300.00	6,019.00	4,780.04	1,220.31	18.65	0.31%
1011214000	610	SUPPLIES	420	0.00	(155.00)	265.00	0.00	0.00	265.00	100.00%
<b>Total PES PSYCH SERVICES</b>			<b>\$6,139</b>	<b>\$0.00</b>	<b>\$145.00</b>	<b>\$6,284.00</b>	<b>\$4,780.04</b>	<b>\$1,220.31</b>	<b>\$283.65</b>	<b>4.51%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>										
<b>PMS PSYCH SERVICES</b>										
1012214000	325	TESTING PROTOCOLS	2,500	0.00	0.00	2,500.00	929.25	780.55	790.20	31.61%
1012214000	610	SUPPLIES	200	0.00	0.00	200.00	207.49	0.00	(7.49)	(3.74%)
<b>Total PMS PSYCH SERVICES</b>			<b>\$2,700</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,700.00</b>	<b>\$1,136.74</b>	<b>\$780.55</b>	<b>\$782.71</b>	<b>28.99%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>										
<b>PHS PSYCH SERVICES</b>										
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%



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033214000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	325	TESTING PROTOCOLS	3,000	0.00	0.00	3,000.00	1,253.48	957.02	789.50	26.32%
1033214000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	610	SUPPLIES	350	0.00	0.00	350.00	324.61	0.00	25.39	7.25%
<b>Total PHS PSYCH SERVICES</b>			<b>\$3,350</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,350.00</b>	<b>\$1,578.09</b>	<b>\$957.02</b>	<b>\$814.89</b>	<b>24.33%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$3,350</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,350.00</b>	<b>\$1,578.09</b>	<b>\$957.02</b>	<b>\$814.89</b>	<b>24.33%</b>
<b>Total 2140 - PSYCHOLOGICAL SERVICES</b>			<b>\$447,812</b>	<b>\$14,430.28</b>	<b>\$145.00</b>	<b>\$462,387.48</b>	<b>\$442,741.95</b>	<b>\$2,957.88</b>	<b>\$16,687.65</b>	<b>3.61%</b>
<b>2150 - SPEECH SERVICES</b>										
<b>DW SPEECH SERVICES</b>										
1000215000	110	SALARIES	261,305	0.00	0.00	261,305.00	213,967.55	0.00	47,337.45	18.12%
1000215000	114	INSTRUC. ASST. SALARIES	24,429	0.00	0.00	24,429.38	0.00	0.00	24,429.38	100.00%
1000215000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	211	HEALTH INSURANCE	35,013	0.00	0.00	35,012.80	40,238.48	0.00	(5,225.68)	(14.93%)
1000215000	212	DENTAL INSURANCE	3,072	0.00	0.00	3,071.71	2,011.02	0.00	1,060.69	34.53%
1000215000	213	LIFE INSURANCE	276	0.00	0.00	276.48	340.95	0.00	(64.47)	(23.32%)
1000215000	214	DISABILITY INSURANCE	350	0.00	0.00	350.40	463.87	0.00	(113.47)	(32.38%)
1000215000	220	SOCIAL SECURITY	21,858	0.00	0.00	21,858.16	15,999.43	0.00	5,858.73	26.80%
1000215000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	2,948.04	0.00	(2,948.04)	0.00%
1000215000	232	TEACHER RETIREMENT	44,157	0.00	0.00	44,157.35	33,036.22	0.00	11,121.13	25.19%
1000215000	260	WORKERS COMP INSURANCE	1,514	0.00	0.00	1,514.44	1,038.39	0.00	476.05	31.43%
1000215000	275	WORKSHOPS NON-UNION	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1000215000	321	PROFESSIONAL EDU SERVICES	700	0.00	0.00	700.00	0.00	0.00	700.00	100.00%
1000215000	330	PROFESSIONAL SERVICES	244,809	0.00	0.00	244,809.27	302,890.66	0.00	(58,081.39)	(23.73%)
1000215000	430	REPAIRS & MAINTENANCE	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1000215000	610	SUPPLIES	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1000215000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW SPEECH SERVICES</b>			<b>\$638,885</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$638,884.99</b>	<b>\$612,934.61</b>	<b>\$0.00</b>	<b>\$25,950.38</b>	<b>4.06%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$638,885</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$638,884.99</b>	<b>\$612,934.61</b>	<b>\$0.00</b>	<b>\$25,950.38</b>	<b>4.06%</b>
<b>PES SPEECH SERVICES</b>										
1011215000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	325	TESTING PROTOCOLS	1,500	0.00	0.00	1,500.00	279.48	695.52	535.00	35.67%
1011215000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	610	SUPPLIES	900	0.00	0.00	900.00	286.70	0.00	613.30	68.14%
1011215000	640	TEXTBOOKS - REPLACEMENT	215	0.00	0.00	215.00	0.00	0.00	215.00	100.00%

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	1011215000	650 SOFTWARE	150	0.00	0.00	150.00	0.00	0.00	150.00	100.00%
	1011215000	733 FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1011215000	734 EQUIPMENT-ADDITIONAL	110	0.00	0.00	110.00	0.00	0.00	110.00	100.00%
	1011215000	738 EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES SPEECH SERVICES</b>			<b>\$2,875</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,875.00</b>	<b>\$566.18</b>	<b>\$685.52</b>	<b>\$1,623.30</b>	<b>56.46%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$2,875</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,875.00</b>	<b>\$566.18</b>	<b>\$685.52</b>	<b>\$1,623.30</b>	<b>56.46%</b>
<b>PMS SPEECH SERVICES</b>										
	1012215000	110 SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1012215000	114 INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1012215000	325 TESTING PROTOCOLS	1,000	0.00	0.00	1,000.00	710.34	288.16	1.50	0.15%
	1012215000	610 SUPPLIES	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
<b>Total PMS SPEECH SERVICES</b>			<b>\$1,300</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,300.00</b>	<b>\$710.34</b>	<b>\$288.16</b>	<b>\$301.50</b>	<b>23.19%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$1,300</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,300.00</b>	<b>\$710.34</b>	<b>\$288.16</b>	<b>\$301.50</b>	<b>23.19%</b>
<b>PHS SPEECH SERVICES</b>										
	1033215000	325 TESTING PROTOCOLS	1,000	0.00	0.00	1,000.00	84.70	715.30	200.00	20.00%
	1033215000	610 SUPPLIES	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
	1033215000	650 SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS SPEECH SERVICES</b>			<b>\$2,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$84.70</b>	<b>\$715.30</b>	<b>\$1,200.00</b>	<b>60.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$2,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$84.70</b>	<b>\$715.30</b>	<b>\$1,200.00</b>	<b>60.00%</b>
<b>Total 2150 - SPEECH SERVICES</b>			<b>\$645,060</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$645,059.99</b>	<b>\$614,295.83</b>	<b>\$1,688.98</b>	<b>\$29,075.18</b>	<b>4.51%</b>
<b>2162 - PT SERVICES</b>										
<b>DW PT SERVICES</b>										
	1000216200	321 PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1000216200	330 PROFESSIONAL SERVICES	70,000	0.00	0.00	70,000.00	36,537.50	0.00	33,462.50	47.80%
	1000216200	610 SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1000216200	734 EQUIPMENT-ADDITIONAL	1,000	2,500.00	0.00	3,500.00	2,306.70	0.00	1,193.30	34.09%
	1000216200	738 EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW PT SERVICES</b>			<b>\$71,000</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$73,500.00</b>	<b>\$38,844.20</b>	<b>\$0.00</b>	<b>\$34,655.80</b>	<b>47.15%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$71,000</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$73,500.00</b>	<b>\$38,844.20</b>	<b>\$0.00</b>	<b>\$34,655.80</b>	<b>47.15%</b>
<b>PHS PT SERVICES</b>										
	1033216200	610 SUPPLIES	350	0.00	0.00	350.00	0.00	0.00	350.00	100.00%
<b>Total PHS PT SERVICES</b>			<b>\$350</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$350.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$350.00</b>	<b>100.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$350</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$350.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$350.00</b>	<b>100.00%</b>
<b>Total 2162 - PT SERVICES</b>			<b>\$71,350</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$73,850.00</b>	<b>\$38,844.20</b>	<b>\$0.00</b>	<b>\$35,005.80</b>	<b>47.40%</b>
<b>2163 - OT SERVICES</b>										
<b>DW OT SERVICES</b>										
	1000216300	110 SALARIES	166,895	0.00	0.00	166,895.00	181,861.75	0.00	(14,966.75)	(8.97%)
	1000216300	211 HEALTH INSURANCE	35,387	0.00	0.00	35,386.60	42,415.33	0.00	(7,028.73)	(19.86%)
	1000216300	212 DENTAL INSURANCE	2,624	0.00	0.00	2,624.20	2,787.83	0.00	(163.63)	(6.24%)
	1000216300	213 LIFE INSURANCE	307	0.00	0.00	306.72	291.60	0.00	15.12	4.93%
	1000216300	214 DISABILITY INSURANCE	479	0.00	0.00	478.80	456.00	0.00	22.80	4.76%



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1000216300	220	SOCIAL SECURITY	12,997	0.00	0.00	12,996.97	14,014.17	0.00	(1,017.20)	(7.83%)
1000216300	232	TEACHER RETIREMENT	29,707	0.00	0.00	29,707.31	32,022.89	0.00	(2,315.58)	(7.79%)
1000216300	260	WORKERS COMP INSURANCE	900	0.00	0.00	900.45	908.05	0.00	(7.60)	(0.84%)
1000216300	275	WORKSHOPS NON-UNION	750	0.00	0.00	750.00	0.00	0.00	750.00	100.00%
1000216300	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216300	325	TESTING PROTOCOLS	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1000216300	330	PROFESSIONAL SERVICES	14,413	0.00	0.00	14,413.00	42,522.50	2,578.17	(30,687.67)	(212.92%)
1000216300	610	SUPPLIES	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
1000216300	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216300	738	EQUIPMENT-REPLACEMENT	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
<b>Total DW OT SERVICES</b>			<b>\$265,359</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$265,359.05</b>	<b>\$317,280.12</b>	<b>\$2,578.17</b>	<b>(\$54,499.24)</b>	<b>(20.54%)</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$265,359</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$265,359.05</b>	<b>\$317,280.12</b>	<b>\$2,578.17</b>	<b>(\$54,499.24)</b>	<b>(20.54%)</b>
<b>PES OT SERVICES</b>			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	645	0.00	100.00	745.00	617.98	0.00	127.02	17.05%
1011216300	610	SUPPLIES	1,333	0.00	350.00	1,683.00	1,551.46	0.00	131.54	7.82%
1011216300	650	SOFTWARE	150	0.00	(100.00)	50.00	49.99	0.00	0.01	0.02%
1011216300	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES OT SERVICES</b>			<b>\$2,128</b>	<b>\$0.00</b>	<b>\$350.00</b>	<b>\$2,478.00</b>	<b>\$2,219.43</b>	<b>\$0.00</b>	<b>\$258.57</b>	<b>10.43%</b>
<b>PES PRESCHOOL OT SERVICES</b>			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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%
<b>Total PES PRESCHOOL OT SERVICES</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>KINDERGARTEN OT SERVICES</b>			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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%
<b>Total KINDERGARTEN OT SERVICES</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$2,128</b>	<b>\$0.00</b>	<b>\$350.00</b>	<b>\$2,478.00</b>	<b>\$2,219.43</b>	<b>\$0.00</b>	<b>\$258.57</b>	<b>10.43%</b>
<b>PMS OT SERVICES</b>			600	0.00	0.00	600.00	0.00	0.00	600.00	100.00%
1012216300	325	TESTING PROTOCOLS	600	0.00	25.00	625.00	549.49	0.00	75.51	12.08%
1012216300	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	650	SOFTWARE	500	0.00	(25.00)	475.00	269.99	0.00	205.01	43.16%
1012216300	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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1012216300	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS OT SERVICES</b>			<b>\$1,700</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,700.00</b>	<b>\$819.48</b>	<b>\$0.00</b>	<b>\$880.52</b>	<b>51.80%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$1,700</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,700.00</b>	<b>\$819.48</b>	<b>\$0.00</b>	<b>\$880.52</b>	<b>51.80%</b>
<b>PHS OT SERVICES</b>										
1033216300	325	TESTING PROTOCOLS	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1033216300	610	SUPPLIES	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
1033216300	734	EQUIPMENT-ADDITIONAL	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
1033216300	737	FURNITURE-REPLACEMENT	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1033216300	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS OT SERVICES</b>			<b>\$7,500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>100.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$7,500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>100.00%</b>
<b>Total 2163 - OT SERVICES</b>			<b>\$276,687</b>	<b>\$0.00</b>	<b>\$350.00</b>	<b>\$277,037.05</b>	<b>\$320,319.03</b>	<b>\$2,578.17</b>	<b>(\$45,860.15)</b>	<b>(16.55%)</b>
<b>2190 - OTHER PUPIL SERVICES</b>										
<b>PES OTHER STUDENT SERVICE</b>										
1011219000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011219000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011219000	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
<b>Total PES OTHER STUDENT SERVICE</b>			<b>\$1,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>100.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$1,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>100.00%</b>
<b>PMS OTHER STUDENT SERVICE</b>										
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	1,200	0.00	0.00	1,200.00	0.00	0.00	1,200.00	100.00%
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%
<b>Total PMS OTHER STUDENT SERVICE</b>			<b>\$1,200</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,200.00</b>	<b>100.00%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$1,200</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,200.00</b>	<b>100.00%</b>
<b>PHS OTHER STUDENT SERVICE</b>										
1033219000	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
<b>Total PHS OTHER STUDENT SERVICE</b>			<b>\$1,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>100.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$1,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>100.00%</b>
<b>Total 2190 - OTHER PUPIL SERVICES</b>			<b>\$3,200</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,200.00</b>	<b>100.00%</b>
<b>2210 - IMPROVEMENT- INSTRUCTION</b>										
<b>DW IMPROVEMENT INSTRUC</b>										
1000221000	110	SALARIES	200,209	0.00	0.00	200,209.00	180,600.89	0.00	19,608.11	9.79%
1000221000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	211	HEALTH INSURANCE	25,024	0.00	0.00	25,023.60	25,023.71	0.00	(0.11)	0.00%
1000221000	212	DENTAL INSURANCE	1,913	0.00	0.00	1,913.28	1,913.04	0.00	0.24	0.01%
1000221000	213	LIFE INSURANCE	267	0.00	0.00	267.36	243.12	0.00	24.24	9.07%
1000221000	214	DISABILITY INSURANCE	703	0.00	0.00	703.20	639.12	0.00	64.08	9.11%



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1000221000	220	SOCIAL SECURITY	15,316	0.00	0.00	15,315.99	13,736.90	0.00	1,579.09	10.31%
1000221000	232	TEACHER RETIREMENT	35,637	0.00	0.00	35,637.20	32,112.84	0.00	3,524.36	9.89%
1000221000	260	WORKERS COMP INSURANCE	1,061	0.00	0.00	1,061.11	876.94	0.00	184.17	17.36%
1000221000	273	WORKSHOPS PEA	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	275	WORKSHOPS NON-UNION	1,250	0.00	0.00	1,250.00	375.00	0.00	875.00	70.00%
1000221000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
1000221000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	446	RENTAL/LEASE SOFTWARE	7,250	0.00	0.00	7,250.00	7,646.00	0.00	(396.00)	(5.46%)
1000221000	550	PRINTING	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
1000221000	580	TRAVEL & MILEAGE	2,800	0.00	0.00	2,800.00	0.00	0.00	2,800.00	100.00%
1000221000	610	SUPPLIES	1,500	0.00	0.00	1,500.00	584.52	0.00	915.48	61.03%
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	2,046	0.00	0.00	2,046.00	1,533.27	0.00	512.73	25.06%
1000221000	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00%
<b>Total DW IMPROVEMENT INSTRUC</b>			<b>\$300,977</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300,976.74</b>	<b>\$266,285.35</b>	<b>\$0.00</b>	<b>\$34,691.39</b>	<b>11.53%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$300,977</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300,976.74</b>	<b>\$266,285.35</b>	<b>\$0.00</b>	<b>\$34,691.39</b>	<b>11.53%</b>
<b>PES IMPROV INSTRUNCTION</b>			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011221000	641	TEXTBOOKS - ADDITIONAL	400	0.00	0.00	400.00	0.00	0.00	400.00	100.00%
1011221000	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES IMPROV INSTRUNCTION</b>			<b>\$400</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>100.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$400</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>100.00%</b>
<b>PMS IMPROVE INSTRUNCTION</b>			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012221000	640	TEXTBOOKS - REPLACEMENT	400	0.00	0.00	400.00	0.00	0.00	400.00	100.00%
1012221000	641	TEXTBOOKS - ADDITIONAL	700	0.00	0.00	700.00	453.80	0.00	246.20	35.17%
1012221000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS IMPROVE INSTRUNCTION</b>			<b>\$1,100</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,100.00</b>	<b>\$453.80</b>	<b>\$0.00</b>	<b>\$646.20</b>	<b>58.75%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$1,100</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,100.00</b>	<b>\$453.80</b>	<b>\$0.00</b>	<b>\$646.20</b>	<b>58.75%</b>
<b>PMS IMPROVE INSTRUNCTION</b>			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	644	PUBLICATIONS	400	0.00	0.00	400.00	0.00	0.00	400.00	100.00%
<b>Total PMS IMPROVE INSTRUNCTION</b>			<b>\$400</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>100.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$400</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>100.00%</b>
<b>Total 2210 - IMPROVEMENT- INSTRUNCTION</b>			<b>\$302,877</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$302,876.74</b>	<b>\$266,739.15</b>	<b>\$0.00</b>	<b>\$36,137.59</b>	<b>11.93%</b>

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>2212 - INSTR/CURRIC DEVELOPMENT</b>										
<b>INSTR &amp; CURRICULUM DEVEL</b>										
1000221200	110	SALARIES	15,000	0.00	0.00	15,000.00	14,211.15	0.00	788.85	5.26%
1000221200	220	SOCIAL SECURITY	1,148	0.00	0.00	1,147.50	1,083.56	0.00	63.94	5.57%
1000221200	232	TEACHER RETIREMENT	2,670	0.00	0.00	2,670.00	2,542.55	0.00	127.45	4.77%
1000221200	260	WORKERS COMP INSURANCE	80	0.00	0.00	79.63	68.91	0.00	10.72	13.46%
1000221200	580	TRAVEL & MILEAGE	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1000221200	610	SUPPLIES	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1000221200	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00%
<b>Total INSTR &amp; CURRICULUM DEVEL</b>			<b>\$20,397</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,397.13</b>	<b>\$18,906.17</b>	<b>\$0.00</b>	<b>\$1,490.96</b>	<b>7.31%</b>
<b>Total 00 - DISTRICT-WIDE</b>										
<b>Total 2212 - INSTR/CURRIC DEVELOPMENT</b>			<b>\$20,397</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,397.13</b>	<b>\$18,906.17</b>	<b>\$0.00</b>	<b>\$1,490.96</b>	<b>7.31%</b>
<b>2213 - INSTRUCTION STAFF TRAIN'G</b>										
<b>DW INSTRUC STAFF TRAINING</b>										
1000221300	110	SALARIES	18,750	0.00	0.00	18,750.00	17,765.00	0.00	985.00	5.25%
1000221300	114	INSTRUC. ASST. SALARIES	3,750	0.00	0.00	3,750.00	1,750.00	0.00	2,000.00	53.33%
1000221300	220	SOCIAL SECURITY	1,722	0.00	0.00	1,721.75	1,483.79	0.00	237.96	13.82%
1000221300	232	TEACHER RETIREMENT	3,338	0.00	0.00	3,337.50	3,115.01	0.00	222.49	6.67%
1000221300	260	WORKERS COMP INSURANCE	119	0.00	0.00	118.95	40.52	0.00	78.43	65.94%
1000221300	271	WORKSHOPS PESPA	9,000	0.00	0.00	9,000.00	199.00	0.00	8,801.00	97.79%
1000221300	272	COURSE REIMBURSE PESPA	9,000	0.00	0.00	9,000.00	10,858.26	0.00	(1,858.26)	(20.65%)
1000221300	273	WORKSHOPS PEA	22,000	0.00	0.00	22,000.00	1,866.62	0.00	20,133.38	91.52%
1000221300	274	COURSE REIMBURSEMENT PEA	59,000	0.00	0.00	59,000.00	92,817.75	1,890.00	(35,707.75)	(60.52%)
1000221300	275	WORKSHOPS NON-UNION	2,500	0.00	0.00	2,500.00	0.00	0.00	2,500.00	100.00%
1000221300	276	COURSE REIMBURS NON-UNION	25,000	0.00	0.00	25,000.00	9,756.00	0.00	15,244.00	60.98%
1000221300	330	PROFESSIONAL SERVICES	1,500	0.00	0.00	1,500.00	30.00	0.00	1,470.00	98.00%
1000221300	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221300	610	SUPPLIES	550	0.00	0.00	550.00	30.66	0.00	519.34	94.43%
1000221300	890	MISCELLANEOUS	1,300	0.00	0.00	1,300.00	1,300.00	0.00	0.00	0.00%
<b>Total DW INSTRUC STAFF TRAINING</b>			<b>\$157,528</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$157,528.20</b>	<b>\$141,012.61</b>	<b>\$1,890.00</b>	<b>\$14,625.59</b>	<b>9.28%</b>
<b>Total 00 - DISTRICT-WIDE</b>										
<b>Total 2213 - INSTRUCTION STAFF TRAIN'G</b>			<b>\$157,528</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$157,528.20</b>	<b>\$141,012.61</b>	<b>\$1,890.00</b>	<b>\$14,625.59</b>	<b>9.28%</b>
<b>2222 - LIBRARY SERVICES</b>										
<b>PES LIBRARY SERVICES</b>										
1011222200	110	SALARIES	46,760	0.00	0.00	46,760.00	46,797.71	0.00	(37.71)	(0.08%)
1011222200	114	INSTRUC. ASST. SALARIES	20,407	0.00	0.00	20,406.61	18,655.95	0.00	1,750.66	8.58%
1011222200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	625.00	0.00	(625.00)	0.00%
1011222200	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	211	HEALTH INSURANCE	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1011222200	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	213	LIFE INSURANCE	84	0.00	0.00	84.00	76.08	0.00	7.92	9.43%
1011222200	214	DISABILITY INSURANCE	137	0.00	0.00	136.56	123.84	0.00	12.72	9.31%





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1011222200	220	SOCIAL SECURITY	5,367	0.00	0.00	5,367.27	5,284.56	0.00	82.71	1.54%
1011222200	232	TEACHER RETIREMENT	8,323	0.00	0.00	8,323.28	8,323.33	0.00	(0.05)	0.00%
1011222200	260	WORKERS COMP INSURANCE	372	0.00	0.00	372.25	335.31	0.00	36.94	9.92%
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	700	0.00	0.00	700.00	361.45	0.00	159.00	22.72%
1011222200	640	TEXTBOOKS - REPLACEMENT	2,750	0.00	0.00	2,750.00	672.21	179.49	4.36	0.16%
1011222200	643	INFORMATION ACCESS FEES	3,150	0.00	953.00	4,103.00	3,909.00	2,073.43	194.00	4.73%
1011222200	644	PUBLICATIONS	500	0.00	(368.00)	132.00	131.33	0.00	0.67	0.51%
1011222200	649	TAPES/CD/DVD/AUDIO VISUAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	650	SOFTWARE	950	0.00	0.00	950.00	907.05	0.00	42.95	4.52%
1011222200	733	FURNITURE-ADDITIONAL	575	0.00	(575.00)	0.00	0.00	0.00	0.00	0.00%
1011222200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	738	EQUIPMENT-REPLACEMENT	3,240	0.00	(10.00)	3,230.00	0.00	0.00	3,230.00	100.00%
<b>Total PES LIBRARY SERVICES</b>			<b>\$96,315</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$96,314.97</b>	<b>\$89,202.82</b>	<b>\$2,252.92</b>	<b>\$4,859.23</b>	<b>5.05%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$96,315</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$96,314.97</b>	<b>\$89,202.82</b>	<b>\$2,252.92</b>	<b>\$4,859.23</b>	<b>5.05%</b>
<b>PMS LIBRARY SERVICES</b>										
1012222200	110	SALARIES	60,328	0.00	0.00	60,328.00	60,328.00	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	1,029.88	0.00	(1,029.88)	0.00%
1012222200	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	442.66	0.00	(442.66)	0.00%
1012222200	211	HEALTH INSURANCE	16,936	0.00	0.00	16,936.20	14,367.40	0.00	2,568.80	15.17%
1012222200	212	DENTAL INSURANCE	846	0.00	0.00	846.20	746.24	0.00	99.96	11.81%
1012222200	213	LIFE INSURANCE	107	0.00	0.00	107.04	97.20	0.00	9.84	9.19%
1012222200	214	DISABILITY INSURANCE	175	0.00	0.00	175.20	159.12	0.00	16.08	9.18%
1012222200	220	SOCIAL SECURITY	4,615	0.00	0.00	4,615.10	4,610.42	0.00	4.68	0.10%
1012222200	232	TEACHER RETIREMENT	10,738	0.00	0.00	10,738.38	10,738.50	0.00	(0.12)	0.00%
1012222200	260	WORKERS COMP INSURANCE	320	0.00	0.00	319.74	308.86	0.00	10.88	3.40%
1012222200	430	REPAIRS & MAINTENANCE	400	0.00	0.00	400.00	399.00	0.00	1.00	0.25%
1012222200	610	SUPPLIES	338	0.00	(100.00)	238.00	0.00	0.00	238.00	100.00%
1012222200	640	TEXTBOOKS - REPLACEMENT	2,500	0.00	100.00	2,600.00	2,554.43	0.00	45.57	1.75%
1012222200	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	643	INFORMATION ACCESS FEES	6,500	0.00	0.00	6,500.00	5,386.05	0.00	1,113.95	17.14%
1012222200	644	PUBLICATIONS	900	0.00	0.00	900.00	494.46	0.00	405.54	45.06%
1012222200	649	TAPES/CD/DVD/AUDIO VISUAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	738	EQUIPMENT-REPLACEMENT	2,750	0.00	0.00	2,750.00	2,198.92	0.00	551.08	20.04%
1012222200	890	MISCELLANEOUS	900	0.00	0.00	900.00	0.00	0.00	900.00	100.00%
<b>Total PMS LIBRARY SERVICES</b>			<b>\$108,354</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$108,353.86</b>	<b>\$103,861.14</b>	<b>\$0.00</b>	<b>\$4,492.72</b>	<b>4.15%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$108,354</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$108,353.86</b>	<b>\$103,861.14</b>	<b>\$0.00</b>	<b>\$4,492.72</b>	<b>4.15%</b>
<b>PMS LIBRARY SERVICES</b>										
1033222200	110	SALARIES	46,756	0.00	0.00	46,755.68	47,393.78	0.00	(638.10)	(1.36%)
1033222200	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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1033222200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	110.00	0.00	(110.00)	0.00%
1033222200	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	211	HEALTH INSURANCE	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1033222200	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	213	LIFE INSURANCE	79	0.00	0.00	78.72	71.28	0.00	7.44	9.45%
1033222200	214	DISABILITY INSURANCE	128	0.00	0.00	128.28	116.40	0.00	11.88	9.26%
1033222200	220	SOCIAL SECURITY	3,806	0.00	0.00	3,806.31	3,863.50	0.00	(57.19)	(1.50%)
1033222200	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	232	TEACHER RETIREMENT	8,323	0.00	0.00	8,322.52	8,310.07	0.00	12.45	0.15%
1033222200	260	WORKERS COMP INSURANCE	264	0.00	0.00	263.71	245.14	0.00	18.57	7.04%
1033222200	430	REPAIRS & MAINTENANCE	600	0.00	(70.00)	530.00	529.00	0.00	1.00	0.19%
1033222200	610	SUPPLIES	2,500	0.00	(314.00)	2,186.00	2,133.10	0.00	52.90	2.42%
1033222200	640	TEXTBOOKS - REPLACEMENT	6,500	0.00	0.00	6,500.00	4,088.78	1,972.45	438.77	6.75%
1033222200	643	INFORMATION ACCESS FEES	25,451	0.00	(5,000.00)	20,451.00	19,302.15	0.00	1,148.85	5.62%
1033222200	644	PUBLICATIONS	900	0.00	(900.00)	0.00	0.00	0.00	0.00	0.00%
1033222200	649	TAPES/CD/DVD/AUDIO VISUAL	500	0.00	(500.00)	0.00	0.00	0.00	0.00	0.00%
1033222200	733	FURNITURE-ADDITIONAL	3,000	0.00	6,504.00	9,504.00	9,503.36	0.00	0.64	0.01%
1033222200	734	EQUIPMENT-ADDITIONAL	750	0.00	280.00	1,030.00	1,029.81	0.00	0.19	0.02%
1033222200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS LIBRARY SERVICES</b>			<b>\$102,556</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$102,556.22</b>	<b>\$99,696.37</b>	<b>\$1,972.45</b>	<b>\$887.40</b>	<b>0.87%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$102,556</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$102,556.22</b>	<b>\$99,696.37</b>	<b>\$1,972.45</b>	<b>\$887.40</b>	<b>0.87%</b>
<b>Total 2222 - LIBRARY SERVICES</b>			<b>\$307,225</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$307,225.05</b>	<b>\$292,760.33</b>	<b>\$4,225.37</b>	<b>\$10,239.35</b>	<b>3.33%</b>
<b>2225 - COMPUTER TECHNOLOGY</b>										
<b>DW COMPUTER INSTRUCTION</b>										
1000222500	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	275	WORKSHOPS NON-UNION	2,500	0.00	0.00	2,500.00	0.00	0.00	2,500.00	100.00%
1000222500	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	442	RENTAL/LEASE EQUIPMENT	140,000	0.00	0.00	140,000.00	142,081.30	0.00	(2,081.30)	(1.49%)
1000222500	580	TRAVEL & MILEAGE	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
1000222500	610	SUPPLIES	13,400	0.00	0.00	13,400.00	6,924.85	0.00	6,475.15	48.32%
1000222500	650	SOFTWARE	1,500	0.00	0.00	1,500.00	120.00	0.00	1,380.00	92.00%



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1000222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW COMPUTER INSTRUCTION</b>			<b>\$159,400</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$159,400.00</b>	<b>\$149,126.15</b>	<b>\$0.00</b>	<b>\$10,273.85</b>	<b>6.45%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$159,400</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$159,400.00</b>	<b>\$149,126.15</b>	<b>\$0.00</b>	<b>\$10,273.85</b>	<b>6.45%</b>
<b>PES COMPUTER TECHNOLOGY</b>										
1011222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222500	650	SOFTWARE	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1011222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	31,076.45	(31,076.45)	0.00%
1011222500	738	EQUIPMENT-REPLACEMENT	0	0.00	34,018.80	34,018.81	34,018.80	0.00	0.01	0.00%
<b>Total PES COMPUTER TECHNOLOGY</b>			<b>\$250</b>	<b>\$0.00</b>	<b>\$34,018.80</b>	<b>\$34,268.81</b>	<b>\$34,018.80</b>	<b>\$31,076.45</b>	<b>(\$30,826.44)</b>	<b>(89.95%)</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$250</b>	<b>\$0.00</b>	<b>\$34,018.80</b>	<b>\$34,268.81</b>	<b>\$34,018.80</b>	<b>\$31,076.45</b>	<b>(\$30,826.44)</b>	<b>(89.95%)</b>
<b>PMS COMPUTER TECH</b>										
1012222500	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222500	650	SOFTWARE	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1012222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	4,431.84	24,947.12	(29,378.96)	0.00%
1012222500	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS COMPUTER TECH</b>			<b>\$250</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250.00</b>	<b>\$4,431.84</b>	<b>\$24,947.12</b>	<b>(\$29,128.96)</b>	<b>(11,651.58%)</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$250</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250.00</b>	<b>\$4,431.84</b>	<b>\$24,947.12</b>	<b>(\$29,128.96)</b>	<b>(11,651.58%)</b>
<b>PHS COMPUTER TECH</b>										
1033222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222500	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222500	738	EQUIPMENT-REPLACEMENT	25,000	0.00	(25,000.00)	0.00	(24,375.00)	0.00	24,375.00	0.00%
<b>Total PHS COMPUTER TECH</b>			<b>\$25,000</b>	<b>\$0.00</b>	<b>(\$25,000.00)</b>	<b>\$0.00</b>	<b>(\$24,375.00)</b>	<b>\$0.00</b>	<b>\$24,375.00</b>	<b>0.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$25,000</b>	<b>\$0.00</b>	<b>(\$25,000.00)</b>	<b>\$0.00</b>	<b>(\$24,375.00)</b>	<b>\$0.00</b>	<b>\$24,375.00</b>	<b>0.00%</b>
<b>Total 2225 - COMPUTER TECHNOLOGY</b>			<b>\$184,900</b>	<b>\$0.00</b>	<b>\$9,018.80</b>	<b>\$193,918.81</b>	<b>\$163,201.79</b>	<b>\$56,023.57</b>	<b>(\$25,306.55)</b>	<b>(13.05%)</b>
<b>2311 - SCHOOL BOARD SERVICES</b>										
<b>SCHOOL BOARD SERVICES</b>										
1001231100	110	SALARIES	8,700	0.00	0.00	8,700.00	9,537.90	0.00	(837.90)	(9.63%)
1001231100	220	SOCIAL SECURITY	666	0.00	0.00	665.55	729.71	0.00	(64.16)	(9.64%)
1001231100	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1001231100	275	WORKSHOPS NON-UNION	215	0.00	0.00	215.00	250.00	0.00	(35.00)	(16.28%)
1001231100	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1001231100	540	ADVERTISING	1,500	0.00	0.00	1,500.00	1,764.72	0.00	(264.72)	(17.65%)
1001231100	550	PRINTING	1,350	0.00	0.00	1,350.00	1,895.00	0.00	(545.00)	(40.37%)
1001231100	610	SUPPLIES	1,100	0.00	0.00	1,100.00	150.50	0.00	949.50	86.32%
1001231100	734	EQUIPMENT-ADDITIONAL	0	745.00	0.00	745.00	0.00	0.00	745.00	100.00%

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1001231100	810	DUES AND FEES	5,350	0.00	0.00	5,350.00	5,319.85	0.00	30.15	0.56%
1001231100	890	MISCELLANEOUS	2,500	0.00	0.00	2,500.00	567.00	0.00	1,933.00	77.32%
<b>Total SCHOOL BOARD SERVICES</b>			<b>\$21,381</b>	<b>\$745.00</b>	<b>\$0.00</b>	<b>\$22,125.55</b>	<b>\$20,214.68</b>	<b>\$0.00</b>	<b>\$1,910.87</b>	<b>8.64%</b>
<b>Total 01 - SCHOOL BOARD</b>			<b>\$21,381</b>	<b>\$745.00</b>	<b>\$0.00</b>	<b>\$22,125.55</b>	<b>\$20,214.68</b>	<b>\$0.00</b>	<b>\$1,910.87</b>	<b>8.64%</b>
<b>Total 2311 - SCHOOL BOARD SERVICES</b>			<b>\$21,381</b>	<b>\$745.00</b>	<b>\$0.00</b>	<b>\$22,125.55</b>	<b>\$20,214.68</b>	<b>\$0.00</b>	<b>\$1,910.87</b>	<b>8.64%</b>
<b>2312 - DISTRICT CLERK SERVICES</b>										
<b>DISTRICT CLERK SERVICES</b>										
1001231200	110	SALARIES	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
1001231200	220	SOCIAL SECURITY	38	0.00	0.00	38.25	36.24	0.00	2.01	5.25%
1001231200	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1001231200	610	SUPPLIES	200	0.00	0.00	200.00	188.00	0.00	12.00	6.00%
<b>Total DISTRICT CLERK SERVICES</b>			<b>\$738</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$738.25</b>	<b>\$724.24</b>	<b>\$0.00</b>	<b>\$14.01</b>	<b>1.90%</b>
<b>Total 01 - SCHOOL BOARD</b>			<b>\$738</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$738.25</b>	<b>\$724.24</b>	<b>\$0.00</b>	<b>\$14.01</b>	<b>1.90%</b>
<b>Total 2312 - DISTRICT CLERK SERVICES</b>			<b>\$738</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$738.25</b>	<b>\$724.24</b>	<b>\$0.00</b>	<b>\$14.01</b>	<b>1.90%</b>
<b>2313 - DIST TRESURER SERVICES</b>										
<b>DISTRICT TRESURER SERVICE</b>										
1001231300	110	SALARIES	5,000	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00%
1001231300	220	SOCIAL SECURITY	382	0.00	0.00	382.50	382.50	0.00	0.00	0.00%
1001231300	580	TRAVEL & MILEAGE	100	0.00	0.00	100.00	204.12	0.00	(104.12)	(104.12%)
1001231300	610	SUPPLIES	1,500	0.00	0.00	1,500.00	337.51	0.00	1,162.49	77.50%
1001231300	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DISTRICT TRESURER SERVICE</b>			<b>\$6,982</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,982.50</b>	<b>\$5,924.13</b>	<b>\$0.00</b>	<b>\$1,058.37</b>	<b>15.16%</b>
<b>Total 01 - SCHOOL BOARD</b>			<b>\$6,982</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,982.50</b>	<b>\$5,924.13</b>	<b>\$0.00</b>	<b>\$1,058.37</b>	<b>15.16%</b>
<b>Total 2313 - DIST TRESURER SERVICES</b>			<b>\$6,982</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,982.50</b>	<b>\$5,924.13</b>	<b>\$0.00</b>	<b>\$1,058.37</b>	<b>15.16%</b>
<b>2314 - ELECTION SERVICES</b>										
<b>ELECTION SERVICES</b>										
1001231400	110	SALARIES	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
1001231400	220	SOCIAL SECURITY	38	0.00	0.00	38.25	38.25	0.00	0.00	0.00%
1001231400	442	RENTAL/LEASE EQUIPMENT	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1001231400	610	SUPPLIES	1,700	0.00	0.00	1,700.00	1,695.02	0.00	4.98	0.29%
<b>Total ELECTION SERVICES</b>			<b>\$2,488</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,488.25</b>	<b>\$2,233.27</b>	<b>\$0.00</b>	<b>\$254.98</b>	<b>10.25%</b>
<b>Total 01 - SCHOOL BOARD</b>			<b>\$2,488</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,488.25</b>	<b>\$2,233.27</b>	<b>\$0.00</b>	<b>\$254.98</b>	<b>10.25%</b>
<b>Total 2314 - ELECTION SERVICES</b>			<b>\$2,488</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,488.25</b>	<b>\$2,233.27</b>	<b>\$0.00</b>	<b>\$254.98</b>	<b>10.25%</b>



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<b>2317 - AUDIT SERVICES</b>										
<b>AUDIT SERVICES</b>										
1001231700	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1001231700	331	AUDIT SERVICES	22,000	0.00	0.00	22,000.00	19,818.00	0.00	2,182.00	9.92%
<b>Total AUDIT SERVICES</b>			<b>\$22,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,000.00</b>	<b>\$19,818.00</b>	<b>\$0.00</b>	<b>\$2,182.00</b>	<b>9.92%</b>
<b>Total 01 - SCHOOL BOARD</b>										
<b>Total 2317 - AUDIT SERVICES</b>										
<b>2318 - LEGAL SERVICES</b>										
<b>LEGAL SERVICES</b>										
1001231800	335	LEGAL SERVICES	40,000	4,685.50	(2,778.00)	41,907.50	33,369.15	15.50	8,522.85	20.34%
<b>Total LEGAL SERVICES</b>			<b>\$40,000</b>	<b>\$4,685.50</b>	<b>(\$2,778.00)</b>	<b>\$41,907.50</b>	<b>\$33,369.15</b>	<b>\$15.50</b>	<b>\$8,522.85</b>	<b>20.34%</b>
<b>Total 01 - SCHOOL BOARD</b>										
<b>Total 2318 - LEGAL SERVICES</b>										
<b>2321 - SUPERINTENDENT SERVICES</b>										
<b>DW SUPERINTENDENT SERVICE</b>										
1000232100	110	SALARIES	120,013	0.00	0.00	120,013.27	0.00	0.00	120,013.27	100.00%
1000232100	220	SOCIAL SECURITY	8,799	0.00	0.00	8,798.52	0.00	0.00	8,798.52	100.00%
1000232100	231	NON-TEACHER RETIREMENT	5,732	0.00	0.00	5,732.18	0.00	0.00	5,732.18	100.00%
1000232100	232	TEACHER RETIREMENT	10,058	0.00	0.00	10,057.69	0.00	0.00	10,057.69	100.00%
1000232100	260	WORKERS COMP INSURANCE	5,061	0.00	0.00	5,060.58	0.00	0.00	5,060.58	100.00%
1000232100	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW SUPERINTENDENT SERVICE</b>			<b>\$149,662</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$149,662.24</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$149,662.24</b>	<b>100.00%</b>
<b>Total 00 - DISTRICT-WIDE SUPERINTENDENT SERVICES</b>			<b>\$149,662</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$149,662.24</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$149,662.24</b>	<b>100.00%</b>
<b>1090232100 110 SALARIES</b>										
1090232100	130	OVERTIME SALARIES	204,384	0.00	0.00	204,384.30	215,260.66	0.00	(10,876.36)	(5.32%)
1090232100	211	HEALTH INSURANCE	0	0.00	0.00	0.00	712.99	0.00	(712.99)	0.00%
1090232100	212	DENTAL INSURANCE	46,803	0.00	0.00	46,803.48	37,334.25	0.00	9,469.23	20.23%
1090232100	213	LIFE INSURANCE	3,225	0.00	0.00	3,225.24	2,153.44	0.00	1,071.80	33.23%
1090232100	214	DISABILITY INSURANCE	564	0.00	0.00	563.52	892.13	0.00	(328.61)	(58.31%)
1090232100	220	SOCIAL SECURITY	922	0.00	0.00	922.20	847.97	0.00	74.23	8.05%
1090232100	231	NON-TEACHER RETIREMENT	15,338	0.00	0.00	15,337.81	16,013.74	0.00	(675.93)	(4.41%)
1090232100	260	WORKERS COMP INSURANCE	22,562	0.00	0.00	22,561.65	22,655.34	0.00	(93.69)	(0.42%)
1090232100	275	WORKSHOPS - NON-UNION	1,071	0.00	0.00	1,070.52	1,037.89	0.00	32.63	3.05%
1090232100	291	TSA MATCH CONTRIBUTION	3,985	0.00	0.00	3,985.00	1,975.00	0.00	2,010.00	50.44%
1090232100	330	PROFESSIONAL SERVICES	5,000	0.00	0.00	5,000.00	2,230.77	0.00	2,769.23	55.38%
1090232100	421	UTILITIES-DISPOSAL	12,500	0.00	0.00	12,500.00	6,043.60	0.00	6,456.40	51.65%
1090232100	430	REPAIRS & MAINTENANCE	250	0.00	0.00	250.00	93.94	0.00	156.06	62.42%
1090232100	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	442	RENTAL/LEASE EQUIPMENT	5,460	0.00	0.00	5,460.00	4,362.68	0.00	1,097.32	20.10%
1090232100	534	POSTAGE/GENERAL EXPENSES	4,700	0.00	0.00	4,700.00	5,132.96	0.00	(432.96)	(9.21%)
1090232100	540	ADVERTISING	3,850	0.00	0.00	3,850.00	1,586.10	0.00	2,263.90	58.80%
<b>Total 1090232100</b>			<b>650</b>	<b>0.00</b>	<b>0.00</b>	<b>650.00</b>	<b>637.87</b>	<b>0.00</b>	<b>12.13</b>	<b>1.87%</b>



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1090232100	550	PRINTING	1,200	0.00	0.00	1,200.00	528.43	0.00	671.57	55.96%
1090232100	580	TRAVEL & MILEAGE	3,750	0.00	0.00	3,750.00	0.00	0.00	3,750.00	100.00%
1090232100	610	SUPPLIES	1,000	0.00	0.00	1,000.00	815.77	0.00	184.23	18.42%
1090232100	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	644	PUBLICATIONS	0	0.00	0.00	0.00	804.39	0.00	(804.39)	0.00%
1090232100	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	810	DUES AND FEES	3,560	0.00	0.00	3,560.00	2,513.00	0.00	1,047.00	29.41%
1090232100	890	MISCELLANEOUS	8,600	0.00	0.00	8,600.00	8,385.18	0.00	214.82	2.50%
<b>Total SUPERINTENDENT SERVICES</b>			<b>\$349,374</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$349,373.72</b>	<b>\$332,018.10</b>	<b>\$0.00</b>	<b>\$17,355.62</b>	<b>4.97%</b>
<b>Total 90 - SAU #28</b>			<b>\$349,374</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$349,373.72</b>	<b>\$332,018.10</b>	<b>\$0.00</b>	<b>\$17,355.62</b>	<b>4.97%</b>
<b>Total 2321 - SUPERINTENDENT SERVICES</b>			<b>\$499,036</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$499,035.96</b>	<b>\$332,018.10</b>	<b>\$0.00</b>	<b>\$167,017.86</b>	<b>33.47%</b>
<b>2332 - SPECIAL SERVICES ADMIN</b>										
<b>DW SPEC SERVICES ADMIN</b>										
1000233200	110	SALARIES	236,338	0.00	0.00	236,338.38	225,271.73	0.00	11,066.65	4.68%
1000233200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	211	HEALTH INSURANCE	46,560	0.00	0.00	46,559.76	43,265.13	0.00	3,294.63	7.08%
1000233200	212	DENTAL INSURANCE	4,501	0.00	0.00	4,501.44	3,884.17	0.00	617.27	13.71%
1000233200	213	LIFE INSURANCE	604	0.00	0.00	604.32	508.84	0.00	95.48	15.80%
1000233200	214	DISABILITY INSURANCE	966	0.00	0.00	966.00	811.16	0.00	154.84	16.03%
1000233200	220	SOCIAL SECURITY	18,309	0.00	0.00	18,309.38	17,156.99	0.00	1,152.39	6.29%
1000233200	231	NON-TEACHER RETIREMENT	4,253	0.00	0.00	4,252.80	4,446.40	0.00	(193.60)	(4.55%)
1000233200	232	TEACHER RETIREMENT	35,291	0.00	0.00	35,291.17	32,974.37	0.00	2,316.80	6.56%
1000233200	260	WORKERS COMP INSURANCE	1,268	0.00	0.00	1,268.50	1,056.72	0.00	211.78	16.70%
1000233200	275	WORKSHOPS NON-UNION	7,000	0.00	0.00	7,000.00	3,035.00	0.00	3,965.00	56.64%
1000233200	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	291	TSA MATCH CONTRIBUTION	6,000	0.00	0.00	6,000.00	2,900.00	0.00	3,100.00	51.67%
1000233200	320	IN-DIST PROF DEVELOPMENT	750	0.00	0.00	750.00	0.00	0.00	750.00	100.00%
1000233200	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	18,484.00	2,698.00	(21,182.00)	0.00%
1000233200	421	UTILITIES-DISPOSAL	250	0.00	0.00	250.00	297.41	0.00	(47.41)	(18.96%)
1000233200	534	POSTAGE/GENERAL EXPENSES	20	0.00	0.00	20.00	0.00	0.00	20.00	100.00%
1000233200	550	PRINTING	450	0.00	0.00	450.00	450.00	0.00	0.00	0.00%
1000233200	580	TRAVEL & MILEAGE	4,400	0.00	0.00	4,400.00	0.00	0.00	4,400.00	100.00%
1000233200	610	SUPPLIES	500	0.00	0.00	500.00	397.85	0.00	102.15	20.43%
1000233200	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	733	FURNITURE-ADDITIONAL	1,500	0.00	0.00	1,500.00	126.99	0.00	1,373.01	91.53%
1000233200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	810	DUES AND FEES	2,020	0.00	0.00	2,020.00	2,059.00	0.00	(39.00)	(1.93%)
1000233200	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW SPEC SERVICES ADMIN</b>			<b>\$370,982</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$370,981.75</b>	<b>\$357,125.76</b>	<b>\$2,698.00</b>	<b>\$11,157.99</b>	<b>3.01%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$370,982</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$370,981.75</b>	<b>\$357,125.76</b>	<b>\$2,698.00</b>	<b>\$11,157.99</b>	<b>3.01%</b>



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>PES PRESCHOOL ADMIN</b>										
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%
1011233228	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES PRESCHOOL ADMIN</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 2332 - SPECIAL SERVICES ADMIN</b>			<b>\$370,982</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$370,981.75</b>	<b>\$357,125.76</b>	<b>\$2,698.00</b>	<b>\$11,157.99</b>	<b>3.01%</b>
<b>2410 - SCHOOL ADMINISTRATION</b>										
<b>PES SCHOOL ADMINISTRATION</b>										
1011241000	110	SALARIES	363,893	0.00	0.00	363,892.55	359,331.54	0.00	4,561.01	1.25%
1011241000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011241000	130	OVERTIME SALARIES	500	0.00	0.00	500.00	283.31	0.00	216.69	43.34%
1011241000	211	HEALTH INSURANCE	74,583	0.00	0.00	74,583.34	86,003.25	0.00	(11,419.91)	(15.31%)
1011241000	212	DENTAL INSURANCE	6,997	0.00	0.00	6,997.20	6,010.37	0.00	986.83	14.10%
1011241000	213	LIFE INSURANCE	988	0.00	0.00	987.60	833.08	0.00	154.52	15.65%
1011241000	214	DISABILITY INSURANCE	771	0.00	0.00	770.76	646.28	0.00	124.48	16.15%
1011241000	220	SOCIAL SECURITY	28,335	0.00	0.00	28,335.03	27,721.98	0.00	613.05	2.16%
1011241000	231	NON-TEACHER RETIREMENT	11,231	0.00	0.00	11,230.71	11,610.27	0.00	(379.56)	(3.38%)
1011241000	232	TEACHER RETIREMENT	46,965	0.00	0.00	46,965.12	45,551.88	0.00	1,413.24	3.01%
1011241000	260	WORKERS COMP INSURANCE	1,971	0.00	0.00	1,970.82	1,773.58	0.00	197.24	10.01%
1011241000	275	WORKSHOPS NON-UNION	4,300	0.00	0.00	4,300.00	0.00	0.00	4,300.00	100.00%
1011241000	291	TSA MATCH CONTRIBUTION	9,000	0.00	0.00	9,000.00	6,000.00	0.00	3,000.00	33.33%
1011241000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011241000	433	CONTRACTED REPAIR & MAINT	16,000	0.00	0.00	16,000.00	11,585.52	0.00	4,414.48	27.59%
1011241000	442	RENTAL/LEASE EQUIPMENT	16,080	0.00	0.00	16,080.00	15,125.77	0.00	954.23	5.93%
1011241000	534	POSTAGE/GENERAL EXPENSES	1,500	0.00	0.00	1,500.00	1,716.52	0.00	(216.52)	(14.43%)
1011241000	550	PRINTING	2,172	0.00	0.00	2,172.00	1,084.60	0.00	1,087.40	50.06%
1011241000	580	TRAVEL & MILEAGE	6,400	0.00	0.00	6,400.00	0.00	0.00	6,400.00	100.00%
1011241000	610	SUPPLIES	4,600	0.00	0.00	4,600.00	4,595.36	0.00	4.64	0.10%
1011241000	650	SOFTWARE	1,044	0.00	0.00	1,044.00	650.00	0.00	394.00	37.74%
1011241000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011241000	810	DUES AND FEES	2,600	0.00	0.00	2,600.00	1,415.00	0.00	1,185.00	45.58%
1011241000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES SCHOOL ADMINISTRATION</b>			<b>\$599,929</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$599,929.13</b>	<b>\$581,938.31</b>	<b>\$0.00</b>	<b>\$17,990.82</b>	<b>3.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$599,929</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$599,929.13</b>	<b>\$581,938.31</b>	<b>\$0.00</b>	<b>\$17,990.82</b>	<b>3.00%</b>
<b>PMS SCHOOL ADMINISTRATION</b>										
1012241000	110	SALARIES	253,005	0.00	0.00	253,004.78	257,955.20	0.00	(4,950.42)	(1.96%)
1012241000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,781.75	0.00	(1,781.75)	0.00%
1012241000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	31,211.66	0.00	(31,211.66)	0.00%



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1012241000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	189.93	0.00	(189.93)	0.00%
1012241000	211	HEALTH INSURANCE	55,828	0.00	0.00	55,827.80	51,904.72	0.00	3,923.08	7.03%
1012241000	212	DENTAL INSURANCE	4,364	0.00	0.00	4,363.77	4,672.13	0.00	(308.36)	(7.07%)
1012241000	213	LIFE INSURANCE	665	0.00	0.00	665.04	584.44	0.00	80.60	12.12%
1012241000	214	DISABILITY INSURANCE	526	0.00	0.00	525.60	457.26	0.00	68.34	13.00%
1012241000	220	SOCIAL SECURITY	19,584	0.00	0.00	19,584.36	22,508.10	0.00	(2,923.74)	(14.93%)
1012241000	231	NON-TEACHER RETIREMENT	7,919	0.00	0.00	7,918.72	7,532.73	0.00	385.99	4.87%
1012241000	232	TEACHER RETIREMENT	32,416	0.00	0.00	32,415.94	33,134.72	0.00	(718.78)	(2.22%)
1012241000	260	WORKERS COMP INSURANCE	1,357	0.00	0.00	1,356.82	1,484.45	0.00	(127.63)	(9.41%)
1012241000	275	WORKSHOPS NON-UNION	3,200	0.00	0.00	3,200.00	0.00	0.00	3,200.00	100.00%
1012241000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	291	TSA MATCH CONTRIBUTION	6,000	0.00	0.00	6,000.00	3,000.00	0.00	3,000.00	50.00%
1012241000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	433	CONTRACTED REPAIR & MAINT	7,200	0.00	0.00	7,200.00	2,333.59	0.00	4,866.41	67.59%
1012241000	442	RENTAL/LEASE EQUIPMENT	11,548	0.00	0.00	11,548.00	10,491.32	0.00	1,056.68	9.15%
1012241000	534	POSTAGE/GENERAL EXPENSES	2,200	0.00	0.00	2,200.00	1,798.93	0.00	401.07	18.23%
1012241000	550	PRINTING	2,986	0.00	0.00	2,986.00	0.00	0.00	2,986.00	100.00%
1012241000	580	TRAVEL & MILEAGE	5,300	0.00	0.00	5,300.00	0.00	0.00	5,300.00	100.00%
1012241000	610	SUPPLIES	500	0.00	0.00	500.00	25.60	0.00	474.40	94.88%
1012241000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	737	FURNITURE-REPLACEMENT	900	0.00	0.00	900.00	0.00	0.00	900.00	100.00%
1012241000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	810	DUES AND FEES	2,000	0.00	0.00	2,000.00	1,552.00	0.00	448.00	22.40%
1012241000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS SCHOOL ADMINISTRATION</b>			<b>\$417,497</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$417,496.83</b>	<b>\$432,618.53</b>	<b>\$0.00</b>	<b>(\$15,121.70)</b>	<b>(3.62%)</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$417,497</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$417,496.83</b>	<b>\$432,618.53</b>	<b>\$0.00</b>	<b>(\$15,121.70)</b>	<b>(3.62%)</b>
<b>PHS SCHOOL ADMINISTRATION</b>										
1033241000	110	SALARIES	268,048	0.00	0.00	268,048.28	278,736.02	0.00	(10,687.74)	(3.99%)
1033241000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	196.53	0.00	(196.53)	0.00%
1033241000	211	HEALTH INSURANCE	87,120	0.00	0.00	87,119.54	97,040.70	0.00	(9,921.16)	(11.39%)
1033241000	212	DENTAL INSURANCE	7,432	0.00	0.00	7,432.07	7,431.22	0.00	0.85	0.01%
1033241000	213	LIFE INSURANCE	696	0.00	0.00	695.52	618.36	0.00	77.16	11.09%
1033241000	214	DISABILITY INSURANCE	578	0.00	0.00	578.16	503.68	0.00	74.48	12.88%
1033241000	220	SOCIAL SECURITY	20,506	0.00	0.00	20,505.69	21,085.03	0.00	(579.34)	(2.83%)
1033241000	231	NON-TEACHER RETIREMENT	9,388	0.00	0.00	9,388.19	9,727.91	0.00	(339.72)	(3.62%)
1033241000	232	TEACHER RETIREMENT	32,752	0.00	0.00	32,752.00	34,182.96	0.00	(1,430.96)	(4.37%)
1033241000	260	WORKERS COMP INSURANCE	1,421	0.00	0.00	1,420.66	1,353.57	0.00	67.09	4.72%
1033241000	275	WORKSHOPS NON-UNION	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
1033241000	291	TSA MATCH CONTRIBUTION	6,000	0.00	0.00	6,000.00	0.00	0.00	6,000.00	100.00%
1033241000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033241000	433	CONTRACTED REPAIR & MAINT	8,820	307.16	(176.97)	8,950.19	2,599.17	0.00	6,351.02	70.96%
1033241000	442	RENTAL/LEASE EQUIPMENT	9,920	0.00	0.00	9,920.00	10,154.05	0.00	(234.05)	(2.36%)
1033241000	534	POSTAGE/GENERAL EXPENSES	3,500	0.00	0.00	3,500.00	1,784.84	0.00	1,715.16	49.00%
1033241000	550	PRINTING	2,500	0.00	0.00	2,500.00	1,986.43	0.00	513.57	20.54%
1033241000	580	TRAVEL & MILEAGE	4,500	0.00	(1,125.00)	3,375.00	0.00	0.00	3,375.00	100.00%



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1033241000	610	SUPPLIES	700	0.00	0.00	700.00	227.37	0.00	472.63	67.52%
1033241000	650	SOFTWARE	1,080	0.00	0.00	1,080.00	450.00	0.00	630.00	58.33%
1033241000	738	EQUIPMENT-REPLACEMENT	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1033241000	810	DUES AND FEES	5,500	0.00	525.00	6,025.00	6,023.00	0.00	2.00	0.03%
1033241000	890	MISCELLANEOUS	0	0.00	0.00	0.00	(27.11)	0.00	27.11	0.00%
<b>Total PHS SCHOOL ADMINISTRATION</b>			<b>\$472,960</b>	<b>\$307.16</b>	<b>(\$776.97)</b>	<b>\$472,490.30</b>	<b>\$474,073.73</b>	<b>\$0.00</b>	<b>(\$1,583.43)</b>	<b>(0.349%)</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$472,960</b>	<b>\$307.16</b>	<b>(\$776.97)</b>	<b>\$472,490.30</b>	<b>\$474,073.73</b>	<b>\$0.00</b>	<b>(\$1,583.43)</b>	<b>(0.349%)</b>
<b>Total 2410 - SCHOOL ADMINISTRATION</b>			<b>\$1,490,386</b>	<b>\$307.16</b>	<b>(\$776.97)</b>	<b>\$1,489,916.26</b>	<b>\$1,488,630.57</b>	<b>\$0.00</b>	<b>\$1,285.69</b>	<b>0.09%</b>
<b>2490 - OTHER SUPPORT SERVICES</b>										
<b>PES OTHER SUPPORT SERVICE</b>										
1011249000	110	SALARIES	12,600	0.00	0.00	12,600.00	11,200.00	0.00	1,400.00	11.11%
1011249000	220	SOCIAL SECURITY	964	0.00	0.00	963.90	824.71	0.00	139.19	14.44%
1011249000	232	TEACHER RETIREMENT	2,243	0.00	0.00	2,242.80	1,994.04	0.00	248.76	11.09%
1011249000	260	WORKERS COMP INSURANCE	67	0.00	0.00	66.78	54.08	0.00	12.70	19.02%
1011249000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES OTHER SUPPORT SERVICE</b>			<b>\$15,873</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,873.48</b>	<b>\$14,072.83</b>	<b>\$0.00</b>	<b>\$1,800.65</b>	<b>11.34%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$15,873</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,873.48</b>	<b>\$14,072.83</b>	<b>\$0.00</b>	<b>\$1,800.65</b>	<b>11.34%</b>
<b>PMS OTHER SUPPORT SERVICE</b>										
1012249000	110	SALARIES	8,200	0.00	0.00	8,200.00	8,200.00	0.00	0.00	0.00%
1012249000	220	SOCIAL SECURITY	627	0.00	0.00	627.30	603.36	0.00	23.94	3.82%
1012249000	232	TEACHER RETIREMENT	1,460	0.00	0.00	1,459.60	1,459.18	0.00	0.42	0.03%
1012249000	260	WORKERS COMP INSURANCE	43	0.00	0.00	43.46	39.42	0.00	4.04	9.30%
1012249000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012249000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012249000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012249000	890	MISCELLANEOUS	2,000	0.00	0.00	2,000.00	2,000.00	0.00	0.00	0.00%
<b>Total PMS OTHER SUPPORT SERVICE</b>			<b>\$12,330</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,330.36</b>	<b>\$12,301.96</b>	<b>\$0.00</b>	<b>\$28.40</b>	<b>0.23%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$12,330</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,330.36</b>	<b>\$12,301.96</b>	<b>\$0.00</b>	<b>\$28.40</b>	<b>0.23%</b>
<b>PHS OTHER SUPPORT SERVICE</b>										
1033249000	110	SALARIES	16,500	0.00	0.00	16,500.00	16,500.00	0.00	0.00	0.00%
1033249000	220	SOCIAL SECURITY	1,262	0.00	0.00	1,262.26	1,236.64	0.00	25.62	2.03%
1033249000	232	TEACHER RETIREMENT	2,804	0.00	0.00	2,803.50	2,937.14	0.00	(133.64)	(4.77%)
1033249000	260	WORKERS COMP INSURANCE	87	0.00	0.00	87.46	80.08	0.00	7.38	8.44%
1033249000	610	SUPPLIES	4,500	24.99	0.00	4,524.99	1,210.33	0.00	3,314.66	73.25%
1033249000	890	MISCELLANEOUS	15,000	6,875.83	0.00	21,875.83	17,640.08	0.00	4,235.75	19.36%
<b>Total PHS OTHER SUPPORT SERVICE</b>			<b>\$40,153</b>	<b>\$6,900.82</b>	<b>\$0.00</b>	<b>\$47,054.04</b>	<b>\$39,604.27</b>	<b>\$0.00</b>	<b>\$7,449.77</b>	<b>15.83%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$40,153</b>	<b>\$6,900.82</b>	<b>\$0.00</b>	<b>\$47,054.04</b>	<b>\$39,604.27</b>	<b>\$0.00</b>	<b>\$7,449.77</b>	<b>15.83%</b>
<b>Total 2490 - OTHER SUPPORT SERVICES</b>			<b>\$68,357</b>	<b>\$6,900.82</b>	<b>\$0.00</b>	<b>\$75,257.88</b>	<b>\$65,979.06</b>	<b>\$0.00</b>	<b>\$9,278.82</b>	<b>12.33%</b>

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>2510 - BUSINESS/FINANCE SERVICES</b>										
<b>DW BUSINESS &amp; FINANCE</b>										
1000251000	446	RENTAL/LEASE SOFTWARE	5,177	0.00	0.00	5,177.00	6,847.40	0.00	(1,670.40)	(32.27%)
1000251000	550	PRINTING	400	0.00	0.00	400.00	0.00	0.00	400.00	100.00%
1000251000	610	SUPPLIES	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1000251000	650	SOFTWARE	3,417	0.00	0.00	3,417.00	3,256.00	0.00	161.00	4.71%
1000251000	890	MISCELLANEOUS	3,063	0.00	0.00	3,063.00	1,649.90	0.00	1,413.10	46.13%
<b>Total DW BUSINESS &amp; FINANCE</b>			<b>\$12,557</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,557.00</b>	<b>\$11,753.30</b>	<b>\$0.00</b>	<b>\$803.70</b>	<b>6.40%</b>
<b>Total 00 - DISTRICT-WIDE BUSINESS/FINANCE SERVICES</b>										
1090251000	110	SALARIES	220,373	0.00	0.00	220,372.61	228,292.80	0.00	(7,920.19)	(3.59%)
1090251000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	967.50	0.00	(967.50)	0.00%
1090251000	130	OVERTIME SALARIES	750	0.00	0.00	750.00	1,788.59	0.00	(1,038.59)	(138.48%)
1090251000	211	HEALTH INSURANCE	65,061	0.00	0.00	65,061.36	65,061.74	0.00	(0.38)	0.00%
1090251000	212	DENTAL INSURANCE	4,745	0.00	0.00	4,744.85	4,744.29	0.00	0.56	0.01%
1090251000	213	LIFE INSURANCE	439	0.00	0.00	438.87	432.90	0.00	5.97	1.36%
1090251000	214	DISABILITY INSURANCE	1,286	0.00	0.00	1,286.22	1,215.14	0.00	71.08	5.53%
1090251000	220	SOCIAL SECURITY	16,916	0.00	0.00	16,915.89	17,504.01	0.00	(588.12)	(3.48%)
1090251000	231	NON-TEACHER RETIREMENT	22,076	0.00	0.00	22,075.54	24,835.44	0.00	(2,759.90)	(12.50%)
1090251000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	260	WORKERS COMP INSURANCE	1,168	0.00	0.00	1,167.98	1,146.97	0.00	21.01	1.80%
1090251000	275	WORKSHOPS NON-UNION	5,825	0.00	0.00	5,825.00	4,016.98	0.00	1,808.02	31.04%
1090251000	291	TSA MATCH CONTRIBUTION	4,500	0.00	0.00	4,500.00	4,500.00	0.00	0.00	0.00%
1090251000	330	PROFESSIONAL SERVICES	2,100	5,200.00	0.00	7,300.00	5,200.00	2,100.00	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	44,030	0.00	0.00	44,030.00	53,311.70	1,411.20	(10,692.90)	(24.29%)
1090251000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	580	TRAVEL & MILEAGE	4,600	0.00	0.00	4,600.00	0.00	0.00	4,600.00	100.00%
1090251000	610	SUPPLIES	6,335	564.00	0.00	6,899.00	2,941.55	0.00	3,957.45	57.36%
1090251000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	649.00	0.00	(649.00)	0.00%
1090251000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	810	DUES AND FEES	2,245	0.00	0.00	2,245.00	902.00	0.00	1,343.00	59.82%
1090251000	890	MISCELLANEOUS	0	0.00	0.00	0.00	127.50	0.00	(127.50)	0.00%
<b>Total BUSINESS/FINANCE SERVICES</b>			<b>\$402,448</b>	<b>\$5,764.00</b>	<b>\$0.00</b>	<b>\$408,212.32</b>	<b>\$417,638.11</b>	<b>\$3,511.20</b>	<b>(\$12,936.99)</b>	<b>(3.17%)</b>
<b>Total 90 - SAU #28</b>			<b>\$402,448</b>	<b>\$5,764.00</b>	<b>\$0.00</b>	<b>\$408,212.32</b>	<b>\$417,638.11</b>	<b>\$3,511.20</b>	<b>(\$12,936.99)</b>	<b>(3.17%)</b>
<b>Total 2510 - BUSINESS/FINANCE SERVICES</b>			<b>\$415,005</b>	<b>\$5,764.00</b>	<b>\$0.00</b>	<b>\$420,769.32</b>	<b>\$429,391.41</b>	<b>\$3,511.20</b>	<b>(\$12,133.29)</b>	<b>(2.88%)</b>
<b>2610 - SUPERVISION FACILITY OPER</b>										
<b>FACILITY OPERATIONS</b>										
1000261000	110	SALARIES	105,365	0.00	0.00	105,364.82	113,006.82	0.00	(7,642.00)	(7.25%)
1000261000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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1000261000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	304.07	0.00	(304.07)	0.00%
1000261000	211	HEALTH INSURANCE	36,145	0.00	0.00	36,145.30	36,145.31	0.00	(0.01)	0.00%
1000261000	212	DENTAL INSURANCE	2,421	0.00	0.00	2,421.02	2,420.76	0.00	0.26	0.01%
1000261000	213	LIFE INSURANCE	312	0.00	0.00	312.28	283.92	0.00	28.36	9.08%
1000261000	214	DISABILITY INSURANCE	228	0.00	0.00	227.76	206.88	0.00	20.88	9.17%
1000261000	220	SOCIAL SECURITY	8,060	0.00	0.00	8,060.41	8,597.95	0.00	(537.54)	(6.67%)
1000261000	231	NON-TEACHER RETIREMENT	11,769	0.00	0.00	11,769.25	12,181.79	0.00	(412.54)	(3.51%)
1000261000	260	WORKERS COMP INSURANCE	558	0.00	0.00	558.44	528.96	0.00	29.48	5.28%
1000261000	275	WORKSHOPS NON-UNION	1,500	0.00	450.00	1,950.00	1,650.00	0.00	300.00	15.38%
1000261000	580	TRAVEL & MILEAGE	2,300	0.00	0.00	2,300.00	0.00	0.00	2,300.00	100.00%
1000261000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000261000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000261000	810	DUES AND FEES	49	0.00	17.00	66.00	66.00	0.00	0.00	0.00%
<b>Total FACILITY OPERATIONS</b>			<b>\$168,708</b>	<b>\$0.00</b>	<b>\$467.00</b>	<b>\$169,175.28</b>	<b>\$175,392.46</b>	<b>\$0.00</b>	<b>(\$6,217.18)</b>	<b>(3.67%)</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$168,708</b>	<b>\$0.00</b>	<b>\$467.00</b>	<b>\$169,175.28</b>	<b>\$175,392.46</b>	<b>\$0.00</b>	<b>(\$6,217.18)</b>	<b>(3.67%)</b>
<b>Total 2610 - SUPERVISION FACILITY OPER</b>			<b>\$168,708</b>	<b>\$0.00</b>	<b>\$467.00</b>	<b>\$169,175.28</b>	<b>\$175,392.46</b>	<b>\$0.00</b>	<b>(\$6,217.18)</b>	<b>(3.67%)</b>
<b>2620 - BUILDING SERVICES</b>										
<b>DW BUILDING SERVICES</b>										
1000262000	110	SALARIES	101,048	0.00	0.00	101,047.92	90,910.90	0.00	10,137.02	10.03%
1000262000	120	DAILY SUBSTITUTE SALARIES	5,000	0.00	0.00	5,000.00	0.00	0.00	5,000.00	100.00%
1000262000	130	OVERTIME SALARIES	5,000	0.00	0.00	5,000.00	4,363.77	0.00	636.23	12.72%
1000262000	211	HEALTH INSURANCE	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1000262000	212	DENTAL INSURANCE	547	0.00	0.00	546.72	546.72	0.00	0.00	0.00%
1000262000	213	LIFE INSURANCE	102	0.00	0.00	101.76	92.40	0.00	9.36	9.20%
1000262000	214	DISABILITY INSURANCE	88	0.00	0.00	87.60	79.44	0.00	8.16	9.32%
1000262000	220	SOCIAL SECURITY	8,342	0.00	0.00	8,342.16	7,516.00	0.00	826.16	9.90%
1000262000	231	NON-TEACHER RETIREMENT	6,230	0.00	0.00	6,229.56	7,019.11	0.00	(789.55)	(12.67%)
1000262000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	260	WORKERS COMP INSURANCE	4,682	0.00	0.00	4,682.00	3,703.17	0.00	978.83	20.91%
1000262000	275	WORKSHOPS NON-UNION	1,200	0.00	0.00	1,200.00	150.00	0.00	1,050.00	87.50%
1000262000	330	PROFESSIONAL SERVICES	5,900	0.00	0.00	5,900.00	15,680.00	4,720.00	(14,500.00)	(245.76%)
1000262000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	675.00	0.00	(675.00)	0.00%
1000262000	446	RENTAL/LEASE SOFTWARE	7,367	0.00	0.00	7,367.00	8,462.95	0.00	(1,095.95)	(14.88%)
1000262000	521	INSURANCE PROP/LIABILITY	59,814	0.00	0.00	59,814.00	55,071.00	0.00	4,743.00	7.93%
1000262000	580	TRAVEL & MILEAGE	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
1000262000	610	SUPPLIES	0	2,695.80	163,457.00	166,152.80	2,270.65	0.00	163,882.15	98.63%
1000262000	626	GASOLINE/DIESEL	3,000	0.00	0.00	3,000.00	1,053.20	0.00	1,946.80	64.89%
1000262000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	890	MISCELLANEOUS	0	0.00	340.00	340.00	459.93	0.00	(119.93)	(35.27%)
<b>Total DW BUILDING SERVICES</b>			<b>\$211,619</b>	<b>\$2,695.80</b>	<b>\$163,797.00</b>	<b>\$378,111.52</b>	<b>\$201,054.24</b>	<b>\$4,720.00</b>	<b>\$172,337.28</b>	<b>45.58%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$211,619</b>	<b>\$2,695.80</b>	<b>\$163,797.00</b>	<b>\$378,111.52</b>	<b>\$201,054.24</b>	<b>\$4,720.00</b>	<b>\$172,337.28</b>	<b>45.58%</b>

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<b>PES BUILDING SERVICES</b>										
1011262000	110	SALARIES	184,245	0.00	0.00	184,245.12	147,217.78	0.00	37,027.34	20.10%
1011262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011262000	130	OVERTIME SALARIES	8,000	0.00	0.00	8,000.00	5,455.35	0.00	2,544.65	31.81%
1011262000	211	HEALTH INSURANCE	49,340	0.00	0.00	49,340.40	32,438.22	0.00	16,902.18	34.26%
1011262000	212	DENTAL INSURANCE	2,734	0.00	0.00	2,733.60	2,050.20	0.00	683.40	25.00%
1011262000	213	LIFE INSURANCE	338	0.00	0.00	337.68	214.84	0.00	122.84	36.38%
1011262000	214	DISABILITY INSURANCE	519	0.00	0.00	518.88	319.04	0.00	199.84	38.51%
1011262000	220	SOCIAL SECURITY	14,936	0.00	0.00	14,936.25	11,523.62	0.00	3,412.63	22.85%
1011262000	231	NON-TEACHER RETIREMENT	21,474	0.00	0.00	21,473.78	16,675.04	0.00	4,798.74	22.35%
1011262000	260	WORKERS COMP INSURANCE	8,475	0.00	0.00	8,474.68	5,776.06	0.00	2,698.62	31.84%
1011262000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	6,750.00	0.00	(6,750.00)	0.00%
1011262000	411	UTILITIES-WATER	23,229	1,120.00	0.00	24,349.00	18,731.58	1,800.00	3,817.42	15.68%
1011262000	412	UTILITIES-SEPTIC	4,329	0.00	2,300.00	6,629.00	6,625.00	0.00	4.00	0.06%
1011262000	421	UTILITIES-DISPOSAL	11,536	0.00	0.00	11,536.00	11,526.52	0.00	9.48	0.08%
1011262000	430	REPAIRS & MAINTENANCE	21,004	6,957.21	0.00	27,961.21	17,577.06	0.00	10,384.15	37.14%
1011262000	432	BOILER REPAIR & MAINT	6,246	0.00	0.00	6,246.00	4,248.00	0.00	1,998.00	31.99%
1011262000	433	CONTRACTED REPAIR & MAINT	12,871	2,091.91	0.00	14,962.91	14,427.95	620.00	(85.04)	(0.57%)
1011262000	610	SUPPLIES	48,077	0.00	(4,240.00)	43,837.00	41,967.55	0.00	1,869.45	4.26%
1011262000	622	UTILITIES - ELECTRIC	97,192	0.00	0.00	97,192.00	89,321.76	0.00	7,870.24	8.10%
1011262000	623	UTILITIES - PROPANE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011262000	624	UTILITIES - HEATING OIL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011262000	625	UTILITIES - NATURAL GAS	48,507	4,272.73	(3,852.75)	48,926.98	29,001.88	1,161.00	18,764.10	38.35%
1011262000	734	EQUIPMENT-ADDITIONAL	800	0.00	0.00	800.00	0.00	0.00	800.00	100.00%
1011262000	738	EQUIPMENT-REPLACEMENT	1,000	0.00	0.00	1,000.00	619.97	0.00	380.03	38.00%
1011262000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES BUILDING SERVICES</b>			<b>\$564,851</b>	<b>\$14,441.85</b>	<b>(\$5,792.75)</b>	<b>\$573,500.49</b>	<b>\$462,467.42</b>	<b>\$3,581.00</b>	<b>\$107,452.07</b>	<b>18.74%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$564,851</b>	<b>\$14,441.85</b>	<b>(\$5,792.75)</b>	<b>\$573,500.49</b>	<b>\$462,467.42</b>	<b>\$3,581.00</b>	<b>\$107,452.07</b>	<b>18.74%</b>
<b>PMS BUILDING SERVICES</b>										
1012262000	110	SALARIES	123,552	0.00	0.00	123,552.18	114,515.86	0.00	9,036.32	7.31%
1012262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012262000	130	OVERTIME SALARIES	7,000	0.00	0.00	7,000.00	1,729.80	0.00	5,270.20	75.29%
1012262000	211	HEALTH INSURANCE	31,024	0.00	0.00	31,023.60	31,023.71	0.00	(0.11)	0.00%
1012262000	212	DENTAL INSURANCE	2,377	0.00	0.00	2,376.72	2,376.48	0.00	0.24	0.01%
1012262000	213	LIFE INSURANCE	186	0.00	0.00	185.52	177.20	0.00	8.32	4.48%
1012262000	214	DISABILITY INSURANCE	262	0.00	0.00	262.44	238.32	0.00	24.12	9.19%
1012262000	220	SOCIAL SECURITY	10,446	0.00	0.00	10,446.25	9,240.64	0.00	1,205.61	11.54%
1012262000	231	NON-TEACHER RETIREMENT	11,989	0.00	0.00	11,988.58	12,517.06	0.00	(528.48)	(4.41%)
1012262000	260	WORKERS COMP INSURANCE	5,776	0.00	0.00	5,776.10	4,542.79	0.00	1,233.31	21.35%
1012262000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012262000	411	UTILITIES-WATER	7,051	485.40	0.00	7,536.40	5,426.44	575.00	1,534.96	20.37%
1012262000	412	UTILITIES-SEPTIC	5,040	0.00	0.00	5,040.00	5,922.00	0.00	(882.00)	(17.50%)
1012262000	421	UTILITIES-DISPOSAL	9,370	0.00	0.00	9,370.00	9,760.79	666.76	(1,057.55)	(11.29%)
1012262000	430	REPAIRS & MAINTENANCE	10,804	0.00	0.00	10,804.00	7,916.88	0.00	2,887.12	26.72%
1012262000	432	BOILER REPAIR & MAINT	4,200	0.00	0.00	4,200.00	4,116.00	0.00	84.00	2.00%



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1012262000	433	CONTRACTED REPAIR & MAINT	6,019	0.00	0.00	6,019.00	6,009.62	620.00	(610.62)	(10.14%)
1012262000	441	RENTAL/LEASE BUILDINGS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012262000	610	SUPPLIES	24,163	0.00	0.00	24,163.00	24,470.04	0.00	(307.04)	(1.27%)
1012262000	622	UTILITIES - ELECTRIC	43,313	0.00	0.00	43,313.00	53,956.95	0.00	(10,643.95)	(24.57%)
1012262000	623	UTILITIES - PROPANE	4,134	0.00	0.00	4,134.00	5,900.40	0.00	(1,766.40)	(42.73%)
1012262000	624	UTILITIES - HEATING OIL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012262000	625	UTILITIES - NATURAL GAS	41,952	5,076.31	(4,700.25)	42,328.06	37,910.27	1,985.00	2,432.79	5.75%
1012262000	734	EQUIPMENT-ADDITIONAL	800	0.00	0.00	800.00	0.00	0.00	800.00	100.00%
1012262000	738	EQUIPMENT-REPLACEMENT	1,000	0.00	0.00	1,000.00	619.97	0.00	380.03	38.00%
<b>Total PMS BUILDING SERVICES</b>			<b>\$350,457</b>	<b>\$5,561.71</b>	<b>(\$4,700.25)</b>	<b>\$351,318.85</b>	<b>\$338,371.22</b>	<b>\$3,846.76</b>	<b>\$9,100.87</b>	<b>2.59%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$350,457</b>	<b>\$5,561.71</b>	<b>(\$4,700.25)</b>	<b>\$351,318.85</b>	<b>\$338,371.22</b>	<b>\$3,846.76</b>	<b>\$9,100.87</b>	<b>2.59%</b>
<b>PHS BUILDING SERVICES</b>										
1033262000	110	SALARIES	195,566	0.00	0.00	195,566.00	179,677.23	0.00	15,888.77	8.12%
1033262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033262000	130	OVERTIME SALARIES	12,000	0.00	0.00	12,000.00	22,077.91	0.00	(10,077.91)	(83.98%)
1033262000	211	HEALTH INSURANCE	80,632	0.00	0.00	80,632.08	68,343.84	0.00	12,288.24	15.24%
1033262000	212	DENTAL INSURANCE	4,179	0.00	0.00	4,178.88	3,741.80	0.00	437.08	10.46%
1033262000	213	LIFE INSURANCE	355	0.00	0.00	355.20	302.47	0.00	52.73	14.85%
1033262000	214	DISABILITY INSURANCE	521	0.00	0.00	520.80	461.08	0.00	59.72	11.47%
1033262000	220	SOCIAL SECURITY	15,879	0.00	0.00	15,343.44	15,343.44	0.00	535.36	3.37%
1033262000	231	NON-TEACHER RETIREMENT	22,984	0.00	0.00	22,984.10	22,477.31	0.00	506.79	2.20%
1033262000	260	WORKERS COMP INSURANCE	9,133	0.00	0.00	9,132.89	6,949.05	0.00	2,183.84	23.91%
1033262000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033262000	411	UTILITIES-WATER	10,238	1,147.32	0.00	11,385.32	6,649.61	725.00	4,010.71	35.23%
1033262000	412	UTILITIES-SEPTIC	4,000	0.00	0.00	4,000.00	3,607.50	0.00	392.50	9.81%
1033262000	421	UTILITIES-DISPOSAL	9,662	0.00	0.00	9,662.00	9,469.35	0.00	192.65	1.99%
1033262000	430	REPAIRS & MAINTENANCE	15,175	0.00	0.00	15,175.00	6,121.36	860.00	8,193.64	53.99%
1033262000	432	BOILER REPAIR & MAINT	7,823	0.00	1,600.00	9,423.00	8,879.26	0.00	543.74	5.77%
1033262000	433	CONTRACTED REPAIR & MAINT	13,707	0.00	0.00	13,707.00	9,920.55	600.00	3,186.45	23.25%
1033262000	610	SUPPLIES	45,669	1,240.96	(17.00)	46,892.96	36,705.48	500.00	9,687.48	20.66%
1033262000	622	UTILITIES - ELECTRIC	195,527	0.00	0.00	195,527.00	218,581.23	0.00	(23,054.23)	(11.79%)
1033262000	623	UTILITIES - PROPANE	615	0.00	0.00	615.00	0.00	0.00	615.00	100.00%
1033262000	624	UTILITIES - HEATING OIL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033262000	625	UTILITIES - NATURAL GAS	86,526	7,790.86	(7,143.84)	87,173.02	61,619.44	3,183.50	22,370.08	25.66%
1033262000	734	EQUIPMENT-ADDITIONAL	800	0.00	0.00	800.00	713.80	0.00	86.20	10.78%
1033262000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033262000	738	EQUIPMENT-REPLACEMENT	1,000	0.00	0.00	1,000.00	619.97	0.00	380.03	38.00%
<b>Total PHS BUILDING SERVICES</b>			<b>\$731,991</b>	<b>\$10,179.14</b>	<b>(\$5,560.84)</b>	<b>\$736,609.05</b>	<b>\$682,261.68</b>	<b>\$5,868.50</b>	<b>\$48,478.87</b>	<b>6.58%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$731,991</b>	<b>\$10,179.14</b>	<b>(\$5,560.84)</b>	<b>\$736,609.05</b>	<b>\$682,261.68</b>	<b>\$5,868.50</b>	<b>\$48,478.87</b>	<b>6.58%</b>
<b>SAU BUILDING SERVICES</b>										
1090262000	430	REPAIRS & MAINTENANCE	2,005	0.00	0.00	2,005.00	1,628.66	0.00	376.34	18.77%
1090262000	441	RENTAL/LEASE BUILDINGS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090262000	610	SUPPLIES	500	0.00	0.00	500.00	348.08	0.00	151.92	30.38%
1090262000	622	UTILITIES - ELECTRIC	1,748	0.00	0.00	1,748.00	1,072.90	0.00	675.10	38.62%



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1090262000	623	UTILITIES - PROPANE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090262000	625	UTILITIES - NATURAL GAS	3,933	413.99	(333.54)	4,013.45	3,920.25	220.50	(127.30)	(3.17%)
<b>Total SAU BUILDING SERVICES</b>			<b>\$8,186</b>	<b>\$413.99</b>	<b>(\$333.54)</b>	<b>\$8,266.45</b>	<b>\$6,969.89</b>	<b>\$220.50</b>	<b>\$1,076.06</b>	<b>13.02%</b>
<b>Total 90 - SAU #28</b>			<b>\$8,186</b>	<b>\$413.99</b>	<b>(\$333.54)</b>	<b>\$8,266.45</b>	<b>\$6,969.89</b>	<b>\$220.50</b>	<b>\$1,076.06</b>	<b>13.02%</b>
<b>Total 2620 - BUILDING SERVICES</b>			<b>\$1,867,104</b>	<b>\$33,292.49</b>	<b>\$147,409.62</b>	<b>\$2,047,806.36</b>	<b>\$1,691,124.45</b>	<b>\$18,236.76</b>	<b>\$338,445.15</b>	<b>16.53%</b>
<b>2630 - GROUNDS SERVICES</b>										
<b>DW GROUNDS SERVICES</b>										
1000263000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000263000	433	CONTRACTED REPAIR & MAINT	177,010	0.00	0.00	177,010.00	165,655.00	0.00	11,355.00	6.41%
1000263000	734	EQUIPMENT-ADDITIONAL	1,800	0.00	0.00	1,800.00	1,519.00	0.00	281.00	15.61%
<b>Total DW GROUNDS SERVICES</b>			<b>\$178,810</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$178,810.00</b>	<b>\$167,174.00</b>	<b>\$0.00</b>	<b>\$11,636.00</b>	<b>6.51%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$178,810</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$178,810.00</b>	<b>\$167,174.00</b>	<b>\$0.00</b>	<b>\$11,636.00</b>	<b>6.51%</b>
<b>PES GROUNDS SERVICES</b>										
1011263000	430	REPAIRS & MAINTENANCE	3,500	0.00	0.00	3,500.00	3,470.00	0.00	30.00	0.86%
1011263000	433	CONTRACTED REPAIR & MAINT	9,259	0.00	0.00	9,259.00	3,912.00	0.00	5,347.00	57.75%
1011263000	610	SUPPLIES	3,750	0.00	0.00	3,750.00	0.00	0.00	3,750.00	100.00%
1011263000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011263000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES GROUNDS SERVICES</b>			<b>\$16,509</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,509.00</b>	<b>\$7,382.00</b>	<b>\$0.00</b>	<b>\$9,127.00</b>	<b>55.28%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$16,509</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,509.00</b>	<b>\$7,382.00</b>	<b>\$0.00</b>	<b>\$9,127.00</b>	<b>55.28%</b>
<b>PMS GROUNDS SERVICES</b>										
1012263000	430	REPAIRS & MAINTENANCE	3,000	500.00	0.00	3,500.00	375.00	0.00	3,125.00	89.29%
1012263000	433	CONTRACTED REPAIR & MAINT	10,498	0.00	(8,840.00)	1,658.00	0.00	0.00	1,658.00	100.00%
<b>Total PMS GROUNDS SERVICES</b>			<b>\$13,498</b>	<b>\$500.00</b>	<b>(\$8,840.00)</b>	<b>\$5,158.00</b>	<b>\$375.00</b>	<b>\$0.00</b>	<b>\$4,783.00</b>	<b>92.73%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$13,498</b>	<b>\$500.00</b>	<b>(\$8,840.00)</b>	<b>\$5,158.00</b>	<b>\$375.00</b>	<b>\$0.00</b>	<b>\$4,783.00</b>	<b>92.73%</b>
<b>PHS GROUNDS SERVICES</b>										
1033263000	430	REPAIRS & MAINTENANCE	4,000	13,500.00	3,250.00	20,750.00	17,675.00	0.00	3,075.00	14.82%
1033263000	433	CONTRACTED REPAIR & MAINT	16,059	0.00	12,379.40	28,438.40	24,986.72	9,095.00	(5,643.32)	(19.84%)
1033263000	610	SUPPLIES	3,750	0.00	0.00	3,750.00	0.00	0.00	3,750.00	100.00%
1033263000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS GROUNDS SERVICES</b>			<b>\$23,809</b>	<b>\$13,500.00</b>	<b>\$15,629.40</b>	<b>\$52,938.40</b>	<b>\$42,661.72</b>	<b>\$9,095.00</b>	<b>\$1,181.68</b>	<b>2.23%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$23,809</b>	<b>\$13,500.00</b>	<b>\$15,629.40</b>	<b>\$52,938.40</b>	<b>\$42,661.72</b>	<b>\$9,095.00</b>	<b>\$1,181.68</b>	<b>2.23%</b>
<b>SAU GROUNDS SERVICES</b>										
1090263000	433	CONTRACTED REPAIR & MAINT	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
<b>Total SAU GROUNDS SERVICES</b>			<b>\$500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>100.00%</b>
<b>Total 90 - SAU #28</b>			<b>\$500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>100.00%</b>
<b>Total 2630 - GROUNDS SERVICES</b>			<b>\$233,126</b>	<b>\$14,000.00</b>	<b>\$6,789.40</b>	<b>\$253,915.40</b>	<b>\$217,592.72</b>	<b>\$9,095.00</b>	<b>\$27,227.68</b>	<b>10.72%</b>





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<b>2640 - NON-INSTRUCTIONAL EQUIP</b>										
<b>PES NON-INSTRUCTIONAL EQU</b>										
1011264000	430	REPAIRS & MAINTENANCE	1,000	800.00	0.00	1,800.00	3,019.24	0.00	(1,219.24)	(67.74%)
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	38,603	678.00	(11,405.65)	27,875.35	21,056.74	205.00	6,613.61	23.73%
1011264000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011264000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES NON-INSTRUCTIONAL EQU</b>			<b>\$39,603</b>	<b>\$1,478.00</b>	<b>(\$11,405.65)</b>	<b>\$29,675.35</b>	<b>\$24,075.98</b>	<b>\$205.00</b>	<b>\$5,394.37</b>	<b>18.18%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>										
<b>PMS NON-INSTRUCTIONAL EQU</b>										
1012264000	430	REPAIRS & MAINTENANCE	2,000	0.00	0.00	2,000.00	1,981.15	0.00	18.85	0.94%
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	26,616	600.00	0.00	27,216.00	27,304.40	213.25	(301.65)	(1.11%)
1012264000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012264000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS NON-INSTRUCTIONAL EQU</b>			<b>\$28,616</b>	<b>\$600.00</b>	<b>\$0.00</b>	<b>\$29,216.00</b>	<b>\$29,285.55</b>	<b>\$213.25</b>	<b>(\$282.80)</b>	<b>(0.97%)</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>										
<b>PHS NON-INSTRUCTIONAL EQU</b>										
1033264000	430	REPAIRS & MAINTENANCE	1,500	0.00	0.00	1,500.00	1,470.50	0.00	29.50	1.97%
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	28,395	0.00	4,166.25	32,561.25	32,202.86	0.00	358.39	1.10%
1033264000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS NON-INSTRUCTIONAL EQU</b>			<b>\$29,895</b>	<b>\$0.00</b>	<b>\$4,166.25</b>	<b>\$34,061.25</b>	<b>\$33,673.36</b>	<b>\$0.00</b>	<b>\$387.89</b>	<b>1.14%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>										
<b>SAU NON-INSTRUCTIONAL EQU</b>										
1090264000	433	CONTRACTED REPAIR & MAINT	500	0.00	0.00	500.00	416.00	0.00	84.00	16.80%
<b>Total SAU NON-INSTRUCTIONAL EQU</b>			<b>\$500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$416.00</b>	<b>\$0.00</b>	<b>\$84.00</b>	<b>16.80%</b>
<b>Total 90 - SAU #28</b>										
<b>Total 2640 - NON-INSTRUCTIONAL EQUIP</b>			<b>\$98,614</b>	<b>\$2,078.00</b>	<b>(\$7,239.40)</b>	<b>\$93,452.60</b>	<b>\$87,450.89</b>	<b>\$418.25</b>	<b>\$5,583.46</b>	<b>5.97%</b>
<b>2660 - EMERGENCY MANAGEMENT</b>										
<b>DW EMERGENCY MANAGEMENT</b>										
1000266000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW EMERGENCY MANAGEMENT</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>										
<b>PES EMERGENCY MANAGEMENT</b>										
1011266000	610	SUPPLIES	1,000	0.00	0.00	1,000.00	919.00	0.00	81.00	8.10%
1011266000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	2,367.00	0.00	(2,367.00)	0.00%
1011266000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES EMERGENCY MANAGEMENT</b>			<b>\$1,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$3,286.00</b>	<b>\$0.00</b>	<b>(\$2,286.00)</b>	<b>(228.60%)</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$1,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$3,286.00</b>	<b>\$0.00</b>	<b>(\$2,286.00)</b>	<b>(228.60%)</b>

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<b>PMS EMERGENCY MANAGEMENT</b>										
1012266000	610	SUPPLIES	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1012266000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	4,733.00	0.00	(4,733.00)	0.00%
1012266000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS EMERGENCY MANAGEMENT</b>			<b>\$500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$4,733.00</b>	<b>\$0.00</b>	<b>(\$4,233.00)</b>	<b>(846.60%)</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>										
<b>PHS EMERGENCY MANAGEMENT</b>										
1033266000	610	SUPPLIES	1,000	0.00	0.00	1,000.00	1,532.20	0.00	(532.20)	(53.22%)
1033266000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033266000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS EMERGENCY MANAGEMENT</b>			<b>\$1,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$1,532.20</b>	<b>\$0.00</b>	<b>(\$532.20)</b>	<b>(53.22%)</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>										
<b>SAU EMERGENCY MANAGEMENT</b>										
1090266000	610	SUPPLIES	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
<b>Total SAU EMERGENCY MANAGEMENT</b>			<b>\$500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>100.00%</b>
<b>Total 90 - SAU #28</b>										
<b>Total 2660 - EMERGENCY MANAGEMENT</b>			<b>\$3,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$9,551.20</b>	<b>\$0.00</b>	<b>(\$6,551.20)</b>	<b>(218.37%)</b>
<b>2721 - TRANSPORTATION (REGULAR)</b>										
<b>REGULAR TRANSPORTATION</b>										
1000272100	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000272100	519	TRANSPORTATION	1,171,420	0.00	0.00	1,171,420.00	924,164.57	0.00	247,255.43	21.11%
1000272100	626	GASOLINE/DIESEL	25,000	0.00	0.00	25,000.00	0.00	0.00	25,000.00	100.00%
<b>Total REGULAR TRANSPORTATION</b>			<b>\$1,196,420</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,196,420.00</b>	<b>\$924,164.57</b>	<b>\$0.00</b>	<b>\$272,255.43</b>	<b>22.76%</b>
<b>Total 00 - DISTRICT-WIDE</b>										
<b>PHS STUDENT TRANSPORTATIO</b>										
1033272100	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS STUDENT TRANSPORTATIO</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>										
<b>Total 2721 - TRANSPORTATION (REGULAR)</b>			<b>\$1,196,420</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,196,420.00</b>	<b>\$924,164.57</b>	<b>\$0.00</b>	<b>\$272,255.43</b>	<b>22.76%</b>
<b>2722 - TRANSPORTATION(SPECIAL)</b>										
<b>SPECIAL ED TRANSPORTATION</b>										
1000272200	519	TRANSPORTATION	473,597	0.00	(485.45)	473,111.55	287,613.92	0.00	185,497.63	39.21%
<b>Total SPECIAL ED TRANSPORTATION</b>			<b>\$473,597</b>	<b>(\$485.45)</b>	<b>\$473,111.55</b>	<b>\$473,111.55</b>	<b>\$287,613.92</b>	<b>\$0.00</b>	<b>\$185,497.63</b>	<b>39.21%</b>
<b>Total 00 - DISTRICT-WIDE</b>										
<b>Total 2722 - TRANSPORTATION(SPECIAL)</b>			<b>\$473,597</b>	<b>(\$485.45)</b>	<b>\$473,111.55</b>	<b>\$473,111.55</b>	<b>\$287,613.92</b>	<b>\$0.00</b>	<b>\$185,497.63</b>	<b>39.21%</b>



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<b>2723 - TRANSPORTATION (VOC ED)</b>										
<b>VOCATIONAL TRANSPORTATION</b>										
1000272300	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total VOCATIONAL TRANSPORTATION</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>										
<b>PHS VOCATIONAL TRANSPORTA</b>										
1033272300	519	TRANSPORTATION	222,108	0.00	0.00	222,108.00	56,247.10	1,576.40	164,284.50	73.97%
<b>Total PHS VOCATIONAL TRANSPORTA</b>			<b>\$222,108</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$222,108.00</b>	<b>\$56,247.10</b>	<b>\$1,576.40</b>	<b>\$164,284.50</b>	<b>73.97%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$222,108</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$222,108.00</b>	<b>\$56,247.10</b>	<b>\$1,576.40</b>	<b>\$164,284.50</b>	<b>73.97%</b>
<b>Total 2723 - TRANSPORTATION (VOC ED)</b>			<b>\$222,108</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$222,108.00</b>	<b>\$56,247.10</b>	<b>\$1,576.40</b>	<b>\$164,284.50</b>	<b>73.97%</b>
<b>2724 - TRANSPORTATION (ATHLETIC)</b>										
<b>PHS ATHLETIC TRANSPORTATI</b>										
1000272400	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS ATHLETIC TRANSPORTATI</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>										
<b>PMS ATHLETIC TRANSPORT</b>										
1012272400	519	TRANSPORTATION	22,131	0.00	0.00	22,131.00	3,911.62	0.00	18,219.38	82.33%
<b>Total PMS ATHLETIC TRANSPORT</b>			<b>\$22,131</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,131.00</b>	<b>\$3,911.62</b>	<b>\$0.00</b>	<b>\$18,219.38</b>	<b>82.33%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$22,131</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,131.00</b>	<b>\$3,911.62</b>	<b>\$0.00</b>	<b>\$18,219.38</b>	<b>82.33%</b>
<b>PHS ATHLETIC TRANSPORTATI</b>										
1033272400	519	TRANSPORTATION	78,000	0.00	0.00	78,000.00	31,366.57	0.00	46,633.43	59.79%
1033272400	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS ATHLETIC TRANSPORTATI</b>			<b>\$78,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$78,000.00</b>	<b>\$31,366.57</b>	<b>\$0.00</b>	<b>\$46,633.43</b>	<b>59.79%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$78,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$78,000.00</b>	<b>\$31,366.57</b>	<b>\$0.00</b>	<b>\$46,633.43</b>	<b>59.79%</b>
<b>Total 2724 - TRANSPORTATION (ATHLETIC)</b>			<b>\$100,131</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100,131.00</b>	<b>\$35,278.19</b>	<b>\$0.00</b>	<b>\$64,852.81</b>	<b>64.77%</b>
<b>2725 - TRANSPORTATION (FT/COCUR)</b>										
<b>PHS COCURRICULAR TRANSPOR</b>										
1033272500	519	TRANSPORTATION	4,300	0.00	0.00	4,300.00	0.00	0.00	4,300.00	100.00%
<b>Total PHS COCURRICULAR TRANSPOR</b>			<b>\$4,300</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,300.00</b>	<b>100.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$4,300</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,300.00</b>	<b>100.00%</b>
<b>Total 2725 - TRANSPORTATION (FT/COCUR)</b>			<b>\$4,300</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,300.00</b>	<b>100.00%</b>
<b>2830 - HR STAFF SERVICES</b>										
<b>HR STAFF SERVICES</b>										
1090283000	110	SALARIES	125,203	0.00	0.00	125,203.24	139,102.74	0.00	(13,899.50)	(11.10)%
1090283000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090283000	130	OVERTIME SALARIES	500	0.00	0.00	500.00	1,192.38	0.00	(692.38)	(138.48)%
1090283000	211	HEALTH INSURANCE	47,545	0.00	0.00	47,544.84	36,954.11	0.00	10,590.73	22.28%
1090283000	212	DENTAL INSURANCE	3,291	0.00	0.00	3,290.71	2,211.74	0.00	1,078.97	32.79%
1090283000	213	LIFE INSURANCE	337	0.00	0.00	336.57	309.97	0.00	26.60	7.90%

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1090283000	214	DISABILITY INSURANCE	782	0.00	0.00	782.04	712.09	0.00	69.95	8.94%
1090283000	220	SOCIAL SECURITY	9,616	0.00	0.00	9,616.29	10,702.39	0.00	(1,086.10)	(11.29%)
1090283000	231	NON-TEACHER RETIREMENT	14,041	0.00	0.00	14,041.05	15,712.26	0.00	(1,671.21)	(11.90%)
1090283000	260	WORKERS COMP INSURANCE	666	0.00	0.00	666.22	680.63	0.00	(14.41)	(2.16%)
1090283000	275	WORKSHOPS NON-UNION	1,825	0.00	0.00	1,825.00	1,394.00	0.00	431.00	23.62%
1090283000	280	NEW HIRE EXPENSES	9,100	0.00	0.00	9,100.00	8,139.05	0.00	960.95	10.56%
1090283000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1090283000	330	PROFESSIONAL SERVICES	1,500	0.00	0.00	1,500.00	445.00	0.00	1,055.00	70.33%
1090283000	446	RENTAL/LEASE SOFTWARE	13,595	0.00	0.00	13,595.00	13,965.58	0.00	(370.58)	(2.73%)
1090283000	540	ADVERTISING	750	0.00	0.00	750.00	0.00	0.00	750.00	100.00%
1090283000	580	TRAVEL & MILEAGE	3,500	0.00	0.00	3,500.00	0.00	0.00	3,500.00	100.00%
1090283000	610	SUPPLIES	300	0.00	0.00	300.00	62.87	0.00	237.13	79.04%
1090283000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	699.00	0.00	(699.00)	0.00%
1090283000	810	DUES AND FEES	300	0.00	0.00	300.00	294.00	0.00	6.00	2.00%
1090283000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total HR STAFF SERVICES</b>			<b>\$235,851</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$235,850.96</b>	<b>\$235,577.81</b>	<b>\$0.00</b>	<b>\$273.15</b>	<b>0.12%</b>
<b>Total 90 - SAU #28</b>			<b>\$235,851</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$235,850.96</b>	<b>\$235,577.81</b>	<b>\$0.00</b>	<b>\$273.15</b>	<b>0.12%</b>
<b>Total 2830 - HR STAFF SERVICES</b>			<b>\$235,851</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$235,850.96</b>	<b>\$235,577.81</b>	<b>\$0.00</b>	<b>\$273.15</b>	<b>0.12%</b>
<b>2840 - TECHNOLOGY SERVICES</b>										
<b>DW TECHNOLOGY SERVICES</b>										
1000284000	110	SALARIES	296,452	0.00	0.00	296,452.50	249,327.77	0.00	47,124.73	15.90%
1000284000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	52,128.03	0.00	(52,128.03)	0.00%
1000284000	130	OVERTIME SALARIES	2,500	0.00	0.00	2,500.00	1,608.33	0.00	891.67	35.67%
1000284000	211	HEALTH INSURANCE	62,733	0.00	0.00	62,732.87	53,974.30	0.00	8,758.57	13.96%
1000284000	212	DENTAL INSURANCE	4,329	0.00	0.00	4,328.98	3,918.72	0.00	410.26	9.48%
1000284000	213	LIFE INSURANCE	544	0.00	0.00	543.80	437.40	0.00	106.40	19.57%
1000284000	214	DISABILITY INSURANCE	1,001	0.00	0.00	1,001.04	669.00	0.00	332.04	33.17%
1000284000	220	SOCIAL SECURITY	19,873	0.00	0.00	19,873.37	23,262.36	0.00	(3,388.99)	(17.05%)
1000284000	231	NON-TEACHER RETIREMENT	26,823	0.00	0.00	26,822.80	31,626.13	0.00	(4,803.33)	(17.91%)
1000284000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	260	WORKERS COMP INSURANCE	1,377	0.00	0.00	1,376.85	1,467.92	0.00	(91.07)	(6.61%)
1000284000	275	WORKSHOPS NON-UNION	8,500	0.00	0.00	8,500.00	0.00	0.00	8,500.00	100.00%
1000284000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	2,068.00	0.00	932.00	31.07%
1000284000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	1,500.00	0.00	(1,500.00)	0.00%
1000284000	330	PROFESSIONAL SERVICES	29,500	0.00	0.00	29,500.00	42,351.75	4,625.00	(17,476.75)	(59.24%)
1000284000	430	REPAIRS & MAINTENANCE	41,900	2,633.37	0.00	44,533.37	18,919.38	0.00	25,613.99	57.52%
1000284000	432	BOILER REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	446	RENTAL/LEASE SOFTWARE	3,300	0.00	0.00	3,300.00	3,300.00	0.00	0.00	0.00%
1000284000	531	TELEPHONE	34,800	0.00	0.00	34,800.00	31,351.07	0.00	3,448.93	9.91%
1000284000	532	DATA COMMUNICATIONS	29,600	0.00	0.00	29,600.00	30,195.79	0.00	(595.79)	(2.01%)
1000284000	580	TRAVEL & MILEAGE	5,000	0.00	0.00	5,000.00	0.00	0.00	5,000.00	100.00%
1000284000	610	SUPPLIES	18,000	0.00	(80.00)	17,920.00	8,135.60	0.00	9,784.40	54.60%



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1000284000	650	SOFTWARE	70,052	11,137.60	0.00	81,189.60	64,203.24	13,551.95	3,434.41	4.23%
1000284000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	734	EQUIPMENT-ADDITIONAL	57,000	12,409.82	0.00	69,409.82	23,085.38	0.00	46,324.44	66.74%
1000284000	738	EQUIPMENT-REPLACEMENT	86,200	61,846.81	(55,118.80)	92,928.01	78,807.66	0.00	14,120.35	15.19%
1000284000	810	DUES AND FEES	500	0.00	0.00	500.00	340.00	0.00	160.00	32.00%
1000284000	890	MISCELLANEOUS	0	0.00	80.00	80.00	(29.92)	0.00	109.92	137.40%
<b>Total DW TECHNOLOGY SERVICES</b>			<b>\$802,984</b>	<b>\$88,027.60</b>	<b>(\$55,118.80)</b>	<b>\$835,893.01</b>	<b>\$722,647.91</b>	<b>\$18,176.95</b>	<b>\$95,068.15</b>	<b>11.37%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$802,984</b>	<b>\$88,027.60</b>	<b>(\$55,118.80)</b>	<b>\$835,893.01</b>	<b>\$722,647.91</b>	<b>\$18,176.95</b>	<b>\$95,068.15</b>	<b>11.37%</b>
<b>PES TECHNOLOGY SERVICES</b>										
1011284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011284000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES TECHNOLOGY SERVICES</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>PRESCHOOL TECH SERVICES</b>										
1011284028	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PRESCHOOL TECH SERVICES</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>										
<b>PMS TECHNOLOGY SERVICES</b>										
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%
<b>Total PMS TECHNOLOGY SERVICES</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>										
<b>PHS TECHNOLOGY SERVICES</b>										
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%
<b>Total PHS TECHNOLOGY SERVICES</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>										
<b>SAU TECHNOLOGY SERVICES</b>										
1090284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090284000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total SAU TECHNOLOGY SERVICES</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 90 - SAU #28</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 2840 - TECHNOLOGY SERVICES</b>			<b>\$802,984</b>	<b>\$88,027.60</b>	<b>(\$55,118.80)</b>	<b>\$835,893.01</b>	<b>\$722,647.91</b>	<b>\$18,176.95</b>	<b>\$95,068.15</b>	<b>11.37%</b>
<b>2900 - BENEFITS &amp; FIXED CHARGES</b>										
<b>DW BENEFITS &amp; FIXED CHARG</b>										
1000290000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	211	HEALTH INSURANCE	50,000	199,422.93	0.00	249,422.93	36,658.34	0.00	212,764.59	85.30%
1000290000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	4,927.80	0.00	(4,927.80)	0.00%
1000290000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	1,225.70	0.00	(1,225.70)	0.00%

**Pelham School District FY2021 Year-To-Date Budget Status Report**

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
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	25,000	0.00	0.00	25,000.00	22,567.00	0.00	2,433.00	9.73%
1000290000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	109.67	0.00	(109.67)	0.00%
1000290000	274	COURSE REIMBURSEMENT PEA	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW BENEFITS &amp; FIXED CHARG</b>			<b>\$80,000</b>	<b>\$199,422.93</b>	<b>\$0.00</b>	<b>\$279,422.93</b>	<b>\$65,488.51</b>	<b>\$0.00</b>	<b>\$213,934.42</b>	<b>76.56%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$80,000</b>	<b>\$199,422.93</b>	<b>\$0.00</b>	<b>\$279,422.93</b>	<b>\$65,488.51</b>	<b>\$0.00</b>	<b>\$213,934.42</b>	<b>76.56%</b>
<b>Total 2900 - BENEFITS &amp; FIXED CHARGES</b>			<b>\$80,000</b>	<b>\$199,422.93</b>	<b>\$0.00</b>	<b>\$279,422.93</b>	<b>\$65,488.51</b>	<b>\$0.00</b>	<b>\$213,934.42</b>	<b>76.56%</b>
<b>4200 - SITE IMPROVEMENTS</b>										
<b>PES SITE IMPROVEMENT</b>										
1011420000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1011420000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES SITE IMPROVEMENT</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.01</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.01</b>	<b>100.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>										
<b>PMS SITE IMPROVEMENT</b>										
1012420000	433	CONTRACTED REPAIR & MAINT	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
<b>Total PMS SITE IMPROVEMENT</b>			<b>\$1</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>100.00%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>										
<b>PHS SITE DEVELOPMENT</b>										
1033420000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033420000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS SITE DEVELOPMENT</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>										
<b>Total 4200 - SITE IMPROVEMENTS</b>										
<b>Total 4200 - SITE IMPROVEMENTS</b>			<b>\$1</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.01</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.01</b>	<b>100.00%</b>
<b>4300 - ARCHITECT &amp; ENGR SERVICES</b>										
<b>ARCHITECT &amp; ENGINEERING</b>										
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%
<b>Total ARCHITECT &amp; ENGINEERING</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>										
<b>PES ARCHTCT AND ENGINEER</b>										
1011430000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	9,500.00	(9,500.00)	0.00%
<b>Total PES ARCHTCT AND ENGINEER</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,500.00</b>	<b>(\$9,500.00)</b>	<b>0.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>										
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,500.00</b>	<b>(\$9,500.00)</b>	<b>0.00%</b>



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<b>PMS ARCHITECT &amp; ENGINEER</b>										
1012430000	330	PROFESSIONAL SERVICES	50,000	85,845.92	0.00	135,845.92	146,165.85	8,518.32	(18,838.25)	(13.87%)
<b>Total PMS ARCHITECT &amp; ENGINEER</b>			<b>\$50,000</b>	<b>\$85,845.92</b>	<b>\$0.00</b>	<b>\$135,845.92</b>	<b>\$146,165.85</b>	<b>\$8,518.32</b>	<b>(\$18,838.25)</b>	<b>(13.87%)</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>										
			\$50,000	\$85,845.92	\$0.00	\$135,845.92	\$146,165.85	\$8,518.32	(\$18,838.25)	(13.87%)
<b>Total 4300 - ARCHITECT &amp; ENGR SERVICES</b>										
			\$50,000	\$85,845.92	\$0.00	\$135,845.92	\$146,165.85	\$18,018.32	(\$28,338.25)	(20.86%)
<b>4500 - BUILDING ACQUISITION</b>										
<b>BUILDING ACQUISITION</b>										
1000450000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total BUILDING ACQUISITION</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>										
			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>PMS BLDG ACQUISITION</b>										
1012450000	441	RENTAL/LEASE BUILDINGS	44,838	0.00	0.00	44,838.04	44,838.04	0.00	(0.04)	0.00%
<b>Total PMS BLDG ACQUISITION</b>			<b>\$44,838</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,838.04</b>	<b>\$44,838.04</b>	<b>\$0.00</b>	<b>(\$0.04)</b>	<b>0.00%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>										
			\$44,838	\$0.00	\$0.00	\$44,838.04	\$44,838.04	\$0.00	(\$0.04)	0.00%
<b>SAU BLDG ACQUISITION</b>										
1090450000	441	RENTAL/LEASE BUILDINGS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total SAU BLDG ACQUISITION</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 90 - SAU #28</b>										
			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total 4500 - BUILDING ACQUISITION</b>										
			\$44,838	\$0.00	\$0.00	\$44,838.04	\$44,838.04	\$0.00	(\$0.04)	0.00%
<b>4600 - BUILDING IMPROVEMENT</b>										
<b>BUILDING IMPROVEMENTS</b>										
1000460000	442	RENTAL/LEASE EQUIPMENT	140,725	0.00	0.00	140,725.00	140,725.00	0.00	0.00	0.00%
1000460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total BUILDING IMPROVEMENTS</b>			<b>\$140,725</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$140,725.00</b>	<b>\$140,725.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>										
			\$140,725	\$0.00	\$0.00	\$140,725.00	\$140,725.00	\$0.00	\$0.00	0.00%
<b>PES BLDG IMPROVEMENT</b>										
1011460000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011460000	450	CONSTRUCTION SERVICES	0	46,500.00	(3,432.75)	43,067.26	7,442.25	109,365.00	(73,739.99)	(171.22%)
1011460000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES BLDG IMPROVEMENT</b>			<b>\$0</b>	<b>\$46,500.00</b>	<b>(\$3,432.75)</b>	<b>\$43,067.26</b>	<b>\$7,442.25</b>	<b>\$109,365.00</b>	<b>(\$73,739.99)</b>	<b>(171.22%)</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>										
			\$0	\$46,500.00	(\$3,432.75)	\$43,067.26	\$7,442.25	\$109,365.00	(\$73,739.99)	(171.22%)
<b>PMS BLDG IMPROVEMENT</b>										
1012460000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012460000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012460000	450	CONSTRUCTION SERVICES	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
1012460000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS BLDG IMPROVEMENT</b>			<b>\$1</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>100.00%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>										
			\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%





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<b>PHS BLDG IMPROVEMENT</b>										
1033460000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS BLDG IMPROVEMENT</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>										
<b>SAU BLDG ACQUISITION</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
1090460000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total SAU BLDG ACQUISITION</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 90 - SAU #28</b>										
<b>Total 4600 - BUILDING IMPROVEMENT</b>			<b>\$140,726</b>	<b>\$46,500.00</b>	<b>(\$3,432.75)</b>	<b>\$183,793.26</b>	<b>\$148,167.25</b>	<b>\$109,365.00</b>	<b>(\$73,738.99)</b>	<b>(40.12%)</b>
<b>5110 - DEBT SERVICES - PRINCIPLE</b>										
<b>PRINCIPAL DEBT</b>										
1000511000	910	PRINCIPAL REDEMPTION	1,040,000	30,059.24	0.00	1,070,059.24	1,040,000.00	0.00	30,059.24	2.81%
<b>Total PRINCIPAL DEBT</b>			<b>\$1,040,000</b>	<b>\$30,059.24</b>	<b>\$0.00</b>	<b>\$1,070,059.24</b>	<b>\$1,040,000.00</b>	<b>\$0.00</b>	<b>\$30,059.24</b>	<b>2.81%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$1,040,000</b>	<b>\$30,059.24</b>	<b>\$0.00</b>	<b>\$1,070,059.24</b>	<b>\$1,040,000.00</b>	<b>\$0.00</b>	<b>\$30,059.24</b>	<b>2.81%</b>
<b>Total 5110 - DEBT SERVICES - PRINCIPLE</b>			<b>\$1,040,000</b>	<b>\$30,059.24</b>	<b>\$0.00</b>	<b>\$1,070,059.24</b>	<b>\$1,040,000.00</b>	<b>\$0.00</b>	<b>\$30,059.24</b>	<b>2.81%</b>
<b>5120 - DEBT SERVICES - INTEREST</b>										
<b>INTEREST DEBT</b>										
1000512000	830	INTEREST EXPENSE	642,075	0.00	0.00	642,075.00	642,075.00	0.00	0.00	0.00%
<b>Total INTEREST DEBT</b>			<b>\$642,075</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$642,075.00</b>	<b>\$642,075.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$642,075</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$642,075.00</b>	<b>\$642,075.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 5120 - DEBT SERVICES - INTEREST</b>			<b>\$642,075</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$642,075.00</b>	<b>\$642,075.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>5220 - SPEC REV FUND TRANSFERS</b>										
<b>DISTRICT MONEY</b>										
1000522000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	250	UNEMPLOYMENT INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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1000522000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	930	FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>	<b>DISTRICT MONEY</b>		<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 5220 - SPEC REV FUND TRANSFERS</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>5221 - FOOD SERV FUND TRANSFER</b>										
<b>FOOD SERVICE XFR</b>										
1000522100	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522100	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522100	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522100	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522100	930	FUND TRANSFERS	0	0.00	0.00	287,775.00	0.00	0.00	(287,775.00)	0.00%
<b>Total</b>	<b>FOOD SERVICE XFR</b>		<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$287,775.00</b>	<b>\$0.00</b>	<b>(\$287,775.00)</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$287,775.00</b>	<b>\$0.00</b>	<b>(\$287,775.00)</b>	<b>0.00%</b>
<b>Total 5221 - FOOD SERV FUND TRANSFER</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$287,775.00</b>	<b>\$0.00</b>	<b>(\$287,775.00)</b>	<b>0.00%</b>
<b>5251 - CAPITAL RES FUND TRANSFER</b>										
<b>CAPITAL RESERVE TRANSFER</b>										
1000525100	930	FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>	<b>CAPITAL RESERVE TRANSFER</b>		<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 5251 - CAPITAL RES FUND TRANSFER</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>5252 - EXPENDABLE TRUST FUND XFR</b>										
<b>TRANSFER TO EXPENDABLE TR</b>										
1000525200	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000525200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>	<b>TRANSFER TO EXPENDABLE TR</b>		<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 5252 - EXPENDABLE TRUST FUND XFR</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>5390 - TRANSFER TO OTHER AGENCIES</b>										
<b>TRANSFER TO OTHER AGENCIE</b>										
1000539000	930	FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>	<b>TRANSFER TO OTHER AGENCIE</b>		<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 5390 - TRANSFER TO OTHER AGENCIES</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 10 - GENERAL FUND</b>			<b>\$32,276,716</b>	<b>\$628,112.64</b>	<b>\$0.00</b>	<b>\$32,904,828.64</b>	<b>\$29,629,124.44</b>	<b>\$395,045.47</b>	<b>\$2,880,658.73</b>	<b>8.75%</b>
<b>Summary</b>			<b>\$32,276,716</b>	<b>\$628,112.64</b>	<b>\$0.00</b>	<b>\$32,904,828.64</b>	<b>\$29,629,124.44</b>	<b>\$395,045.47</b>	<b>\$2,880,658.73</b>	<b>8.75%</b>

## 2021 Tax Rate Calculation

Town of PelhamSchool Portion

Net Local School Budget		\$31,147,426
Less: Adequate Education Grant		(\$3,856,709)
State Education Taxes		<u>(\$3,624,639)</u>
Approved School(s) Tax Effort		<u>\$23,666,078</u>

Local School Rate

Equalized Valuation (with utilities)	\$2,634,674,907	\$8.98
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State Education Taxes

State School Rate		
Divided by Local Assessed Valuation (no utilities)	\$2,576,363,398	\$1.41

**2021 PSD – FINANCIAL SECTION – EMPLOYEE WAGES****PSD SAU OFFICE****2020–2021**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2021 BASE WAGES	FY 2021 OTHER WAGES	FY 2021 TOTAL WAGES
BARR	MEGAN	RECEPTIONIST / BA ASST.	SAU	\$ 5,310.00	\$ 157.50	\$ 5,467.50
COTE	JOAN	DIR HUMAN RESOURCES	SAU	\$ 90,022.00	\$ 33.93	\$ 90,055.93
DESCHENES	MEGHAN	PAYROLL CLERK	SAU	\$ 4,737.56	\$ 482.62	\$ 5,220.18
DOUCETTE	JOYCE	LEAD ACCOUNTANT	SAU	\$ 65,419.00	\$ 673.00	\$ 66,092.00
HOFFMAN	BRENDAN	DIR STUD SVCS - INTERIM	SAU	\$ 100,676.44	\$ 38.04	\$ 100,714.48
KELLEY	KIM	HR COORDINATOR	SAU	\$ 8,623.35	\$ 852.06	\$ 9,475.41
LAVACCHIA	CHRISTINE	PAYROLL/HR COORDINATOR	SAU	\$ 52,802.43	\$ 4,326.35	\$ 57,128.78
LESSARD	KIMBERLY	DIR STUDENT SERVICES	SAU	\$ 36,461.38	\$ 9,227.72	\$ 45,689.10
MAHONEY	DEBORAH	BUSINESS ADMINISTRATOR	SAU	\$ 106,173.00	\$ 38.04	\$ 106,211.04
MARANDOS	SARAH	DIR CURRICULUM INSTRUCT	SAU	\$ 105,790.00	\$ 38.04	\$ 105,828.04
MAZZARIELLO	ERIN	ADMIN ASST-SUPERINTENDENT	SAU	\$ 40,169.89	\$ 1,755.25	\$ 41,925.14
MCGEE	ERIC	SUPERINTENDENT	SAU	\$ 145,000.00	\$ -	\$ 145,000.00
MCKENNA	MATTHEW	ADMIN ASST-SUPERINTENDENT	SAU	\$ 29,617.20	\$ 1,399.13	\$ 31,016.33
OPERACH	KRISTEN	PAYROLL CLERK	SAU	\$ 22,840.16	\$ 1,063.76	\$ 23,903.92
RODRIGUE	KRISTEN	ADMIN ASST-SPECIAL ED	SAU	\$ 39,736.28	\$ 465.94	\$ 40,202.22

**2021 PSD – FINANCIAL SECTION – EMPLOYEE WAGES**

**PSD DISTRICT-WIDE**

**2020–2021**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2021 BASE WAGES	FY 2021 OTHER WAGES	FY 2021 TOTAL WAGES
BEER	THOMAS	ASST DIR STUD SVC-INTERIM	DIST	\$ 39,333.00	\$ 1,250.00	\$ 40,583.00
COLAMETA	BRENDA	DIR TECHNOLOGY	DIST	\$ 35,947.00	\$ -	\$ 35,947.00
DESPRES	LEE	INTERIM DIRECTOR OF TECHNOLOGY	DIST	\$ 52,128.03	\$ -	\$ 52,128.03
MILLER	ALAN	DIR MAINTENANCE	DIST	\$ 83,260.00	\$ 4,225.44	\$ 87,485.44
WHITMAN	GEORGE	MAINTAINER	DIST	\$ 21,540.32	\$ 162.80	\$ 21,703.12
WILKINS	RAYMOND	MAINTAINER	DIST	\$ 58,238.00	\$ 7,663.98	\$ 65,901.98
BRUNELLE	CYNTHIA	IT TECHNICIAN	DIST	\$ 42,166.48	\$ 376.89	\$ 42,543.37
CURTIN	CHRISTOPHER	IT SYSTEM & NETWORK ADMIN	DIST	\$ 67,934.08	\$ 5,753.43	\$ 73,687.51
LAWTON	DAVID	IT TECHNICIAN	DIST	\$ 40,854.24	\$ 3,105.96	\$ 43,960.20
BIDDLE	MELISSA	DATA SPECIALIST	DIST	\$ 2,227.50	\$ 90.18	\$ 2,317.68
AYOTTE	KENNETH	IT TECHNICIAN	DIST	\$ 39,774.08	\$ 459.12	\$ 40,233.20
ALBERT	ASHLEY	SCHOOL PSYCHOLOGIST	DIST	\$ 70,338.00	\$ 1,928.05	\$ 72,266.05
GORDON	KALEIGH	SPEECH LANG PATHOLOGIST	DIST	\$ 30,202.36	\$ -	\$ 30,202.36
TOCCO	VALERIE	SPEECH LANGUAGE PATH ASST	DIST	\$ 26,358.00	\$ 2,457.00	\$ 28,815.00
WALES	AMY	SCHOOL SOCIAL WORKER	DIST	\$ 43,594.36	\$ 876.68	\$ 44,471.04
CORREDOR	MARY	SPEECH LANG PATHOLOGIST	DIST	\$ 72,615.00	\$ 8,402.98	\$ 81,017.98
FASTNACHT	ALYSSA	OCCUPATIONAL THERAPIST	DIST	\$ 52,302.00	\$ 938.23	\$ 53,240.23
MILNER	KRISTINE	OCCUPATIONAL THERAPIST	DIST	\$ 67,914.00	\$ 811.07	\$ 68,725.07
BELIVEAU	EILEEN	OCCUPATIONAL THERAPIST	DIST	\$ 59,688.00	\$ 6,709.27	\$ 66,397.27
LOVETT	BARBARA	SPEECH LANG PATHOLOGIST	DIST	\$ 82,169.00	\$ 8,004.76	\$ 90,173.76

**2021 PSD – FINANCIAL SECTION – EMPLOYEE WAGES****PSD NUTRITION SERVICES DEPARTMENT****2020–2021**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2021 BASE WAGES	FY 2021 OTHER WAGES	FY 2021 TOTAL WAGES
AGOSTINO	DAWN	FOOD SERVICE ASST	PHS	\$ 9,476.56	\$ 2,692.37	\$ 12,168.93
BREAULT	STEPHANIE	FOOD SERVICE ASST	PMS	\$ 9,422.34	\$ -	\$ 9,422.34
CHATEL	CATHY	FOOD SERVICE ASST	PHS	\$ 8,907.03	\$ 1,207.61	\$ 10,114.64
COTE	MONICA	FOOD SERVICE LEAD ASST	PHS	\$ 10,855.99	\$ 19.03	\$ 10,875.02
CURRAN	STACEY	FOOD SERVICE ASST	PHS	\$ 10,747.06	\$ 1,139.12	\$ 11,886.18
DONOVAN	JENNIFER	FOOD SERVICE ASST	PMS	\$ 11,410.79	\$ 323.31	\$ 11,734.10
ERNST	KATHLEEN	FOOD SERVICE BOOKKEEPER	PES	\$ 27,528.01	\$ 6,688.46	\$ 34,216.47
FORTIER	LISE	FOOD SERVICE ASST	PMS	\$ 8,061.63	\$ 40.74	\$ 8,102.37
GERVAIS	KELLEY	FOOD SERVICE ASST	PMS	\$ 16,948.85	\$ 360.08	\$ 17,308.93
GLUCK	JESSICA	FOOD SERVICE ASST	PES	\$ 7,594.72	\$ 2,682.05	\$ 10,276.77
GOUPIL	SHARON	FOOD SERVICE ASST	PHS	\$ 12,606.52	\$ 1,191.23	\$ 13,797.75
HICKEY	JANET	FOOD SERVICE ASST	PES	\$ 13,104.06	\$ 1,095.68	\$ 14,199.74
JONES	JODI	FOOD SERVICE ASST	PES	\$ 14,232.58	\$ 817.20	\$ 15,049.78
KUBIT	KIMBERLY	FOOD SERVICE MANAGER	PHS	\$ 24,090.77	\$ 80.51	\$ 24,171.28
KUBIT	LINDA	FOOD SERVICE MANAGER	PES	\$ 28,774.47	\$ 120.34	\$ 28,894.81
MARTELLO	CONCETTA	FOOD SERVICE ASST	PHS	\$ 2,124.93	\$ -	\$ 2,124.93
RAMBEAU	KELLY	DIR WELLNESS & NUTRITION	SAU	\$ 69,613.00	\$ 3,949.27	\$ 73,562.27
RIDLON	MICHAEL	FOOD SERVICE DRIVER	PES	\$ 12,655.14	\$ 284.37	\$ 12,939.51
SPRACKLIN	LINDA	FOOD SERVICE ASST	PES	\$ 13,177.77	\$ 84.07	\$ 13,261.84
TAYLOR	LAURA	FOOD SERVICE MANAGER	PMS	\$ 24,642.71	\$ 3,905.69	\$ 28,548.40



**2021 PSD – FINANCIAL SECTION – EMPLOYEE WAGES**

**PELHAM ELEMENTARY SCHOOL**

**2020–2021**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2021 BASE WAGES	FY 2021 OTHER WAGES	FY 2021 TOTAL WAGES
ANDREWS	CHERYL	TEACHER -GRADE 1	PES	\$ 54,921.00	\$ 1,512.11	\$ 56,433.11
BAKER	JEAN	TUTOR TITLE I READING	PES	\$ 20,897.80	\$ 660.80	\$ 21,558.60
BASINAS	KELLY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 17,081.25	\$ 811.71	\$ 17,892.96
BELANGER	ZACHARY	CUSTODIAN LEAD	PES	\$ 4,876.80	\$ 1,647.97	\$ 6,524.77
BENOIT	KELSEY	TEACHER -GRADE 2	PES	\$ 47,270.00	\$ 963.19	\$ 48,233.19
BIANCHI	SUSAN	ADMINISTRATIVE ASST YR RD	PES	\$ 49,755.28	\$ 231.52	\$ 49,986.80
BLAIR	LAURA	MONITOR HALL/SUBSTITUTE	PES	\$ 12,941.39	\$ 528.10	\$ 13,469.49
BODENRADER	JENNIFER	SCHOOL NURSE	PES	\$ 61,693.59	\$ 5,497.58	\$ 67,191.17
BOLDUC	ANTHONY	TEACHER -PHYSICAL EDUCATN	PES	\$ 58,389.00	\$ 4,022.93	\$ 62,411.93
BOURQUE	DEBORAH	TEACHER -GRADE 3	PES	\$ 61,348.00	\$ 19,083.44	\$ 80,431.44
BUTLER	COLTON	TEACHER -PRESCHOOL	PES	\$ 41,678.00	\$ 1,695.58	\$ 43,373.58
BYRNE	ELIZABETH	TEACHER -GRADE 4	PES	\$ 63,388.00	\$ 3,773.04	\$ 67,161.04
CAPISTRAN	KATE	TEACHER -7 MATH/SS	PES	\$ 50,738.00	\$ 4,285.57	\$ 55,023.57
COSTA	BRIANA	TEACHER -GRADE 1	PES	\$ 49,004.00	\$ 2,237.57	\$ 51,241.57
COSTA	CHRISTINE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 8,976.86	\$ 23.31	\$ 9,000.17
COVART	NICOLE	SPECIAL ED COORDINATOR	PES	\$ 69,820.95	\$ 872.37	\$ 70,693.32
CUMMINGS	REBECCA	TEACHER -STEAM	PES	\$ 56,349.00	\$ 4,343.87	\$ 60,692.87
CURTIN	MARGARET	INSTRUCTIONAL ASST 6.5HR	PES	\$ 8,706.78	\$ 163.88	\$ 8,870.66
DAILEY	DONNA	INSTRUCTIONAL ASST 6.75HR	PES	\$ 25,387.57	\$ 541.48	\$ 25,929.05
DAMOUR	SARAH	TEACHER-SPECIAL EDUCATION	PES	\$ 50,228.00	\$ 3,280.00	\$ 53,508.00
DAY	STEFANI	TEACHER -GRADE 2	PES	\$ 45,146.00	\$ 578.50	\$ 45,724.50
DEMATTIA	CHEYANNE	TEACHER -GRADE 5	PES	\$ 41,168.00	\$ 3,216.91	\$ 44,384.91
DESMARAIS	ASHLEY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 17,765.00	\$ 1,393.75	\$ 19,158.75
DESMARAIS	DEBRA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 5,794.89	\$ -	\$ 5,794.89
DESMARAIS	NICOLE	SECRETARY-SPECIAL ED	PES	\$ 23,408.02	\$ 57.11	\$ 23,465.13
DEVITA	MEGHAN	TEACHER -PRESCHOOL	PES	\$ 50,149.69	\$ 4,027.75	\$ 54,177.44
DROUIN	KRISTEN	TEACHER -GRADE 4	PES	\$ 52,269.00	\$ 4,555.12	\$ 56,824.12
DUTIL	CARRIE	TEACHER -GRADE 3	PES	\$ 51,711.87	\$ 976.97	\$ 52,688.84
EDWARDS	LORI	INSTRUCTIONAL ASST 6.5HR	PES	\$ 14,571.90	\$ 9.45	\$ 14,581.35
ELDRIDGE	CHARLES	CUSTODIAN	PES	\$ 9,733.84	\$ 1,874.37	\$ 11,608.21
FERRAGAMO-LEMMO	GINA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 16,869.12	\$ 247.43	\$ 17,116.55
FISHER	JENNIFER	INSTRUCTIONAL ASST 6.5HR	PES	\$ 22,910.47	\$ 174.15	\$ 23,084.62
FLAHERTY	TRACI	TEACHER -GUIDANCE COUNSLR	PES	\$ 68,469.00	\$ 3,946.32	\$ 72,415.32
FRANK	PAMELA	IA-KINDERGARTEN	PES	\$ 22,772.81	\$ 413.88	\$ 23,186.69
GALLAGHER	KIERA	TEACHER -GRADE 2	PES	\$ 54,309.00	\$ 3,314.68	\$ 57,623.68
GAMBLE	TRACY	TEACHER -LIBRARY MEDIA	PES	\$ 46,760.00	\$ 4,616.71	\$ 51,376.71
GETTY	DEBRA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 23,314.95	\$ 221.63	\$ 23,536.58
GIBBONS	JENNIFER	TEACHER -KINDERGARTEN	PES	\$ 42,188.00	\$ 4,031.26	\$ 46,219.26
GILMORE	EDWARD	CUSTODIAN LEAD	PES	\$ 24,921.00	\$ 2,251.05	\$ 27,172.05
GOLDSACK	SARAH	TEACHER -ESOL	PES	\$ 63,388.00	\$ 1,740.89	\$ 65,128.89
GOOCHER	SHANNON	MONITOR RECESS	PES	\$ 1,706.45	\$ -	\$ 1,706.45
GORDON	STACY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 16,028.97	\$ 42.08	\$ 16,071.05
HANSEN	VICTORIA	REGISTERED BEHAVIOR TECH	PES	\$ 42,312.45	\$ 422.20	\$ 42,734.65
HARDEN	SUSAN	TEACHER -GRADE 4	PES	\$ 64,388.00	\$ 33,887.88	\$ 98,275.88
HARRIS	JOSEPH	TEACHER -GRADE 5	PES	\$ 47,780.00	\$ 2,410.74	\$ 50,190.74
HARVEY	DEBORA	TEACHER-SPECIAL EDUCATION	PES	\$ 48,655.00	\$ 442.66	\$ 49,097.66
HASKINS	NANCY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 22,504.71	\$ 1,664.13	\$ 24,168.84
HENDERSON	WENDY	TEACHER -GRADE 1	PES	\$ 62,654.00	\$ 6,851.45	\$ 69,505.45



## 2021 PSD – FINANCIAL SECTION – EMPLOYEE WAGES

## PELHAM ELEMENTARY SCHOOL

2020–2021 (cont.)

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2021 BASE WAGES	FY 2021 OTHER WAGES	FY 2021 TOTAL WAGES
HIGGINS	ELAINA	TEACHER -GRADE 1	PES	\$ 50,228.00	\$ 4,181.08	\$ 54,409.08
HOBBS	BRENDA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 14,448.51	\$ 3,127.54	\$ 17,576.05
HURLEY	SANDRA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 983.10	\$ 61.09	\$ 1,044.19
HUSSEY	TRACY	TEACHER -GRADE 3	PES	\$ 47,780.00	\$ 6,405.00	\$ 54,185.00
HUTCHINSON	MARILYN	INSTRUCTIONAL ASSISTANT	PES	\$ 1,310.18	\$ 158.32	\$ 1,468.50
INFANTE	STEPHANIE	TEACHER-SPECIAL EDUCATION	PES	\$ 43,412.00	\$ 1,045.20	\$ 44,457.20
JACK	MORGAINA	TEACHER -GRADE 4	PES	\$ 41,168.00	\$ 642.67	\$ 41,810.67
JOHNSTON	JENNIFER	TUTOR TITLE I READING	PES	\$ 22,081.84	\$ 1,145.62	\$ 23,227.46
KALINOWSKI	EILEEN	TUTOR TITLE I MATH	PES	\$ 21,343.08	\$ 801.42	\$ 22,144.50
KEARNEY	KIM	TEACHER -READING SPEC	PES	\$ 60,328.00	\$ 1,578.68	\$ 61,906.68
KEMP	ANGELA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 17,392.38	\$ 19.25	\$ 17,411.63
KIRANE	KIMBERLY	TEACHER -GRADE 4	PES	\$ 51,249.00	\$ 5,278.60	\$ 56,527.60
KNIGHT	ELIZABETH	MONITOR HALL/SUBSTITUTE	PES	\$ 13,997.28	\$ 1,666.56	\$ 15,663.84
KOBRENSKI	KRISTIN	IA-PRESCHOOL	PES	\$ 22,916.25	\$ 394.82	\$ 23,311.07
KWIATKOWSKI	KAREN	INSTRUCTIONAL ASST 6.5HR	PES	\$ 17,752.50	\$ 1,583.64	\$ 19,336.14
LABONTE	KELLY	ASST PRIN E	PES	\$ 85,356.00	\$ 5,002.66	\$ 90,358.66
LAFORTUNE	MATTHEW	CUSTODIAN	PES	\$ 17,660.20	\$ 6.89	\$ 17,667.09
LEE	JILLIAN	TEACHER -GRADE 1	PES	\$ 52,881.00	\$ 5,364.91	\$ 58,245.91
LEONARD	LAURA	TEACHER -GRADE 3	PES	\$ 42,698.00	\$ 3,674.99	\$ 46,372.99
LIAKOS	DAVID	MONITOR LUNCH	PES	\$ 8,473.12	\$ 575.58	\$ 9,048.70
LIARDO	DEIRDRE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 9,542.72	\$ 26.72	\$ 9,569.44
LOMBARDO	KATHLEEN	TEACHER -GRADE 2	PES	\$ 57,369.00	\$ 2,908.59	\$ 60,277.59
LONGDEN	JODI	TEACHER -PRESCHOOL	PES	\$ 59,307.90	\$ 2,663.51	\$ 61,971.41
LYNDE	DIANNE	TEACHER -GRADE 1	PES	\$ 21,942.04	\$ 105.00	\$ 22,047.04
MACKAY	ROBERT	CUSTODIAN	PES	\$ 3,080.00	\$ 960.00	\$ 4,040.00
MACKINNON	NICOLE	IA-NURSE AIDE	PES	\$ 17,179.18	\$ 80.07	\$ 17,259.25
MADDEN	JAQUELINE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 2,784.40	\$ 1,270.00	\$ 4,054.40
MADEIROS	ELAINE	TEACHER -KINDERGARTEN	PES	\$ 39,192.00	\$ 2,355.79	\$ 41,547.79
MAGUIRE	KATE	TEACHER -GRADE 5	PES	\$ 56,349.00	\$ 1,357.24	\$ 57,706.24
MANSFIELD	PAMELA	TEACHER -GRADE 2	PES	\$ 64,409.00	\$ 5,658.20	\$ 70,067.20
MASCIA	KATHERINE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 10,209.51	\$ 3,032.93	\$ 13,242.44
MASIELLO	KELLY	TEACHER -GRADE 1	PES	\$ 60,920.00	\$ 3,500.87	\$ 64,420.87
MATTHEWS	NICHOLE	INSTRUCTIONAL ASST 3HR	PES	\$ 6,118.31	\$ 21.83	\$ 6,140.14
MAVROFRIDES	MELISSA	TUTOR TITLE I READING	PES	\$ 18,902.07	\$ 181.17	\$ 19,083.24
MAY	PATRICIA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 20,527.95	\$ 167.10	\$ 20,695.05
MCCARTY	VALERIE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 22,900.79	\$ 511.83	\$ 23,412.62
MCCAULEY	ROBERT	CUSTODIAN	PES	\$ 22,726.65	\$ 1,365.17	\$ 24,091.82
MCDEVITT COTE	STEFENIE	INSTRUCTIONAL ASST 6.75HR	PES	\$ 12,979.02	\$ 907.52	\$ 13,886.54
MCNIFF	SARA	INSTRUCTIONAL ASST / TEACHER	PES	\$ 16,602.30	\$ 19,377.33	\$ 35,979.63
MENDOZA	MELISSA	MONITOR RECESS	PES	\$ 2,539.35	\$ 25.99	\$ 2,565.34
MERRILL	LEE ANN	TEACHER-SPECIAL EDUCATION	PES	\$ 57,369.00	\$ 2,009.43	\$ 59,378.43
MILSOP	SHANNON	TEACHER -KINDERGARTEN	PES	\$ 50,228.00	\$ 6,039.75	\$ 56,267.75
MOORE	KATHLEEN	TEACHER -GRADE 2	PES	\$ 21,912.66	\$ -	\$ 21,912.66
MORAN	NANCY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 24,505.15	\$ 1,231.29	\$ 25,736.44
MORRISON	KATHRYN	ED TECHNOLOGY INTEGRATOR	PES	\$ 53,289.00	\$ 5,878.60	\$ 59,167.60
MULLEN	KATHLEEN	MONITOR LUNCH	PES	\$ 8,393.11	\$ 94.70	\$ 8,487.81
MURPHY	ELIZABETH	TEACHER -READING SPEC	PES	\$ 64,062.72	\$ 1,732.09	\$ 65,794.81
NOLAND	RACHEL	INSTRUCTIONAL ASST 6.5HR	PES	\$ 17,752.50	\$ 383.26	\$ 18,135.76



**2021 PSD – FINANCIAL SECTION – EMPLOYEE WAGES**

**PELHAM ELEMENTARY SCHOOL**

**2020–2021 (cont.)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2021 BASE WAGES	FY 2021 OTHER WAGES	FY 2021 TOTAL WAGES
NOTTEBART	MARY	IA-KINDERGARTEN	PES	\$ 21,717.29	\$ 183.52	\$ 21,900.81
PALINGO	LINDA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 14,305.24	\$ 683.39	\$ 14,988.63
PARKHURST	TRACY	TEACHER -GRADE 3	PES	\$ 50,738.00	\$ 4,190.46	\$ 54,928.46
PELLETIER	ASHLEY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 15,528.10	\$ 14.70	\$ 15,542.80
PENDERGAST	JENNIFER	TEACHER -KINDERGARTEN	PES	\$ 61,634.00	\$ 518.77	\$ 62,152.77
PHILCRANTZ	BETH	TEACHER -GRADE 5	PES	\$ 54,819.00	\$ 2,077.04	\$ 56,896.04
PIKE	NICHOLE	TEACHER -GUIDANCE COUNSLR	PES	\$ 56,349.00	\$ 233.32	\$ 56,582.32
PILATO	DANIELLE	SECRETARY SCHOOL YEAR	PES	\$ 22,703.09	\$ 1,412.30	\$ 24,115.39
PORTALLA	ANGELA	TEACHER-SPECIAL EDUCATION	PES	\$ 41,678.00	\$ 3,479.52	\$ 45,157.52
PROUTY	SHANNON	TEACHER -GUIDANCE COUNSLR	PES	\$ 46,166.00	\$ 1,225.04	\$ 47,391.04
ROBERSON	NICOLE	TEACHER -GRADE 5	PES	\$ 55,839.76	\$ 1,215.22	\$ 57,054.98
ROCK	KATE	TEACHER -GRADE 3	PES	\$ 41,201.93	\$ 205.95	\$ 41,407.88
ROGERS	DAVID	CUSTODIAN LEAD	PES	\$ 36,149.80	\$ 12,436.52	\$ 48,586.32
ROSA	THERESA	TUTOR TITLE I READING	PES	\$ 20,918.45	\$ 2,962.75	\$ 23,881.20
ROSSI	AMY	TEACHER -GRADE 2	PES	\$ 49,820.00	\$ 888.36	\$ 50,708.36
RYAN	KELLEY	IA-LIBRARY AIDE	PES	\$ 18,637.44	\$ 2,833.37	\$ 21,470.81
SAWYERS	MARIE	TEACHER -HEALTH	PES	\$ 46,676.00	\$ 450.95	\$ 47,126.95
SHARP	EMILY	TEACHER-SPECIAL EDUCATION	PES	\$ 42,392.00	\$ 508.33	\$ 42,900.33
SHIELDS	JANE	TEACHER-SPECIAL EDUCATION	PES	\$ 43,922.00	\$ 4,097.05	\$ 48,019.05
SIMMONS	ALEXA	TEACHER -PRESCHOOL	PES	\$ 46,676.00	\$ 5,341.34	\$ 52,017.34
ST. AUBIN	BETHANY	TEACHER -GRADE 3	PES	\$ 23,720.66	\$ 50.40	\$ 23,771.06
STRUTH	KERRY	ASST PRIN E - INTERIM	PES	\$ 71,553.00	\$ 150.51	\$ 71,703.51
SULLIVAN	MEGHAN	TEACHER -GRADE 4	PES	\$ 45,656.00	\$ 2,257.07	\$ 47,913.07
TEMPLE	LISA	SCHOOL PSYCHOLOGIST	PES	\$ 53,000.00	\$ 614.81	\$ 53,614.81
TODD	PATRICIA	MONITOR LUNCH	PES	\$ 7,336.40	\$ 162.87	\$ 7,499.27
TRAVERSY	LILIANA	CUSTODIAN	PES	\$ 16,691.44	\$ 1,270.20	\$ 17,961.64
TSELIOS	PETER	TEACHER -ART	PES	\$ 58,594.00	\$ 528.11	\$ 59,122.11
VAN AUKEN	BRUCE	CUSTODIAN	PES	\$ 37,264.96	\$ 2,067.74	\$ 39,332.70
VAN VRANKEN	JESSICA	PRINCIPAL ELEMENTARY	PES	\$ 99,000.00	\$ 14.09	\$ 99,014.09
WEIGLER	ERIN	TEACHER -MUSIC	PES	\$ 60,328.00	\$ 2,367.43	\$ 62,695.43
WEIGLER	LAURA	SECRETARY SCHOOL YEAR	PES	\$ 31,086.87	\$ 3,891.62	\$ 34,978.49
WEIR	NICOLE	TEACHER-SPECIAL EDUCATION	PES	\$ 46,676.00	\$ 1,923.68	\$ 48,599.68
WESTHAVER-TOSTO	JULIE	MONITOR RECESS	PES	\$ 3,989.71	\$ 33.41	\$ 4,023.12
ZIDEK	JILL	TEACHER -GRADE 5	PES	\$ 60,920.00	\$ 1,717.75	\$ 62,637.75

## 2021 PSD – FINANCIAL SECTION – EMPLOYEE WAGES

## PELHAM MEMORIAL SCHOOL

2020–2021

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2021 BASE WAGES	FY 2021 OTHER WAGES	FY 2021 TOTAL WAGES
ARCHAMBAULT	ABBEY	TEACHER-SPECIAL EDUCATION	PMS	\$ 42,698.00	\$ 1,817.45	\$ 44,515.45
BARRIOS	SARAH	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 25,212.99	\$ 3,616.91	\$ 28,829.90
BEAUCHESNE	WILLIAM	TEACHER -PHYSICAL EDUCATN	PMS	\$ 54,309.00	\$ 254.12	\$ 54,563.12
BEINEKE	HEIDI	TEACHER -7 SCIENCE/SS	PMS	\$ 46,676.00	\$ 14,118.57	\$ 60,794.57
BRANCO	AMY	TEACHER -GRADE 6	PMS	\$ 58,720.00	\$ 2,483.09	\$ 61,203.09
BROWN	EMMA	TEACHER -HEALTH	PMS	\$ 41,168.00	\$ 7,254.33	\$ 48,422.33
BRYANT	JAMIE	TEACHER -SOCIAL STUDIS	PMS	\$ 61,450.00	\$ 3,751.73	\$ 65,201.73
CARIGNAN	KELLY	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 23,653.50	\$ 428.31	\$ 24,081.81
CARROLL	SHANNON	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 17,525.49	\$ 7.28	\$ 17,532.77
CARSON	DEBORAH	TEACHER-SPECIAL EDUCATION	PMS	\$ 60,328.00	\$ 4,826.45	\$ 65,154.45
CARTEN	KARENA	TEACHER -MATH & INSTRUCT COACH	PMS	\$ 58,900.00	\$ 17,974.32	\$ 76,874.32
CARTIER	KATHLEEN	TEACHER -GUIDANCE COUNSLR	PMS	\$ 77,468.00	\$ 2,897.95	\$ 80,365.95
CASAVANT	DIANE	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 25,456.04	\$ 606.81	\$ 26,062.85
CLOUTIER	KIMBERLY	SPECIAL ED COORDINATOR	PMS	\$ 59,468.00	\$ -	\$ 59,468.00
CORREA	KEVIN	TEACHER -7 MATH	PMS	\$ 63,388.00	\$ 29,005.01	\$ 92,393.01
COUTU	RANDY	TEACHER -ART	PMS	\$ 56,655.00	\$ 5,541.49	\$ 62,196.49
CUNHA	KELLY	TEACHER-SPECIAL EDUCATION	PMS	\$ 50,738.00	\$ 4,139.46	\$ 54,877.46
CURFMAN	CHARLES	TUTOR READING	PMS	\$ 39,826.77	\$ 485.12	\$ 40,311.89
DELUCIA	MEGAN	TEACHER -7 ENGLISH / SS	PMS	\$ 45,656.00	\$ 1,192.52	\$ 46,848.52
DUVAL BUELL	MELANIE	TEACHER -7 SCIENCE	PMS	\$ 49,820.00	\$ 10,313.00	\$ 60,133.00
ERNST	CATHLEEN	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 25,034.15	\$ 976.42	\$ 26,010.57
FAVOR	BRYANNA	TEACHER -GRADE 6	PMS	\$ 43,208.00	\$ 5,668.38	\$ 48,876.38
GRIFFIN	ANGELA	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 24,931.25	\$ 80.72	\$ 25,011.97
GROVER	JENNIFER	TEACHER-SPECIAL EDUCATION	PMS	\$ 55,329.00	\$ 4,079.88	\$ 59,408.88
HATZIMANOLIS	CRYSTAL	TEACHER -8 ENGLISH	PMS	\$ 43,208.00	\$ 8,536.90	\$ 51,744.90
HATZIMANOLIS	HARALAMBOS	TEACHER -GUIDANCE COUNSLR	PMS	\$ 50,738.00	\$ 1,355.41	\$ 52,093.41
JEAN	KELLY	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 25,526.38	\$ 512.93	\$ 26,039.31
JONCAS	KAILEE	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 17,253.29	\$ 73.92	\$ 17,327.21
KAVARNOS	JAMES	TUTOR MATH / ATHLETIC DIRECTOR	PMS	\$ 47,586.23	\$ 5,313.65	\$ 52,899.88
KELLY	EILEEN	TEACHER -8 MATH	PMS	\$ 42,188.00	\$ 7,432.99	\$ 49,620.99
KFOURY	ALEXANDRA	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 3,558.94	\$ -	\$ 3,558.94
KIVIKOSKI	JEAN	SECRETARY SCHOOL YEAR	PMS	\$ 29,688.63	\$ 1,093.80	\$ 30,782.43
LAMONTAGNE	PATRICIA	TEACHER -ENG & INSTRUCT COACH	PMS	\$ 59,308.00	\$ 13,905.62	\$ 73,213.62
LEE	TARYN	TEACHER -8 SCIENCE	PMS	\$ 50,246.00	\$ 1,552.06	\$ 51,798.06
LEWIS	KEITH	TEACHER -8 SCIENCE	PMS	\$ 42,188.00	\$ 16,059.07	\$ 58,247.07
LORENTZEN	CHRISTOPHER	CUSTODIAN	PMS	\$ 32,564.80	\$ 488.70	\$ 33,053.50
MACKAY	KATRINA	ASST PRINCIPAL MEMORIAL S	PMS	\$ 85,585.20	\$ 3,000.00	\$ 88,585.20
MADDEN	DOROTHY	TEACHER-SPECIAL EDUCATION	PMS	\$ 80,548.00	\$ 6,407.06	\$ 86,955.06
MAGHAKIAN	STACY	PRINCIPAL MEMORIAL SCHOOL	PMS	\$ 100,565.00	\$ 38.04	\$ 100,603.04
MARVIN	MELISSA	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 494.70	\$ 203.71	\$ 698.41
MAZZONE	CHRISTOPHER	INTERIM PRINCIPAL	PMS	\$ 31,211.66	\$ -	\$ 31,211.66
MCCUNE	ERIN	TEACHER-SPECIAL EDUCATION	PMS	\$ 50,534.00	\$ 1,227.57	\$ 51,761.57
MILLER	ALLISON	TEACHER -GRADE 6	PMS	\$ 39,775.58	\$ 470.95	\$ 40,246.53
MOORE	SANDRA	TEACHER -READING SPEC	PMS	\$ 58,389.00	\$ 7,654.33	\$ 66,043.33
MORRISON	JOANNE	SCHOOL NURSE	PMS	\$ 48,800.00	\$ 2,154.56	\$ 50,954.56
MURPHY	RONALD	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 10,142.22	\$ 204.11	\$ 10,346.33
NELSON	ANN-MARIE	TEACHER -LIBRARY MEDIA	PMS	\$ 60,328.00	\$ 215.59	\$ 60,543.59
NUGENT	JENNIFER	TEACHER -HS ENGLISH	PMS	\$ 64,388.00	\$ 1,386.77	\$ 65,774.77

**2021 PSD – FINANCIAL SECTION – EMPLOYEE WAGES**  
**PELHAM MEMORIAL SCHOOL**  
**2020–2021 (cont.)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2021 BASE WAGES	FY 2021 OTHER WAGES	FY 2021 TOTAL WAGES
PEREZ	ANDRES	TEACHER -FOREIGN LANG	PMS	\$ 45,656.00	\$ 228.43	\$ 45,884.43
PERRY	BEVERLY	CUSTODIAN	PMS	\$ 5,462.88	\$ 229.05	\$ 5,691.93
PRAETZ	DANIEL	CUSTODIAN	PMS	\$ 35,634.64	\$ 3,491.31	\$ 39,125.95
PRATT	JASON	TEACHER -MUSIC	PMS	\$ 49,514.00	\$ 506.20	\$ 50,020.20
QUILL	EVA	TEACHER -8 ENGLISH/SS	PMS	\$ 21,248.66	\$ 160.00	\$ 21,408.66
RALLS	KATIE	TEACHER -8 SOCIAL STUDIS	PMS	\$ 43,737.26	\$ 3,615.51	\$ 47,352.77
RAYMOND	KELLEY	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 7,310.28	\$ 76.95	\$ 7,387.23
RENAUD	EMILY	TEACHER -GRADE 6	PMS	\$ 43,208.00	\$ 10,342.10	\$ 53,550.10
ROUSE	SUSAN	ADMINISTRATIVE ASST YR RD	PMS	\$ 35,340.00	\$ 3,011.25	\$ 38,351.25
SAUNDERS	ELISA	TEACHER -MUSIC	PMS	\$ 12,973.03	\$ 108.09	\$ 13,081.12
SCANIO	MEGAN	TEACHER-SPECIAL EDUCATION	PMS	\$ 44,942.00	\$ 1,263.68	\$ 46,205.68
SHANTELER	JUDITH	TEACHER -GRADE 6	PMS	\$ 59,920.00	\$ 17,067.89	\$ 76,987.89
SMITH	ASHLEY	TEACHER -GRADE 6	PMS	\$ 59,409.00	\$ 679.38	\$ 60,088.38
STEPHEN	RONALD	CUSTODIAN LEAD	PMS	\$ 42,303.28	\$ 4,705.38	\$ 47,008.66
STEVENS	LISA	TEACHER-SPECIAL EDUCATION	PMS	\$ 61,348.00	\$ 4,685.67	\$ 66,033.67
TESSIER	KELLY	TEACHER -GRADE 6	PMS	\$ 57,369.00	\$ 2,572.40	\$ 59,941.40
VALENTINO-CROWLEY	ALANNAH	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 10,793.16	\$ 37.89	\$ 10,831.05
VANTI	LINDA	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 24,882.24	\$ 511.35	\$ 25,393.59
WITHEE	AUDREY	TEACHER -8 MATH/SS	PMS	\$ 57,369.00	\$ 1,257.71	\$ 58,626.71
WRATH	JENNIFER	TEACHER -8 ENGLISH/SS	PMS	\$ 26,837.97	\$ 200.00	\$ 27,037.97
YOUNG	LINDSEY	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 8,967.78	\$ 9.75	\$ 8,977.53

## 2021 PSD – FINANCIAL SECTION – EMPLOYEE WAGES

## PELHAM HIGH SCHOOL

2020–2021

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2021 BASE WAGES	FY 2021 OTHER WAGES	FY 2021 TOTAL WAGES
ARSENEAULT	JACOB	CUSTODIAN / SANITIZER	PHS	\$ 18,988.80	\$ 2,516.63	\$ 21,505.43
BABAIAN	THOMAS	TEACHER -PHYSICAL EDUCATN	PHS	\$ 64,388.00	\$ 5,360.45	\$ 69,748.45
BAILLY-BURTON	PAULA	TEACHER -HS SOC STUDIES	PHS	\$ 72,367.00	\$ 36,731.21	\$ 109,098.21
BARRIERE	ADAM	ASST PRINCIPAL HIGH SCHOOL	PHS	\$ 89,040.00	\$ 38.04	\$ 89,078.04
BERGSTEDT	JOEL	TEACHER -FOREIGN LANG	PHS	\$ 56,349.00	\$ 4,213.85	\$ 60,562.85
BLAIR	MATTHEW	TEACHER -GUIDANCE COUNSLR	PHS	\$ 30,630.76	\$ 2,671.56	\$ 33,302.32
BRAY	CYNTHIA	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 22,729.74	\$ 345.42	\$ 23,075.16
BUCHNER	DANIEL	TEACHER -MUSIC	PHS	\$ 50,228.00	\$ 11,788.66	\$ 62,016.66
BYRNE	KATHRENE	TEACHER -HS BUSINESS	PHS	\$ 71,347.00	\$ 1,253.41	\$ 72,600.41
CAHOON	JOHN	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 9,151.45	\$ 1,171.50	\$ 10,322.95
CARMODY	KAITLIN	SPECIAL ED COORDINATOR	PHS	\$ 83,000.00	\$ 3,000.00	\$ 86,000.00
CATAURO	JULIE	TEACHER -HS SOC STUDIES	PHS	\$ 51,249.00	\$ 3,336.45	\$ 54,585.45
CHARBONNEAU	STEPHEN	TEACHER -HS SOC STUDIES	PHS	\$ 50,841.00	\$ 5,171.83	\$ 56,012.83
CHURCHILL	KAREN	ADMIN ASST-BUILDING SERV	PHS	\$ 42,699.04	\$ 1,027.87	\$ 43,726.91
CLANIN	BRENT	DEAN OF STUDENTS - PHS	PHS	\$ 37,667.00	\$ 1,922.03	\$ 39,589.03
CLARK	RYAN	TEACHER -HS SOC STUDIES	PHS	\$ 55,329.00	\$ 2,500.49	\$ 57,829.49
DAVIS	KATHERINE	TEACHER -HS ENGLISH	PHS	\$ 52,269.00	\$ 1,072.17	\$ 53,341.17
DAVITT	AMANDA	TEACHER -HS ENGLISH	PHS	\$ 56,340.72	\$ 4,633.02	\$ 60,973.74
DAY	KRISTA	TEACHER -HS ENGLISH	PHS	\$ 45,656.00	\$ 6,386.81	\$ 52,042.81
DETELLIS	NORA	TEACHER -HS BUSINESS	PHS	\$ 46,166.00	\$ 5,147.08	\$ 51,313.08
DEXTER	KIMBERLY	TEACHER -HS MATH	PHS	\$ 51,249.00	\$ 2,444.75	\$ 53,693.75
DORVAL	WENDY	TEACHER -HS BUSINESS	PHS	\$ 68,287.00	\$ 6,535.24	\$ 74,822.24
DOWDLE	BELINDA	SECRETARY-GUIDANCE	PHS	\$ 24,020.00	\$ 482.00	\$ 24,502.00
ENGLISH	AMELIA	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 18,061.36	\$ 5,871.14	\$ 23,932.50
FAZIOLI	PHILIP	TEACHER -HS MATH	PHS	\$ 46,054.00	\$ 2,167.77	\$ 48,221.77
FITZGERALD	JENNIFER	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 107.80	\$ 947.06	\$ 1,054.86
FOURNIER	MONIQUE	TEACHER -HS FACS	PHS	\$ 50,738.00	\$ 3,334.40	\$ 54,072.40
FOWLER	ANNE	DEAN OF STUDENTS - PHS	PHS	\$ 34,702.28	\$ 4,291.48	\$ 38,993.76
FOX	LINDA	TEACHER -HS ENGLISH	PHS	\$ 27,830.00	\$ 187.03	\$ 28,017.03
FRENCH	ELAINE	TEACHER-SPECIAL EDUCATION	PHS	\$ 62,654.00	\$ 4,389.67	\$ 67,043.67
FROST	GRETA-ANNE	TEACHER -HS SCIENCE	PHS	\$ 50,738.00	\$ 646.25	\$ 51,384.25
GARCIA	ARLANNA	SECRETARY SCHOOL YEAR	PHS	\$ 26,408.49	\$ 328.56	\$ 26,737.05
GILCREAST	DAVID	TEACHER -HS MATH	PHS	\$ 28,131.00	\$ 217.65	\$ 28,348.65
GLOOR	SCOTT	TEACHER -HS BUSINESS	PHS	\$ 50,228.00	\$ 11,463.89	\$ 61,691.89
GRIFFIN	PAUL	CUSTODIAN	PHS	\$ 33,348.64	\$ 2,944.34	\$ 36,292.98
HANNON	BRANDON	TEACHER -HS SCIENCE	PHS	\$ 41,168.00	\$ 9,269.50	\$ 50,437.50
HASYCHAK	LARA	TEACHER-SPECIAL EDUCATION	PHS	\$ 45,656.00	\$ 2,868.89	\$ 48,524.89
HENDERSON	ERIN	TEACHER -LIBRARY MEDIA	PHS	\$ 43,922.00	\$ 12,021.28	\$ 55,943.28
HILDRETH	ANGELA	SCHOOL NURSE	PHS	\$ 47,780.00	\$ 108.09	\$ 47,888.09
HILL	RILEY	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 5,482.71	\$ -	\$ 5,482.71
HOLDEN	JANET	TEACHER -HS SCIENCE	PHS	\$ 68,469.00	\$ 1,685.11	\$ 70,154.11
HORNE	WILBERT	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 4,610.94	\$ 803.65	\$ 5,414.59
HURLEY	THOMAS	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 9,267.43	\$ 28.08	\$ 9,295.51
IVAS	AMY	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 10,144.28	\$ 2,942.28	\$ 13,086.56
JARVIS	DEBORAH	TEACHER -HS ENGLISH	PHS	\$ 56,349.00	\$ 4,361.49	\$ 60,710.49
JIANG-DEMETRION	DARLENE	TEACHER-SPECIAL EDUCATION	PHS	\$ 53,289.00	\$ 8,297.30	\$ 61,586.30





**2021 PSD – FINANCIAL SECTION – EMPLOYEE WAGES**

**PELHAM HIGH SCHOOL**

**2020–2021 (cont.)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2021 BASE WAGES	FY 2021 OTHER WAGES	FY 2021 TOTAL WAGES
JOHNSON	ARTHUR	TEACHER -HS MATH	PHS	\$ 62,368.00	\$ 867.31	\$ 63,235.31
JONES	DANIEL	TEACHER -ART PHOTO	PHS	\$ 43,208.00	\$ 3,540.02	\$ 46,748.02
KORAVOS	BETH	SECRETARY-GUIDANCE	PHS	\$ 22,796.74	\$ 201.16	\$ 22,997.90
KRESS	HEATHER	TEACHER -GUIDANCE COUNSELOR	PHS	\$ 64,388.00	\$ 7,984.91	\$ 72,372.91
KRESS	TODD	DIR OF HS ATHLETICS	PHS	\$ 78,652.00	\$ 38.04	\$ 78,690.04
KRUMLAUF	SHANNON	ADMINISTRATIVE ASST YR RD	PHS	\$ 39,108.04	\$ 4,060.37	\$ 43,168.41
KUDALIS	TAYLOR	TEACHER -ART	PHS	\$ 42,188.00	\$ 3,042.82	\$ 45,230.82
LADUKE-SANCHIS	SUSANNE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 24,872.12	\$ 693.08	\$ 25,565.20
LALIBERTE	ALLISON	TEACHER -FOREIGN LANG	PHS	\$ 62,368.00	\$ 9,112.94	\$ 71,480.94
LANTHIER	STEPHEN	IA-REGULAR ED 6.75 HR	PHS	\$ 25,029.69	\$ 4,451.00	\$ 29,480.69
LEONDIRES	DEBORAH	TEACHER -HS MATH	PHS	\$ 42,698.00	\$ 967.05	\$ 43,665.05
LIMERICK	THOMAS	TEACHER -HS SCIENCE	PHS	\$ 43,554.00	\$ 2,839.92	\$ 46,393.92
LOCKE	CASEY	TEACHER -ART	PHS	\$ 52,881.00	\$ 1,533.04	\$ 54,414.04
LUDMAN	JACQUES	TUTOR MATH	PHS	\$ 38,337.00	\$ 566.64	\$ 38,903.64
LYON	SANDRA	TEACHER-SPECIAL EDUCATION	PHS	\$ 62,654.00	\$ 1,332.61	\$ 63,986.61
MACDONALD	MARK	TEACHER-SPECIAL EDUCATION	PHS	\$ 36,606.45	\$ -	\$ 36,606.45
MAKARA	JESSICA	TEACHER -HS MATH	PHS	\$ 51,249.00	\$ 4,538.37	\$ 55,787.37
MARTIN	LORRIE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 25,521.19	\$ 312.31	\$ 25,833.50
MARTINS	KALEIGH	TEACHER -HS SCIENCE	PHS	\$ 46,676.00	\$ 3,004.91	\$ 49,680.91
MASIELLO	ZACHARY	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 13,842.78	\$ 1,060.00	\$ 14,902.78
MASSAHOS	LISA	SECRETARY-GUIDANCE	PHS	\$ 21,159.40	\$ 134.10	\$ 21,293.50
MEAD	DAWN	PRINCIPAL HIGH SCHOOL	PHS	\$ 103,000.00	\$ 14.09	\$ 103,014.09
MICHAUD	SUZANNE	SCHOOL TO CAREER COORDNTR	PHS	\$ 33,264.00	\$ 3,059.28	\$ 36,323.28
MORGAN	RICKARD	TEACHER -ACADEMIC CENTER	PHS	\$ 43,208.00	\$ 4,408.62	\$ 47,616.62
MURPHY	AMBER	TEACHER -HEALTH	PHS	\$ 46,760.00	\$ 297.28	\$ 47,057.28
NESKEY	KAREN	CUSTODIAN	PHS	\$ 21,681.85	\$ 550.41	\$ 22,232.26
NESKEY	STEPHEN	CUSTODIAN	PHS	\$ 30,787.12	\$ 3,131.93	\$ 33,919.05
NIEMASZYK	LINDSEY	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 11,981.73	\$ 17.10	\$ 11,998.83
NOLIN	AUDRA	TEACHER -FOREIGN LANG	PHS	\$ 43,143.00	\$ 4,587.85	\$ 47,730.85
PADHYE	NISHA	TEACHER -HS SCIENCE	PHS	\$ 50,246.00	\$ 4,142.48	\$ 54,388.48
PARENT	JESSICA	TEACHER -HS ENGLISH	PHS	\$ 50,228.00	\$ 3,317.19	\$ 53,545.19
PASQUAROSA	JUSTIN	CUSTODIAN	PHS	\$ 23,437.44	\$ 4,163.79	\$ 27,601.23
PHILLIPS	SARA JEAN	TEACHER -GUIDANCE COUNSLR	PHS	\$ 22,905.19	\$ 2,450.22	\$ 25,355.41
PHINNEY	HELEN	CUSTODIAN	PHS	\$ 24,636.35	\$ 422.54	\$ 25,058.89
POLTACK	GARRETT	TEACHER-SPECIAL EDUCATION	PHS	\$ 42,698.00	\$ 3,786.85	\$ 46,484.85
POMERLEAU	MARIELLE	TEACHER -HS ENGLISH	PHS	\$ 44,636.00	\$ 3,384.65	\$ 48,020.65
PROVENCHER	MIRIAM	TEACHER -HS ENGLISH	PHS	\$ 38,830.67	\$ 236.02	\$ 39,066.69
REGAN	MATTHEW	TEACHER -PHYSICAL EDUCATION	PHS	\$ 54,309.00	\$ 2,812.06	\$ 57,121.06
ROBINSON	SHAWNI	TEACHER -HS SCIENCE	PHS	\$ 47,106.00	\$ 4,467.32	\$ 51,573.32
ROGERS	LAURA	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 25,521.19	\$ 155.77	\$ 25,676.96
ROSSE	LEIGH ANN	TEACHER -FOREIGN LANG	PHS	\$ 44,185.64	\$ 3,159.94	\$ 47,345.58
SAWYER	MARYANN	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 25,787.67	\$ 686.45	\$ 26,474.12
SCAER	STEPHEN	TEACHER-SPECIAL EDUCATION	PHS	\$ 368.11	\$ 31,129.14	\$ 31,497.25
SCANLON	IRENE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 23,714.94	\$ 694.26	\$ 24,409.20
SCANZANI	LOUISE	IA-REGULAR ED 6.75 HR	PHS	\$ 23,714.94	\$ 181.14	\$ 23,896.08
SHUMWAY	RYAN	TEACHER -MUSIC	PHS	\$ 48,800.00	\$ 4,721.49	\$ 53,521.49
SPAULDING	LAURA	TEACHER -GUIDANCE COUNSELOR	PHS	\$ 50,738.00	\$ 2,811.79	\$ 53,549.79

**2021 PSD – FINANCIAL SECTION – EMPLOYEE WAGES****PELHAM HIGH SCHOOL****2020–2021**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2021 BASE WAGES	FY 2021 OTHER WAGES	FY 2021 TOTAL WAGES
TANDY	DIANE	TEACHER -HS MATH	PHS	\$ 64,409.00	\$ 3,519.97	\$ 67,928.97
TERRIEN	GARY	TEACHER-SPECIAL EDUCATION	PHS	\$ 39,438.00	\$ 677.59	\$ 40,115.59
TOBIN	JEFFREY	TEACHER -HS MATH	PHS	\$ 59,308.00	\$ 2,464.67	\$ 61,772.67
TORRISI	DAVID	TEACHER -HS SOC STUDIES	PHS	\$ 59,920.00	\$ 640.24	\$ 60,560.24
WAGNER	JEANNA	ED TECHNOLOGY INTEGRATOR	PHS	\$ 66,429.00	\$ 3,425.51	\$ 69,854.51
WATERS	PETER	TEACHER -HS ENGLISH	PHS	\$ 47,696.00	\$ 1,523.91	\$ 49,219.91
WILSON	RYAN	TEACHER -HS MATH	PHS	\$ 42,698.00	\$ 1,419.56	\$ 44,117.56
ZEMETRES	ELIZABETH	TEACHER -HS SOC STUDIES	PHS	\$ 64,388.00	\$ 3,415.58	\$ 67,803.58



## SCHOOL BOARD 2021 Annual Report

To All Our Friends and Neighbors, the Residents of Pelham,

We’d like to take a moment to reflect on all the positive things taking place within the Pelham School District; none of which could have been possible without your continued support in so many different ways.

We remain committed to maintaining in-person learning as we continue to navigate the pandemic environment. We firmly believe that there is no better environment for students to learn, and with risk mitigation strategies in place, we can achieve that in a safe and sound manner. The District has instituted new supports and additional emphasis on the social and emotional needs of our students and staff to help overcome the setbacks caused by the pandemic. We have implemented many remediation and other supplemental programs to address pandemic-related learning losses. We will get through this together and come out on the other side of it all the better for having persevered.

We broke ground for the much-needed Pelham Memorial School (PMS) renovation and addition project as of the start of the fiscal year. It is wonderful to see the site and foundation work on a drive down Marsh Road. Yes, it is a challenging economy during which this project commenced; however, it is important to reiterate that the price tag you approved is the guaranteed maximum budget. We will not compromise on educational impacts, quality of construction, or longevity of materials used.

There are certainly pros and cons to the timing of the project. For starters, we all wish the materials and labor markets were more favorable; however, these challenges are not insurmountable. We are very fortunate to have a stellar project management team working feverishly to ensure delivery of the highest quality educational space of which we can all be proud. We also formed a Building Committee and a Budget and Timeline Sub-Committee to keep a close eye on the progress. A much more favorable impact of the timing is the historically low interest rate of 1.74 percent we locked in for the bond. This will save Pelham taxpayers millions in interest expense over the life of the bond.

The main educational objectives of the project are to align our Grades 6-8 curriculum with true middle school standards. Expansion of space will include STEAM (Science, Technology, Engineering, Art, and Mathematics) and FACS (Family and Consumer Sciences) classrooms. We are also very much looking forward to improved accessibility with the addition of an elevator, removal of the safety issues associated with portable classrooms, and increased energy efficiency. This is the last of the major infrastructure projects in town and will truly make the community #PELHAMPROUD.

In March 2022, we will ask you for your support of the 2022-2023 budget, and for your permission to lease school building roof space for the installation of solar panels. One of the District’s primary goals has been to expand our kindergarten program from a half-day to a full-day program. We are very pleased to include that expansion in our 2022-2023 budget. Your support of leasing roof space for installation of solar panels would allow the Board to consider pursuing a solar energy agreement provided that three key objectives are met: 1) Economic savings on energy costs; 2) Educational value for students; and 3) Environmental benefits.

In closing, we want to express our sincere gratitude for each and every one of our community members. Your support of, input on, and participation in the activities Pelham School District truly makes us better at “*Inspiring Success One Mind at a Time!*”

Respectfully,

The Pelham School Board

## PELHAM ELEMENTARY SCHOOL

### Principal's Report 2021-2022

At the beginning of the 2021 school year Pelham Elementary School's enrollment for grades preschool, kindergarten and grades 1-5 was 715 students. Our class sizes were less than 20 students in grades kindergarten through grade five. This school year we were 100% in person learning. Pelham Elementary has continued with preschool programming to include typical peers and enrollment for 2021-22 is currently 55 students, with class sizes not exceeding twelve students. We continue to have an extended day program (KABC) for kindergarten students who qualify for this program through their IEP goals. Here at Pelham Elementary, we continue to utilize every space in the building housing such programs as Title I, ELL, STEAM, and our PAL's and SEL programming, which are special education programs. We also have several district personnel in our building including the Assistant Director of Student Services, District Social Worker, PES and PMS School Resource Officer, the District ELL teacher and our school psychologist who is shared with the sixth grade at PMS.

We would like to introduce our new administrator at Pelham Elementary School:

- Mrs. Kerry Struth, Assistant Principal

New to our teaching staff this past year at Pelham Elementary School is:

- Mrs. Jean Baker, Instructional Coach
- Ms. Hannah Bushey, 3rd Grade Teacher
- Mrs. Kelly Clifton, Preschool Teacher
- Mrs. Kirsten Cogan, School Nurse
- Ms. Lindsay Davis, Special Education Teacher
- Mrs. Chelsey Grant, School Counselor
- Mr. Sam Kowal, Physical Education Teacher
- Mrs. Ann Lewis, Special Education Teacher
- Mrs. Bethany St. Aubin, 4th Grade Teacher
- Ms. Shannon Talbot, 5th Grade Teacher
- Ms. Lizah Vaillancourt, Art Teacher

We also have eight new support staff to welcome:

- Mrs. Kayla Goulet, Recess Monitor/Special Education Instructional Assistant
- Ms. Alicia Hamilton, Special Education Instructional Assistant
- Ms. Dierdre Liardo, Special Education Instructional Assistant
- Ms. Samantha Liardo, Special Education Instructional Assistant
- Mrs. Amy Mannino, Library Assistant
- Mrs. Katherine Mascia, Special Education Instructional Assistant
- Ms. Jillian Mayo, Speech and Language Assistant
- Mrs. Mary Vieira, Recess Monitor

Last year, Mrs. Debra Bourque, a third-grade teacher, and Mrs. Susan Harden, left us as they retired after many years of service at Pelham Elementary School. While our retirees are always missed, it is exciting to have new team members to join our veteran staff.

This year we are 100% back in the building for students and staff to continue to learn and grow with one another. This year we have worked with our teachers on building communities within their teams through the use of Professional Learning Communities. This allows our teachers to work collaboratively and share their expertise and experience with each other to improve upon their instructional practices. The Pelham School District allowed our teachers time to build the roles and responsibilities on the first few days of school so they could have productive professional dialogue throughout the school year to better the learning experience.



One of the district goals is to improve math scores across the district. At Pelham Elementary School, we have also established this as one of our goals for the next few years. Each month we work with the staff on looking at our school data and what it

means to their instruction and classroom practices. Each grade level looks at their own set goals in math and the areas that they see as improvement is needed. We were able to purchase the iReady Toolbox in the area of math to provide further intervention support to our teachers and students. As this is year one of our goal, we are hoping that moving forward we would be looking at the data, understanding it, and implementing change for the success in mathematics for our students.

As we continue to work through the COVID pandemic we continue to work on Social and Emotional Learning in the building. We are continuing to provide support for our students within the classroom from our school counselors through the Second Steps program. This program allows our counselors to help the students grow as a person and feel supported and connected through their school experience. Our school counselors are continually in classrooms building connections with students and helping through social situations, when needed. Through our social and emotional work we have implemented the BIMAS screener school wide, with parent permission. This is used to identify students who might be at risk or in need of further assessment and/or Progress Monitoring. The teachers analyze this data and work with intervention supports (School Psychologist, District Social Worker, School Counselor, Classroom Teacher, Special Education Teacher, etc) in the school to meet all the students needs

This school year our theme is **Success Begins With Me**. This theme was decided upon by our staff and lets everyone know that they are responsible for their own success and to work each day on being the best version of themselves. We continue to work on our Panther expectations that coincide with our Mission statement of, *“The PES Community strives to develop excellence in academic and social skills in a safe and supportive environment; working in partnership with our families and the community to educate and empower life-long learners.”* Thank you all for your continued support of education.

#### PANTHER EXPECTATIONS – Preschool-Grade 5

-  Please and thank you
-  Always take care of our environment
-  Notice the positives
-  Treat others with respect
-  Help others
-  Expect the best from ourselves
-  Responsible for our actions and words

Respectfully submitted,  
Jessica L. Van Vranken - Principal

## PELHAM MEMORIAL SCHOOL Principal's Report 2021

This year, Pelham Memorial School's enrollment is 382 students. Our 6th grade enrollment for the start of September 2021 was 110 students. We are privileged to welcome new teaching staff to the Pelham Memorial Team this year: Samantha Wallack, Grade 7 Math; Leslie Orozco Umana, Grade 7 Science; Janelle James, Grade 7 Math; Molly Igo, Grade 8 English; Wendy Sommer, Grade 8 Math; Raymond Kong, Grade 8 Special Education; Sarah Barrios, Grade 7 Special Education, and Keeghan Fountain, General Music. We also welcomed Katie Boswell and Kelly Raymond as Instructional Assistants. Mr. Zack Medlock has joined our administration team as Assistant Principal as well. We are very #pelhamproud and privileged to have these wonderful educators join our school community!

Thank you to the Town of Pelham for your support of our building renovation and upgrade. The warrant article passed in March 2021, hooray! Now, as we close out the 2021 calendar year, we can see the relocated portables, lots of fencing, a big pile of loam, footings for new foundation, a new parking area, a new delivery roadway, and more. So much is happening all around us, and our staff and students are rolling with it! We are so excited to see the progress of this project, and we are looking forward to watching the next year of construction!

2020 was an unusual year for education, and 2021 has had great challenges as well. We work each day to bring our students a positive experience and education. We have greatly focused on social emotional learning for our students and staff. We understand that this has been an overwhelming time period for all. Our staff, with their own personal and professional stressors, continue to do what they can to support and guide our students each and every day. We have learned much throughout this past year, and we are stronger educators. The challenges continue, and we appreciate our community's ongoing understanding, support, and efforts as we meet each day with open hearts and minds for the benefit of our students.

Below you will learn about the tremendous accomplishments, growth, and learning happening throughout our school for 2021.



### Math Department

During the pandemic in the spring, the teachers in the math department showed their true grit and dedication to inspiring success one mind at a time as we created many new activities for both in school and remote students. Teachers collaborated with each other on what works best to reach students in the classroom and students in quarantine. The discussions were inspiring to hear as most of the meetings consisted of how to help students be the most successful they can be given the crazy spring we had. The lessons that were developed were creative, could be used either in the classroom or digitally, developed critical thinking, and more projects were developed to assess student learning. We plan to continue this model as the new school year approaches.

Over the summer, PMS developed a new class offered during student's UAs called *Mathletes* where students are receiving extra help in the area of basic math skills. A baseline of students was selected by iReady data, and teacher input was also used in the process. We have been focused on looking at numbers and operations of some magnitude to build number fluency, literacy, and understanding. Students have been using manipulatives, such as fraction circles, to help build an understanding of "numbers between numbers". Visualizing numbers has been a key for students to



understand the rational number system. Teachers are starting to see success in their classrooms with what is going on in the Mathletes class.

The 7th and 8th grade math teachers received a Promethean Board for this school year! The interactive board has given a lot of excitement to staff and students and teachers have eagerly been researching, reading, and sharing how to best use this new technology. Teachers will be engaging in discussions with each other about what they are using in their classrooms, how they have been using the board in their classrooms, and what new skills and technology students can learn while using this board. Teachers are excited to learn new skills and share with students!



### **Social Studies Department**

What a year it has been! From periods of remote instruction to transitioning back to the traditional classroom environment, the last year has been a period of both struggle and incredible growth for our students and teachers alike. We have learned not only how to be flexible and adaptable, but also how to persevere! We may not have been able to always be in the same room, but we learned how to use technology to bridge the space between us. We utilized Google Meets, Google Classroom, Nearpod, Peardeck, Brainpop, Edpuzzle, and a myriad of other resources to connect, collaborate and learn together. We may not have been able to go out into our communities for field trips to Boston or Lowell or Washington, D.C., but we found ways to bring those experiences here to us in Pelham with virtual tours and guest speakers. We made a tough year an exceptional one!



This year we are embracing the fact that we are all back in the building together and able to continue to utilize technology, and also re-engage with collaborative hands on learning as well. Our students are performing skits, creating maps, analyzing primary sources, drawing timelines, debating and thinking critically about how events and people connect. Doing all those things that create a passion for learning and a connection with their peers and the world around them. While we may not know what tomorrow will bring, the social studies department is committed to helping our students grow into knowledgeable and committed citizens of their community.

### **Science Department**

The science department has been extremely happy that everyone is back in the building and that hands-on labs and small group work are available to the students again. We can see the changes in the students as they re-connect and get comfortable with their classmates and teachers again as well as using their lockers, switching classes and eating in the cafeteria. It has been great to see. As a science department we have all embraced our online science curriculum with McGraw Hill and students enjoy the soft covered workbooks which are lightweight and filled with fun activities and high level content. Weekly activities and labs have been providing a lot of inquiry based thinking and exploring. Students love figuring things out on their own as we discover all about their bodies, Astronomy, Force and Motion, The Metric system, Ecology, Physics, and Earth's forces and materials. We are all using microscopes and learning how to use science measuring tools and



equipment. We are extremely excited to be in person teaching and learning - we can see the wonder and enjoyment of learning again.

### **English/Language Arts Department**

2021 has continued to be quite a rollercoaster ride in sixth grade! January started with a research paper about a famous poet chosen by the students. Students really worked hard on this assignment, and showed their abilities to write informatively. This research paper was a great transition to our unit on poetry in which students made their own pop-up books. We also read Maniac Magee in March and April, which proved to be a crowd favorite. We wrapped up our year with The Westing Game, a mystery novel that kept students on the edge of their seats.

In August and September of 2021, we have been working hard with our sixth graders to adjust to a new normal. We started our year with the adventure novel, Hatchet. In this unit, students even got to design their own comic book of the novel. We have also been working on sentence structure and helping our students’ transition to middle school writing expectations. As we head to the end of 2021, we are reading Maniac Magee and focusing on short stories with writing skills. 2021 was certainly an unforgettable year, and we look forward to an academically engaging 2022!

2021 has been a unique, yet memorable year for seventh grade! We started the year with *The Breadwinner*, and the students gained knowledge and understanding of what life was like in Afghanistan during Taliban rule. They demonstrated and applied this knowledge by creating a time capsule for one character in the novel. The items the students chose to put in their time capsule represented what it was like for Afghans to live under such strict, harsh conditions. While reading the short story “The Lottery,” students wrote an essay comparing and contrasting the story to a short film version. This helped students recognize the importance of small details within a story, and how they ultimately impact the overall meaning. The students took on the world’s biggest problems by creating utopian societies with new rules and laws aimed towards fixing these problems and creating a more peaceful place for others to live. We read *The Giver*, which helped us to understand why our memories and learning about the past are so important! To promote student choice, during our argumentative essay unit, students were able to pick a topic they were passionate about, and argue their side of the topic. Some popular topics were: more outdoor/recess time, cell phones in school (*surprisingly, most students argued they shouldn’t be!*), and school dress code. We wrapped up the year by reading *The Hunger Games*. We frequently discussed, while reading the novel, why it is so vital to stick up for the rights of yourself and others as Katniss did for so many others in the novel.

The eighth-grade students started off the year with a Suspense Unit which included *The Raven* and *The Tell-Tale Heart* by Edgar Allan Poe, *The Monkey’s Paw*, and finally literature circle groups completed a personalized book report. Students have also been working on grammar throughout this time while incorporating important editing skills to help refresh their memories after the last couple of years. We were fortunate to be able to have an in-person presentation from Tara Altebrando, the author of *The Leaving*. She visited after their suspense unit was completed in which about half of the students read her book. She shared how she began her career as a writer and how her idea for *The Leaving* came to be.

Mrs. Altebrando then did a writing workshop with the students to help them write creatively.



Since Mrs. Altebrando’s visit, students have started working on the well-known classic from Charles Dickens, *A Christmas Carol* which will take them through the holiday season. Lessons beyond the book such as teaching them the importance of love and compassion.

### **Special Education Department**

This year, Pelham Memorial School welcomed two new members: Sarah Barrios and Raymond Kong. Sarah is joining the 7th grade team after many years of supporting our students as an instructional assistant. Ray Kong has joined the 8th grade team, working collaboratively to inspire our soon-to-be high school students.

While the last two years have brought challenges to education, the special education team continues to work diligently to ensure specialized instruction continues to be just that - specialized to the individual needs of each student. As students learn and develop their skills with technology, the special education team continues to support the access of tools for all students - incorporating multiple resources for students to develop skills and show their learning. In addition, the team continues to move our students forward, developing executive functioning skills to help students meet the expectations of the middle school environment. We are so happy to see our students in the full middle school capacity again and look forward to their growth and achievements this school year.

### **Art**

Middle school art is pretty much back to normal after dealing with last year's challenges. Art, like many other UA classes, had endured many unique circumstances. Like many classes, art was on a cart. Supplies were limited and the type of projects we could do had to be simplified. Supplies could not be shared, students could not help with project preparation and cleanup, and things like each classroom setup and desk size had to be factored in. The challenging circumstances were not very accommodating, but we worked with what we had and the students' creativity still shined through!

This year 6th graders got to experience some projects such as making pinwheel patterns, ice-cream shop collages with colored construction paper, and working with paint for their advertisements. Just a few projects created by the seventh graders, students created templates with the proper measurements and turned them into personal cubes. They created 5-step morphs inspired by famous artist MC. Escher, and abstract paintings inspired by Pablo Picasso. Finally, the eighth graders learned how to recreate images by breaking them into graphs and enlarging them up to 6X the original size. Students also created double images, Van Gogh self-portraits using oil pastels and paint, and with time permitting will be introduced to clay and pottery. Stay tuned, be safe, and have a great year!



### **General Music**

General Music has been a blast! This year, students are focusing on critical listening skills in order to be able to understand the music that they listen to on a daily basis. The skills learned in this class are intended to be skills that students can use whenever they're listening to music and to be able to form educated observations about what is happening in a song.

At the start of the trimester, we spend time listening to ambient music and soundscapes, separating the sounds that we hear into the foreground, mid-ground, and background. This becomes especially useful throughout the trimester as we listen to songs/pieces and try to identify instruments that may not be as apparent as the main instruments in the musical texture.

Students are exposed to a variety of musical genres, including but not limited to: Classical, Pop, Funk, Rock, Latin, and other world music genres. In class, we also look at why music makes us feel certain emotions and dive into the devices that are used to make us feel the way we do when listening to a song/piece, such as tempo, pitch, and rhythm.

Throughout the trimester, we will be utilizing technology to create, discover, perform, and research music. Students have a variety of different activities where they are required to compose/create music using parameters that set them up for success and a fulfilling experience. With that being said, a positive environment is created for sharing songs and projects with



classmates, showing how everyone's creativity is different and unique. Everyone's musical tastes vary and a large goal of the class is finding an appreciation for all types of musical genres and sound in general. It's been wonderful to hear!

### **Band**

We are thrilled that after 3 months of virtual learning and a one year hiatus, the band program is back at Pelham Memorial. We have nearly 70 young musicians taking part in the program this year, and are able to once again offer concert band for grades 6-8, as well as jazz band and chamber ensembles.

6th grade band is an enthusiastic and lively group. They have learned a lot in this first trimester, since this is their first band experience! On their instruments they have learned basic rhythmic and note reading skills, dynamics, and tone production. They have also worked on connecting and responding to musical performances and are beginning to learn about composition.

7th and 8th grade students came in ready for a challenge. They have worked on counting rhythms, tone production and technique, sight reading, articulation and dynamics, and ensemble performance skills. They have learned four pieces of concert music since the beginning of the school year- a really tremendous feat and a testament to their hard work.



### **Physical Education**

Physical Education at Pelham Memorial School is back to full strength and better than ever! 6th graders are fully partaking in a Project Adventure based course which lays the foundation for the teamwork and trust required for the next two years of PE. 7th & 8th grade students are engaged in personalized learning with the Interactive Health Technologies wrist heart rate monitors. A profile is created for each student as they are able to track progress, not only on a daily basis, but as they progress through their years at Pelham Memorial. 7th & 8th grade students are also being exposed to brand new units such as KanJam and snowshoeing in addition to a wide curriculum consisting of softball, soccer, football, volleyball, Olympic four square, and speedball, among a variety of other sports and activities.

### **Library**

Oh what an exciting time to be in the library! We ended the 2020-2021 school year by packing up all of the books to prepare the portable for moving. We started the 2021-2022 school year by unpacking the books after the move. A big THANK YOU to the student volunteers who helped with this undertaking!

The library just recently held the summer challenge celebration. Students who participated in the summer reading challenge celebrated their success with a subway lunch and prizes. Congratulations to all of the participants!

Students have been learning about what makes a website reputable and what types of websites they should be using for research. They have also been working on taking notes and backing up opinions with facts.

In regards to the library collection development, the collection is continuing to get a makeover. Older books are being replaced with newer books. This year the focus is on purchasing eBooks.

### **Foreign Language**

Spanish for PMS is back in the classroom! After a difficult year, it feels great to be back in the classroom and resume the routines and protocols that allowed our students to practice Spanish in various ways. After having to adjust to online learning and the opportunities it created for learning a new language, it is nice to be able to transfer these practices back to the classroom and apply them in a more personal way. Thank you to the students and parents for being so flexible last year.

This year, the focus is the development of various projects that 6th, 7th, and 8th graders will complete as part of the Spanish curriculum. These projects are a great way for students to make connections between the vocabulary and grammar taught through the various chapters and connect them with the cultural aspects of the Spanish language.

6th Grade: Students in this grade have been working on the "Los Paises Hispanohablantes" project. This project asks students to pick a Spanish speaking country of their choosing and present information that they have gathered about their country on Google Slides. The following information is researched and presented: Map of the country, 3 major Attractions, Celebrations/Special events, Currency, the Flag, and various Foods and Beverages representative of their country.

7th Grade: As seventh graders, students learn vocabulary about food and will be able to make connections by completing the "Virtual Menu" project. This project allows students to use their creativity and by using Google Slides/Google Sites, create a virtual menu for a fictional restaurant.

8th Grade: The eighth graders this year will try out our newest project "Un Deporte Nuevo". This project consists of students using sports vocabulary to invent a new sport by combining two different ones. For this project, students are asked to research and complete various Google Slides to present their new sport. Slides include information such as: New Sport Name, Topps Trading Card for an Athlete, Uniform Design, Letter to Sponsors, Stadium/Field Drawing, and Rules for the new sport.

### **Health**

After a very hectic past two school years, I am so excited to have students back full time in the health room! Group projects, collaboration and physical hands-on activities are all aspects of education that have been greatly missed. However they are finally back! There is so much happening every day in the Health classroom. Through the use of technology and various teaching strategies students have the opportunity to explore many topics critical to their lifelong health. With a standards based curriculum students are building their skill sets to be lifelong healthy individuals in grades 6-8. The 6th, 7th and 8th grade curriculums focus on pairing the 8 national standards with topics that are related to specific health content areas. These will prepare them with the skills to make health enhancing decisions, access reliable information, advocate for themselves, practice refusal skills, set goals, and analyzing their influences. The 6th graders focus on different safety topics like the importance of protective gear, bullying, puberty. Our 7th graders explore the dangers of electronic nicotine delivery systems, stress management, sleep and the importance of healthy relationships. Lastly, the 8th graders completed a news broadcasting project exploring and explaining the dangers of melanoma and relaying sun safety information. They also learn about the influence of the media on body image and the importance of nutrition.

### **Technology**

**The Technology Room** is excited to share their tools with the staff and students at Pelham memorial. Staff can sign out the following tools/resources to use in their classes.



**Tiger Tech Program** - is a program open to all interested 6th, 7th, and 8th grade students. Once the student completes the five assignments to see their interest and learn about digital footprints (safety), they are invited to attend meetings in the technology room. The Junior Techs then will learn about the following tools, so they can assist both the staff and students with these resources:

- Ozobots - learn to code
- 3D Pens
- CUE will help students transition from block-based code to state-machine and text-based programming.
- Mini iPads can be used for videotaping, with cube, or other apps.
- AR/VR Goggle Headsets provide 100s of virtual field trips and experience learning firsthand.
- Cricut
- 360 degree camera
- Coding Kits and Breakout EDU cases.

Breakout Boxes are a wonderful mix of STEM, gaming, and problem-solving, all wrapped up like an educational escape room. It makes learning fun, collaborative and best of all, gives classrooms a fun new take on Learning Centers (["https://www.steampoweredfamily.com"](https://www.steampoweredfamily.com)).

In closing, I am beyond #pelhamproud of our staff and students and their continued dedication, perseverance, and resiliency. Pelham Memorial School is a wonderful place to learn and grow ~ we see this see this every day.

Respectfully submitted,

Stacy Maghakian  
Principal



## PELHAM HIGH SCHOOL Principal’s Report 2021

The 2021-22 school year opening looked a little more like a traditional school opening. We #committed to working #together #everyday to foster a culture of learning both academic and socio-emotional. Our leadership team welcomed a new Deputy Assistant Principal, Ms. Tina Tanguay. She oversees the school to career counseling department. We said goodbye to two veteran teachers as they moved on to enjoy their retirement. Our faculty welcomed five new members. We added a position to our visual fine arts department. Our student body welcomed one hundred and forty five new members as the Class of 2025 became a part of the Python family.

Our faculty began the year by attending three days of professional development. There were opportunities to review, reflect, and revise instruction, assessment, and curriculum. We attended training sessions on topics related to social-emotional learning, culture and climate, UbD curriculum design, and safety and health protocols. Staff was given time to prepare their classrooms and meet with colleagues.

We welcomed our incoming freshman during an orientation that gave them the opportunity to meet with students, counselors, and administration. We followed the traditional model by bringing the Class of 2025 into the building. Our student ambassadors answered questions, brought them on tours, and counselors had conversations about graduation expectations, Naviance, CTE, and other opportunities at PHS. The leadership team met with each class on opening day. We introduced our adopted motto for the year of #commit. Each student received a wristband with the new motto. Our seniors received a car magnet with the Python ‘P’. Throughout the year, students are nominated and recognized by their teachers, counselors, and peers for their commitment to their school. They are presented with Pelham Pythons ‘hype’ gear from administration. Our school store is up and running. We are able to make Python spirit gear available to the school, district, and community.

The New England Association of Schools and Colleges (NEASC) two-year progress report was submitted and approved by the NEASC committee. We will continue to use the NEASC visiting team’s report and recommendations to review, reflect, and revise our curriculum, instruction, and assessment practices. We have formalized and empowered our PLC (Professional Learning Community) groups. The PLC opportunity allows departments to collaborate in the areas of instruction, assessment, and curriculum. Departments/content areas use calibration protocols and other practices to collect data that will help design future instruction and assessment tools. Leadership, the Director of Curriculum and Assessment, and the PHS Instructional Coach/Technology Integrator continue to attend each PLC monthly to offer feedback and participate in the collegial conversations.



Our students have been actively engaged in academics, athletics, and extracurricular activities. Grades 9-11 participated in a school-wide PSAT testing. Our fall sports teams have completed their seasons. Our football team brought home another state championship. Our cheer and golf teams came in as runners up in the state. Our volleyball team was recognized by the



state for their community service and participation in #volleyforthecure. We held our first #turnoutthelights football game. Between the two events, our athletic department raised and donated over \$10,000.00 to cancer research. The art department has adorned the hallways of the SAU with beautiful paintings and photographs. Our marching band has performed at halftime events in their new uniforms. They look and sound great.



We have remained in the 4x4 schedule. The three stakeholders groups all agreed that it is what supports the best learning environment for our students. Juniors and seniors were/are eligible for late arrival and early release. Our students have returned to the cafeteria for lunches. Our students, faculty, and staff follow the protocols outlined in the PSD Reopening Guidelines. We have #committed to excellence in and out of the classroom. We continue to show our #PythonPride and remain #PelhamProud.

Dawn M Mead  
Pelham High School Principal

## **DIRECTOR OF STUDENT SERVICES 2021 Annual Report**

The mission of the Pelham School District special education department is to provide a Free and Appropriate Public Education (FAPE) to students who qualify for special education services. During the 2020-2021 school year, the Pelham School District provided specially-designed instruction and related services to more than three hundred students whose ages ranged from three to twenty-one (As of October 2020, the exact student count was 358). During the 2020-2021 school year, the district via the special education process had a total of 9 students who were educated within a specialized school placement as required by their Individualized Education Plans (IEP). In addition, the district provided related and special services to 12 students whose families selected a public charter school as their school placement.

Special education is defined as specially designed instruction that addresses the unique needs of a student who is determined through the IEP team process to be eligible to receive special education services. Special education is provided at no cost to parents and includes the related services a student needs to access her/his educational program referred to as a Free and Appropriate Public Education (FAPE). The Pelham School District receives federal funds to support special education programs for students who reside within the community.

Over the course of the year, The Pelham School District recognized the individual and collective challenges that the global pandemic created for student learning. To address these challenges, the district prioritized special education supports to mitigate the negative emotional impacts that this pandemic had on student learning. Additionally, the district emphasized the integration of evidence-based practices into general education experiences in order to support all students’ social and emotional health and wellness. Supplemental federal funding was allocated to increase the District’s capacity via staff training to reinforce student engagement and general classroom management. Further, supplemental funding was used to support the District’s capacity to address reading and math instruction. Finally, the district provided professional development for new staff who work in the Kindergarten and Early Childhood Programming with training in the “Tools of the Mind” curriculum which is considered an exemplary educational intervention for kindergarten-aged students.

The Pelham School District met on May 25, 2021, and engaged in meaningful consultation regarding the responsibilities of the district to appropriate a proportional share of IDEA grants for FY21 for the purpose of serving students with disabilities attending a private schools in Pelham. As a result of this discussion, coupled with utilizing the equitable share formula, the Pelham School District and Crossroads school agreed to an expenditure of up to \$3,288.72 to support students via the eligibility process who require the following related services: speech and language, occupational therapy services.

The district continues to include typically developing peers in the Preschool programs as well as the Kindergarten Activity-Based program (KABC). In these two programs, students who have been identified with a disability have the opportunity to learn within an inclusive classroom from both their teacher as well as their peers. By including typically developing peers, the district decreased the financial responsibility of tuition for Pelham students into area preschools by having the capacity to offer an educational placement. Within the KABC classroom, the district supports a total of 10 students; 4 students were identified with learning difficulties, and 6 students were considered typically developing peers. This past year the District supported 18 students in our morning typical Preschool Program and 24 students in our afternoon preschool classes. In total, the District’s preschool program supported 13 preschool-aged students via special education services.

During the 2020-2021 school year the district maintained its partnership with the New England Center for Children (NECC) to support our high school and elementary school ABA classrooms. This collaboration remains an important partnership for the Pelham School District. This relationship strengthens the district’s capacity to meet the needs of students identified under the autism spectrum disorders and other developmental disabilities.

During the 2020-21 school year the Pelham School District supported 151 students whom are identified as requiring accommodations under Section 504 of the Rehabilitation Act of 1973. English Language Learners are also served by the District with English language learning supports and interventions. The Pelham School District offered ESOL programming for roughly 13 students during the 2020-2021 school year.

In regards to parent engagement, the Special Education Parent Focus Group met monthly during the 2020-21 school year. The District cites parent representatives from every level; Preschool, Elementary, Memorial and High School. That being said, the Pelham School district did see a drop off in engagement which was likely due to the “Zoom fatigue” associated with a fully remote meeting for the monthly parent engagement.

Finally, due to the Emergency Rule that was put into place in August of 2019, the district continued to have challenges with the Medicaid reimbursement process and therefore only had marginal reimbursement returns for medically-based IEP services. The district continues to work with area agencies to solidify a more comprehensive plan to recoup these medically necessary school-based services for the current school year.

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](http://www.pelhamsd.org). Also available on the District website is information regarding Section 504, special education, bullying, and home education.

Thank you to all our staff who work together to support our students. Special Education Teachers, Counselors, Instructional Assistants, and Related Service Providers at every level of our school system work to support and guide our students as they learn, meet the challenges of growing up, and set goals for the future. All of the staff members across our district continue to work hard to ensure that the needs of every Pelham student are properly met so that each will be prepared to transition successfully into adult life. You all continue to inspire success one mind at a time!

Special Services Notation:

On August 30, 1999, New Hampshire RSA 32:11(a) became effective. This law requires that each school district provides 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 ’19 and FY ’20.

**Statement of Actual Expenditures for  
Special Education Programs and Services**

	<b>2019-2020</b>	<b>2020-2021</b>
<b>EXPENDITURES</b>		
Instruction	\$ 5,254,834	\$ 5,097,910
Related Services	\$ 1,392,264	\$ 1,416,201
Administration	\$ 359,495	\$ 357,126
Legal Services	\$ 18,532	\$ 32,865
Transportation	\$ 398,396	\$ 287,614
<b>Total Expenditures</b>	<b>\$ 7,423,521</b>	<b>\$ 7,191,716</b>
<b>REVENUES</b>		
Special Education Aid	\$ 288,387	\$ 359,225
IDEA Grant	\$ 519,590	\$ 342,306
Other Federal Grants	\$ 19,031	\$ 9,903
Medicaid	\$ 90	\$ 6,706
<b>Total Revenues</b>	<b>\$ 827,098</b>	<b>\$ 718,140</b>

Respectfully submitted,

Brendan Hoffman, M, Ed., BCBA  
Director of Student Services, SAU 28





**PELHAM SCHOOL DISTRICT ENROLLMENT**

<u>Grade</u>	<u>Enrolled 2021-2022</u>	<u>Projected for 2022-2023</u>
PK	50	72
K	82	100
1	101	111
2	116	99
3	122	119
4	124	121
5	120	125
6	110	115
7	134	107
8	139	133
9	146	124
10	148	148
11	142	149
12	144	149
PES Total	715	747
PMS Total	383	355
PHS Total	580	570
PSD Grand Total	1678	1672



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6 Village Green  
Pelham, NH 03076

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