



2023 Annual Town Report

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



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



TOWN DEPARTMENTS

DEPARTMENT	PHONE NUMBER	HOURS
Assessor	(603) 635-3317	8:00AM to 4:00PM Monday thru Friday
Cable/PTV	(603) 635-8645	
Cemetery	(603) 635-6974	8:00AM to 3:00PM 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
Hobbs Community Center	(603) 635-3800	8:00AM to 4:00PM 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
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	8:00AM to 4:00PM Mon, Wed, Thur & Fri 10:00AM to 6:00PM Tuesday (Records)
Selectmen and Town Administrator	(603) 635-8233	8:00AM to 4:00PM Monday thru Friday
Town Clerk and Tax Collector	(603) 635-3480	8:00AM to 4:00PM Mon, Wed, Thur & Fri 10:00AM to 6:00PM Tuesday
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
2023

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



Table of Contents

TOWN SECTIONS	DESCRIPTION	PAGE
Administrative	Town Department Office Hours/Phone Numbers	Inside Front Cover
	Dedication	iv
	In Memoriam	v
	Federal, State, County and Town Officials	vi
	Town Boards, Commissions and Committees	viii
	Board of Selectmen Report	x
	Town Administrator Report	2
	Town Clerk/Tax Collector	Town Clerk / Tax Collector Report
	Dog Owner Message	4
	2023 Annual Town Meeting - Official Ballot	5
	2023 Town Meeting Recount Results - Article #16	8
	2023 Town Deliberative Session Minutes	9
	Tax Collector Report - MS-61	32
	Statement of Town Clerk Accounts	38
	Vital Statistics - Births, Deaths and Marriages	39
Financial Reports	Treasurer Report	42
	Independent Auditors' Report for Year Ended December 31, 2022	44
	2023 Revenues	102
	2023 Expenses	104
	Comparative Budget to Actual	109
	2023 Budget of the Town with a Municipal Budget Committee - MS737	110
	Summary Inventory of Valuation - MS-1	121
	Tax Rate Breakdown	129
	Employee Wages	133
	2023 Encumbrances	138
	Impact / Exaction Fees	139
	Trustees of the Trust Funds	140
	Department Head Reports	Board of Assessors
Tax Rate per 1,000 Valuation		144
Cable - Pelham Community Television		145
Cemetery Trustees		146
Fire Department		147
Forest Fire Warden and State Forest Ranger		151
Southeastern Hazardous Materials District Report		152
Health Officer Report		154
Highway Department		155
Parks and Recreation / Hobbs Community Center		156
Planning Department		158
Nashua Regional Planning Commission (NRPC)		160
Police Department		163



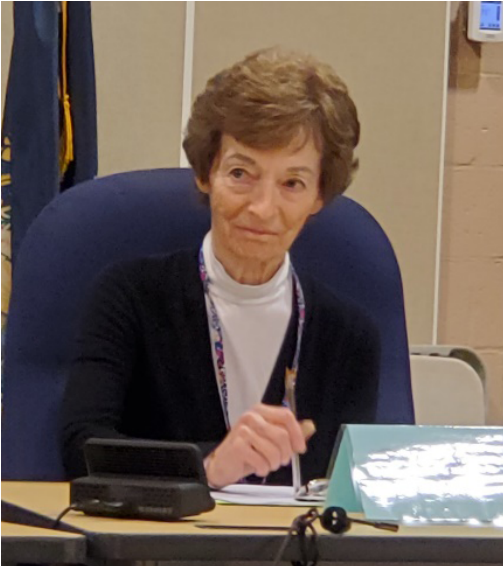
Table of Contents (cont.)

TOWN SECTIONS	DESCRIPTION	PAGE
Department Head Reports (cont.)	Public Library	166
	Transfer Station / Recycling Center	168
Town Boards, Commissions & Committees	Zoning Board of Adjustment (ZBA)	169
	Agricultural Commission	170
	Capital Improvement Plan Committee (CIP)	171
	Community Power Committee (PCPC)	207
	Conservation Commission	208
	Economic Development Committee (PEDC)	209
	Forestry Committee	210
	Planning Board	211
	Water Commission	213
2023 Warrants	2024 Town Warrant	215
	2024 School Warrant	223
Pelham School District Sections		
Administrative	School District Officers	227
	Superintendent Report	228
	2023 PSD Official Ballot	230
	2023 School District Deliberative Session Minutes	231
Financial	Independent Auditors' Report	240
	2022-2023 Budget Report	313
	Tax Rate Calculation PSD	365
	Employee Wages - School District PSD	366
School Board & Principal Reports	Pelham School Board Report	377
	Pelham Elementary School Principal Report	378
	Pelham Memorial School Principal Report	380
	Pelham High School Principal Report	386
	Student Services Report	388
	Pelham School District Enrollment	391



2023 ANNUAL TOWN REPORT DEDICATION

Dorothy “Dottie” Marsden



The Board of Selectmen annually dedicates the Town Report to an individual who has served or made a positive impact in our community.

This year we would like to dedicate the Town Report to long-term Town Clerk/Tax Collector Dorothy Marsden. Everyone in Town affectionately calls her “Dottie”.

Dottie moved to Pelham with her late husband Robert all the way back in 1963! She raised four children in Pelham and enjoys her 9 grandchildren.

Dottie began working for the Town of Pelham on May 6, 1985, when she took a position in Town Hall as a Clerk. In 1989 she was promoted to Deputy Town Clerk/Tax Collector. After being named as Acting Town Clerk/Tax Collector from 2001 to 2002 she was elevated to permanent full time Town Clerk/Tax Collector in 2003.

During the early 1990’s, Dottie was instrumental in the implementation of computerized permitting of the Town to issue Motor Vehicle registration plates. Also, during her long and distinguished career she supervised the renovation

of the old Town Hall which included temporarily setting up the Clerk’s Office in the Memorial School Gymnasium for an entire summer! Dottie also helped in the coordination and smooth transition of the Clerk’s Office from the old Town Hall into its current location in 2004.

Dottie was always willing to help the Town doing whatever was needed including being on the Zombie Patrol for the Parks and Recreation Department’s Halloween Haunted Woods event!

Dottie retired from her position of Town Clerk and Tax Collector after 37 years in 2022. Her incredible longevity and dedication to the Town of Pelham is truly commendable. For these reasons Dorothy Marsden has earned the thanks of the citizens of Pelham and is truly worthy of the dedication of this Town Report.



2023

IN MEMORIAM

*A Tribute to Those Who in Their Lives
Have Served the Town of Pelham*

DAVID AVERY

PELHAM FIRE DEPARTMENT 2002 - 2009

JOSEPH DUCHARME

CONSERVATION COMMISSION 1966 - 1970
INDUSTRIAL COMMISSION 1963 - 1965

HERB MADDEN

INDUSTRIAL COMMISSION 1970 - 1974

STEPHEN STRAUGHAN

PELHAM FIRE DEPARTMENT 1976 - 1978



Federal, State, County and Town Officials 2023

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



Federal, State, County and Town Officials 2023

Cemetery Caretaker/Foreman	Sean Cunningham
Code Compliance Official	John Lozowski
Electrical Inspector	Timothy Zelonis
Finance Director	Tammy Penny
Fire Chief/Emergency Management Director	James F. Midgley
Health Officer	Christopher Hopkinson
Deputy Health Officer	Paul Zarnowski
Highway Director	James Hoffman
Human Resources Coordinator	Joan Cote
Human Services Agent	Dawn Holdsworth
Information Technology Administrator	Brian Demers
Library Director	Jennifer Greene
Planning Director/Zoning Administrator	Jennifer Beauregard
Police Chief	Anne Perriello
Police Captain	Stephen Toom
Recreation / Hobbs Community Ctr. Director	Brian Johnson, CPRP
Transfer Station Superintendent	Robert Long



Town Boards, Commissions & Committees 2023

BOARD OR COMMITTEE	NAME	TITLE	TERM EXPIRES
Board of Adjustment	David Wing	Chair	2025
	Danielle Masse-Quinn	Member/Secretary	2026
	Ken Stanvick	Member	2025
	Matthew Welch	Member	2024
	John Westwood	Member	2024
	Shaun Hamilton	Alternate	2025
	Nicole Pigeon	Alternate	2026
	Jennifer Beauregard Cassidy Pollard	Planning Director/Zoning Administrator Recording Secretary	
Agricultural Commission	Jenny Larson	Chair	2025
	Danielle Masse-Quinn	Vice Chair	2024
	Laura Spottiswood	Member/Secretary	2025
	Steve Doherty	Member/Treasurer	2026
	Michelle Cooke	Member	2026
	James Fisher	Alternate	2026
	Charlene Takesian	Selectmen's Representative	Appointed
Budget Committee	Meg Bressette	Chair	2024
	Greg Smith	Vice Chair	2025
	Deb Ryan	Member/Secretary	2024
	Garrett Abare	Member	2025
	Ellen Cormier	Member	2026
	Paul Grant	Member	2024
	Philip Habermen	Member	2024
	Bob Sherman	Member	2026
	David Silva	Member	2026
	Heidi Zagorski	Recording Secretary	
	Jason Croteau David Wilkerson	Selectmen's Representative School Board Representative	Appointed Appointed
Cemetery Trustees	Lisa Wood	Chair	2024
	Tim Zelonis	Vice Chair	2026
	Richard Jensen	Trustee	2025
	Dave Provencal	Trustee	2024
	Donna M. Smith	Secretary	2026
	Lance Ouellette	Alternate	12/6/23
Community Power Committee	Brett Gagnon	Chair	2026
	Matthew Rice	Vice-Chair	2024
	Troy Bressette	Member/Secretary	2025
	Sharon Jozokos	Member	2025
Conservation Commission	Nathaniel Al Steward	Chair	2024
	Mike Gendreau	Vice-Chair	2025
	David Abarre	Member	2026
	Paul Gagnon	Member	2024



Town Boards, Commissions & Committees 2023

BOARD OR COMMITTEE	NAME	TITLE	TERM EXPIRES
Conservation Commission (cont.)	Karen McKay	Member/Secretary	2024
	Ken Stanvick	Member	2025
	Kelvin Webster	Member	2026
	Scott Bowden	Alternate	2024
	Kara Kubit	Alternate	2025
	Jesse Vaughan	Alternate	2026
Forestry Committee	Mike Gendreau	Chair	2026
	Raymond Brunelle	Vice Chair	2026
	Paul Gagnon	Member	2025
	Linda Irish-Simpson	Member	2024
	Robert Lamoureux	Member	2024
Library Trustees	Lynn Garcia	President	2025
	Diane Chubb	Vice President	2024
	Rose Ann Cares	Secretary	2026
	Meghan McGinley-Cowe	FLIP Liaison	2026
	Becky Hopkinson	Treasurer	2025
Planning Board	Timothy Doherty	Chair	2025
	James Bergeron	Vice Chair	2026
	Danielle Masse Quinn	Member/Secretary	2024
	Bruce Bilapka	Member	2025
	Roger Montbleau	Member	2024
	Joseph Passamonte	Member	2026
	Paddy Culbert	Alternate	2025
	Hal Lynde	Alternate	2025
	Samuel Thomas	Alternate	2026
	Scott Sawtelle	Alternate	2024
	John Spottiswood	Alternate	2024
	Charlene Takesian	Selectmen's Representative	
	Jaie Bergeron	Selectmen's Alternate Representative	
Jennifer Beauregard	Planning Director/Zoning Administrator		
Heidi Zagorski	Recording Secretary		
Trustee of the Trust Funds	Edmund Gleason	Trustee/Chair	2024
	Demetra Bergeron	Trustee/Secretary	2025
	Cindy Ronning	Trustee	2026
Water Commission	Kimberly Abare	Chair Commissioner	2025
	Nate Boutwell	Commissioner	2024
	Bill Scanzani	Commissioner	2026
	Samuel Thomas	Commissioner	2026
	Scott Winn	Commissioner	2025
	Edwin Castilla	Alternate	2025
	Chris Hopkinson	Alternate	2025



Board of Selectmen

Kevin Cote, Chair
Jaie Bergeron, Vice Chair

6 Village Green
Pelham, NH 03076

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

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

Selectmen:
Heather Corbett
Jason Croteau
Charlene Takesian

BOARD OF SELECTMEN 2023 Annual Report

Another year has come to an end and the Board of Selectmen is honored to present to you, the taxpayer, the 2023 Town Report. It's amazing to look back at past Town Reports and see how it has grown and evolved over the years. Being in the midst of an information revolution, our hope is to give the current and future residents a clear, concise and accurate depiction of the events and services experience in Pelham in 2023.

The Board of Selectmen spent much time amending and adopting policies that will help protect and better serve Pelham residents. Last year we adopted a 91-A Request Policy that lays out how these requests are processed. As these are living documents, some updates to this policy were made to improve upon what was previously adopted. The Hawker, Peddler, and Itinerant Vendor Licensing Policy had some updating to clear up any confusion on requirements and hours of operation. Lastly, we adopted two new policies, a Welfare Policy, and a Dogs in Town Parks Policy. In the State of New Hampshire, localities are responsible for their citizens in need. This Policy clarifies that process. The new Dog Policy just lays down some ground rules when it comes to having dogs on the Town playing fields. Public health was the concern as we want to avoid animal excrement and human contact when possible. All these policies are available for review online and at the Selectmen's Office.

The Towns Franchise agreement with Comcast was renewed this year. It was extended for another ten (10) years. Both the Town and Comcast feel this may be the last contract between the two agencies as streaming services seem to be taking over and the need for public access television dwindles. Over the

last couple years, the Town has been utilizing YouTube and Facebook as platforms to view public meetings. As this trend strengthens, the need for cable upgrades and access to local stations may not be needed at all.

As the cost of local utilities continues to grow exponentially, some concerned citizens sought the Boards permission to create a committee to attempt to aggregate the electric in Town. The Board was proud to let this take place and the Pelham Community Power Committee was formed. This committee did a great job getting the information together and choosing a company to represent Pelham in negotiating the Towns electric rates as a collective group. All this work took place so the residents can vote on allowing this process to happen. We look for your support on the 2024 March Ballot to help reduce the cost of electric to Pelham residents in the future.

Last year, an OHRV committee was created for the purpose of searching for places in Town that could be off road vehicle friendly. They were tasked to have a plan and some locations where this may be feasible. Much work was accomplished last year, and this group approached the Board requesting an extension of this committee to allow them to continue to build on the progress they had made in 2022. The Board granted them this permission and we look forward to their findings next year.

Southern New Hampshire Medical Center requested the Town renew its PILOT program with them. If you are not familiar with this, PILOT stands for Payment-In-Lieu-Of-Taxes. Many of our residents have a need for financial assistance when it comes to medical services. This program gives this entity a nice tax discount for discounting important medical services to the residents in the community. The Board felt this partnership is important to the community and renewed this program for another five years.

The Planning Board approached the Board of Selectmen in the hopes of adopting a temporary Growth Management Ordinance on Sherburne Road. If you are not aware, certain parts of Town have issues with access to water. This ordinance, granted by the Selectmen, put a one year pause on building in the Sherburne Road area as research could be conducted on how accessible water is for those residents. This pause in development ends in early 2024 with the hopes of getting some questions answered for those current residents and potential developers.

One of the most active groups in Town, the Council on Aging (COA), had approached the board with an idea of fund raising the construction of Pickle Ball Courts at the Hobbs Community Center. The Board of Selectmen felt this was a great idea for



this spot in Town. Aggressively and without haste, this group raised around \$150,000 and built a beautiful Pickle Ball Court and surrounding park. This project was then gifted to and accepted by the Town for its residents to enjoy. The amount of work this group does for the community is tremendously appreciated. If you have not been to the Hobbs Community Center, I encourage you to visit and see the courts for yourself.

That is a wrap on 2023! On behalf of the Board of Selectmen, thank you for allowing us the opportunity to lead this great community. It is an honor we do not hold lightly. Thank you to all those who have dedicated and donated their time to bettering our community. Thank you to all the Town employees who provide us with excellent, professional, top-notch services. Here's to 2024 and continuing to make our small Town an amazing place to live!

Respectfully submitted,

Kevin Cote
Board of Selectmen, Chair



Selectmen’s Office

Town Administrator:
Joseph A. Roark

Administrative Assistant:
Melissa Binette

6 Village Green
Pelham, NH 03076

Phone: (603) 508-3074

Fax: (603) 635-8274

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

Website:
www.pelhamweb.com/town-administrator

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

TOWN ADMINISTRATOR

2023 Annual Report

To my fellow citizens of Pelham,

It is an honor to provide to you my Annual Town report letter. 2023 was my second year in my position as Town Administrator and I am pleased to say, I'm finally beginning to feel comfortable in the position.

This past year we had three long time employees; Senior Center Director Sara Landry, Parks and Recreation Program Director Kathy Carr and Fire Chief James Midgley, all move on from their respective Town departments. Each one of these employees served our Town citizens professionally and faithfully. Their experience and contributions to our Town services will not be easily replaced. I wish each of them great success in whatever the future may bring them!

This year’s Town warrant has a warrant article request to approve a 5-year Collective Bargaining Agreement between the Town and the Pelham Public Works and Municipal Employees, Local 1801 of the American Federation of State, County and Municipal Employees (AFSCME). The Public Works and Municipal Employees union represents all our Town workers from the Highway Department, Transfer Station, Hobbs Community Center, Town Hall and Cemetery Department.

The proposed contract was negotiated in good faith between the Town administration representatives and employee representatives. I feel the proposed contract strikes an excellent balance between maintaining competitive wages while seeking to control escalating health care benefits. The contract has been reviewed and unanimously approved by both the Board of Selectmen and the Budget Committee. I urge you to vote in favor of the contract to help ensure we keep our excellent Town employees.

A new Animal Control Shelter is scheduled to be built this coming year. The shelter will replace the aging and inadequate shelter currently located on Simpson Mill Road. The new shelter will be built on the property between the Police Station and Library. The Police Station is also scheduled to be remodeled to accommodate increases in size to the evidence room, locker room and fitness area space. Both projects will be federally funded through the American Rescue Plan Act (ARPA).

During 2023 the new meeting room space in Town Hall was completed. This room will provide a better audio and visual experience when viewing Town committee meetings at home or as digital recordings on our Town website. The improved acoustics and layout also make for a better in-person experience for committee members as well as audience members. The new meeting room is in Town Hall opposite the Parks and Recreation Department.

The Planning Department is also scheduled to be remodeled in 2024. The remodeling will be designed to create a more efficient space for our planning, code enforcement and inspectional service employees to operate.

There are four different large scale road projects scheduled to be completed in the upcoming years. These projects will be funded through combinations of state, federal and local funds.

The Main Street Bridge is scheduled to be replaced with a construction start date of 2025. This bridge is scheduled for a complete replacement due to significant age-related deterioration to its concrete and steel decking. The New Hampshire Department of Transportation presentation regarding this project is available at: <https://www.dot.nh.gov/sites/g/files/ehbemt811/files/inline-documents/16145-pre-04142023.pdf>

The Abbott Bridge on Old Bridge Street is also in need of significant repair. This bridge is currently in the research and design phase of the NHDOT repair timeline. The tentative construction schedule is likely to be after the completed construction of the Main Street Bridge in 2026.

Two roundabout projects in Pelham have been on the New Hampshire Department of Transportation’s 10-year plan for the past several years. The first roundabout project is at the intersection of Sherburne Road and Mammoth Road. It is scheduled to begin construction in 2026. The second roundabout project will be just north of the first roundabout project at the intersection of Mammoth Road and Marsh Road and is scheduled to begin construction in 2027. The roundabout projects are designed to reduce traffic congestion and accidents at their respective locations. The original NHDOT “Road Safety Audit” of these intersections is available at:

https://cms5.revize.com/revize/nrpc/Document_Center/Publications/Transportation%20Studies%20Local/2011/Pelham_RSA_MammothSherburne_11182011.pdf

Lastly, I would like to sincerely thank all the talented and hardworking administrative staff in the Selectmen’s Office. Their collective knowledge and dedication to their jobs are truly a great asset to the Town.

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

Thank you,

Joseph Roark, Town Administrator



**Town Clerk/
Tax Collector**

Department Head:
Linda Newcomb
Town Clerk/Tax Collector

Kelly Salois:
Deputy Town Clerk/
Tax Collector

6 Village Green
Pelham, NH 03076

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

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

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

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

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

**TOWN CLERK/TAX COLLECTOR
2023 Annual Report**

I am pleased to present the Annual Report for the Town Clerk/Tax Collector Department for 2023. It has been a very busy year in the Town Clerk’s office, Motor Vehicle transactions have increased, and we had one election this year. This year the Town of Pelham purchased the Electronic Poll Pads to use at the election to check voters in. The Poll Pads were very successful, and we are looking forward to using them in all future elections.

- Some of the many services we provide are:
- Motor Vehicle Registrations
 - Boat Registrations
 - Elections: Voter Registration, address changes, party changes, absentee ballots,
 - Prepare Town and State Elections
 - Vital Records: Certified Birth, Marriage, and Death Certificates
 - Marriage License
 - Dog Licenses
 - Notary Public

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

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

Respectfully submitted,

Linda Y Newcomb
Town Clerk/Tax Collector



To Pelham Dog Owners

**2024 DOG LICENSES ARE NOW BEING ISSUED AT THE TOWN CLERK'S OFFICE.
PROOF OF RABIES VACCINATION IS REQUIRED.
PLEASE STOP BY, MAIL OR USE E-REG AT:
Pelhamweb.com/town-clerk-tax-collector**

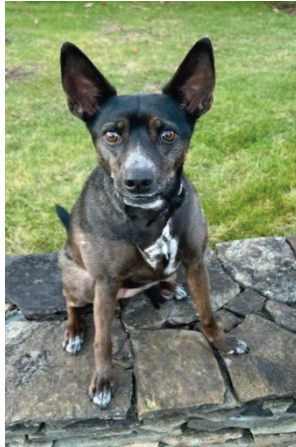
\$6.50 SPAYED OR NEUTERED

\$9.00 IF UNALTERED

\$2.00 FOR SENIORS 1ST DOG

**ENCLOSE A STAMPED SELF-ADDRESSED ENVELOPE IF REGISTERING BY MAIL
OFFICE HOURS MONDAY, WED, THURS, FRIDAY 8:00AM – 4:00PM
TUESDAYS 10:00AM – 6:00PM**

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





TOTAL VOTES CAST: 1,451
 NEW VOTER REGISTRATIONS: 19
 GRAND TOTAL VOTERS ON CHECKLIST: 9,879

RESULTS



**ABSENTEE
 OFFICIAL BALLOT
 ANNUAL TOWN MEETING
 TOWN OF
 PELHAM, NEW HAMPSHIRE
 March 14, 2023**

BALLOT 1 OF 2

Sindy Newcomb
 TOWN CLERK

INSTRUCTIONS TO VOTERS

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

TOWN OFFICES

SELECTMEN

THREE YEARS Vote for not more than TWO

HEATHERA A. CORBETT 1,026

JAIE BERGERON 1,073

(WRITE-IN)

(WRITE-IN)

SELECTMEN

ONE YEAR Vote for not more than ONE

KEVIN COTE 1,083

(WRITE-IN)

BUDGET COMMITTEE

THREE YEARS Vote for not more than THREE

PHILIP HABERLEN 583

ROBERT SHERMAN 832

DAVID SILVA 681

ELLEN CORMIER 808

(WRITE-IN)

(WRITE-IN)

(WRITE-IN)

CEMETERY TRUSTEE

THREE YEARS Vote for not more than TWO

J. TIMOTHY ZELONIS 1,019

DONNA M. SMITH 985

(WRITE-IN)

(WRITE-IN)

LIBRARY TRUSTEE

THREE YEARS Vote for not more than TWO

MEGHAN MCGINLEY CROWE 993

ROSEANN CARES 984

(WRITE-IN)

(WRITE-IN)

PLANNING BOARD

THREE YEARS Vote for not more than TWO

JOSEPH PASSAMONTE 923

JIM BERGERON 1,068

(WRITE-IN)

(WRITE-IN)

SUPERVISOR OF THE CHECKLIST

ONE YEAR Vote for not more than ONE

LORI SAFFORD 445

DEBORAH PACHECO 697

(WRITE-IN)

TRUSTEE OF TRUST FUNDS

THREE YEARS Vote for not more than ONE

CINDY RONNING 1,012

(WRITE-IN)

TOWN WARRANT ARTICLES

Article 2
 Are you in favor of Amendment No. 1 as proposed by the Planning Board for the Town of Pelham to amend Pelham Zoning Article VII Section 307-41 Special Provisions to increase residential and commercial septic leach field setbacks from wetland areas from 25 feet to 50 feet from poorly drained soils and from 50 feet to 75 feet from very poorly drained soils. These changes are consistent with the State of New Hampshire Code of Administrative Rules (Env-Wq 1008.04). (Recommended by the Planning Board Unanimously)

YES 1,119
 NO 316

Article 3
 Are you in favor of Amendment No. 2 as proposed by the Planning Board for the Town of Pelham to add a new article to Pelham's Zoning Ordinance Article TBD Solar Ordinance to permit the regulation of solar energy systems and to support solar energy system usage. This ordinance will allow residential roof top solar installations less than 15KW to be permitted by right in all zoning districts and ground mounted solar systems that are 15KW or less, and 1000 square feet or less will not require Planning Board approval. Any commercial solar energy systems would require application to the Planning Board for Site Plan Review as well as a Conditional Use Permit. All solar energy systems shall obtain building and electrical permits prior to installation. (Recommended by the Planning Board Unanimously)

YES 1,161
 NO 280

Article 4
 Are you in favor of Amendment No. 3 as proposed by the Planning Board for the Town of Pelham to add a new article to Pelham's Zoning Ordinance Article TBD Natural Resources Management Ordinance to promote and ensure the orderly development of land within the Town of Pelham to promote public health, safety, and welfare of its residents and to ensure for the future population of the Town that essential municipal services, transportation/roads, and clean water are available and will have sufficient capacity and quality to accommodate new and future development. (Recommended by the Planning Board Unanimously)

YES 1,162
 NO 262

TURN BALLOT OVER AND CONTINUE VOTING



**TOWN WARRANT
ARTICLES CONTINUED**

Article 5

Shall the Town vote to approve cost items included in the five (5) year Collective Bargaining Agreement ratified by the Board of Selectmen and the Pelham Police, Local 3657 of the American Federation of State, County and Municipal Employees which calls for the following increases in salaries and benefits and to further raise and appropriate the sum of \$114,110 to fund for the current fiscal, the first year of this agreement, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? (Majority Vote Required) (Recommended by the Selectmen by a vote of 5 to 0) (Recommended by the Budget Committee by a vote of 9 to 0)

Year	Cost	Accumulated Cost
2023	\$114,110	\$114,110
2024	\$141,763	\$255,873
2025	\$117,339	\$373,212
2026	\$112,514	\$485,726
2027*	\$145,585	\$631,311

*Including 3 months of 2028

✓ YES 1,101
NO 322

Article 6

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling Twenty-One Million, One Hundred and Seventy-Eight Thousand, Four Hundred Ninety-Five Dollars (\$21,178,495)? Should this article be defeated, the default budget shall be Nineteen Million, Nine Hundred and Forty-Three Thousand, Eight-Hundred and Ninety-Eight Dollars (\$19,943,898) which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Selectmen by a vote of 5 to 0) (Recommended by the Budget Committee by a vote of 9 to 0)

✓ YES 928
NO 469

Article 7

Shall the Town vote to raise and appropriate the sum of Three Hundred Forty-Three Thousand, Six Hundred Seventy-One Dollars (\$343,671) for repair, maintenance, purchase of equipment and upgrading of Town roads, to be offset by the State Highway Grant? This will be a non-lapsing account per RSA 32:7, IV. No money to be raised by taxation. (Recommended by the Selectmen by a vote of 4 to 0) (Recommended by the Budget Committee by a vote of 9 to 0)

✓ YES 1,322
NO 99

Article 8

Shall the Town vote to establish, as Town Forests, pursuant to RSA 31:110-113, the following parcels: tax map 31 lots 11-32, 11-34, and 11-35 (formerly owned by Kleczkowski) and add them to the abutting Blueberry Circle Town Forest? The enlarged Town Forest will total approximately 57 acres. No tax impact. (Majority Vote Required) (Recommended by Forestry Committee) (Recommended by the Selectmen by a vote of 4 to 1)

✓ YES 1,255
NO 151

Article 9

Shall the Town of Pelham vote to modify the current solar energy exemption pursuant to RSA 72:62 up to 100% of the assessed value of the qualifying equipment as defined in RSA 72:61? 72:61 Definition of Solar Energy Systems. – I. For purposes of an exemption under RSA 72:62 adopted before January 1, 2020, in this subdivision "solar energy system" means a system which utilizes solar energy to heat or cool the interior of a building or to heat water for use in a building and which includes one or more collectors and a storage container. "Solar energy system" also means a system which provides electricity for a building using photovoltaic panels. (Recommended by the Selectmen by a vote of 3 to 2)

✓ YES 908
NO 486

Article 10

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

For persons aged 65 to include 74 years of age: \$114,000
For persons 75 to including 79 years of age: \$ 164,000
For persons 80 years and above: \$ 212,000

In addition, a qualified taxpayer must have an annual net income of not more than \$48,000 if single and not more than a combined net income of \$58,000 if married and own assets (excluding the value of the person's residence) not more than \$250,000. (Recommended by the Selectmen by a vote of 5 to 0)

✓ YES 1,213
NO 211

Article 11

Shall the Town of Pelham vote to modify the current blind exemption per RSA 72:37 from \$15,000 to \$57,800? (Recommended by the Selectmen by a vote of 5 to 0)

✓ YES 1,157
NO 230

Article 12

Shall the Town of Pelham re-adopt the Optional Veterans' Tax Credit of \$500 pursuant to RSA 72:28. It to include individuals who have not yet been discharged from service in the armed forces? (Recommended by Selectmen by a vote of 5 to 0)

✓ YES 1,282
NO 141

Article 13

Shall the Town of Pelham re-adopt the All Veterans' Tax Credit of \$500 pursuant to RSA 72:28-b to include individuals who have not yet been discharged from service in the armed forces? (Recommended by the Selectmen by a vote of 4 to 1)

✓ YES 1,258
NO 168

GO TO NEXT BALLOT AND CONTINUE VOTING



**ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF
PELHAM, NEW HAMPSHIRE
March 14, 2023**

BALLOT 2 OF 2

Sandra Y. Newcomb
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 WARRANT
ARTICLES CONTINUED**

Article 14

Shall the Town of Pelham vote to adopt the provisions of RSA 72:81 and enable the Town to grant tax exemptions for new construction performed on commercial or industrial uses. The intent of the exemption authority is to provide incentives to businesses to build, rebuild, modernize, or enlarge within the municipality. The exemption shall apply only for municipal and local school property taxes assessed by the municipality. The exemption will not apply to the entirety of the property value, but only to any increase in assessment which results from the new construction. The period of time for which the property is eligible for exemption is ten years.

The percentage of authorized exemption is as follows:

- Year 1 to Year 5, 50% of the increased assessment value as described above;
- Year 6, 40% of the increased assessment value as described above;
- Year 7, 30% of the increased assessment value as described above;
- Year 8, 20% of the increased assessment value as described above;
- Year 9 and Year 10, 10% of the increased assessment value as described above;

For purposes of this exemption, the term "new construction" shall mean new structures, or additions, renovations, or improvements to existing structures.

For purposes of this exemption, the term "commercial" shall include retail, wholesale, service and similar uses and the term "industrial" shall mean manufacturing and heavy manufacturing, consumable manufactured goods, lumberyard, timber activities, recycling facility (household wastes), veterinary and large veterinary hospital, and warehouse.

If adopted, this Warrant Article will become effective April 1, 2023 and will remain in effect for five (5) years. (Recommended by the Selectmen by a vote of 3 to 2)

YES 746
 NO 649

Article 15

Shall the Town vote to expand the current established Water Utility District from those properties that are adjacent to and within five hundred feet (500') of the following two water main line extensions: 1) an extension of the existing Marsh Road water line beyond Pelham High School along Marsh Road to the Intersection of Mammoth Road; and 2) an extension of the existing Pennichuck water line beginning at the Nashua Road/Main Street intersection, traveling East along Main Street to the intersection of Bridge Street, and then extending down Bridge Street to the Dracut town line to the entire Town of Pelham, New Hampshire per NH RSA 31:134-149; and further, to authorize the Board of Selectmen to appoint up to two (2) alternate members for a term of two (2) years to the five (5) member Water Commission? (Recommended by the Selectmen by a vote of 5 to 0).

YES 1,087
 NO 329

Petition Article 16

Shall the Town vote to adopt the following provision pertaining to elections:

Any and all town or school board regular or special election voting shall be by paper ballot only and all ballots shall be hand counted. The use of any and all electronic ballot counting devices shall immediately cease and are prohibited for all voting purposes. This removes any and perceived or actual authority under RSA 656:40 for selectmen or any other governing body of the Town of Pelham, NH to approve on a trial or permanent basis the leasing, use or experimentation of any electronic ballot counting devices. (Not recommended by Selectmen)

YES 498
 NO 935

YOU HAVE NOW COMPLETED VOTING THIS BALLOT



2023 Town Meeting Recount Article #16

RECOUNT ON TOWN WARRANT ARTICLE #16

On March 21, 2023 @ 4:00 pm a petition for Recount of Town Warrant Article #16 signed by nineteen (19) registered voters was received. The recount took place on Friday March 31, 2023 at 8:30 AM in the Sherburne Hall. The Moderator, James Hogan, designated and swore in the following to recount the ballots: Jen Bisson, Nina Bisson, Melissa Binette, Susan Landry, Laura Wood, Dorothy Marsden, Tanya Kosik, Karen Masors, Kim Webster, Lisa Sparkman, Deb Elwell, Pauline Kopacz, Priscilla Church, Dorothy Hill, James Sordillo, Kathy Carr, Ann Wagner, Julie Gordon, Sandy Peters, Susan Snide. Assisting the moderator were Town Clerk, Linda Newcomb; Deputy Town Clerk, Kelly Salois, and prior Town Moderator Philip Currier.

After Tallying was completed by the Town Clerk and Deputy Town Clerk, the Moderator announced the following results:

Yes: 498

No: 936

Ballots were turned over to the Town Clerk for preservation at 11:00 AM

Respectfully Submitted,
Linda Y Newcomb, Town Clerk



Town of Pelham

The State of New Hampshire



2023 Town Deliberative Session Minutes



The meeting began at approximately 7:05 pm and Mr. Hogan addressed the group as follows: Inhabitants of Pelham, Hillsborough county in New Hampshire, all qualified to vote in town affairs. He notified of the annual town meeting, the first session, the deliberative session being Tuesday, February 7, 2023 at 7 pm. This session will consist of the explanation and discussion of warrant Articles #2 through #16.

Warrant articles may be amended subject to the following limitations; warrant articles, the wording of which is prescribed by law, shall not be amended and 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 the annual town meeting, the ballot voting will meet again at Pelham High School, 85 Marsh Road, Pelham NH on March 14, 2023 from 7 am to 8 pm to vote by official ballot, to choose town officials for the ensuing year and to vote on warrant articles #1 through 16.

Mr. Scanzani led the group in the Pledge of Allegiance.

Mr. Hogan introduced the following: Mr. Roark - Town Administrator, Mr. Cote, Mr. Croteau, Ms. Takesian Mr. Bergeron - Vice Chair of the Selectmen, Ms. Corbett - Chair of the Selectmen. Ms. Newcomb - Town Clerk/Tax Collector, Ms. Bressette - Chair of the Budget Committee, Mr. Haberten - Vice Chair of the Budget Committee, Mr. Ratigan - Town Attorney and Ms. Penny - Town Finance Director.

Mr. Hogan asked all non-registered voters to sit in the front row.

Mr. Hogan said the town reports should be available on or about March 1st.

Mr. Hogan said each speaker will have three minutes to speak and to introduce themselves (name and address) and if everyone has spoken and someone wishes to speak a second time they can.

Mr. Hogan said amendments are in order, but there will be no final vote on the articles tonight. Voting on the articles will be on March 14th at the High School.

Mr. Hogan said non-resident department heads can speak if needed.

Mr. Hogan said all warrant articles can be amended, but the subject matter of the articles may not be eliminated. And all the warrant articles will appear on the ballot as amended.

Mr. Hogan said Article #1 is the Election of Officers, which we do not take up for discussion.



Articles 2, 3 and 4 relate to Zoning matters, which are not in the purview of debate tonight.

Article 1

To see what action the Town will take in the election of the following Officers: One (1) Selectman for a the term of one (1) year; Two (2) Selectmen for a term of three (3) years; Three (3) Budget Committee members for a term of three (3) years; Two (2) Cemetery Trustees for a term of three (3) years; Two (2) Library Trustees for a term of three (3) years; Two (2) Planning Board members for a term of three (3) years; One (1) Supervisor of the Checklist for a term of one (1) year; One (1) Trustee of the Trust Funds for a term of three (3) years.

Article 2

Are you in favor of Amendment No. 1 as proposed by the Planning Board for the Town of Pelham to amend Pelham Zoning Article VII Section 307-41 Special Provisions to increase residential and commercial septic leach field setbacks from wetland areas from 25 feet to 50 feet from poorly drained soils and from 50 feet to 75 feet from very poorly drained soils. These changes are consistent with the State of New Hampshire Code of Administrative Rules (Env-Wq 1008.04). (Recommended by the Planning Board Unanimously)

Article 3

Are you in favor of Amendment No. 2 as proposed by the Planning Board for the Town of Pelham to add a new article to Pelham's Zoning Ordinance Article TBD Solar Ordinance to permit the regulation of solar energy systems and to support solar energy system usage. This ordinance will allow residential roof top solar installations less than 15KW to be permitted by right in all zoning districts and ground mounted solar systems that are 15KW or less, and 1000 square feet or less will not require Planning Board approval. Any commercial solar energy systems would require application to the Planning Board for Site Plan Review as well as a Conditional Use Permit. All solar energy systems shall obtain building and electrical permits prior to installation. (Recommended by the Planning Board Unanimously)

Article 4

Are you in favor of Amendment No. 3 as proposed by the Planning Board for the Town of Pelham to add a new article to Pelham's Zoning Ordinance Article TBD Natural Resources Management Ordinance to promote and ensure the orderly development of land within the Town of Pelham to



promote public health, safety, and welfare of its residents and to ensure for the future population of the Town that essential municipal services, transportation/roads, and clean water are available and will have sufficient capacity and quality to accommodate new and future development. (Recommended by the Planning Board Unanimously)

Article 5

Shall the Town vote to approve cost items included in the five (5) year Collective Bargaining Agreement ratified by the Board of Selectmen and the Pelham Police, Local 3657 of the American Federation of State, County and Municipal Employees which calls for the following increases in salaries and benefits and to further raise and appropriate the sum of \$114,110 to fund for the current fiscal, the first year of this agreement, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? (Majority Vote Required) (Recommended by the Selectmen by a vote of 5 to 0) (Recommended by the Budget Committee by a vote of 9 to 0)

<u>Year</u>	<u>Cost</u>	<u>Accumulated Cost</u>
2023	\$114,110	\$114,110
2024	\$141,763	\$255,873
2025	\$117,339	\$373,212
2026	\$112,514	\$485,726
2027*	\$145,585	\$631,311

*Including 3 months of 2028

Mr. David DeRoche of Tallant Road came forward and said he was the Chapter Chair for the Pelham Police Department. He wanted to speak on behalf of support for the contract. He’s been with the Pelham Police Department for 16 years and 18 years full-time of service in the State of NH. He said their contract was to maintain and retain our Pelham Police Officers and there are a high number of veteran officers. He said losing any of these officers would be tragic. Secondly, policing over the last few years has changed and every town is hiring now. He said having a competitive contract is amazing and if we don’t, we will lose officers. Trying to hire and retain



officers is of utmost importance to this town. This contract was designed for that and a lot of hard work was put into that.

Chief Anne Perriello of the Pelham Police Department came forward and said she is asking for support for this article. This is for the importance of retention and service, specifically this is for the quality of candidates because we will never lower our hiring standards. This takes a while to find these candidates. She said time on the job extends with specialized training. This allows us to investigate tough cases that arise. She said supporting this contract allows us to remain competitive with other surrounding communities and allows us to maintain our staff. We are very happy to have just sworn in two new officers. She said we are losing people to the private sector and to other agencies that are offering huge incentives. This contract will help keep these candidates here and she would like support on this article.

Mr. Ed Gleason, 12 Basswood Road, came forward. He said he's been a Pelham resident since 1969 and was on the Board of Selectmen. He said he's watched our Police Department make progress over the years and has made an amazing transformation. He said our department is nationally certified and it's our responsibility to support them going forward to continue to have one of the best departments in the area.

Mr. Bill Scanzani, Victoria Circle came forward. He thanked the Selectmen and the Police Union that negotiated this contract. This is a five-year deal that allows us to know that the costs are long-term. He said that is a terrific benefit to the voters of this town.

Mr. Ed Martony, Longview Circle came forward. He supports this article and commended Chief Perriello for securing this year the grant to improve the radio infrastructure and that was a lot of money that will help keep the budget of the police department low this year.

A motion was made by Dave Cate and seconded to Restrict Reconsideration through Article 5

Article 6

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling Twenty-One Million, One Hundred and Seventy-Eight Thousand, Four Hundred Ninety-Five Dollars (\$21,178,495)? Should this article be defeated, the default budget



shall be Nineteen Million, Nine Hundred and Forty-Three Thousand, Eight-Hundred and Ninety-Eight Dollars (\$19,943,898) which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Selectmen by a vote of 5 to 0) (Recommended by the Budget Committee by a vote of 9 to 0)

<u>Department</u>	<u>Selectmen</u> <u>2023 Approved</u>	<u>Budcom</u> <u>2023 Approved</u>
Assessor	\$229,193	\$229,193
Budget Committee	\$2	\$2
Cable Department	\$172,837	\$172,837
Cemetery	\$177,573	\$177,573
Conservation	\$10,700	\$10,700
Debt Service Interest	\$68,881	\$68,881
Debt Service Principal	\$487,416	\$487,416
Elections	\$18,143	\$18,143
Emergency Management	\$10,673	\$10,673
Fire Department	\$2,918,972	\$2,918,972
Health Officer	\$87,956	\$87,956
Health Services	\$73,700	\$73,700
Highway Maintenance	\$2,254,522	\$2,254,522
Human Services	\$75,640	\$75,640
Insurance	\$3,170,326	\$3,170,326
Legal	\$96,000	\$96,000
Library	\$566,655	\$536,656
Parks & Recreation	\$294,414	\$294,414
Planning Dept	\$571,215	\$571,215
Police Department	\$3,734,042	\$3,703,059
Retirement	\$2,421,463	\$2,421,463
Selectmen	\$670,604	\$670,604



Senior Center	\$193,338	\$193,338
Technology	\$374,401	\$374,401
Town Buildings	\$890,764	\$890,764
Town Celebrations	\$24,960	\$24,960
Town Clerk/Tax Collector	\$319,683	\$319,683
Transfer	\$1,309,845	\$1,309,845
Treasurer	\$15,224	\$15,224
Trust Funds	\$335	\$335
Total	\$21,239,477	\$21,178,495

Ms. Bressette said this was unanimously recommended by the Budget Committee and for the debt service principal, there was a decrease of \$218,429.00 due to the final bond payment of this building this year. In 2023, there is the 2013 Conservation bond of \$60,000.00 and the Fire rescue and Ford Focus at \$69,658.00, which will be paid off in 2023 as well. \$4,500.00 off of the debt interest for those items in 2023.

The elections had a decrease due to fewer elections this year but will increase the following year because we will have more elections. For the Fire Department, there is a Deputy Chief position that went from part-time, 2/3rd time to a full-time position, that salary was \$61,152.00 that will increase to \$93,600.00 to be full-time and the benefits are \$53,288.00. The highway maintenance increase of \$390,940.00 was due to the State bid price of salt, which was \$115,800.00 this year. There's an increase of gas and oil for a \$13,589.00 increase. Replacement of a failing culvert on Bush Hill Road will be \$128,000.00. Rentals/plows and sanders had an increase of \$61,880.00. There was \$32,000.00 taken out of the budget, due to the catch basin cleaning and highway block grant monies, as we were able to purchase our own truck to clean the culverts. That will save \$32,000.00 each year on the budgets.

Insurance had an increase of \$279,673.00. The Library was decreased by \$30,000.00, the renovations are coming along nicely there. Parks and Recreation saw an increase, due to trash removal and having to get a new trash removal contract.

The Planning Department saw a decrease of \$70,187.00 due to the Master Plan not being needed for this budget. The Police Department saw a 1.6% increase with \$60,660.00 and we didn't need



the radio infrastructure, which was estimated to be \$511,588.00. Due to funds received from the American Rescue Plan Act, we didn't have to put that money into the budget. The Selectmen took out the monies for the motorcycle and the rifles, the rifles were about 20 years old, and the bike was from 2009. There were leftover funds in the 2022 budget that were able to be used. Retirement saw a decrease of \$19,079.00 due to the NHRS rate change for July 2023 to June 2025. These rates are calculated every two years to reflect the cost of benefits as they accrue, as well as pay down the existing unfunded liabilities. From 1967 to 2010, the state would pick up 5% of the employer's contributions, but since then, from 2012 to 2022 the state pushed that down to the local level. That 35% had to be made up by the local level to us from municipalities. Last year, the legislature put 7.5% to the NH retirement, which allowed for Pelham to receive \$95,833.00 in tax relief, but there is no guarantee the legislature will do that this year. There were no major changes to the Selectmen budget, other than the increase mainly due to salaries and the costs of mailings and the voter guides. The Senior Center increase is due to salary increases. The Technology overall increase was \$76,605.00. There is an increase of \$64,000.00 mainly for the replacement of an aging phone system. This is for the entire Town's communications and this is to have IT backup as well, for a second tier. Town buildings had a 25% increase for electricity, which was \$71,262.00. Heat/oil/natural gas and propane increases were \$62,305.00. The expenses line items increased by \$55,573.00 for landscaping, irrigation, water lines and slate roof repair at the historical society. Town clerk increases were due to salaries. Prices increased at the Transfer Station due to the price of recycling and trash disposal by \$184,167.00. There was also \$83,000.00 for the replacement purchase of a new mixed solid waste compactor (which replaced one that was twenty years old).

Mr. Bill Scanzani, Victoria Circle, came forward and said that most voters don't realize that it takes over 2 million dollars to increase the tax rate by \$1.00. He said Ms. Bressette did a great job explaining the budget. He said both the Selectmen and the Budget Committee worked to hold the costs down on a lot of things. He said we are in the second year of paying the principal and interest on the High school addition and this year our taxes went up because we paid the first year for the Memorial School Building. He said Pelham used to be in the lower third in the tax rate in the State and we are still in the bottom half. Most of our infrastructure has been done for the schools and the big things are done. He said the tax rate may have peaked and it may slowly go down as these bonds are paid off and maintenance money is used when needed. He said Pelham is in good shape and he congratulates our officials for doing a good job.



A motion was made by Dave Cate and seconded to Restrict Reconsideration on Article 6.

Article 7

Shall the Town vote to raise and appropriate the sum of Three Hundred Forty-Three Thousand, Six Hundred Seventy-One Dollars (\$343,671) for repair, maintenance, purchase of equipment and upgrading of Town roads, to be offset by the State Highway Grant? This will be a non-lapsing account per RSA 32:7, IV. No money to be raised by taxation. (Recommended by the Selectmen by a vote of 4 to 0) (Recommended by the Budget Committee by a vote of 9 to 0)

Article 8

Shall the Town vote to establish, as Town Forests, pursuant to RSA 31:110-113, the following parcels: tax map 31 lots 11-32, 11-34, and 11-35 (formerly owned by Kleczkowski) and add them to the abutting Blueberry Circle Town Forest? The enlarged Town Forest will total approximately 57 acres. No tax impact. (Majority Vote Required) (Recommended by Forestry Committee) (Recommended by the Selectmen by a vote of 4 to 1)

Article 9

Shall the Town of Pelham vote to modify the current solar energy exemption pursuant to RSA 72:62 up to 100% of the assessed value of the qualifying equipment as defined in RSA 72:61?

72:61 Definition of Solar Energy Systems. – I. For purposes of an exemption under RSA 72:62 adopted before January 1, 2020, in this subdivision "solar energy system" means a system which utilizes solar energy to heat or cool the interior of a building or to heat water for use in a building and which includes one or more collectors and a storage container. "Solar energy system" also means a system which provides electricity for a building using photovoltaic panels. (Recommended by the Selectmen by a vote of 3 to 2)

Mr. Ed Martony of Longview Circle came forward and said when people buy solar, what they are doing is buying the energy they were going to use over the next fifteen years. He doesn't see how the town can charge for electricity in his panels. He looked up and found that a 20 American-made panel system is \$350.00 per panel. He isn't sure how the town arrived at \$1500.00 per panel, but that seems out of touch. He would like to propose an amendment to put a cap on the maximum amount of the assessment to \$10,000.00. Mr. Hogan asked Mr. Martony how he would like it reworded.



Mr. Hogan asked if he wanted it to add, 'total assessment not to exceed \$10,000.00' at the end of the first section? Mr. Martony said correct.

Mr. Hogan asked if there was a second to the amendment? There were a number of hands raised.

Ms. Susan Snide, the Assessing Assistant came forward. She said she proposed the 100% exemption for the solar energy systems. She said we can't limit the assessment to \$10,000.00 because we can't change the state statute. She said the state board of tax and land appeals has directed us to start assessing solar systems. We valued them at \$1500.00 per panel. She said if you have a \$60,000.00 system, your assessment will go up \$60,000.00. We currently have a \$10,000.00 exemption that people can apply for. She said her attempt was to try and prevent people from getting the increase in assessment on their homes.

Mr. Paul Gagnon from Dutton Road came forward and said he doesn't think the amendment matters. He said the assessment doesn't really matter, the assessment will be waived, and you won't be taxed on the panels. He said the idea is to be able to add a solar array and not pay a price to the town. The federal government gives a rebate on solar arrays, so they are giving an incentive to add them. The state gives a \$1000.00 refund as an incentive. He said it would be inconsistent for the town to assess the array and then tax you on that, as a penalty. He said he is in support of the article and doesn't think the amendment has any impact. If the article passes, regardless of how much they are assessed at, it will be offset by a deduction of the same amount, and you won't pay any extra taxes.

Mr. Cote said that is correct.

Ms. Lori Safford and Ben Safford of Old Gage Hill Road came forward and she said she has no issue with not assessing the solar panels. She said there were over 60 homes in Pelham with solar now (Ms. Snide confirmed that). She said she has an issue with people that can afford to put solar panels on their homes when the town of Pelham and the Board of Selectmen have not been helpful with us with a disability exemption on our home. She said she never got any rebates when she had to build a handicapped-accessible home.

Mr. Johnathan Ingram of 12 Benoit Avenue came forward. He said in 2017 he put solar panels on his roof, and he has a \$14,000.00 system. He said he doesn't have a \$60,000.00 system and he said his concern if this article fails, is his taxes will go up 20% of the power he generates every year. He said the goal is to vote yes and to have an exemption to increase solar in town. He said



the concern with the amendment and people voting no, and it failing; is that it will raise his tax rate unfairly when he made an investment that benefits the community. He is asking everyone to vote yes.

Mr. Garrett Abare from the Budget Committee came forward. He said this is super confusing and yes means the town is providing an exemption for the taxes. It doesn't mean they aren't assessing them; it means it will offset them. He said a yes vote is providing an exemption for people that have solar panels on their roofs. The board said that was correct. Mr. Abare said people putting panels on their roofs are helping with the electricity problem in the State of NH. He said he has solar panels on his house. He said he doesn't think it's fair for the state to say they want people to put panels on their houses and then tax people on them. He said that is what's not fair and he asked people to say yes to this article.

Ms. Valeria Mainzer from Longview Circle came forward. She said her first question was that if her system is assessed at \$10,000.00, will her taxes go up? Her second question was if the town votes 'no', and she also said the way this was written, it is very confusing. She asked if the assessor will go around and check to see if people are putting in extra gas tanks and would they be taxed on those? She objects to the \$1500.00 per panel, especially considering some of her panels are old. She said her fear is if this is voted down and she is taxed much higher. She also asked if the cap of \$10,000.00 as an exemption means she will be taxed above that?

Mr. Nathan Sprague of Skyview Drive came forward. He said assessing on the number of panels is ridiculous because panels are all different shapes and sizes. He said by counting just the number is not really assessing the value. He said they should be assessed based on the efficiency and age of the panel system. He said if the system is old (15-20 years into it) the panels are valueless. He said older panels are actually a liability and need to be removed. He said they need also to find out how the panels are purchased, whether they are leased or owned panels. Leased panels are a liability on a house. He said in the State of NH, these panels are not generating money for himself, the only value these panels have is to offset an existing electric bill. He said the most he could ever make off his panels is the amount of electricity he uses. The State of NH isn't required to buy the power back from you at all. He said a standard system now runs about \$30,000 to \$40,000. He said when you add taxes on them, it gets to be not worthwhile.

Ms. Susan Snide, the Assessing Assistant came forward. She said the current exemption is for \$10,000.00 off your assessment for solar panels. She said in the past, they've increased the



assessments by \$10,000.00 and then gave an exemption for the \$10,000.00, so it was a wash. The idea with this proposal, regardless of the value is, they will exempt them 100% if a person comes in and applies for the exemption and it is not automatic. The property owner has to come in and fill out a form to justify the exemption. This can be applied for in the Assessor's Office.

Mr. Paul Grant of 21 Blue Jay Lane came forward. He said the warrant article's wording is very confusing and some people may vote in error. He proposed an amendment and will present that to the board later tonight.

Ms. Heather Corbett said after the deliberative session, when all of the changes are made, the voter's guide will be mailed to every Pelham resident. She said this contains the actual language, prescribed by the DRA, goes through legal and there is wording that has to be followed that will explain every warrant article in common language. It will explain what a yes and a no vote means and will show how each board voted on them. She said there will be people at the polls that will help answer any questions from the voters. Ms. Corbett said that is why the guide is published after these discussions. Mr. Cote asked what his amendment was? Mr. Grant would like to reword it. Mr. Hogan said there is one amendment on the floor now to add 'to add the total assessment not to exceed \$10,000.00'. Mr. Hogan said that can be voted on. He asked Mr. Grant to write his amendment up so that it can be proposed.

Nick from Collins Way came forward. He said he is getting solar panels put on his house now and it's about \$80,000.00. He asked if he fills out paperwork then he won't get the assessment? The board said yes.

Mr. Scanzani of Victoria Circle came forward. He said a lot of things are dictated by state statutes and many people don't understand them. He said the wording is dictated by state statutes. He said if someone puts panels on their house, then the amount they get assessed, if they fill out the exemption form, then you won't pay anything more. He said the people will still get their electric bill reduced from the panels, but they won't get assessed if they fill the exemption out. He said right now the amount is limited to \$10,000.00, the state is now saying, we can exempt all of it. If we vote yes for this article, you can have the full exemption of what the value is that you put in. He recommends we go back to the original article and we vote for that.

Ms. Bressette of 45 Longview Circle came forward and said the intent of this article, back in 1982 was to exempt wind, solar, and wood energy. It was intended to be tax neutral (neither increasing



nor decreasing) the taxes. This article is in favor of that by keeping it tax neutral. If this fails, it will go against what was intended. She said the \$10,000.00 was adopted in 1982 and that hasn't been revised since then. If this should fail, it would be based on something from 1982 for only \$10,000.00. If it fails, the exemption should at least be changed to a number that reflects the inflation, which is more along \$30-\$40,000.00 in today's money. She said she also has solar panels and is in support of this article as is. She said at the time people were putting on their solar panels, they were not making those decisions because it was intended to be tax neutral.

Mr. Hogan said we will vote on adding the language as proposed under the amendment, which would be 'total assessment not to exceed \$10,000.00' to be added after the wording, 'building using photovoltaic panels.' Mr. Hogan asked who was in favor of and who was opposed to amending this article as stated. Mr. Hogan said the proposed amendment failed. Mr. Hogan asked if there was another proposed amendment?

Mr. Paul Grant wants to propose a change to the explanation listed in the warrant article to clarify it. He said following the wording of the article 'a yes vote allows a full exemption for the value of the panels, a no vote leaves the exemptions at \$10,000.00'.

Mr. Hogan said there was a second as a point of order. Mr. Hogan opened it up for discussion.

Mr. Scanzani of Victoria Circle said a point of order was in line first because there is no change to the warrant article. All he asked for was a change to the explanation, which is under the jurisdiction of the Board of Selectmen and the voter's guide. We don't need to discuss this and thought he did a good job of where he wanted to put the explanation and we should leave it there and vote on the original amendment.

Ms. Corbett said she would be more than happy to include that language in the voter's guide.

Attorney Ratigan agreed that it is not an amendment to the warrant article, that it is an amendment to the Selectmen's voter information sheet. He said there needs to be no vote on that.

Mr. Hogan said that language can be included in the voter's guide according to the chair and it's not amending the article.

Mr. Scanzani made a motion, which was seconded, to Restrict Reconsideration up and through Article 9.



Article 10

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

For persons aged 65 to include 74 years of age: \$114,000

For persons 75 to including 79 years of age: \$ 164,000

For persons 80 years and above: \$ 212,000

In addition, a qualified taxpayer must have an annual net income of not more than \$48,000 if single and not more than a combined net income of \$58,000 if married and own assets (excluding the value of the person's residence) not more than \$250,000. (Recommended by the Selectmen by a vote of 5 to 0)

Article 11

Shall the Town of Pelham vote to modify the current blind exemption per RSA 72:37 from \$15,000 to \$57,800? (Recommended by the Selectmen by a vote of 5 to 0)

Mr. Hogan asked if anyone wished to speak on this article.

Ms. Lori and Ben Safford of 49 Old Gage Hill Road came forward. She said she is grateful the town is increasing the elderly and blind exemptions and thinks that is the right thing to do. She said the town is quadrupling the blind exemption and she has received a small functional obsolescence since 2006, but it hasn't been quadrupled. She asked the town to consider her family with disabilities in this town.

A motion was made by Mr. Ed Gleason to Restrict Reconsideration on Articles 7, 8, 10 and 11.

Article 12

Shall the Town of Pelham re-adopt the Optional Veterans' Tax Credit of \$500 pursuant to RSA 72:28, II to include individuals who have not yet been discharged from service in the armed forces? (Recommended by Selectmen by a vote of 5 to 0)

Ms. Bressette asked if the town knew how many service members this may affect that live in town?



Ms. Susan Snide, the Assessing Assistant, said she contacted the Veteran Services in Concord and said there was no way to know how many active-duty members we have in town. She said there are approximately 1200 in the State.

Ms. Corbett asked Ms. Snide if this Article and Article 13 are existing tax benefits and are we just looking to keep them at their current rate and if we vote No on them this year, then do they go back to their previous rate, which was \$50.00? Ms. Susan Snide said correct and if we don't vote for the All Veterans' Credit, then they lose their credit altogether and there will be nothing.

Article 13

Shall the Town of Pelham re-adopt the All Veterans' Tax Credit of \$500 pursuant to RSA 72:28-b to include individuals who have not yet been discharged from service in the armed forces? (Recommended by the Selectmen by a vote of 4 to 1)

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

Article 14

Shall the Town of Pelham vote to adopt the provisions of RSA 72:81 and enable the Town to grant tax exemptions for new construction performed on commercial or industrial uses. The intent of the exemption authority is to provide incentives to businesses to build, rebuild, modernize, or enlarge within the municipality. The exemption shall apply only for municipal and local school property taxes assessed by the municipality. The exemption will not apply to the entirety of the property value, but only to any increase in assessment which results from the new construction. The period of time for which the property is eligible for exemption is ten years.

The percentage of authorized exemption is as follows:

Year 1 to Year 5, 50% of the increased assessment value as described above;

Year 6, 40% of the increased assessment value as described above;

Year 7, 30% of the increased assessment value as described above;

Year 8, 20% of the increased assessment value as described above;



Year 9 and Year 10, 10% of the increased assessment value as described above;

For purposes of this exemption, the term "new construction" shall mean new structures, or additions, renovations, or improvements to existing structures.

For purposes of this exemption, the term "commercial" shall include retail, wholesale, service and similar uses and the term "industrial" shall mean manufacturing and heavy manufacturing, consumable manufactured goods, lumberyard, timber activities, recycling facility (household wastes), veterinary and large veterinary hospital, and warehouse.

If adopted, this Warrant Article will become effective April 1, 2023 and will remain in effect for five (5) years. (Recommended by the Selectmen by a vote of 3 to 2)

Mr. Scanzani of Victoria Circle came forward and said this is called incentive zoning. He said this allows businesses to add on and improve them, receive a small reduction on the taxes and the town still receives additional tax revenue which increases and it goes down every year. He said the Planning Board had looked at the businesses along Rt. 38 and other areas and looked to see where the business district revenue can be increased and in the end, lower the property tax that homeowners are paying and this incentive zoning is a way to do that.

Mr. Hal Lynde of Jeremy Hill Road came forward. He said he is opposed to this article and sees no benefits to the town. He said this doesn't do anything and if a business needs to add on, then they will do that. He said it won't entice anyone to come in. He said he did an analysis years ago on how the taxes are affected by the percentages of businesses in town. He said as the amount of businesses in town increase, so does the tax rate. He showed a graph of his old data. He said there is no benefit to saying we are going to cut your taxes and you are giving away town money because you think this will do something for you and you're not going to get it.

Mr. Paul Gagnon of Dutton Road came forward. He supports what Mr. Lynde said and if by bringing businesses in will lower our tax rate then Salem's tax rate would be lower than ours and so would Hudson's. He said there are a lot of businesses in Salem and Hudson and their tax rates are not lower than ours. He said we won't attract enough businesses on Rt. 38 to affect our tax rate. He said people live here because it's a rural, quiet town and it's not Rt. 28 in Salem. He supports the town we have and if we want to look at towns, we should look at Hollis and not Salem or Hudson.



Ms. Debbie Kruzel of 76 Beacon Hill Road came forward. She said she is in favor of Article 14 and thinks that bringing in some new businesses and having new life along Rt. 38 would be great for our town.

Mr. Jorge Dreusicke of Chagnon Lane came forward. He said he's in favor of Article 14 because if this passes, the town won't lose any tax revenue and the first year we will get 50% of their additions and it will go down over the 5 years. This is a win-win situation and a tax break to get businesses into Pelham and start paying taxes that he doesn't want to pay.

Mr. Jaie Bergeron said he worked on this with Mr. Roark and Representative Abare and the main reason for this was because people are complaining the tax rates are going up. He said they went to other towns to see what they'd done. Those towns said this is one of the easiest things to try to see if it helps to bring businesses to the town where it won't have a massive tax impact. He said he hears people talk about wanting certain businesses in town and he is listening and trying to do this. He said if it doesn't work out, it's only here for five years and we can control the future of this plan if it passes. He hopes it will be supported.

A motion was made by Mr. Scanzani and seconded by Mr. Gleason to Restrict Reconsideration for Article 14.

Article 15

Shall the Town vote to expand the current established Water Utility District from those properties that are adjacent to and within five hundred feet (500') of the following two water main line extensions: 1) an extension of the existing Marsh Road water line beyond Pelham High School along Marsh Road to the Intersection of Mammoth Road; and 2) an extension of the existing Pennichuckwater line beginning at the Nashua Road/Main Street intersection, traveling East along Main Street to the intersection of Bridge Street, and then extending down Bridge Street to the Dracut town line to the entire Town of Pelham, New Hampshire per NH RSA 31:134-149; and further, to authorize the Board of Selectmen to appoint up to two (2) alternate members for a term of two (2) years to the five (5) member Water Commission? (Recommended by the Selectmen by a vote of 5 to 0)

Mr. Ed Martony of Longview Circle came forward. He asked what is the cost of doing this? He said it costs money and said the fire department has to do things.



Ms. Corbett said the water commission was initially formed in 2019 and this was put together via a warrant article. She said the initial purpose of the commission was to look into MBTE issues in the two areas mentioned in the Article. This is proposing their jurisdiction be expanded, so they can address water issues throughout the town as they arise. Our water issues have become more present, not only in the MBTE issues on Bridge Street into Dracut. There are issues on Sherburne Road and wells running dry. The scope of what the water commission needs to cover is beyond what was set forth in 2019. She said because this commission was formed via town warrant in 2019, the only way this can be expanded is to again go to the voters to get permission.

Ms. Kimberly Abare, 39 Parkside Drive came forward. She is in support of Article 15 and thanked Ms. Corbett for explaining what this does. She said currently she is the chair of the water commission and she is getting calls from Pelham residents, where we don't really have jurisdiction to help those residents. An example of that is Wellesley Drive, Ratcliff Drive, Sherburne Road, Slavin, Spaulding Hill, Marie, Nicholas, and Applewood. This will allow the water commission to expand to town limits and help the town residents.

Ms. Corbett said the water commission acts as an advisory board and they do a lot of fact-finding and bring those solutions and suggestions back to the board. Before any money can be expended, it would have to come before the voters.

Mr. Scanzani of Victoria Circle came forward and said the original water commission when it was formed by the Selectmen was for the MBTE issue along Route 38, Jericho Road, and that area. He said we applied to the state because Pelham was where the MBTE issue started. The state turned us down even though we had an engineer do the request for the grant money. At that time, Mr. McCarthy changed the focus from the MBTE issue to dioxin 42. He said another engineering company did the paperwork to ask the state for money, and again Pelham was told we didn't qualify. He said the state has money for these issues and the way the money has been spent was the bring a water line from Manchester to Salem and to put town water and sewerage in North Conway and Berlin NH. He said Pelham gets nothing. One thing on the water commission that we don't know today but are concerned about is PFOA's in the water supply. He said we know there are places where wells have been identified with totals that are dangerous for drinking the water. He said Pelham doesn't have a water issue; we have a distribution problem. He said underneath Pelham, there is the largest aquifer in the southern part of the State of NH. We have water in the aquifer and protecting it is important, but also being able to distribute it to those who need it is something we need to look at. He hopes this Article will be supported so that we can



support the whole town and try and identify areas and solve areas long term that have a distribution problem of clean water and do not have enough water to sustain the household.

Petition Article 16

Shall the Town vote to adopt the following provision pertaining to elections:

Any and all town or school board regular or special election voting shall be by paper ballot only and all ballots shall be hand counted. The use of any and all electronic ballot counting devices shall immediately cease and are prohibited for all voting purposes. This removes any and perceived or actual authority under RSA 656:40 for selectmen or any other governing body of the Town of Pelham, NH to approve on a trial or permanent basis the leasing, use or experimentation of any electronic ballot counting devices. (Not recommended by Selectmen)

Representative Sandra Panek of 25 Misty Lane came forward. She said she submitted some election law bills that won't go through. She said one was denied today, which was the proposal to have a counterfeit-proof ballot. She said she wrote to our Secretary of State two years ago and she asked him about the Accu-vote machines and how Dominion bought EFF. She said he responded that the Accu-vote used in NH has a removable memory card that is programmed prior to each election. He said access to the card is not controlled and can be tampered with. She said there was a documentary showing how the Accu-vote memory card can be hacked. She said they worked with Harry Hurstie, and he did an audit in Windham. She said he also did an audit in Wisconsin, and she said he is in support of doing a hand count ballot. He founded Nordic Innovation Labs to advise governments on elections. He says optical scan machines (which is what we use) can be hacked in a manner that changes election results. This can go undetected during elections. He says the only way to detect hacking is to recount with paper ballots by hand and compare the results to the electronic tallies. She says computers have become part of our infrastructure and that is why the Selectmen are resisting this. She said we are now going with Dominion e-Poll books and eventually will upgrade our voting machines. She said Dominion machines were used to overthrow the Venezuelan government. She said we are on a decline right now.

Mr. Ed Gleason of 12 Basswood Road came forward. He said he has served the town at the voting polls for the last 10-15 years and the integrity of the voting in Pelham is exceptional. We have seen the machines and they are accurate all of the time. People work at night to hand count



the write-ins and are very diligent in applying themselves as volunteers. He is concerned about the integrity getting jeopardized with hand counting ballots because thinking about 15-20 people counting at 3:00 in the morning trying to count ballots. He said they are all counted and are proper. He said he was approached by some people at the last election, that didn't believe the machines and wanted their ballot hand counted. He said this become a problem for the poll workers and he thinks our voting is very adequate and he is strongly opposed to going to hand counting voting in the future. He said our officials in Pelham and our Town Clerk and Moderators are on top of everything. He said the state has come in and monitored us and there have never been any questions raised to his knowledge. He said this is superfluous and unnecessary.

Ms. Debbie Kruzel of Beacon Hill Road came forward. She said she was a poll watcher in 2020 during the September and November elections and she felt the election officials ran the day properly. She was proud that we had a 'hand count' ballot slot and she appreciates our service to the town. She said our election laws are supposed to keep election materials 22 months after an election. She asked about the memory card and said she found we don't keep the memory card or a copy of the data on the card. She said that piece is given to the Secretary of State and perhaps is given back to LHS, and she didn't know where it went to. After the 2020 elections, she said Windham performed an audit and there was a video of the auditor deleting the information on the memory card. She asked if that was what LHS does. She asked where are we holding our election results for those 22 months. She said it's not in Pelham and we can't go back. She thinks it would be worth our extra time to hand count each ballot. She said over 70 people signed this petition.

Mr. Doug Hirsh of Mammoth Road came forward. He is concerned about the election because he had someone that was living there vote from his address and she didn't vote in the 2020 election. He said there are 15,000 affidavits in NH from a canvassing in some towns and 9000 are out of state with a change of address, he said that accounts for 1.8% of the total state votes. He said LHS was founded in 1972, they supply the voting machines to this state. They were registered in 1989 as a foreign-profit corporation in Salem, NH. He said some of those people were convicted of drug and felony charges. He said he is all for hand counting and said there would be a lot of volunteers to help out. He said a great idea would be to have the students count the ballots. He said no one has faith in these machines.



Mr. Jaie Bergeron said there is a slot on the side of the box where you can put a ballot to be hand counted in. He said to take the right of people that want to use the machine away isn't fair. He said we are giving both options here.

Mr. Hal Lynde came forward. He said when he came to Pelham, he helped to hand count ballots and he was falling asleep during it. He said he watches the process every year and sees the diligence of the Clerks that run the election. He said they make sure everything is correct and we have people that have been doing this for 20-30 years and they take pride and are very honest. He supports the way it is being done now.

Mr. Nate Sprague, Sky View Drive came forward. He said to think that hand counting isn't prone to the same shenanigans that a machine would be is preposterous. He said a machine would be more reliable than hand counting. He doesn't know the rules, but a hand count can be requested if an election is close. He said hand counting is a waste of time and the machines should be maintained.

Ms. Bressette said there already is a failsafe in which you can ask for a recount on a certain article. We had done this a few years ago and it took many volunteers and several hours to recount thousands of ballots. It is already in place to ask for that within a certain amount of time of the election.

Mr. Hogan asked if anyone wanted to speak for a '2nd Time' on Article 16.

Representative Sandra Panek came forward for a second time. She said on 10/8/2020 Dominion was purchased by China for 400 million dollars. She said in 2006 Dibold rebranded their election services as Premier Election Solutions. They were purchased in 2009 by Election System and Software. They were sold to Dominion in 2012. Dominion was acquired by Staple Street Capital in 2009. UBS Securities NY is a subsidiary of UBS in Georgia. Another subsidiary of UBS in Georgia is UBS Companies Unlimited, which is in China. USB subsidiaries are connected with the CCP. She said they are tied to the communist military. She said some of the board members in NY are Chinese. She said this should cause everyone concern. She said the plants that produce these machines and e-Poll books are made in China and the Philippines. She said we should have never moved to e-Poll books. She said the e-Poll pads are Dominion machines. She asked if anyone knew New York found over 1 million phantom registrants with fake registration numbers.



Ms. Debbie Kruzel of Beacon Hill came forward for a second time. She said this is a citizen's warrant article and she had over 70 signatures on it. She said the RSA that was referenced in there and was from 1979. She said the Mayor, or Selectmen of any city or town subject to the approval of the ballot law commission may authorize the use of one or more electronic ballot counting devices for the counting of ballots on a trial basis for any regular or special election and pay the expense for such trial. The use of this device shall be valid for all purposes, any town may vote to purchase or lease electronic ballot counting devices for any election held in the town. Any Mayor so acting shall notify the Secretary of State of any action taken in regard to electronic ballot counting devices. After such action, electronic ballot counting devices shall be used in said town with authorization. If a special state election involving a State Representative district occurs in a town that has adopted the provisions of RSA 656:40, the Secretary of State may prepare and issue paper ballots which shall be used.

She said many people ask what problems are we trying to fix using paper ballots. She agrees with the fact that the human beings that work our elections do a good job. She's been voting here for over 20 years and it's always run smoothly. She has no fault at all with the people and the way the election is run. She said we don't know what happens inside the boxes. She said in the RSA, it states these machines may be used on a trial basis. She said trial means an experiment. She asked when our machines were bought and if we had any test data from them. She asked what has been validated in our town for us to continue using this device? She asked if these devices were ever accepted by the town's people for their continued use that is required by the RSA?

Ms. Nicole Gellar from Theodore Avenue came forward. She thanked all of the election workers and volunteers and she wants to speak out against this article. She said Pelham hasn't had any issues with their elections and to have people spend hours counting ballots when we have a system that works is ridiculous. She said that is being inconsiderate to the workers and volunteers that are there doing this for us. She does not think we should vote for this.

A motion was made by Mr. Scanzani and seconded by Mr. Gleason to Restrict Reconsideration through Article 16.

Mr. Hogan wanted to thank the Moderators in attendance tonight and Mr. Phil Currier for assisting with the transition of his role. He thanked Mr. Ed Gleason, Mr. Chris Picnic and Mr. Dave Cate as well which made the process go forward. He thanked everyone for setting up the Town Hall and the Town Clerk/Deputy Clerk and their staff that worked diligently, along with the staff at the Town



Hall, the Town Administrator, the Board, the Budget Committee and Town Council for making sure the meeting went smoothly. He thanked the Checklist Moderators for helping to get everyone signed in tonight and the Police Officers for being here tonight. He thanked Mr. Jim Greenwood and the Cable TV Staff (Rob Saver, Casey Mullin and Colin Dyer).

Mr. Hogan said we will recess our business tonight and we will get together again on March 14th from 7 am and 8 pm for the second session of our meeting.

The meeting was concluded at approximately 8:57 pm.

Respectfully submitted,

A handwritten signature in cursive script that reads "Linda Y Newcomb".

Linda Y Newcomb

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: 2022	Year:	Year:
Property Taxes	3110		\$1,176,717.89		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$20,036.09)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2022	
Property Taxes	3110	\$49,397,405.00	\$256,120.84	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$298,370.00	\$16,830.00	
Yield Taxes	3185	\$6,101.57		
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2022		
Property Taxes	3110	\$92,265.69	\$9,175.00		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$21,208.58	\$37,133.34		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$49,795,314.75	\$1,495,977.07	\$0.00	\$0.00



New Hampshire
Department of
Revenue Administration

MS-61

Credits

Remitted to Treasurer	Levy for Year of this Report	2022	Prior Levies	
Property Taxes	\$48,470,536.21	\$1,052,432.28		
Resident Taxes				
Land Use Change Taxes	\$150,500.00	\$16,830.00		
Yield Taxes	\$1,192.34			
Interest (Include Lien Conversion)	\$21,208.58	\$37,133.34		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$243,672.96		
<input style="width: 300px;" type="text"/>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2022	Prior Levies	
Property Taxes	\$14,689.00			
Resident Taxes				
Land Use Change Taxes	\$39,610.00			
Yield Taxes	\$4,909.23			
Excavation Tax				
Other Taxes				
<input style="width: 300px;" type="text"/>				
Current Levy Deeded				



New Hampshire
 Department of
 Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	2022	Prior Levies	
Property Taxes	\$1,003,856.25	\$145,908.49		
Resident Taxes				
Land Use Change Taxes	\$108,260.00			
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$19,446.86)			
Other Tax or Charges Credit Balance				
Total Credits	\$49,795,314.75	\$1,495,977.07	\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$1,238,577.88
Total Unredeemed Liens (Account #1110 - All Years)	\$292,516.37



New Hampshire
Department of
Revenue Administration

MS-61

Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2021	Year: 2020	Year: 2019
Unredeemed Liens Balance - Beginning of Year		\$146,702.09	\$65,465.17	\$31,322.24
Liens Executed During Fiscal Year	\$256,120.84			
Interest & Costs Collected (After Lien Execution)	\$4,621.35	\$7,406.03	\$13,888.25	
Total Debits	\$260,742.19	\$154,108.12	\$79,353.42	\$31,322.24

Summary of Credits

	Last Year's Levy	Prior Levies		
		2021	2020	2019
Redemptions	\$110,212.35	\$40,681.39	\$56,200.23	
Interest & Costs Collected (After Lien Execution) #3190	\$4,621.35	\$7,406.03	\$13,888.25	
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$145,908.49	\$106,020.70	\$9,264.94	\$31,322.24
Total Credits	\$260,742.19	\$154,108.12	\$79,353.42	\$31,322.24

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$1,238,577.88
Total Unredeemed Liens (Account #1110 -All Years)	\$292,516.37



New Hampshire
Department of
Revenue Administration

MS-61

PELHAM (359)

1. CERTIFY THIS FORM

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

Preparer's First Name

Preparer's Last Name

Date

LINDA

NEWCOMB

01/09/2024

2. SAVE AND EMAIL THIS FORM

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

3. PRINT, SIGN, AND UPLOAD THIS FORM

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

PREPARER'S CERTIFICATION

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

Preparer's Signature and Title



2023 STATEMENT OF TOWN CLERK ACCOUNTS

RECEIPTS

Motor Vehicle Permits	\$3,616,325.55
Dog Licenses	\$13,946.00
Municipal Agent Fees	\$63,162.00
Title Fees	\$7,136.00
Vital Statistics	\$10,668.00
Hunt/Fish Licenses	\$6,208.50
Ucc's	\$2,055.00
Boat Fees	\$16,201.03
Miscellaneous	\$4,691.70
TOTAL	\$3,740,393.78

REMITTED TO TREASURER **3,740,393.78**

Motor Vehicle Permits Issued	21,680
Boat Permits Issued	792
Dog Licenses Issued	2,681

Respectfully Submitted,

Linda Y Newcomb
Town Clerk/Tax Collector



RESIDENT BIRTH REPORT

01/01/2023 - 12/31/2023
 PELHAM

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
PATEL, SKYLET KEVIN	01/11/2023	NASHUA, NH	PATEL, KEVIN BHAGU	PATEL, LINLET
CASHMAN, LILLIAN QUINN	01/12/2023	MANCHESTER, NH	CASHMAN, COREY JAMES	DEACON, ALYSSA QUINN
CONNELL, LOGAN WILLIAM	01/19/2023	MANCHESTER, NH	CONNELL, AUSTIN ROBERT	CONNELL, CASSANDRA MICHELLE
HURVITZ, JOSEPH CHRISTOPHER	01/24/2023	NASHUA, NH	HURVITZ, JASON HENRY	HURVITZ, JACQUELINE VIOLET
THISTLE, WILLIAM PAUL	01/24/2023	MANCHESTER, NH	THISTLE JR, JAMES ANDREW	THISTLE, ABIGAIL THELIN
BERUBE, CODY MATTHEW	01/26/2023	MANCHESTER, NH	BERUBE, MATTHEW ROBERT	BERUBE, LEANNE ADORA
ST AMANT, CRU MASON	02/19/2023	NASHUA, NH	ST AMANT, NATHAN CHRISTOPHER	ST AMANT, RACHEL ALEXANDRA
FOLLETT, PIPER FELICITE	03/01/2023	NASHUA, NH	FOLLETT, NATHANEAL VERNON	VAN ROSSUM, CHANTEL LEE
PARIKH, REHAN SAHIL	03/12/2023	NASHUA, NH	PARIKH, SAHIL UDAYAN	PARIKH, DARLENE SAHIL
HALLOWOOD, LEON THEODORE THOMAS	04/05/2023	NASHUA, NH	HALLOWOOD, ZACHARY TAYLOR THOMAS	FREDETTE, DESTINY RUTH
LEE, DOMINIC KEITH	04/15/2023	MANCHESTER, NH	LEE, ALBERT KEITH	LEE, SARAH MELISSA
PERRY, JOSEPHINE ELOISE	04/17/2023	NASHUA, NH	PERRY, IAN BROOKS	PERRY, MADELINE SOPHIA
VAUGHN, HANNAH RAE	04/18/2023	NASHUA, NH	VAUGHN, RYAN WADE	VAUGHN, KAITLYN REBECCA
WEBSTER, NOAH JOHN	05/10/2023	NASHUA, NH	WEBSTER, KELVIN PETER	WEBSTER, LAURA BETH
FERNALD, LANDON PAUL	06/24/2023	NASHUA, NH	FERNALD, ADAM MICHAEL	FERNALD, KRISTINA MICHELLE
CHAMPA, WAYLEN JAMES	07/06/2023	NASHUA, NH	CHAMPA, STEVEN ROBERT	CHAMPA, AMANDA NICOLE
CLARK, LYRIN RIVER	07/10/2023	MANCHESTER, NH	CLARK IV, WALLACE EARL	CLARK, NORA DACIA
KNIGHT, GRAYSON ARTHUR	07/11/2023	NASHUA, NH	KNIGHT, KYLE CLIFTON	KNIGHT, MICHELLE ROSE
BUDGE, GABRIELLA ANDREA	07/19/2023	MANCHESTER, NH	BUDGE, ALONSO	BUDGE, HALEY ROSE
BEAUCHESNE, GEMMA THERESE	07/21/2023	MANCHESTER, NH	BEAUCHESNE, WILLIAM PAUL	BEAUCHESNE, AISLYN MARIE
BOISSONNEAULT, SIENNA GRACE	08/02/2023	NASHUA, NH	BOISSONNEAULT, KURTIS LEE	BOISSONNEAULT, DANIELLE BONACCORSI
PARSONS, OCTAVIAH ELISHA JOCELYN	08/02/2023	MANCHESTER, NH		PARSONS, JENNA ALLISON
MANSUR, AUTUMN JORDAN	08/03/2023	CONCORD, NH	MANSUR, JAMES EDWARD	JORDAN, TARA LYNN
LAM, JULIAN KAI	08/04/2023	NASHUA, NH	LAM, ANDY	LAM, CRISTINA ISABEL
ADAMS, FIONA ELIREEN	08/05/2023	NASHUA, NH	ADAMS, THOMAS WILLIAM	ADAMS, JILL ANN
SLATTERY, PATRICK JOSEPH	08/28/2023	NASHUA, NH		SLATTERY, JULIE LYNNE
VU, MADISON DANIELLE	09/07/2023	NASHUA, NH	VU, MICHAEL HO	VU, JESSICA DANIELLE
DANG, EMMELINE ROSALIE	09/07/2023	NASHUA, NH	DANG, TUAN ANH	DANG, ELIZABETH
AUCLAIR, AMELIA KOMUS	09/18/2023	NASHUA, NH	AUCLAIR, GREGORY BURGESS	KOMUS, MARINA LAURA
GUO, YINING	09/25/2023	NASHUA, NH	GUO, WENCHUAN	HUI, JIANAN
COLANTUONI, LENA ANTONETTA	10/22/2023	NASHUA, NH	COLANTUONI, FRANK PASQUALE	COLANTUONI, ALEXANDRA
MEADE, CHARLOTTE TURNER	11/07/2023	NASHUA, NH	MEADE, JOHN RICHARD	MEADE, JESSICA MARIE
WHEELER, ANTHONY JOHN	11/08/2023	NASHUA, NH	WHEELER, DANIEL JOHN	CASSIDY, ALYSSA MARIE
NOEL, NATHAN RAY	11/11/2023	NASHUA, NH	NOEL, ALAN THOMAS	NOEL, RENAE MARIE
STEVENS, ELLIOT RICHARD RALPH	12/22/2023	MANCHESTER, NH	STEVENS, BRYON PATRICK	STEVENS, TARA LYNN
KOSIK, MORGAN MAE	12/26/2023	MANCHESTER, NH	KOSIK, TIMOTHY RYAN	KOSIK, GRACE ELIZABETH



RESIDENT DEATH REPORT

01/01/2023 - 12-31-2023

PELHAM

NAME OF DECEASED	DATE OF DEATH	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME
HALL, ANITA REGINA	01/06/2023	PELHAM	BOISVERT, ALEXANDER	MORNEAU, ALMA
DEMICHIELIS, PAUL J	01/16/2023	PELHAM	DEMICHIELIS, CHESTER	GANSLER, LUISE
GRUNZWEIG SR, MICHAEL ANTHONY	01/26/2023	PELHAM	GRUNZWEIG, PETER	JELLINICK, ELIZABETH
CONSTANTIN, ROBERT CHARLES	01/30/2023	BRENTWOOD	CONSTANTIN, QUENTIN	VANGEL, THEODORA
BRODEUR, BARBARA A	02/02/2023	NASHUA	NEWELL, DANIEL	MORAN, MILDRED
JOSEPH, PAUL R	02/04/2023	PELHAM	JOSEPH, PAUL	VALENTINE, CARLA
RICHARD, ESTELLE	02/27/2023	PELHAM	DOIRON, BARTHOLOMEW	RICHARD, HELENE
ANDREWS, MICHAEL A	03/11/2023	PELHAM	ANDREWS, KEITH	MCADOO, NANCY
CUNNINGHAM, GAIL H	03/20/2023	PORTSMOUTH	MELLO, CHARLES	MOURADIAN, WILMA
WALSH, SHANNON C	03/20/2023	PELHAM	WALSH, KEVIN	PRUTTING, KIMBERLY
SPINAZZOLA, FRANCES A	03/21/2023	PORTSMOUTH	RUGGIERO, JOHN	CANNATA, VINCENZINA
CRUZ, EVELYN MAY	03/28/2023	SALEM	BOOTH, ARTHUR	ELLISON, ETHEL
DIAS, LUIS C	03/29/2023	PELHAM	DIAS, JOAQUIM	DECASTRO, MARIA
LAWRENCE, JANET ELLENOR	04/01/2023	PELHAM	BUNDY, EVERETT	BELCHER, ELIZABETH
RICCI, THEODORE D	04/04/2023	MANCHESTER	RICCI, JOSEPH	TRODELLA, HELEN
EVERY JR, DAVID	04/16/2023	PELHAM	EVERY, DAVID	CALDWELL, SANDRA
VECCHIARELLO, RICHARD A	04/30/2023	PELHAM	VECCHIARELLO, LEO	MICHELLO, JOSEPHINE
BOUCHER, JEANNE M	05/03/2023	PELHAM	BOUCHER, EDWARD	CARTER, MADELINE
RINALDI, HOPE	05/04/2023	PELHAM	BOJORQUEZ, YNOCENTE	SANCHEZ, TERESA
COLLINS, DAVID G	05/08/2023	HUDSON	COLLINS, FRANK	LOWANDE, ELSIEMAE
DIGRAZIA, MARY MARGARET	05/23/2023	NASHUA	DIGRAZIA, PRIMO	CANDELIERI, MARION
THIBAUT, MARYGAYLE	06/05/2023	MERRIMACK	GRUNKE, RONALD	AUBREY, OLIVE
PURCELL, LOUISE M	06/06/2023	DERRY	DONARUMA, MARINO	ENNIS, MARGARET
CUNHA, ADALBERTO A	07/10/2023	PELHAM	CUNHA, MANUEL	SANTOS, MARIA
DUCHARME, JOSEPH A	07/12/2023	PELHAM	DUCHARME, ARTHUR	GREENWOOD, ALICE
MADDEN, HERBERT	07/13/2023	PELHAM	MADDEN, HERBERT	MORROW, MYRTLE
BLANCHETTE, LORRAINE M	07/21/2023	PELHAM	LAGASSE, EDMOND	LAFORTUNE, MARIE
GOYETTE, LIETTE F	07/31/2023	MANCHESTER	FAUCHER, BENOIT	ROY, SIMONE
STRAUGHAN, STEPHEN V	08/15/2023	NASHUA	STRAUGHAN, JESSE	LAMARCHE, AURORE
TOUSIGNANT, GAIL M	08/15/2023	PELHAM	NICKERSON, JOHN	SCANLON, MARY
MCCARTHY, CAROL ANN	08/16/2023	MERRIMACK	HUMPHREYS, ROBERT	HACKLER, FLORENCE
VAILLANCOURT, ROBERT J	08/22/2023	HUDSON	VAILLANCOURT, ADELARD	THIBAUT, CAMILLA
HARRIS, HELEN M	08/27/2023	HUDSON	LEONARD, EARL	BAHSLER, ROSE
CRAIG, STEPHEN	08/28/2023	PELHAM	CRAIG, JOSEPH	MCGRADE, PATRICIA
RIZKALLA, MARIA B	08/29/2023	PELHAM	SCIMONE, FRANK	PROWKER, SUSAN
THOMPSON, JOYCE A	08/31/2023	NASHUA	BENGE, JOHN	FOOS, NELLIE
VALLEY, LINDA CHARLOTTE	09/12/2023	PELHAM	KEREPKA, PETER	LACASSE, GISELE
FLOYD, DELIA F	10/07/2023	PELHAM	BELLO, ANTONIO	CORREIA, CONSTANCE
WALSH, FRANCIS THOMAS	10/20/2023	PELHAM	WALSH, THOMAS	HEALY, GERTRUDE
SPAETH, TERRENCE L	10/24/2023	PELHAM	SPAETH, JOSEPH	MONAGHAN, MARGARET
SPAETH, BERNICE	11/03/2023	MERRIMACK	SMIRK, RICHARD	GOLDBERG, SHIRLEY
SHARPE, CHARLES J	11/06/2023	MERRIMACK	SHARPE, CHARLES	BARDON, DOROTHY
DUBE, DENNIS	11/11/2023	MANCHESTER	DUBE, DENNIS	WHITE, LORRAINE
ZEMETRES, WILLIAM B	11/29/2023	NASHUA	ZEMETRES, BOYLE	PIRES, LYDIA
MARTIN, PAMELA S	12/04/2023	NASHUA	KNOOP, WILLIAM	ALLEN, RUTH
COUTU SR, JOEY J	12/06/2023	NASHUA	COUTU, NORMAN	MORRISSETTE, PRISCILLA
CONNATSER, TRULA E	12/19/2023	PELHAM	LOWE, FRANK	UNDERWOOD, ADDIE
FICHERA, VIRGINIA	12/21/2023	SALEM	NAPLES, JAMES	PICANO, MARY
WELLS, LEON	12/30/2023	MERRIMACK	WELLS, WILLIAM	LEBLANC, CLARA



RESIDENT MARRIAGE REPORT

01/01/2023 - 12/31/2023
 PELHAM

Person A's Name	RESIDENCE	Person B's Name	RESIDENCE	Town of Issuance	Place of Marriage	Date of Marriage
ROCCONI, CALEB SETH	BRENTWOOD, NH	GAGNON, OLIVIA RAE PELHAM, NH	PELHAM, NH	PELHAM	DERRY	01/08/2023
MONHOF, ERIN TIFFANY	PELHAM,NH	NIEMANN V, HENRY ALEXANDER PELHAM, NH	PELHAM, NH	PELHAM	PELHAM	01/20/2023
HANSON, DAVID ARTHUR	PELHAM,NH	HANSON, MICHELLE ANN PELHAM, NH	PELHAM, NH	PELHAM	HUDSON	01/22/2023
SHORTALL, JAMES PATRICK	PELHAM,NH	PIERRE, GERALDINE M PELHAM, NH	PELHAM, NH	PELHAM	PELHAM	02/24/2023
LOSPENNATO, BRIAN JAMES	WINDHAM, NH	RICCIARDI, BETHANY GRACE PELHAM, NH	PELHAM, NH	PELHAM	WINDHAM	03/18/2023
GEORGOPOULOS, STACY ANN	PELHAM, NH	RICHARD, JUSTIN ROBERT PELHAM, NH	PELHAM, NH	PELHAM	PELHAM	03/24/2023
MORIN, SHANE PHILLIP	PELHAM, NH	SLOWE, TIFFANY ELIZABETH PELHAM, NH	PELHAM, NH	PELHAM	HAMPSTEAD	04/01/2023
AMARAL, JENNIFER RODRIGUES	METHUEN,MA	BILSKY III, JOHN FRANCIS PELHAM, NH	PELHAM, NH	PELHAM	DERRY	04/15/2023
GHIDONI, PAUL MICHAEL	PELHAM, NH	TERRY, JENNIFER LYNN PELHAM, NH	PELHAM, NH	PELHAM	HAMPSTEAD	04/16/2023
RILEY, JASON PATRICK	PELHAM, NH	PROGIN, JESSICA LEE PELHAM, NH	PELHAM, NH	PELHAM	HAMPTON	05/01/2023
SAUVE, SCOTT ALLAN	MERRIMACK, NH	FINNEGAN, SHAUNA LYN PELHAM, NH	PELHAM, NH	PELHAM	PORTSMOUTH	05/11/2023
SHEEDY, TYLER CHRISTOPHER	PELHAM, NH	ROTHDEUTSCH, BRIANA KATE PELHAM, NH	PELHAM, NH	PELHAM	PELHAM	05/20/2023
STEELE, JARED KEVIN	PELHAM, NH	CAPLICE, EMILY GABRIELLE PELHAM, NH	PELHAM, NH	PELHAM	PELHAM	06/24/2023
CONSAUL, JOANNE	PELHAM, NH	JEAN, EDWARD PAUL PELHAM, NH	PELHAM, NH	PELHAM	PELHAM	06/29/2023
COONEY, ALINE MUNIZ	PELHAM, NH	MINOGUE, THOMAS MARTIN PELHAM, NH	PELHAM, NH	PELHAM	PELHAM	07/13/2023
KRYSIK, REBECCA LEE	PELHAM, NH	GRAY, CHRISTOPHER DAVID PELHAM, NH	PELHAM, NH	PELHAM	PELHAM	07/15/2023
SWANSEN, SEAN PAUL	SALEM, NH	ROONEY, ASHLEN ROSE PELHAM, NH	PELHAM, NH	WINDHAM	WINDHAM	07/22/2023
BOULE, MELISSA ANN	PELHAM, NH	STOCKMAN, GREGORY STEVEN PELHAM, NH	PELHAM, NH	PELHAM	BEDFORD	07/29/2023
HARRIS JR, ROBERT GLENN	PELHAM, NH	WILLIAMSON, ELYSE MICHELLE PELHAM, NH	PELHAM, NH	PELHAM	GREENLAND	07/29/2023
JUST, BRITTANY LYNN	PELHAM, NH	DUCLOS JR, PAUL RAYMOND PELHAM, NH	PELHAM, NH	PELHAM	SANDOWN	08/06/2023
BOUCHARD, LEAH MARY	PELHAM, NH	SPAETH, TERRENCE JOSEPH PELHAM, NH	PELHAM, NH	PELHAM	PELHAM	08/19/2023
BRUNEAU, CHRISTINE LOUISE	SALEM, NH	FLAHERTY, GARY ROBERT PELHAM, NH	PELHAM, NH	PELHAM	SALEM	08/19/2023
GENOTER, KAREN LOUISE	PELHAM, NH	ZELONIS JR, RICHARD GEORGE PELHAM, NH	PELHAM, NH	PELHAM	RINDGE	09/02/2023
SWEETSER, GLEN PETER	PELHAM, NH	MARTELL, DOREEN ANN HUDSON, NH	HUDSON, NH	PELHAM	PELHAM	09/09/2023
MORIN, SARAH JOYCE	PELHAM, NH	SPICER, PATRICK WILLIAM PELHAM, NH	PELHAM, NH	PELHAM	DERRY	09/22/2023
MANSUR, JENNIPHER ANN	PELHAM, NH	HILBERT, RUSSELL KENNETH PELHAM, NH	PELHAM, NH	PELHAM	PELHAM	09/30/2023
LEDGERWOOD, CHRISTOPHER WAYNE	MORONGO VALLEY, CA	BRULE, MOLLY CATHERINE PELHAM, NH	PELHAM, NH	AMHERST	PELHAM	10/23/2023
TORO, TIARA SABRINA	PELHAM, NH	STANICK, EDWARD GILL PELHAM, NH	PELHAM, NH	PELHAM	PELHAM	10/27/2023
COLETTI JR, ANTHONY JOHN	PELHAM, NH	STOWE, KATHERINE LAURA PELHAM, NH	PELHAM, NH	PELHAM	PELHAM	11/01/2023
VALCOURT, COURTNEY MICHELLE	PELHAM, NH	HILEMAN, GARRETT JACOB PELHAM, NH	PELHAM, NH	PELHAM	WINDHAM	11/18/2023
JOZOKOS, MARK ALAN	PELHAM, NH	MAZZEI, JENNIFER MARY PELHAM, NH	PELHAM, NH	PELHAM	PELHAM	11/24/2023
SLATTERY, ELIZABETH DOROTHY	PELHAM, NH	CAHALANE, THOMAS ANTHONY PELHAM, NH	PELHAM, NH	PELHAM	CONCORD	11/25/2023



TOWN TREASURER

2023 Annual Report

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

I share with you the following information that references part of the State RSA under which Town Treasurers operate. RSA 41:29 provides in part that: “The town treasurer shall have custody of all moneys belonging to the Town and shall pay out the same only upon orders of the Selectmen”. However, many of the day-to-day financial dealings of the Town are delegated and handled by the Town Finance Department and the Town Clerk/Tax Collectors office. Nonetheless, the Town Treasurer, a part-time appointed position, has specific tasks and responsibilities not handled by either the Finance Department or the Town Clerk/Tax Collectors office. This is due to both statute and Town practice.

I am pleased to report that the Treasurer’s office was able to generate more than \$650,000 of investment returns for the calendar year 2023. We will continue to monitor the federal reserves stance on rate and pursuit investment opportunities following our established three tenets of safety, liquidity, and return. Lastly, I would like to thank Tammy Penny in the Finance Office and Linda Newcomb and her team in the Town Clerk/Tax Collectors office for all their hard work in keeping the day-to-day running smoothly.

Following is a summary of the Towns cash balances as of December 31st, 2023.

Respectfully Submitted,

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



Town of Pelham, NH
Cash Account Balances
As of Dec 31, 2023

General Fund Accounts:

G/F Checking Enterprise	2,320,465.15
Ambulance Clearing Enterprise	14,085.55
Auto Reg	143,907.23
Petty Cash	1,435.00

Escrow Accounts:

Planning Department Escrow	205,792.09
Road Bonds	791,983.45

General Fund Investments:

General Fund Investment	24,239,937.54
Investment Washington Savings	1,401,324.56
NHPDIP Investment Account	188,806.01

Other Funds:

Firearm License fees	7,345.14
Village Green Tree Fund	5,415.91
Drug Forfeiture Fund	11,458.80
Senior Recreation Impact Fees	50,654.74
Sherburne/Mammoth Intersection Improvements	106,404.66

Total Cash on Hand:	\$ 29,489,015.83
----------------------------	-------------------------

These Balances are Unaudited



TOWN OF PELHAM, NEW HAMPSHIRE

Financial Statements
For the Year Ended December 31, 2022

(With Independent Auditors' Report Thereon)



TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position	11
Statement of Activities	13
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	14
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position	15
Statement of Revenues, Expenditures, and Changes in Fund Balances	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
Fiduciary Funds:	
Statement of Fiduciary Net Position	18
Statement of Changes in Fiduciary Net Position	19
Notes to Financial Statements	20
REQUIRED SUPPLEMENTARY INFORMATION:	
Budget and Actual:	
Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) – Budget and Actual – General Fund	48
Notes to the Required Supplementary Information for General Fund Budget	49



Pension:

Schedule of Proportionate Share of the Net Pension Liability	50
Schedule of Pension Contributions	51

OPEB:

Schedules of Proportionate Share of the Net OPEB Liability and Contributions	52
Schedules of Changes in the Total OPEB Liability	53

OTHER INFORMATION:

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	54
---	----



INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Pelham, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire (the Town), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire, as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that might raise substantial doubt shortly thereafter.



Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the budgetary comparison for the General Fund, and certain pension and OPEB schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of



preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 28, 2023 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town'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 Town's internal control over financial reporting and compliance.

Merrimack, NH
August 28, 2023



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 financial activities of the Town for the year ended December 31, 2022.

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 are comprised of three components (1) government-wide financial statements, (2) fund financial statements, and (3) notes to basic 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 and 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. The Town's 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 the Town'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 Town's near-term financing decisions. Reconciliations are provided 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 Town. 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 programs.

Notes to Financial Statements

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

Required Supplementary Information

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

Financial Highlights

- As of the close of the current year, net position in governmental activities was \$23,575,717, a change of \$1,023,065, as further discussed in the MD&A.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$12,532,743, a change of \$1,719,758 in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the General Fund was \$6,395,065, a change of \$1,032,318 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 year.

	NET POSITION	
	Governmental Activities	
	<u>2022</u>	<u>2021</u>
Assets		
Current and other assets	\$ 30,810,832	\$ 27,136,198
Capital assets	<u>30,456,460</u>	<u>31,033,645</u>
Total Assets	61,267,292	58,169,843
Deferred Outflows of Resources	4,398,476	4,612,705
Liabilities		
Other liabilities	16,840,345	14,934,444
Long-term liabilities	<u>24,078,603</u>	<u>21,454,698</u>
Total Liabilities	40,918,948	36,389,142
Deferred Inflows of Resources	1,171,103	3,840,754
Net Position		
Net investment in capital assets	28,291,149	28,511,887
Restricted	2,726,086	2,912,150
Unrestricted	<u>(7,441,518)</u>	<u>(8,871,385)</u>
Total Net Position	<u>\$ 23,575,717</u>	<u>\$ 22,552,652</u>

As noted earlier, net position may serve over time as a useful indicator of the Town’s financial position. At the close of the most recent year, total net position was \$23,575,717, a change of \$1,023,065 in comparison to the prior year.

The largest portion of net position \$28,291,149 reflects our investment in capital assets (e.g., land, construction in progress, buildings and improvements, vehicles, machinery, and equipment, and infrastructure), less any related debt used to acquire those assets that are still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$2,726,086, 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 \$(7,441,518), primarily resulting from the Town’s unfunded net pension and OPEB liabilities.



CHANGE IN NET POSITION

	Governmental <u>Activities</u>	
	<u>2022</u>	<u>2021</u>
Revenues		
Program revenues:		
Charges for services	\$ 1,457,536	\$ 1,210,371
Operating grants and contributions	419,144	574,664
Capital grants and contributions	875,578	407,693
General revenues:		
Property taxes	14,557,268	12,234,452
Interest, penalties, and other taxes	407,982	403,617
Motor vehicle permit fees	3,532,296	3,630,941
Grants and contributions not restricted to specific programs	1,256,523	1,039,147
Investment income (loss)	(362,792)	232,303
Miscellaneous	<u>234,697</u>	<u>79,934</u>
Total Revenues	22,378,232	19,813,122
Expenses		
General government	9,001,741	7,256,345
Public safety	6,411,439	7,178,056
Highways and streets	3,026,105	2,404,840
Sanitation	1,029,693	1,058,694
Health	102,002	109,970
Welfare	22,755	27,526
Culture and recreation	1,664,409	1,385,486
Conservation	34,708	82,471
Interest on long-term debt	<u>62,315</u>	<u>66,175</u>
Total Expenses	<u>21,355,167</u>	<u>19,569,563</u>
Change in Net Position	1,023,065	243,559
Net Position - Beginning of Year	<u>22,552,652</u>	<u>22,309,093</u>
Net Position - End of Year	<u>\$ 23,575,717</u>	<u>\$ 22,552,652</u>

Governmental Activities

Governmental activities for the year resulted in a change in net position of \$1,023,065. Key elements of this change are as follows:

General Fund operations	\$ 1,370,953
Decrease in OPEB expense from GASB 75	(229,460)
Decrease in pension expense from GASB 68	(310,438)
Other	<u>192,010</u>
Total	<u>\$ 1,023,065</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 the Town’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 \$6,395,065, while total fund balance was \$9,342,282. Unassigned fund balance increased by \$1,032,318, primarily from favorable budgetary results of \$1,541,461, less \$200,000 that was transferred to the Compensated Absences Trust Fund for the purpose of distributing accrued time to terminating employees. 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>12/31/22</u>	<u>12/31/21</u>	<u>Change</u>	<u>% of General Fund Expenditures</u>
Unassigned fund balance	\$ 6,395,065	\$ 5,362,747	\$ 1,032,318	32.0%
Total fund balance	\$ 9,342,282	\$ 7,971,329	\$ 1,370,953	46.8%

While unassigned fund balance is not a balance in a bank account, it may serve as a useful measure of the Town’s net resources available for spending at year end. At year end, the Town’s unassigned fund balance was 11.31% of the total tax effort, including Town \$24,181,467, School \$30,099,393, and County \$2,281,950.

The total fund balance of the General Fund changed by \$1,370,953 during the current year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 347,202
Expenditures less than budget	1,194,259
Use of fund balance as a funding source	(600,000)
Change in capital reserves	71,776
Other	<u>357,716</u>
Total	\$ <u>1,370,953</u>



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

	<u>12/31/22</u>	<u>12/31/21</u>	<u>Change</u>
Capital reserve funds (committed)	\$ 736,405	\$ 664,629	\$ 71,776

Nonmajor Governmental Funds

The fund balance of nonmajor governmental funds changed by \$348,805, primarily from timing differences between the receipt and disbursement of grants.

General Fund Budgetary Highlights

The change between the Town’s original and final budget in 2022 resulted in an overall increase in appropriations of \$1,967,316. This was funded primarily by reclassifications of revenue estimates and the use of prior year fund balance for capital appropriations. Furthermore, the Town used an additional \$500,000 of fund balance to reduce taxes.

The largest revenue budgetary surplus was charges for services of \$142,361. This was primarily due to an increase in ambulance calls in 2022 compared to prior years, caused by residents no longer deferring or delaying medical care due to the COVID-19 pandemic.

The appropriation turnbacks of \$420,956 for general government were due to several Town employee positions not being filled, causing a surplus. Additionally, the appropriation turnbacks of \$352,803 for public safety were due to several police and fire department vacancies and staffing changes.

Capital Assets and Debt Administration

Capital Assets

Total investment in capital assets for governmental activities at year end amounted to \$30,456,460 (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:

- \$441,847 for conservation land.
- \$835,354 for various vehicles, machinery, and equipment.
- \$(2,037,058) for current year depreciation expense.



Long-Term Debt

At the end of the current year, total loans payable outstanding was \$2,165,311, all of which was backed by the full faith and credit of the Town.

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 Town’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

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



TOWN OF PELHAM, NEW HAMPSHIRE

Statement of Net Position
December 31, 2022

	Governmental <u>Activities</u>
Assets	
Current:	
Cash and short-term investments	\$ 27,034,205
Investments	1,844,460
Receivables, net of allowance for uncollectibles:	
Taxes	1,286,824
Departmental	292,631
Intergovernmental	64
Other assets	<u>254,771</u>
Total Current Assets	30,712,955
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Taxes	97,877
Nondepreciable capital assets	12,274,269
Other capital assets, net of accumulated depreciation	<u>18,182,191</u>
Total Noncurrent Assets	<u>30,554,337</u>
Total Assets	61,267,292
Deferred Outflows of Resources	
Related to pension	3,463,070
Related to OPEB	<u>935,406</u>
Total Deferred Outflows of Resources	4,398,476

(continued)

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



TOWN OF PELHAM, NEW HAMPSHIRE

Statement of Net Position
December 31, 2022

(continued)

	Governmental <u>Activities</u>
Liabilities	
Current:	
Accounts payable	369,379
Accrued liabilities	595,619
Tax refunds payable	41,538
Due to external parties	13,302,857
Unearned revenue	1,484,437
Held for performance guarantees	988,343
Other liabilities	58,172
Current portion of long-term liabilities:	
Loans payable	<u>488,335</u>
Total Current Liabilities	17,328,680
Noncurrent:	
Loans payable, net of current portion	1,676,976
Compensated absences liability	714,682
Net pension liability	17,011,665
Net OPEB liability	<u>4,186,945</u>
Total Noncurrent Liabilities	<u>23,590,268</u>
Total Liabilities	40,918,948
Deferred Inflows of Resources	
Related to pension	65,305
Related to OPEB	1,081,199
Other	<u>24,599</u>
Total Deferred Inflows of Resources	1,171,103
Net Position	
Net investment in capital assets	28,291,149
Restricted for:	
Other purposes	1,724,848
Endowment funds:	
Nonexpendable	856,477
Expendable	144,761
Unrestricted	<u>(7,441,518)</u>
Total Net Position	<u>\$ 23,575,717</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, 2022

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>	<u>Revenues</u>
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Governmental</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Activities</u>
Governmental Activities					
General government	\$ 9,001,741	\$ 143,885	\$ 4,250	\$ 4,488	\$ (8,849,118)
Public safety	6,411,439	741,811	90,982	4,965	(5,573,681)
Highways and streets	3,026,105	-	-	866,125	(2,159,980)
Sanitation	1,029,693	76,763	-	-	(952,930)
Health	102,002	-	-	-	(102,002)
Welfare	22,755	-	60,309	-	37,554
Culture and recreation	1,664,409	495,077	263,603	-	(905,729)
Conservation	34,708	-	-	-	(34,708)
Interest	62,315	-	-	-	(62,315)
Total	\$ 21,355,167	\$ 1,457,536	\$ 419,144	\$ 875,578	(18,602,909)
		General Revenues			
		Property taxes			14,557,268
		Interest, penalties, and other taxes			407,982
		Motor vehicle permit fees			3,532,296
		Grants and contributions not restricted to specific programs			1,256,523
		Investment (loss)			(362,792)
		Miscellaneous			234,697
		Total General Revenues			19,625,974
		Change in Net Position			1,023,065
		Net Position			
		Beginning of Year			22,552,652
		End of Year			\$ 23,575,717

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



TOWN OF PELHAM, NEW HAMPSHIRE

Governmental Funds
Balance Sheet
December 31, 2022

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets			
Cash and short-term investments	\$ 26,684,088	\$ 350,117	\$ 27,034,205
Investments	712,684	1,131,776	1,844,460
Receivables:			
Taxes	1,420,207	-	1,420,207
Departmental	233,220	59,411	292,631
Intergovernmental	64	-	64
Due from other funds	350,316	3,487,323	3,837,639
Other assets	<u>254,771</u>	<u>-</u>	<u>254,771</u>
Total Assets	<u>\$ 29,655,350</u>	<u>\$ 5,028,627</u>	<u>\$ 34,683,977</u>
Liabilities			
Accounts payable	\$ 365,966	\$ 3,413	\$ 369,379
Accrued liabilities	595,619	-	595,619
Tax refunds payable	41,538	-	41,538
Due to external parties	13,302,857	-	13,302,857
Due to other funds	3,487,323	350,316	3,837,639
Unearned revenue	-	1,484,437	1,484,437
Held for performance guarantees	988,343	-	988,343
Other liabilities	<u>58,172</u>	<u>-</u>	<u>58,172</u>
Total Liabilities	18,839,818	1,838,166	20,677,984
Deferred Inflows of Resources			
Unavailable revenues	1,473,250	-	1,473,250
Fund Balances			
Nonspendable	5,255	856,477	861,732
Restricted	-	1,759,901	1,759,901
Committed	2,146,251	764,259	2,910,510
Assigned	795,711	-	795,711
Unassigned	<u>6,395,065</u>	<u>(190,176)</u>	<u>6,204,889</u>
Total Fund Balances	<u>9,342,282</u>	<u>3,190,461</u>	<u>12,532,743</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 29,655,350</u>	<u>\$ 5,028,627</u>	<u>\$ 34,683,977</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, 2022

Total Governmental Fund Balances	\$	12,532,743
<ul style="list-style-type: none"> • Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. 		30,456,460
<ul style="list-style-type: none"> • Deferred outflows of resources related to pension to be recognized in pension expense in future periods. 		3,463,070
<ul style="list-style-type: none"> • Deferred outflows of resources related to OPEB to be recognized in OPEB expense in future periods. 		935,406
<ul style="list-style-type: none"> • Revenues are reported on the accrual basis of accounting and are not deferred until collection. 		1,413,145
<ul style="list-style-type: none"> • Long-term liabilities are not due and payable in the current period, therefore, are not reported in governmental funds: <ul style="list-style-type: none"> Loans payable Compensated absences liability Net pension liability Net OPEB liability 		(2,165,311)
		(714,682)
		(17,011,665)
		(4,186,945)
<ul style="list-style-type: none"> • Deferred inflows of resources related to pension to be recognized in pension expense in future periods. 		(65,305)
<ul style="list-style-type: none"> • Deferred inflows of resources related to OPEB to be recognized in OPEB expense in future periods. 		(1,081,199)
Net Position of Governmental Activities	\$	<u>23,575,717</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, 2022

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues			
Property taxes	\$ 14,513,268	\$ -	\$ 14,513,268
Interest, penalties, and other taxes	113,045	309,065	422,110
Licenses, permits, and fees	3,716,061	910	3,716,971
Intergovernmental	1,600,093	628,843	2,228,936
Charges for services	927,361	663,138	1,590,499
Investment income (loss)	55,083	(417,875)	(362,792)
Miscellaneous	<u>119,044</u>	<u>43,525</u>	<u>162,569</u>
Total Revenues	21,043,955	1,227,606	22,271,561
Expenditures			
Current:			
General government	8,235,898	68,385	8,304,283
Public safety	6,413,731	141,063	6,554,794
Highways and streets	1,790,303	-	1,790,303
Sanitation	981,391	-	981,391
Health	102,002	-	102,002
Welfare	22,755	-	22,755
Culture and recreation	1,128,453	482,601	1,611,054
Conservation	43,430	130,652	174,082
Capital outlay	592,377	-	592,377
Debt service:			
Principal	585,712	-	585,712
Interest	<u>62,315</u>	<u>-</u>	<u>62,315</u>
Total Expenditures	<u>19,958,367</u>	<u>822,701</u>	<u>20,781,068</u>
Excess of Revenues over Expenditures	1,085,588	404,905	1,490,493
Other Financing Sources (Uses)			
Issuance of loans	229,265	-	229,265
Transfers in	56,100	-	56,100
Transfers out	<u>-</u>	<u>(56,100)</u>	<u>(56,100)</u>
Total Other Financing Sources (Uses)	<u>285,365</u>	<u>(56,100)</u>	<u>229,265</u>
Change in Fund Balance	1,370,953	348,805	1,719,758
Fund Balances, at Beginning of Year, as Reclassified	<u>7,971,329</u>	<u>2,841,656</u>	<u>10,812,985</u>
Fund Balances, at End of Year	<u>\$ 9,342,282</u>	<u>\$ 3,190,461</u>	<u>\$ 12,532,743</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, 2022

Net Changes in Fund Balances - Total Governmental Funds	\$ 1,719,758																		
<ul style="list-style-type: none"> • Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: <table border="0" style="margin-left: 40px;"> <tr> <td>Capital outlay</td> <td align="right">1,479,739</td> </tr> <tr> <td>Net effect from disposal of assets</td> <td align="right">(19,866)</td> </tr> <tr> <td>Depreciation</td> <td align="right">(2,037,058)</td> </tr> </table> • The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal portion of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position: <table border="0" style="margin-left: 40px;"> <tr> <td>Issuance of loans</td> <td align="right">(229,265)</td> </tr> <tr> <td>Repayments of general obligation bonds and loans</td> <td align="right">585,712</td> </tr> </table> • Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures, and Changes in Fund Balances. Therefore, the recognition of revenue for certain types of accounts receivable (i.e., property taxes) differ between the two statements. This amount represents the net change in unavailable revenue, net of change in allowance for doubtful accounts. <table border="0" style="margin-left: 40px;"> <tr> <td></td> <td align="right">28,671</td> </tr> </table> • Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds: <table border="0" style="margin-left: 40px;"> <tr> <td>Change in compensated absences liability</td> <td align="right">35,272</td> </tr> <tr> <td>Change in pension expense from GASB 68</td> <td align="right">(310,438)</td> </tr> <tr> <td>Change in OPEB expense from GASB 75</td> <td align="right">(229,460)</td> </tr> </table> 		Capital outlay	1,479,739	Net effect from disposal of assets	(19,866)	Depreciation	(2,037,058)	Issuance of loans	(229,265)	Repayments of general obligation bonds and loans	585,712		28,671	Change in compensated absences liability	35,272	Change in pension expense from GASB 68	(310,438)	Change in OPEB expense from GASB 75	(229,460)
Capital outlay	1,479,739																		
Net effect from disposal of assets	(19,866)																		
Depreciation	(2,037,058)																		
Issuance of loans	(229,265)																		
Repayments of general obligation bonds and loans	585,712																		
	28,671																		
Change in compensated absences liability	35,272																		
Change in pension expense from GASB 68	(310,438)																		
Change in OPEB expense from GASB 75	(229,460)																		
Change in Net Position of Governmental Activities	\$ <u>1,023,065</u>																		

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, 2022

	<u>Custodial Funds</u>
Assets	
Cash and short-term investments	\$ 28,156
Investments:	
Equity mutual funds	323,017
Fixed income mutual funds	249,605
Market-linked certificates of deposit	48,406
U.S. Treasury notes	<u>111,199</u>
Total investments	732,227
Due from primary government	<u>13,302,857</u>
Total Assets	14,063,240
Liabilities	
Due to school district	<u>13,234,879</u>
Total Liabilities	13,234,879
Net Position	
Restricted for other governments	<u>828,361</u>
Total Net Position	<u>\$ 828,361</u>

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



TOWN OF PELHAM, NEW HAMPSHIRE

Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2022

	Custodial <u>Funds</u>
Additions	
Taxes collected for Pelham School District	\$ 29,934,879
Taxes collected for Hillsborough County	2,281,950
Fees collected for State of New Hampshire	1,130,714
Fees collected for Pelham School District	70,235
Contributions from Pelham School District	2,000
Investment (loss)	<u>(110,150)</u>
Total Additions	33,309,628
Deductions	
Payments of taxes to Pelham School District	29,934,879
Payments of taxes to Hillsborough County	2,281,950
Payments of fees to State of New Hampshire	1,130,714
Payments of fees to Pelham School District	10,630
Payments on behalf of Pelham School District	3,350
Payments of investment management fees	<u>4,981</u>
Total Deductions	<u>33,366,504</u>
Change in Net Position	(56,876)
Restricted Net Position	
Beginning of Year	<u>885,237</u>
End of Year	\$ <u><u>828,361</u></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 accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental and financial reporting principles. The following is a summary of the significant policies of the Town:

Reporting Entity

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by GAAP, these financial statements present the Town and applicable component units for which the Town is considered to be financially accountable. In 2022, it was determined that no entities met the component unit requirements of GASB 14 (as amended).

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 Town. For the most part, the effect of interfund activity has been removed from these statements.

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

Fund Financial Statements

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



Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

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

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

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. 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 Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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

The Town reports the following fiduciary fund:

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



Cash and Investments

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

Deposits with financial institutions consist primarily of demand deposits 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 financial statements under the caption "cash and short-term investments".

Where applicable, fair values are based on quotations from national securities exchanges, except for certain investments that required to be presented using net asset value (NAV). The NAV per share is the amount of net assets attributable to each share outstanding at the close of the period. Investments measured using NAV for fair value are not subject to level classification.

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

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

Interfund Receivables and Payables

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

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$25,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.



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

<u>Assets</u>	<u>Years</u>
Buildings and improvements	10 - 40
Vehicles, machinery, and 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.

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 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 more consistently applied and by clarifying existing governmental fund type definitions, as follows:

- *Nonspendable* represents amounts that cannot be spent because they are either (1) not in spendable form or (2) 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.
- *Assigned* represents amounts that are constrained by the Town’s intent to use these resources for a specific purpose. This fund balance classification includes General Fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.
- *Unassigned* represents amounts that are available to be spent in future periods and deficit funds. The General Fund is the only fund that reports a positive unassigned fund balance.

Net Position

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

Use of Estimates

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

2. Stewardship, Compliance, and Accountability

Budgetary Information

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

Departments are limited to the line items as voted. Certain items may exceed the line-item budget as approved if it is for an emergency and for the safety of the general public. Formal budgetary integration is employed as a management control device during the year for the General Fund. At year-end, appropriation balances lapse, except for certain unexpended capital items and encumbrances, which will be honored during the subsequent year.

Deficit Fund Equity

Certain individual funds reflected deficit balances as of December 31, 2022. It is anticipated that the deficits in these funds will be eliminated through future departmental and grant revenues, bond proceeds, and transfers from other funds.

3. Deposits and Investments

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

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

Deposits

Custodial Credit Risk

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

As of December 31, 2022, \$261,284 of the Town's bank balance of \$29,780,507 was exposed to custodial credit risk as uninsured and uncollateralized. Additionally, \$227,552 was invested in NHPDIP, which is not subject to this disclosure.



The Town also maintains various trust and fiduciary funds managed by the Trustees of Trust Funds (the Trustees). As of December 31, 2022, none of the Trustees’ bank balances were exposed to custodial credit risk as uninsured and uncollateralized.

Investments

The following is a summary of the Town’s investments as of December 31, 2022:

<u>Investment Type</u>	<u>Amount</u>
Equity mutual funds	\$ 1,136,686
Fixed income mutual funds	878,353
Market-linked certificates of deposit	170,340
U.S. Treasury notes	<u>391,308</u>
Total	<u>\$ 2,576,687</u>

Credit Risk – Investment in Debt Securities

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

As of December 31, 2022, the Trustees’ investments included equity mutual funds valued at \$1,136,686. These investments are not subject to credit risk rating. Investments in fixed income mutual funds and market linked certificates of deposit valued at \$1,048,693 were unrated as of December 31, 2022.

Custodial Credit Risk

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, 2022, all investments were subject to custodial credit risk exposure because the related investments were uninsured, unregistered, and held by the Town and Trustees’ brokerage firm, which is also the counterparty to these investments.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributable to the magnitude of investments in a single issuer. The Town and Trustees place no limit on the amount that may be invested 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 total investments were as follows at December 31, 2022:

<u>Investment Issuer</u>	<u>Amount</u>	<u>% of Total Investments</u>
Fidelity 500 Index Fund	\$ 396,872	15%
Fidelity Advisor Investment Grade Bond Fund	232,000	9%
T. Rowe Price Large-Cap Growth Fund	280,482	11%
Vanguard Core Bond Fund	276,642	11%
iShares TR Core US Aggregate	<u>254,502</u>	10%
Total	<u>\$ 1,440,498</u>	

Interest Rate Risk – Investments in Debt Securities

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

Information about the sensitivity of the fair values of the Town and Trustees’ investments to market interest rate fluctuations was as follows at December 31, 2022:

<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>
Fixed income mutual funds	\$ 878,353	\$ -	\$ -	\$ 878,353
Market-linked certificates of deposit	170,340	95,661	74,679	-
U.S. Treasury notes	<u>391,308</u>	<u>391,308</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,440,001</u>	<u>\$ 486,969</u>	<u>\$ 74,679</u>	<u>\$ 878,353</u>

Foreign Currency Risk

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.

At December 31, 2022, no investments were exposed to foreign currency risk.

Fair Value

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



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

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

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

Fair value measurements as of December 31, 2022 were as follows:

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	\$ 1,136,686	\$ 1,136,686	\$ -	\$ -
Fixed income mutual funds	878,353	-	878,353	-
Market-linked certificates of deposit	170,340	-	170,340	-
U.S. Treasury notes	391,307	391,307	-	-
Total	\$ 2,576,686	\$ 1,527,993	\$ 1,048,693	\$ -

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

Debt securities classified as Level 2 are valued using either a bid evaluation or a matrix pricing technique. Bid evaluations may include market quotations, yields, maturities, call features, and ratings. Matrix pricing is used to value securities based on the securities' relationship to benchmark quote prices. Level 2 debt securities have non-proprietary



information that is readily available to market participants, from multiple independent sources, which are known to be actively involved in the market.

The net asset value (NAV) per share is the amount of net assets attributable to each share outstanding at the close of the period. Investments measured using NAV for fair value are not subject to level classification.

4. Property Taxes Receivable

The Town bills property taxes semi-annually in May and November. Property tax revenues are recognized in the year for which taxes have been levied. Property taxes 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 lien-ed by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 14%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Property taxes receivable at December 31, 2022 consisted of the following:

	Gross Amount (fund basis)	Allowance for Doubtful Accounts	Current Portion	Long- Term Portion
Property taxes				
2022 levy	\$ 1,176,718	\$ (29,419)	\$ 1,147,299	\$ -
Unredeemed tax liens	<u>243,489</u>	<u>(6,087)</u>	<u>139,525</u>	<u>97,877</u>
Total	<u>\$ 1,420,207</u>	<u>\$ (35,506)</u>	<u>\$ 1,286,824</u>	<u>\$ 97,877</u>

Taxes Collected for Others

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

5. Interfund Accounts

Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the General Fund. In order to obtain accountability for each fund, interfund receivable and



payable accounts must be utilized. The composition of interfund balances as of December 31, 2022 was as follows:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 350,316	\$ 16,790,180
Nonmajor Governmental Funds:		
Special Revenue Funds:		
Ambulance revolving	75,000	-
PD/FD Special Detail Fund	-	49,673
Park & Recreation Revolving Fund	152,563	-
Firearm License Fees	-	1,465
Drug Forfeiture Fund	-	7,425
Conservation Fund	168,511	-
Village Green Tree Fund	549	-
Cable Equipment Fund	2,521	-
Agriculture Commission Donation	2,368	-
Skate Park	46,747	-
Town Grants	19,831	-
Police Grant	-	5,094
SAFER Firefighter Grant	237,759	-
Sherburne/Mammoth Impact Fees	-	105,372
Senior Center Impact Fees	4,056	-
ARPA Grant	1,484,437	-
Additional Highway Block Aid	278,766	-
Additional Highway Bridge Aid	249,956	-
Capital Project Funds:		
Sherburne/Mammoth Project	764,259	-
Old Bridge Street Bridge	-	181,287
Subtotal Nonmajor Governmental Funds	3,487,323	350,316
Fiduciary Funds:		
Custodial Funds	13,302,857	-
Total	\$ <u>17,140,496</u>	\$ <u>17,140,496</u>



Transfers

The Town reports interfund transfers between various funds. Most transfers result from budgetary or statutory actions, whereby funds are moved to accomplish various expenditure purposes. The following is a schedule of major interfund transfers for the year ended December 31, 2022.

<u>Governmental Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 56,100	\$ -
Special Revenue Funds:		
Expendable Trust Fund	<u>-</u>	<u>56,100</u>
Total	\$ <u>56,100</u>	\$ <u>56,100</u>

The transfer to the Expendable Trust Fund was for the purpose of forest management, stewardship, security, public education, and other costs associated with the maintenance and care of the Town's forest land.

6. Capital Assets

Capital asset activity for the year ended December 31, 2022 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital Assets, Being Depreciated:				
Buildings and improvements	\$ 13,039	\$ 78	\$ -	\$ 13,117
Vehicles, machinery, and equipment	5,549	835	(225)	6,159
Infrastructure	<u>65,673</u>	<u>-</u>	<u>-</u>	<u>65,673</u>
Total Capital Assets, Being Depreciated	84,261	913	(225)	84,949
Less Accumulated Depreciation For:				
Buildings and improvements	(4,277)	(373)	-	(4,650)
Vehicles, machinery, and equipment	(3,479)	(521)	205	(3,795)
Infrastructure	<u>(57,179)</u>	<u>(1,143)</u>	<u>-</u>	<u>(58,322)</u>
Total Accumulated Depreciation	<u>(64,935)</u>	<u>(2,037)</u>	<u>205</u>	<u>(66,767)</u>
Capital Assets, Being Depreciated, Net	19,326	(1,124)	(20)	18,182
Capital Assets, Not Being Depreciated:				
Land	11,372	442	-	11,814
Construction in progress	<u>336</u>	<u>124</u>	<u>-</u>	<u>460</u>
Total Capital Assets, Not Being Depreciated	<u>11,708</u>	<u>566</u>	<u>-</u>	<u>12,274</u>
Governmental Activities Capital Assets, Net	\$ <u>31,034</u>	\$ <u>(558)</u>	\$ <u>(20)</u>	\$ <u>30,456</u>



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

Governmental Activities	
General government	\$ 209
Public safety	412
Highways and streets*	1,329
Sanitation	25
Culture and recreation	61
Conservation	<u>1</u>
Total Governmental Activities	<u>\$ 2,037</u>

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

7. Deferred Outflows of Resources

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

8. Tax Refunds Payable

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

9. Unearned Revenue

Unearned revenue represents grant funds received by the Town from the American Rescue Plan Act (ARPA). These funds will be used for COVID-19 related expenditures or negative economic impacts of COVID-19 over the next several years.



10. Long-Term Debt

Loans

The Town issues direct borrowings to provide funds for the acquisition and construction of major capital facilities and conservation land. Direct borrowings outstanding were as follows at December 31, 2022:

<u>Loans - Direct Borrowings</u>	<u>Original Issue</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 12/31/22</u>
Conservation land	\$ 600,000	10/20/23	2.99%	\$ 60,000
Conservation land	750,000	07/20/26	2.65%	300,000
Conservation land	1,315,000	04/30/32	2.65%	1,249,250
Fire Truck & 2014 Ford Focus	635,220	07/25/23	3.53%	69,658
2018 Energy Project	400,000	09/14/28	3.69%	257,138
8 Police Cruisers	229,265	06/15/24	3.94%	<u>229,265</u>
Total				<u>\$ 2,165,311</u>

Future Debt Service

The annual payments to retire all loans outstanding as of December 31, 2022 were as follows:

<u>Year</u>	<u>Loans - Direct Borrowings</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 488,335	\$ 59,886	\$ 548,221
2024	363,170	46,114	409,284
2025	248,506	34,403	282,909
2026	250,056	27,304	277,360
2027	176,664	20,654	197,318
2028	178,330	15,493	193,823
2029	131,500	10,193	141,693
2030	131,500	6,660	138,160
2031	131,500	3,127	134,627
2032	<u>65,750</u>	<u>242</u>	<u>65,992</u>
Total	<u>\$ 2,165,311</u>	<u>\$ 224,076</u>	<u>\$ 2,389,387</u>



Changes in Long-Term Liabilities

During the year ended December 31, 2022, the following changes occurred in long-term liabilities (in thousands):

	Beginning Balance	Additions	Reductions	Ending Balance	Less Current Portion	Equals Long-Term Portion
Bonds payable:						
Public offerings	\$ 280	\$ -	\$ (280)	\$ -	\$ -	\$ -
Loans payable (direct borrowings)	<u>2,242</u>	<u>229</u>	<u>(306)</u>	<u>2,165</u>	<u>(488)</u>	<u>1,677</u>
Subtotal	2,522	229	(586)	2,165	(488)	1,677
Compensated absences liability	750	24	(59)	715	-	715
Net pension liability	13,038	3,974	-	17,012	-	17,012
Net OPEB liability	<u>5,145</u>	<u>-</u>	<u>(958)</u>	<u>4,187</u>	<u>-</u>	<u>4,187</u>
Total	<u>\$ 21,455</u>	<u>\$ 4,227</u>	<u>\$ (1,603)</u>	<u>\$ 24,079</u>	<u>\$ (488)</u>	<u>\$ 23,591</u>

Long-Term Debt Supporting Governmental Activities

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.

11. Deferred Inflows of Resources

Deferred inflows of resources represent the acquisition of net assets by the Town that apply 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, in accordance with GASB Statements No. 69 and 75, will be recognized as expense in future years and are more fully described in the corresponding pension and OPEB notes. *Unavailable revenues* are reported in the governmental funds Balance Sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year.



12. Governmental Funds – Fund Balances

The Town's fund balances at December 31, 2022 were comprised of the following:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Inventory	\$ 5,255	\$ -	\$ 5,255
Permanent funds	<u>-</u>	<u>856,477</u>	<u>856,477</u>
Total Nonspendable	5,255	856,477	861,732
Restricted			
Special revenue funds			
Ambulance	-	75,000	75,000
Parks and recreation	-	137,904	137,904
Conservation	-	168,311	168,311
Impact fees	-	162,318	162,318
Skate park	-	46,747	46,747
Grants	-	804,692	804,692
Other	-	46,111	46,111
Expendable trust funds			
Permanent funds	<u>-</u>	<u>144,761</u>	<u>144,761</u>
Total Restricted	-	1,759,901	1,759,901
Committed			
Article carryforwards	1,409,846	-	1,409,846
Capital project funds	-	764,259	764,259
Capital reserve funds	<u>736,405</u>	<u>-</u>	<u>736,405</u>
Total Committed	2,146,251	764,259	2,910,510
Assigned			
General government	356,605	-	356,605
Public safety	183,301	-	183,301
Sanitation	111,875	-	111,875
Culture and recreation	<u>143,930</u>	<u>-</u>	<u>143,930</u>
Total Assigned	795,711	-	795,711
Unassigned			
General Fund	6,395,065	-	6,395,065
Special revenue funds deficits	-	(6,403)	(6,403)
Capital project funds deficits	<u>-</u>	<u>(183,773)</u>	<u>(183,773)</u>
Total Unassigned	<u>6,395,065</u>	<u>(190,176)</u>	<u>6,204,889</u>
Total Fund Balances	<u>\$ 9,342,282</u>	<u>\$ 3,190,461</u>	<u>\$ 12,532,743</u>



13. New Hampshire 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. NHRS provides service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and required to participate in the NHRS. 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. 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, which is 13.75% for employees, 30.67% for police, and 29.78% for fire. The Town’s contribution to NHRS for the year ended December 31, 2022 was \$1,746,814, 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 pension, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS’ fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

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

At December 31, 2022, the Town reported a liability of \$17,011,665 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. 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, 2022, the Town’s proportion was 0.29657034%, which was an increase of 0.00238759% from its previous year proportion.

For the year ended December 31, 2022, the Town recognized pension expense of \$2,074,496. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 319,279	\$ 65,305
Differences between projected and actual earnings on pension plan investments	644,720	-
Changes in assumptions	904,885	-
Changes in proportion	669,181	-
Contributions subsequent to the measurement date	<u>925,005</u>	<u>-</u>
Total	<u>\$ 3,463,070</u>	<u>\$ 65,305</u>



The amounts reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as an increase (decrease) in pension expense as follows:

<u>Year Ended December 31:</u>	
2023	\$ 962,469
2024	773,316
2025	(172,294)
2026	<u>909,269</u>
Total	\$ <u>2,472,760</u>

Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.00% per year
Wage inflation	2.75% per year
Salary increases	5.40% 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, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period of July 1, 2015 – June 30, 2019.

Target Allocations

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



The following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Broad US equity	30.00 %	7.60%
Global Ex-US equity	<u>20.00</u>	7.90%
Total Public Equity	50.00	
Real estate equity	10.00	6.60%
Private equity	<u>10.00</u>	8.85%
Total Private Market Equity	20.00	
Private debt	<u>5.00</u>	7.25%
Total Private Debt	5.00	
Core US fixed income	<u>25.00</u>	3.60%
Total Fixed Income	25.00	
Inflation	<u>-</u>	2.25%
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%)
\$22,825,365	\$17,011,665	\$12,178,111

Pension Plan Fiduciary Net Position

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

14. Other Post-Employment Benefits (GASB 75)

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

Town OPEB Plan

All the following OPEB disclosures for the Town OPEB Plan are based on a measurement date of June 30, 2022.

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, 2022, the following employees were covered by the benefit terms:

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

Funding Policy

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

Actuarial Assumptions and Other Inputs

The total OPEB liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.00% annually
	4.31%, net of OPEB plan investment expense, including inflation, previously
Discount rate	2.25%.
Healthcare cost trend rates	4.50% for 2022
Retirees' share of benefit-related costs	100% of medical and dental insurance premiums

Mortality rates were based on:

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



The actuarial assumptions used in the valuation reflect the latest experience studies published by the SOA.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.31% and was based on the S&P Municipal Bond 20-Year High Grade Index at December 31, 2022. 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 \$2,882,040 was measured as of December 31, 2022, and was determined by an actuarial valuation as of January 1, 2021.

Changes in the Total OPEB Liability

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

	Total OPEB Liability
Balance, beginning of year	\$ 3,829,869
Changes for the year:	
Service cost	232,550
Interest	90,893
Changes in assumptions or other inputs	(1,225,578)
Benefit payments	<u>(45,694)</u>
Net Changes	<u>(947,829)</u>
Balance, end of year	<u>\$ 2,882,040</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.25% in 2021 to 4.31% in 2022.

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

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

1% Decrease <u>(3.31%)</u>	Current Discount Rate <u>(4.31%)</u>	1% Increase <u>(5.31%)</u>
\$ 3,540,927	\$ 2,882,040	\$ 2,386,911



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:

	Current Healthcare Cost Trend Rates	
1% Decrease (3.50%)		1% Increase (5.50%)
\$ 2,312,348	\$ 2,882,040	\$ 3,665,623

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

For the year ended December 31, 2022, the Town recognized an OPEB expense of \$310,480. At December 31, 2022, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 30,703
Change in assumptions	<u>841,299</u>	<u>1,050,496</u>
Total	<u>\$ 841,299</u>	<u>\$ 1,081,199</u>

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

<u>Year Ended December 31:</u>	
2023	\$ (12,963)
2024	(12,963)
2025	(12,963)
2026	(12,963)
2027	(12,963)
Thereafter	<u>(175,085)</u>
Total	<u>\$ (239,900)</u>



New Hampshire Retirement System Medical Subsidy Plan Description

General Information About the OPEB Plan

Plan Description

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

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

Benefits Provided

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

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

Contributions

Pursuant to RSA 100-A:16, III, and the biennial actuarial valuation, funding for the Medical Subsidy payment is via the employer contributions rates set forth by NHRS. Employer contributions required to cover that amount of cost not met by the members' contributions are determined by a biennial actuarial valuation by the NHRS actuary using the entry age normal funding method and are expressed as a percentage of earnable compensation. The Town contributed 0.31% of gross payroll for Group I employees and 3.21% and 3.21% 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 as 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, 2022 was \$1,304,905, representing 0.345315690%.

For the year ended December 31, 2022, the Town recognized an OPEB expense related to the NHRS Medical Subsidy of \$115,294. At December 31, 2022, 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	\$ 90,541	\$ -
Net difference between projected and actual OPEB investment earnings	<u>3,566</u>	<u>-</u>
Total	<u>\$ 94,107</u>	<u>\$ -</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, 2023.

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

<u>Year Ended December 31:</u>	
2023	\$ 593
2024	154
2025	(1,403)
2026	<u>4,222</u>
Total	<u>\$ 3,566</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:

	Current	
1%	Discount	1%
Decrease	Rate	Increase
<u>(5.75%)</u>	<u>(6.75%)</u>	<u>(7.75%)</u>
\$ 1,416,697	\$ 1,304,905	\$ 1,207,543

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, 2022:

	Total/Net OPEB Liability	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources	Total OPEB Expense
Town OPEB Plan	\$ 2,882,040	\$ 841,299	\$ 1,081,199	\$ 310,480
Proportionate share of NHRS Medical Subsidy Plan	<u>1,304,905</u>	<u>94,107</u>	<u>-</u>	<u>115,294</u>
Total	<u>\$ 4,186,945</u>	<u>\$ 935,406</u>	<u>\$ 1,081,199</u>	<u>\$ 425,774</u>

15. Beginning Fund Balance Reclassification

The beginning (January 1, 2022) fund balance of the Town has been reclassified as follows:

Fund Basis Financial Statements:

	General Fund	Nonmajor Governmental Funds
As previously reported	\$ 7,387,145	\$ 3,425,840
Reclassification of Compensated Absences Fund	<u>584,184</u>	<u>(584,184)</u>
As reclassified	<u>\$ 7,971,329</u>	<u>\$ 2,841,656</u>



16. Subsequent Events

Management has evaluated subsequent events through August 28, 2023, which is the date the financial statements were available to be issued.

17. Commitments and Contingencies

Outstanding Legal Issues

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

Grants

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

Encumbrances

At year-end, the Town's General Fund had \$795,711 in encumbrances that will be honored in the next year.

18. New Pronouncements

The Governmental Accounting Standards Board (GASB) has issued GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* (P3s and APAs), and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAS), effective for the Town on December 31, 2023. These statements establish new reporting and disclosure requirements for P3s, APAs, and SBITAS. Management is currently evaluating the impact of implementing these GASB pronouncements.



TOWN OF PELHAM, NEW HAMPSHIRE

Required Supplementary Information
General Fund

Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual
For the Year Ended December 31, 2022

(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Revenues				
Property taxes	\$ 15,505,961	\$ 14,381,498	\$ 14,397,121	\$ 15,623
Interest, penalties, and other taxes	109,662	114,610	135,854	21,244
Licenses, permits, and fees	3,391,475	3,611,200	3,716,759	105,559
Intergovernmental	1,430,407	1,691,057	1,600,093	(90,964)
Charges for services	600,025	785,000	927,361	142,361
Investment income	11,000	9,000	51,335	42,335
Miscellaneous	25,000	8,000	119,044	111,044
Total Revenues	21,073,530	20,600,365	20,947,567	347,202
Expenditures				
General government	8,509,725	8,884,841	8,463,885	420,956
Public safety	6,500,891	6,597,363	6,244,560	352,803
Highways and streets	2,165,318	2,775,084	2,645,564	129,520
Sanitation	979,437	1,027,573	1,093,266	(65,693)
Health	161,656	161,656	102,002	59,654
Welfare	73,820	73,820	22,755	51,065
Culture and recreation	1,174,832	1,271,964	1,272,383	(419)
Conservation	62,089	69,757	66,788	2,969
Debt service	711,862	784,585	767,880	16,705
Capital outlay	690,000	1,350,303	1,123,604	226,699
Total Expenditures	21,029,630	22,996,946	21,802,687	1,194,259
Excess (Deficiency) of revenues over expenditures	43,900	(2,396,581)	(855,120)	1,541,461
Other Financing Sources (Uses)				
Transfers in	56,100	56,100	56,100	-
Transfers out	(200,000)	(200,000)	(200,000)	-
Use of prior year fund balance (carryforwards)	-	1,940,481	1,940,481	-
Use of fund balance	100,000	600,000	600,000	-
Total Other Financing Sources (Uses)	(43,900)	2,396,581	2,396,581	-
Overall Budgetary Excess	\$ -	\$ -	\$ 1,541,461	\$ 1,541,461

See Independent Auditors' Report and Notes to the Required Supplementary Information.



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

Budgetary Basis

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

Budget/GAAP Reconciliation

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

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

<u>General Fund</u>	<u>Revenues</u>	<u>Expenditures</u>	Other Financing <u>Sources (Uses)</u>
GAAP Basis	\$ 21,043,955	\$ 19,958,367	\$ 285,365
Recognize use of fund balance as funding source	-	-	600,000
Reverse beginning of year appropriation carryforwards from expenditures	-	-	1,940,481
Add end of year appropriation carryforwards and related funding sources	-	2,205,557	-
Reverse the effects of non-budgeted items	(92,640)	(229,265)	(229,265)
Remove effect of combining capital reserve funds with General Fund	<u>(3,748)</u>	<u>(131,972)</u>	<u>(200,000)</u>
Budgetary Basis	<u>\$ 20,947,567</u>	<u>\$ 21,802,687</u>	<u>\$ 2,396,581</u>

See Independent Auditors' Report and Notes to the Required Supplementary Information.



TOWN OF PELHAM, NEW HAMPSHIRE

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

New Hampshire Retirement System

<u>Calendar 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, 2022	June 30, 2022	0.29657034%	\$17,011,665	\$7,305,987	232.85%	65.10%
December 31, 2021	June 30, 2021	0.29418275%	\$13,037,942	\$6,906,684	188.77%	72.20%
December 31, 2020	June 30, 2020	0.28280103%	\$18,088,381	\$6,423,773	281.58%	58.70%
December 31, 2019	June 30, 2019	0.27719737%	\$13,337,780	\$2,988,948	446.24%	65.60%
December 31, 2018	June 30, 2018	0.26222662%	\$12,626,743	\$5,538,293	227.99%	64.73%
December 31, 2017	June 30, 2017	0.25948281%	\$12,761,346	\$5,170,452	246.81%	62.66%
December 31, 2016	June 30, 2016	0.26521070%	\$14,102,832	\$5,127,897	275.02%	58.30%
December 31, 2015	June 30, 2015	0.26814720%	\$10,622,724	\$4,942,702	214.92%	65.47%

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

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

See Independent Auditors’ Report.



TOWN OF PELHAM, NEW HAMPSHIRE

Required Supplementary Information
 Schedule of Pension Contributions
 (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, 2022	June 30, 2022	\$ 1,746,814	\$ 1,746,814	\$ -	\$ 7,652,742	22.83%
December 31, 2021	June 30, 2021	\$ 1,512,623	\$ 1,512,623	\$ -	\$ 7,070,343	21.39%
December 31, 2020	June 30, 2020	\$ 1,333,395	\$ 1,333,395	\$ -	\$ 6,809,748	19.58%
December 31, 2019	June 30, 2019	\$ 1,263,790	\$ 1,263,790	\$ -	\$ 6,327,772	19.97%
December 31, 2018	June 30, 2018	\$ 1,139,734	\$ 1,139,734	\$ -	\$ 5,684,638	20.05%
December 31, 2017	June 30, 2017	\$ 886,679	\$ 886,679	\$ -	\$ 3,875,845	22.88%
December 31, 2016	June 30, 2016	\$ 932,876	\$ 932,876	\$ -	\$ 5,077,738	18.37%
December 31, 2015	June 30, 2015	\$ 940,641	\$ 940,641	\$ -	\$ 5,145,848	18.28%

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

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

See Independent Auditors’ Report.



TOWN OF PELHAM, NEW HAMPSHIRE

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

Schedule of Proportionate Share

New Hampshire Retirement System Medical Subsidy

Calendar Year	Measurement Date	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Covered Payroll	Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Net OPEB Liability
December 31, 2022	June 30, 2022	0.345315690%	\$1,304,905	\$7,350,987	17.75%	10.64%
December 31, 2021	June 30, 2021	0.328418720%	\$1,315,175	\$6,906,684	19.04%	11.06%
December 31, 2020	June 30, 2020	0.316796330%	\$1,386,646	\$6,423,773	21.59%	7.74%
December 31, 2019	June 30, 2019	0.334968370%	\$1,468,539	\$5,988,948	24.52%	7.75%
December 31, 2018	June 30, 2018	0.315567730%	\$1,444,813	\$5,538,293	26.09%	7.53%

Schedule of Contributions

New Hampshire Retirement System Medical Subsidy

Calendar Year	Valuation Date	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
December 31, 2022	June 30, 2022	\$168,937	\$168,937	\$ -	\$7,652,742	2.21%
December 31, 2021	June 30, 2021	\$158,668	\$158,668	\$ -	\$7,070,343	2.24%
December 31, 2020	June 30, 2020	\$156,217	\$156,217	\$ -	\$6,809,748	2.29%
December 31, 2019	June 30, 2019	\$144,811	\$144,811	\$ -	\$6,327,772	2.29%
December 31, 2018	June 30, 2018	\$143,994	\$143,994	\$ -	\$5,684,638	2.53%

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

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

See Independent Auditors’ Report.



TOWN OF PELHAM, NEW HAMPSHIRE

Required Supplementary Information
Schedules of Changes in the Total OPEB Liability
(Unaudited)

	Pelham OPEB Plan *				
	2022	2021	2020	2019	2018
Total OPEB Liability					
Service cost	\$ 232,550	\$ 228,925	\$ 56,602	\$ 53,907	\$ 84,248
Interest	90,893	70,366	58,926	56,120	61,257
Differences between expected and actual experience	-	(42,985)	-	-	-
Changes of assumptions	(1,225,578)	1,177,819	637,167	135,759	(382,625)
Benefit payments, including refunds of member contributions	<u>(45,694)</u>	<u>(41,095)</u>	<u>(108,826)</u>	<u>(103,644)</u>	<u>(121,966)</u>
Net change in total OPEB liability	(947,829)	1,393,030	643,869	142,142	(359,086)
Total OPEB liability - beginning	<u>3,829,869</u>	<u>2,436,839</u>	<u>1,792,970</u>	<u>1,650,828</u>	<u>2,009,914</u>
Total OPEB liability - ending	<u>\$ 2,882,040</u>	<u>\$ 3,829,869</u>	<u>\$ 2,436,839</u>	<u>\$ 1,792,970</u>	<u>\$ 1,650,828</u>
Does not include New Hampshire Retirement System Medical Subsidy.					
Covered employee payroll	\$ 6,216,148	\$ 6,035,095	Not Available	Not Available	Not Available
Total OPEB liability as a percentage of covered employee payroll	46.36%	63.46%	Not Available	Not Available	Not Available

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

*Does not include New Hampshire System Medical Subsidy.

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

See Independent Auditors’ Report.



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

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Pelham, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire (the Town), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated August 28, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.



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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town’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 Town’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Merrimack, NH
August 28, 2023



**Town of Pelham
For 12/31/2023**

All

Tax Collector Revenue

Property Tax	\$ 49,397,405.00
Yield Taxes	6,101.57
Payment in Lieu of Taxes	46,595.00
Interest on Taxes	9,388.24
Property Tax Interest	31,161.74
Tax Coll Ret Check Fee	425.00
Tax Lien Interest	39,081.51
Yield Tax Interest	4.71
Total Tax Collector Revenue	\$ 49,530,162.77

Town Clerk Revenue

UCC Filing & Certificates	\$ 2,055.00
Motor Vehicles Decal Fees	63,307.00
Town MV Title Fees	7,126.00
Town MV Registration Fees	3,624,942.31
Town Dog License Fees	10,606.50
Dog Fines & Penalties	688.00
Civil Forfeiture Fee - Dogs	2,688.00
Boat Taxes	16,100.15
Hunting/Fishing License	183.00
Vital Statistics	8,677.00
Marriage Ceremony	1,800.00
Town Clerk - Notary Public Fee	2,010.00
Miscellaneous	3,311.33
Total Town Clerk Revenue	\$ 3,743,494.29

Planning Department Permits

Planning	\$ 3,494.78
Building Permits	78,498.08
Sign Fees	586.00
Pellt Stove Fees	575.00
Electrical Permits	22,073.50
Well Water Permit	1,350.00
Plumbing Permits	12,450.00
Septic System Permits	12,075.00
Junk License Renewal Fees	75.00
Occupancy Permits	9,050.00
Reinspection Fees	6,100.00
Fines	2,708.34
Total Planning Department Permits	\$ 149,035.70

Planning Board Fees

PB-Application Fees	\$ 14,215.00
PB-Advertising Fees	1,350.00
Total Planning Board Fees	\$ 15,565.00

Assessing Fees

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

Police Department Revenue

PD Court Fines	\$ 1,222.00
PD Alarm Permits	20.00
PD Misc (inmate phone,etc)	175.50
PD Special Details	26,110.03
PD Insurance Fees	152.50
PD Parking Violations	200.00
PD Sex Offender Reg PD Portion	60.00
PD Police (Reimb) Grants	4,149.94
Total Police Department Revenue	\$ 32,089.97



**Report of Revenue for the Town Report
Town of Pelham
For 12/31/2023**

Run: 2/01/2024 at 7:03 AM

All

<u>Fire Department Revenue</u>	
Ambulance Fees Revenue	\$ 337,565.75
FD Miscellaneous	10,177.00
FD Ambulance Billing Fees	(3,192.41)
Total Fire Department Revenue	\$ 344,550.34
<u>Cable Department Revenue</u>	
Cable Income	\$ 259,733.04
Total Cable Revenue	\$ 259,733.04
<u>Cemetery Department Revenue</u>	
Cemetery - Open & Close	\$ 18,040.00
Cemetery - Cremation	12,600.00
Cemetery - Lots	5,820.00
Cemetery - Foot Marker	850.00
Total Cemetery Revenue	\$ 37,310.00
<u>Welfare Reimbursements</u>	
Total Welfare Reimbursements	\$ 0.00
<u>Transfer Station Revenue</u>	
Transfer - Recycle Lt Iron	\$ 24,130.79
Transfer - Recycling/Aluminum	1,064.79
Transfer - CFCC/HCFC Disposal	9,924.00
Transfer - TV & Monitors	10,379.00
Transfer - Batteries	2,080.67
Transfer - Clothing	3,715.00
Transfer - Furniture	12,200.00
Transfer - Mattresses	11,095.00
Transfer - Propane	40.00
Transfer - Tires	1,671.55
Transfer - Paper/Cardboard/Plastics	30.00
Transfer - Aluminum Cans	6,566.70
Transfer - Wires & Power Cords	156.60
Total Transfer Station Revenue	\$ 83,054.10
<u>Other Revenue</u>	
Sale of Property	\$ 4,095.72
Interest Earned - Excess Funds	680,246.30
Miscellaneous Revenue	437.40
Hawkers & Peddlers	600.00
NH Shared Rev/Meal	1,358,958.34
NH Highway Block Grant	351,364.39
Conservation Sign Revenue	128.00
NH/Fed Forest Land Reimb	33.32
Total Other Revenue	\$ 2,395,863.47
Total Revenues	\$ 56,590,858.68



Town of Pelham

Town of Pelham Expenses

Selectmen	
Selectmen - Salaries	\$ 552,855.37
Selectmen - Supplies	5,478.96
Selectmen - Telephone	2,434.95
Selectmen - Repairs	1,566.80
Selectmen - Rentals	525.00
Selectmen - New Equipment	464.94
Selectmen - Expenses	<u>78,519.86</u>
Total Selectmen	<u>\$ 641,845.88</u>
IT Department	
IT Department - Supplies	\$ 9,114.17
IT Department - Telephone/Internet	25,750.89
IT Department - New Equipment	163,401.90
IT Department - Software/Maintenance	<u>155,762.90</u>
Total IT Department	<u>\$ 354,029.86</u>
Trust Funds	
Trust Fund - Supplies	\$ 113.96
Total Trust Funds	<u>\$ 113.96</u>
Town Clerk/Tax Collector	
Town Clerk - Salaries	\$ 267,280.00
Town Clerk - Supplies	29,758.60
Town Clerk - Rentals	524.96
Town Clerk - Expenses	<u>4,328.38</u>
Total Town Clerk/Tax Collector	<u>\$ 301,891.94</u>
Elections	
Elections - Salaries	\$ 7,232.73
Elections - Supplies	6,611.23
Elections - Expenses	<u>325.00</u>
Total Elections	<u>\$ 14,168.96</u>
Assessor	
Assessor - Salaries	\$ 51,178.86
Assessor - Supplies	3,351.01
Assessor - Rentals	524.96
Assessor - New Equipment	3,600.00
Assessor - Expenses	86,122.47
Assessor - Specials	<u>71,037.76</u>
Total Assessor	<u>\$ 215,815.06</u>
Treasurer	
Treasurer - Salaries	\$ 4,740.00
Treasurer - Supplies	520.01
Treasurer - Expense	890.70
Treasurer - Specials	<u>47.97</u>
Total Treasurer	<u>\$ 6,198.68</u>
Legal Expenses	
Legal - Expenses	\$ 133,246.97
Total Legal Expenses	<u>\$ 133,246.97</u>
NH Retirement	
Retirement - Expense	\$ 2,334,523.86



Town of Pelham

Town of Pelham Expenses

Total NH Retirement	\$ 2,334,523.86
Planning And Zoning	
Planning - Salaries	\$ 448,776.61
Planning - Supplies	8,145.66
Planning - Telephone	5,791.36
Planning - Gas & Oil	1,274.69
Planning - Repairs	5,156.53
Planning - Rentals	524.96
Planning - Expenses	58,832.10
Planning - Specials	2,000.00
Planning - Special Project MS4	27,880.38
Total Planning And Zoning	\$ 558,382.29
Town Buildings	
Town Buildings - Salaries	\$ 11,730.00
Town Buildings - Supplies	12,475.43
Town Buildings - Electricity	134,010.07
Town Buildings - Phones/Cable	14,843.82
Town Buildings - Water/Pennichuck	22,390.42
Town Buildings - Heat/Pro/Oil	77,822.21
Town Buildings - Repairs	116,358.70
Town Buildings - Exp/Maintenance	19,793.82
Town Buildings - HVAC/Plumbing Maint.	43,318.43
Town Buildings - Inspections/Testing	25,913.20
Town Buildings - Cleaning Maintenance	87,753.00
Town Buildings - Landscaping	113,806.25
Town Buildings - Hist Soc Roof Repr	17,743.00
Town Buildings - Lyons Park Irrigation	17,535.00
Town Buildings - Trash Disposal	2,799.00
Town Buildings - Pest Control	6,183.00
Total Town Buildings	\$ 724,475.35
Cemetery	
Cemetery - Salaries	\$ 126,053.07
Cemetery - Supplies	15,450.07
Cemetery - Telephone	3,449.25
Cemetery - Gas & Oil	4,482.70
Cemetery - Repairs	3,129.01
Cemetery - Rentals	898.26
Cemetery - New Equip	248.63
Cemetery - Expenses	11,945.79
Cemetery - Specials	7,968.26
Total Cemetery	\$ 173,625.04
Insurance	
Insurance - Expense	\$ 3,052,540.92
Total Insurance	\$ 3,052,540.92
Police	
Police-Salaries	\$ 3,253,199.97
Police-Supplies	82,941.27
Police-Telephone	24,495.11
Police-Gasoline	56,042.61
Police-Repairs	85,444.11
Police-Rentals	3,419.47
Police-New Equipment	24,040.00
Police-Expenses	143,490.60
Total Police	\$ 3,673,073.14



Town of Pelham

Run: 2/01/2024 at 7:06 AM

Town of Pelham Expenses

Fire	
Fire - Salaries	\$ 2,080,142.21
Fire - Supplies	83,818.29
Fire - Telephone	21,365.13
Fire - Gas & Oil	22,022.54
Fire - Repairs	84,536.56
Fire - Rentals	164,566.98
Fire - New Equipment	157,226.47
Fire - Expenses	55,252.06
Fire - Specials	8,069.39
Total Fire	\$ 2,676,999.63
Highway	
Highway - Salaries	\$ 529,002.82
Highway - Supplies	268,905.12
Highway - Telephone	7,701.30
Highway - Gas & Oil	40,066.46
Highway - Repairs	172,013.15
Highway - Rentals	345,656.07
Highway - Expenses	74,569.95
Highway - Specials	305,014.00
Total Highway	\$ 1,742,928.87
Transfer Station	
Transfer - Salaries	\$ 360,766.01
Transfer - Supplies	12,736.74
Transfer - Telephone	3,814.80
Transfer - Gas & Oil	6,477.05
Transfer - Repairs	71,872.26
Transfer - Rentals	18,000.00
Transfer - New Equip	84,208.67
Transfer - Expenses	548,313.52
Total Transfer Station	\$ 1,106,189.05
Health Officer	
Health Officer - Expenses	\$ 10,244.08
Health Officer - Specials	35,000.00
Total Health Officer	\$ 45,244.08
Health Services	
Health Services - Expenses	\$ 44,450.00
Total Health Services	\$ 44,450.00
Human Services	
Human Services - Salaries	\$ 12,637.50
Human Services - Expenses	20,458.82
Total Human Services	\$ 33,096.32
Parks And Recreation	
Recreation - Salaries	\$ 230,510.24
Recreation - Supplies	6,039.64
Recreation - Telephone	1,762.72
Recreation - Gas & Oil	931.78
Recreation - Repairs	6,084.45
Recreation - Rentals	6,720.13
Recreation - New Equipment	151.98
Recreation - Expenses	31,494.48
Total Parks And Recreation	\$ 283,695.42



Town of Pelham

Town of Pelham Expenses

Cable	
Cable - Salaries	\$ 135,034.77
Cable - Supplies	4,661.67
Cable - Telephone	2,972.85
Cable - Repairs	10,957.67
Cable - New Equipment	14,905.44
Cable - Expenses	3,312.99
Total Cable	\$ 171,845.39
Senior Citizens	
Senior Citizens - Salaries	\$ 156,984.49
Senior Citizens - Supplies	1,740.59
Senior Citizens - Telephone	4,182.53
Senior Citizens - Gas & Oil	3,469.26
Senior Citizens - Repairs	5,877.97
Senior Citizens - Rentals	2,715.36
Senior Citizens - Expenses	8,830.00
Total Senior Citizens	\$ 183,800.20
Library	
Library - Salaries	\$ 457,464.09
Library - Program Supplies	1,492.93
Library - Misc. Office Supplies	662.76
Library - Printer/Copier Paper & Toner	1,963.28
Library - Postage	489.66
Library - Book Processing Supplies	1,450.00
Library - Telephone	679.26
Library - Automated Library System Updates	3,360.26
Library - Replace Computers	2,025.00
Library - Adult Programs	2,070.08
Library - Children's Program	1,374.73
Library - Summer Reading Program	1,107.26
Library - Young Adult Program	1,745.88
Library - NH Library Association	338.35
Library - New England Library Assoc	329.62
Library - Merri-Hill Rock Library Co-op	35.00
Library - Staff Training & Dev	3,499.44
Library - Mileage	440.60
Library - Printed Materials	87.20
Library - Adult Books	20,949.20
Library - Adult Large Print Books	20,351.78
Library - Children's Books	4,762.90
Library - Young Adult Books	4,284.89
Library - Magazine Subscriptions	1,700.00
Library -Newspapers	3,276.73
Total Library	\$ 535,940.90
Town Celebrations	
Town Celebrations - Exp	\$ 22,817.12
Total Town Celebrations	\$ 22,817.12
Conservation Commission	
Conservation Comm - Salaries	\$ 772.20
Cons Comm - Expenses	7,841.49
Total Conservation Commission	\$ 8,613.69
Principal - L/T Bonds & Notes	
Debt Service Principal	\$ 488,334.75



Town of Pelham

Town of Pelham Expenses

Total Principal - L/T Bonds & Notes	<u>\$ 488,334.75</u>
Interest - L/T Bonds & Notes	
Debt Service - Interest	<u>\$ 63,048.87</u>
Total Interest - L/T Bonds & Notes	<u>\$ 63,048.87</u>



Town of Pelham
Department Expenditures Comparative Budget to Actual
 12/31/2023

	Budget	Expended
<u>Expenses</u>		
Selectmen	\$ 670,604.00	\$ 641,845.88
IT Department	374,401.00	354,029.86
Budget Committee	2.00	0.00
Trust Funds	335.00	113.96
Town Clerk	319,683.00	301,891.94
Elections	18,143.00	14,168.96
Assessor	229,193.00	215,815.06
Treasurer	15,224.00	6,198.68
Legal	96,000.00	133,246.97
Retirement - Expense	2,449,993.00	2,334,523.86
Planning	571,215.00	558,382.29
Town Buildings	890,764.00	724,475.35
Cemetery	177,573.00	173,625.04
Insurance	3,170,326.00	3,052,540.92
Police	3,788,639.00	3,673,073.14
Fire	2,918,972.00	2,676,999.63
Emergency Management	10,673.00	0.00
Highway	2,254,522.00	1,742,928.87
Transfer	1,309,845.00	1,106,189.05
Health Officer	87,956.00	45,244.08
Health Services	73,700.00	44,450.00
Human Services	75,640.00	33,096.32
Recreation	294,414.00	283,695.42
Cable	172,837.00	171,845.39
Senior. Citizens	193,338.00	183,800.20
Library	536,656.00	535,940.90
Town Celebrations	24,960.00	22,817.12
Conservation Comm	10,700.00	8,613.69
Debt Service Principal	487,416.00	488,334.75
Debt Service - Interest	68,881.00	63,048.87
Total Expenses	\$ 21,292,605.00	\$ 19,590,936.20

This Report has not been Audited



Proposed Budget

Pelham

For the period beginning January 1, 2023 and ending December 31, 2023

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1-27-2023

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
Philip A. Haberler	Budget Committee-Chair	<i>Philip A. Haberler</i>
Meg Brossette	Budget Com. Chair	<i>Meg Brossette</i>
Megan Larson	Member	<i>Megan Larson</i>
ROBERT S. STERN	MEMBER	<i>Robert Stern</i>
Edwin Cormier	Member	<i>Edwin Cormier</i>
Ed Marloway	Member	<i>Ed Marloway</i>
Gyrene H. Abace	Member	<i>Gyrene H. Abace</i>
Deborah B. Ryan	Budget Committee	<i>Deborah B. Ryan</i>

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

2023
MS-737



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
General Government								
4130-4139	Executive	06	\$876,004	\$928,665	\$1,045,342	\$0	\$1,045,342	\$0
4140-4149	Election, Registration, and Vital Statistics	06	\$293,154	\$337,276	\$337,826	\$0	\$337,826	\$0
4150-4151	Financial Administration	06	\$213,315	\$240,662	\$244,417	\$0	\$244,417	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	06	\$107,927	\$96,000	\$96,000	\$0	\$96,000	\$0
4155-4159	Personnel Administration	06	\$2,336,414	\$2,440,542	\$2,421,463	\$0	\$2,421,463	\$0
4191-4193	Planning and Zoning	06	\$594,234	\$641,402	\$571,215	\$0	\$571,215	\$0
4194	General Government Buildings	06	\$994,870	\$1,036,624	\$890,764	\$0	\$890,764	\$0
4195	Cemeteries	06	\$163,974	\$174,283	\$177,573	\$0	\$177,573	\$0
4196	Insurance	06	\$2,814,342	\$2,890,653	\$3,170,326	\$0	\$3,170,326	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal					\$8,394,234	\$8,954,926	\$0	\$8,954,926
Public Safety								
4210-4214	Police	06	\$3,464,115	\$3,642,399	\$3,734,042	\$0	\$3,703,059	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	06	\$2,577,238	\$2,883,763	\$2,918,972	\$0	\$2,918,972	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	06	\$0	\$9,041	\$10,673	\$0	\$10,673	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal					\$6,041,353	\$6,663,687	\$0	\$6,632,704
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal					\$0	\$0	\$0	\$0



2023
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's period ending 12/31/2023 (Recommended)	Budget Committee's period ending 12/31/2023 (Not Recommended)	
Highways and Streets									
4311	Administration	06	\$1,745,516	\$1,863,582	\$2,254,522	\$0	\$2,254,522	\$0	
4312	Highways and Streets		\$320,372	\$320,372	\$0	\$0	\$0	\$0	
4313	Bridges		\$0	\$500,000	\$0	\$0	\$0	\$0	
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0	
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0	
Highways and Streets Subtotal					\$2,683,954	\$2,254,522	\$0	\$2,254,522	\$0
Sanitation									
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0	
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0	
4324	Solid Waste Disposal	06	\$934,791	\$980,973	\$1,309,845	\$0	\$1,309,845	\$0	
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0	
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0	
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0	
Sanitation Subtotal					\$980,973	\$1,309,845	\$0	\$1,309,845	\$0
Water Distribution and Treatment									
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0	
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0	
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0	
Water Distribution and Treatment Subtotal					\$0	\$0	\$0	\$0	\$0
Electric									
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0	
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0	
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0	
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0	
Electric Subtotal					\$0	\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2023
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
Health								
4411	Administration	06	\$61,502	\$87,956	\$87,956	\$0	\$87,956	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	06	\$73,700	\$73,700	\$73,700	\$0	\$73,700	\$0
	Health Subtotal		\$135,202	\$161,656	\$161,656	\$0	\$161,656	\$0
Welfare								
4441-4442	Administration and Direct Assistance	06	\$22,755	\$73,820	\$75,640	\$0	\$75,640	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$22,755	\$73,820	\$75,640	\$0	\$75,640	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	06	\$275,062	\$276,330	\$294,414	\$0	\$294,414	\$0
4550-4559	Library	06	\$571,662	\$584,373	\$566,655	\$0	\$536,656	\$0
4583	Patriotic Purposes	06	\$22,256	\$9,260	\$24,960	\$0	\$24,960	\$0
4589	Other Culture and Recreation	06	\$325,530	\$328,117	\$366,175	\$0	\$366,175	\$0
	Culture and Recreation Subtotal		\$1,194,510	\$1,198,080	\$1,252,204	\$0	\$1,222,205	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	06	\$1,119	\$5,989	\$10,700	\$0	\$10,700	\$0
4619	Other Conservation		\$32,742	\$56,100	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$33,861	\$62,089	\$10,700	\$0	\$10,700	\$0





Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	06	\$706,447	\$705,845	\$487,416	\$0	\$487,416	\$0
4721	Long Term Bonds and Notes - Interest	06	\$62,315	\$103,740	\$68,881	\$0	\$68,881	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$768,762	\$809,585	\$556,297	\$0	\$556,297	\$0
Capital Outlay								
4901	Land		\$0	\$2,500,000	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$67,520	\$190,000	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$67,520	\$2,690,000	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Budget Appropriations			\$21,239,477	\$0	\$0	\$21,178,495	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (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	\$343,671	\$0	\$343,671	\$0
Purpose: Highway Block Grant						
Total Proposed Special Articles			\$343,671	\$0	\$343,671	\$0





Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)
4210-4214	Police	05	\$114,110	\$0	\$114,110	\$0
<i>Purpose: Police Collective Bargaining Agreement</i>						
Total Proposed Individual Articles			\$114,110	\$0	\$114,110	\$0



New Hampshire
Department of
Revenue Administration

2023
MS-737



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	06	\$489	\$3,000	\$3,000
3186	Payment in Lieu of Taxes	06	\$45,853	\$40,853	\$40,853
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	06	\$90,662	\$85,000	\$85,000
9991	Inventory Penalties		\$0	\$0	\$0
	Taxes Subtotal		\$137,004	\$128,853	\$128,853
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	06	\$3,281	\$3,000	\$3,000
3220	Motor Vehicle Permit Fees	06	\$3,532,291	\$3,450,000	\$3,450,000
3230	Building Permits	06	\$135,629	\$120,000	\$120,000
3290	Other Licenses, Permits, and Fees	06	\$45,553	\$45,000	\$45,000
3311-3319	From Federal Government		\$0	\$0	\$0
	Licenses, Permits, and Fees Subtotal		\$3,716,754	\$3,618,000	\$3,618,000
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	06	\$1,256,523	\$1,300,000	\$1,300,000
3353	Highway Block Grant	07	\$337,402	\$343,671	\$343,671
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	06	\$30	\$30	\$30
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$95,833	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
	State Sources Subtotal		\$1,689,788	\$1,643,701	\$1,643,701



New Hampshire
Department of
Revenue Administration

2023
MS-737



Town of Pelham, NH 2023 Annual Town Report – Financial

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
Charges for Services					
3401-3406	Income from Departments	06	\$857,459	\$800,000	\$800,000
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$857,459	\$800,000	\$800,000
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	06	\$48,760	\$50,000	\$50,000
3503-3509	Other	06	\$3,802	\$5,000	\$5,000
Miscellaneous Revenues Subtotal			\$52,562	\$55,000	\$55,000
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$0
Total Estimated Revenues and Credits			\$6,453,567	\$6,245,554	\$6,245,554



New Hampshire
 Department of
 Revenue Administration

2023
MS-737



Budget Summary

Item	Selectmen's Period ending 12/31/2023 (Recommended)	Budget Committee's Period ending 12/31/2023 (Recommended)
Operating Budget Appropriations	\$21,239,477	\$21,178,495
Special Warrant Articles	\$343,671	\$343,671
Individual Warrant Articles	\$114,110	\$114,110
Total Appropriations	\$21,697,258	\$21,636,276
Less Amount of Estimated Revenues & Credits	\$6,245,554	\$6,245,554
Estimated Amount of Taxes to be Raised	\$15,451,704	\$15,390,722



Supplemental Schedule

1. Total Recommended by Budget Committee	\$21,636,276
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$487,416
3. Interest: Long-Term Bonds & Notes	\$68,881
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$556,297
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$21,079,979
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$2,107,998
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$114,110
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$23,744,274



New Hampshire
Department of
Revenue
Administration

2023
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
KEVIN COTE	CHAIRMAN	
JAIE BERGERON	VICE CHAIRMAN	
HEATHER CORBETT	MEMBER	
CHARLENE TAKESIAN	MEMBER	
JASON CROTEAU	MEMBER	

Preparer		
Name	Phone	Email
Monica Hurley	603-533-6689	mkchurley@comcast.net
	8/15/2023	
Preparer's Signature		



New Hampshire
Department of
Revenue
Administration

2023
MS-1

Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	3,309.57	\$406,640
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	8,243.29	\$809,621,234
1G	Commercial/Industrial Land	737.81	\$42,487,980
1H	Total of Taxable Land	12,290.67	\$852,515,854
1I	Tax Exempt and Non-Taxable Land	3,421.50	\$36,388,792

Buildings Value Only		Structures	Valuation
2A	Residential	0	\$1,722,749,510
2B	Manufactured Housing RSA 674:31	0	\$345,000
2C	Commercial/Industrial	0	\$96,845,674
2D	Discretionary Preservation Easements RSA 79-D	0	\$0
2E	Taxation of Farm Structures RSA 79-F	0	\$0
2F	Total of Taxable Buildings	0	\$1,819,940,184
2G	Tax Exempt and Non-Taxable Buildings	0	\$61,055,600

Utilities & Timber		Valuation
3A	Utilities	\$79,131,109
3B	Other Utilities	\$0
4	Mature Wood and Timber RSA 79:5	\$0

5	Valuation before Exemption	\$2,751,587,147
----------	-----------------------------------	------------------------

Exemptions		Total Granted	Valuation
6	Certain Disabled Veterans RSA 72:36-a	0	\$0
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0
8	Improvements to Assist Persons with Disabilities RSA	1	\$140,000
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0
10A	Non-Utility Water & Air Pollution Control Exemption RSA	0	\$0
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-	0	\$0

11	Modified Assessed Value of All Properties	\$2,751,447,147
-----------	--	------------------------

Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$57,800	6	\$346,800
13	Elderly Exemption RSA 72:39-a,b	\$0	60	\$10,736,000
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	19	\$43,900
17	Solar Energy Systems Exemption RSA 72:62	\$0	76	\$2,882,800
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy	\$0	0	\$0

20	Total Dollar Amount of Exemptions	\$14,009,500
21A	Net Valuation	\$2,737,437,647
21B	Less TIF Retained Value	\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value	\$2,737,437,647
21D	Less Commercial/Industrial Construction Exemption	\$0



New Hampshire
*Department of
Revenue
Administration*

**2023
MS-1**

21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction	\$2,737,437,647
22	Less Utilities	\$79,131,109
23A	Net Valuation without Utilities	\$2,658,306,538
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value	\$2,658,306,538



New Hampshire
 Department of
 Revenue
 Administration

**2023
MS-1**

Utility Value Appraiser

Monica Hurley, CNHA, Corcoran Consulting Associate

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

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP	\$26,506,500	\$0	\$0	\$0	\$26,506,500
NEW ENGLAND HYDRO TRANSMISSION CORP	\$822,700	\$0	\$0	\$0	\$822,700
NEW ENGLAND POWER COMPANY	\$0	\$7,071,509	\$0	\$0	\$7,071,509
PSNH DBA EVERSOURCE ENERGY	\$201,300	\$46,300	\$0	\$823,800	\$1,071,400
	\$27,530,500	\$7,117,809	\$0	\$823,800	\$35,472,109

Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$6,350,200	\$0	\$0	\$0	\$6,350,200
TENNESSEE GAS PIPELINE COMPANY	\$0	\$31,419,200	\$0	\$0	\$31,419,200
	\$6,350,200	\$31,419,200	\$0	\$0	\$37,769,400

Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PENNICHUCK EAST UTILITY INC	\$5,554,000	\$335,600	\$0	\$0	\$5,889,600
	\$5,554,000	\$335,600	\$0	\$0	\$5,889,600



New Hampshire
Department of
Revenue
Administration

2023
MS-1

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	396	\$197,083
Surviving Spouse RSA 72:29-a	\$0	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	37	\$74,000
All Veterans Tax Credit RSA 72:28-b	\$500	60	\$30,000
Combat Service Tax Credit RSA 72:28-c		0	\$0
		493	\$301,083

Deaf & Disabled Exemption Report			
Deaf Income Limits		Deaf Asset Limits	
Single	\$0	Single	\$0
Married	\$0	Married	\$0
Disabled Income Limits		Disabled Asset Limits	
Single	\$0	Single	\$0
Married		Married	\$0

Elderly Exemption Report						
First-time Filers Granted Elderly Exemption for the Current Tax Year		Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
Age	Number	Age	Number	Amount	Maximum	Total
65-74	8	65-74	13	\$114,000	\$1,482,000	\$1,406,000
75-79	2	75-79	11	\$164,000	\$1,804,000	\$1,804,000
80+	7	80+	36	\$212,000	\$7,632,000	\$7,526,000
			60		\$10,918,000	\$10,736,000
Income Limits		Asset Limits				
Single	\$48,000	Single		\$250,000		
Married	\$58,000	Married		\$250,000		

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



*New Hampshire
Department of
Revenue
Administration*

**2023
MS-1**

Current Assessed Value: \$1,459,100



New Hampshire
 Department of
 Revenue
 Administration

2023
MS-1

Current Use RSA 79-A	Total Acres	Valuation
Farm Land	557.62	\$214,530
Forest Land	1,673.28	\$153,230
Forest Land with Documented Stewardship	170.83	\$10,191
Unproductive Land	183.49	\$4,306
Wet Land	724.35	\$24,383
	3,309.57	\$406,640

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	68.79
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	48.09
Total Number of Owners in Current Use	Owners:	161
Total Number of Parcels in Current Use	Parcels:	225

Land Use Change Tax

Gross Monies Received for Calendar Year		\$291,230
Conservation Allocation	Percentage: 100.00%	Dollar Amount: \$291,230
Monies to Conservation Fund		\$291,230
Monies to General Fund		\$0

Conservation Restriction Assessment Report RSA 79-B

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

Other Conservation Restriction Assessment Statistics

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



New Hampshire
Department of
Revenue
Administration

2023
MS-1

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		0.00	\$0	\$0

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

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

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

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

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

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
MAHLEP-ELDERLY HOUSING	\$32,262
SNHMC (SOUTHERN NH MEDICAL CENTER)	\$11,885
	\$44,147

- Notes**
1. ELDERLY EXEMPTION AMOUNTS AND LIMITS WERE CHANGED BY TOWN VOTE IN 2023. TOWN VOTE RESULTS TO BE UPLOADED.
 2. SOLAR EXEMPTION AMOUNT CHANGED BY TOWN VOTE IN 2023. SOLAR IS NOW 100% COST PLUS INSTALLATION EXEMPTED. TOWN VOTE RESULTS TO BE UPLOADED.
 3. BLIND EXEMPTION AMOUNT INCREASED TO \$57800 BY TOWN VOTE IN 2023. TOWN VOTE RESULTS TO BE UPLOADED.



New Hampshire
 Department of
 Revenue
 Administration

2023
\$18.19

Tax Rate Breakdown Pelham

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$14,871,345	\$2,737,437,647	\$5.43
County	\$2,644,735	\$2,737,437,647	\$0.97
Local Education	\$28,462,938	\$2,737,437,647	\$10.40
State Education	\$3,704,981	\$2,658,306,538	\$1.39
Total	\$49,683,999		\$18.19

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$49,683,999
War Service Credits	(\$301,083)
Village District Tax Effort	
Total Property Tax Commitment	\$49,382,916

Sam Greene
10/20/2023

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



Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$21,636,276	
Net Revenues (Not Including Fund Balance)		(\$6,791,798)
Fund Balance Voted Surplus		\$0
Fund Balance to Reduce Taxes		(\$300,000)
War Service Credits	\$301,083	
Special Adjustment	\$0	
Actual Overlay Used	\$25,784	
Net Required Local Tax Effort	\$14,871,345	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$2,644,735	
Net Required County Tax Effort	\$2,644,735	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$36,075,056	
Net Cooperative School Appropriations		
Net Education Grant		(\$3,907,137)
Locally Retained State Education Tax		(\$3,704,981)
Net Required Local Education Tax Effort	\$28,462,938	
State Education Tax	\$3,704,981	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$3,704,981	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$2,737,437,647	\$2,698,026,906
Total Assessment Valuation without Utilities	\$2,658,306,538	\$2,623,388,770
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$2,737,437,647	\$2,698,026,906

Village (MS-1V)

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



Pelham

Tax Commitment Verification

2023 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$49,382,916
1/2% Amount	\$246,915
Acceptable High	\$49,629,831
Acceptable Low	\$49,136,001

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

Commitment Amount	49,382,916.00
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	49,382,916.00

Under penalties of perjury, I verify the amount above was the 2023 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature: *Sandra Newcomb* **Date:** 10-25-2023

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 2023 Tax Rate	\$18.19	\$9.10

Associated Villages
No associated Villages to report



Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$56,448,930
Final Overlay	\$25,784

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*.

2023 Fund Balance Retention Guidelines: Pelham	
Description	Amount
Current Amount Retained (13.41%)	\$7,568,313
17% Retained <i>(Maximum Recommended)</i>	\$9,596,318
10% Retained	\$5,644,893
8% Retained	\$4,515,914
5% Retained <i>(Minimum Recommended)</i>	\$2,822,447



Town of Pelham
Report of Wages Paid
 For the Calendar Year 2023

Employee Name			Regular Wages* (includes all payments)	Overtime	Details/Specials	Gross Wages
Anderson	Glen	R	11,062.50			11,062.50
Arpin	Danielle	C	51,413.60			51,413.60
Aubrey	Callen	J	7,192.50			7,192.50
Ayotte	Jameson	R	583.81			583.81
Babb	Troy	M	66,012.24	19,025.25	686.25	85,723.74
Bahrakis	Simonson		2,816.25			2,816.25
Bailey	Jenna	S	1,657.75	99.00		1,756.75
Baisley	Caeden	M	195.00			195.00
Baisley	Elise	K	3,986.50	306.00		4,292.50
Banfield	Jeffrey	S	52,716.00	6,682.13		59,398.13
Barbato	Brian	E	118,561.67	5,084.36	20,417.87	144,063.90
Barrett	Ralph	R	63,744.73	2,592.33		66,337.06
Bateman	Heather		17,236.48			17,236.48
Bean	Amber	G	3,859.00	153.00		4,012.00
Beauregard	Jennifer		101,669.14			101,669.14
Becotte	Jackson		3,300.00			3,300.00
Becotte	Jasmine		727.50			727.50
Belcher	Kameron	A	2,917.50			2,917.50
Belcher	Stephen	J	22,690.10			22,690.10
Bergeron	Jaie	J	1,200.00			1,200.00
Berton	Morgan	G	986.25			986.25
Binette	Melissa	J	55,963.12	415.68		56,378.80
Bordeleau	Krista	D	53,806.23			53,806.23
Boucher	Jennifer	L	82,402.27	22,891.25	1,807.76	107,101.28
Boucher	Susan	D	44,126.72	469.77		44,596.49
Bowlan	Emma		180.00			180.00
Bowlan	Justin		3,570.00			3,570.00
Bowlan	Kyle		1,510.50			1,510.50
Brown	Gilberto	W	46,866.20	10,156.41	757.76	57,780.37
Buchner	Daniel		1,443.75			1,443.75
Buckley	Shawn		78,451.67	15,393.56		93,845.23
Cabral	Jake		390.00			390.00
Cabral	Janine	.	24,610.09	239.40		24,849.49
Cabral	Matthew		75.00			75.00
Caggianelli	Bonnie	J	1,508.77			1,508.77
Campbell	Brian	R	80,698.71	32,518.76	180.00	113,397.47
Caprigno	Allison	D	60,179.23	11,367.22	440.33	71,986.78
Carr	Kathleen	A	92,092.64	75.12		92,167.76
Carroll	Brendan	T	92,608.03			92,608.03
Castagnette	Yasmin	F	4,436.88	273.19		4,710.07
Castles	Jennifer	L	27,212.09	90.95		27,303.04
Choate	David	J	67,576.52	13,946.65		81,523.17
Christian	Douglas		49,825.55	855.62		50,681.17
Clark	Dakota	R	7,594.32	131.36		7,725.68
Clougherty	Makayla		2,262.50			2,262.50
Connolly	Jamie	E	58,222.57	28,254.75		86,477.32
Conrad	Carol		4,807.80			4,807.80
Coombs	Laura		43,268.03	486.87		43,754.90
Coppinger	Noah		1,237.50			1,237.50
Corbett	Heather	A	1,200.00			1,200.00
Correa	Ruben		38,810.84	5,126.74		43,937.58
Cote	Joan		58,211.70			58,211.70
Cote	Kevin	P	1,500.00			1,500.00
Croteau	J		1,200.00			1,200.00
Cunningham	Sean	D	72,140.84	2,690.47		74,831.31
Davis	Joan	B	5,550.00			5,550.00
Demers	Brian	R	107,327.59	12,536.70		119,864.29
DeRoche	David	G	82,580.16	15,193.20	1,122.60	98,895.96
Doherty	Linda	T	24,185.68			24,185.68
Donovan	Ryan	J	82,356.46	31,892.90	1,515.51	115,764.87

This report has not been audited.



**Town of Pelham
Report of Wages Paid
For the Calendar Year 2023**

Employee Name			Regular Wages* (includes all payments)	Overtime	Details/Specials	Gross Wages
Drouin	Cole	A	10,867.25			10,867.25
Dube	Andrea	E	3,000.00			3,000.00
Dutton	Zachary		60.00			60.00
Dyer	Colin		7,381.88			7,381.88
Eagen	Samantha	M	5,250.00	802.50		6,052.50
Eagen	Stacy	R	4,120.00	744.00		4,864.00
Emanuelson	Matthew		75,868.78	24,348.66		100,217.44
Estell	Dorothy	Lois	4,995.00			4,995.00
Estell	Luke		112.50			112.50
Fairweather	Jared		44,154.80	5,425.79		49,580.59
Fancher	Mark	R	7,136.62			7,136.62
Farris	Lindsey	A	996.00			996.00
Ferriera	Joseph	W	2,891.25			2,891.25
Fischer	Christopher	D	6,459.75	2,975.75		9,435.50
Fisher	Paul	D	69,899.77	21,410.77		91,310.54
Fournier	Alison		7,871.98			7,871.98
Frasca	Edward		11,640.00			11,640.00
Frechette	Mason	P	3,045.00			3,045.00
Fredette	Jakub	C	2,640.00			2,640.00
Furtado	Bella	C	986.25			986.25
Glynn	Richard	A	56,886.27	8,348.58	168.39	65,403.24
Grant	Paul		7,452.12	260.38	491.14	8,203.64
Gray	James		10,440.00			10,440.00
Greene	Jennifer	L	86,755.24			86,755.24
Greenwood	James	B	67,117.12			67,117.12
Gustafson	Katherine	E	1,620.00			1,620.00
Gustafson	Neil	E	1,172.50			1,172.50
Halko	Isaac		4,072.00			4,072.00
Halliday	Cody	D	69,390.72	8,517.26		77,907.98
Hamilton	Adam	C	53,503.74	17,594.08		71,097.82
Hamilton	Shaun	P	1,273.23			1,273.23
Hammond	Jeri	L	5,450.00			5,450.00
Haraldsen	Aidan		2,737.50			2,737.50
Harrington	Madeline		345.00			345.00
Harris	Timothy	J	47,961.02	5,094.05		53,055.07
Harvey	Steven		2,610.00			2,610.00
Hastie	Gavin	T	15.00			15.00
Hastie	Logan	W	135.00			135.00
Hayes	Rebecca	A	986.25			986.25
Hayes, Jr	William	T	4,740.00			4,740.00
Hegan	Brady		517.50			517.50
Hein	Gregory	M	59,334.76	18,129.09		77,463.85
Hodge	John	W	74,981.92	9,353.52		84,335.44
Hoffman	Craig		73,002.80	7,901.65		80,904.45
Hoffman	Dena	M	55,894.64			55,894.64
Hoffman	James	B	86,700.24	10,042.66		96,742.90
Hogan	James	B.	800.00			800.00
Hogan	Laurie	A	800.00			800.00
Holdsworth	Dawn	M	12,637.50			12,637.50
Hopkinson	Christopher	J	2,430.00			2,430.00
Horan	Kevin		830.35			830.35
Home	Robert	D	89,425.08	22,376.39		111,801.47
Howard	James	G	4,776.06			4,776.06
Hudson	Amanda	L	67,537.68	7,734.06		75,271.74
Huertas	Jaime		85,645.20	29,864.78	4,097.49	119,607.47
Hurd	Diane	L	7,241.00			7,241.00
Ibarra	Sebastian		3,180.00			3,180.00
Ignatowicz	John	W	100,107.92	51,458.28		151,566.20
Isabelle	Jordyn		5,602.00			5,602.00

This report has not been audited.



Town of Pelham
Report of Wages Paid
 For the Calendar Year 2023

Employee Name			Regular Wages* (includes all payments)	Overtime	Details/Specials	Gross Wages
Ivany	Bradley	G	3,112.50			3,112.50
Johnson	Brian	R	88,358.31			88,358.31
Johnstone	David	R	66,490.98	13,106.50		79,597.48
Joncas	Sophia		390.00			390.00
Jozokos	Maureen		9,749.00			9,749.00
Juszczak	Corey	J	53,408.42	17,024.17		70,432.59
Karalekas	Kerry		60,052.26	1,825.80		61,878.06
Kasiske	Michael	J	85,896.22	10,714.23		96,610.45
Keenlside	Matthew	P	96,978.23	25,509.41	336.79	122,824.43
Kelly	Brian	M	88,787.89	17,441.75	150.00	106,379.64
Kelly	Hannah	F	3,386.25			3,386.25
King	Abigail	P	187.50			187.50
Kousa	Gino		2,730.00			2,730.00
Kuilan	Ethan		1,492.50			1,492.50
Labonte	Kayleigh	N	13,735.20	1,057.78		14,792.98
LaCroix Jr.	Michael		38,903.52	1,280.32		40,183.84
Landry	Sara	E	59,529.48			59,529.48
Landry	Susan	A	54,690.42	1,039.31		55,729.73
Langan IV	John	P	2,925.00			2,925.00
LaRochelle	Rocco	J	3,378.75			3,378.75
LeBlanc	Jillian	R	986.25			986.25
Lee	Kevin	M	3,150.00			3,150.00
LeMasurier	Noelle	M	58,030.76	13,253.50		71,284.26
Levesque	Dylan		8,628.56			8,628.56
Lingley	Celia	M	69,212.80	5,721.50		74,934.30
Locke	James	M	85,013.16	9,471.44	100.00	94,584.60
Lodge	William	C	16,087.50			16,087.50
Long	Robert	W	79,700.00			79,700.00
Louh	Zaki	A	922.50			922.50
Lozowski	John	P	38,820.00			38,820.00
Lundy	Robert	B	4,798.18	368.96		5,167.14
Lykansion	Danny		69,614.46			69,614.46
Lynch	Billy	J	38,011.64	477.57		38,489.21
Lynde	Brady		240.00			240.00
Mackay	Karen	S	772.20			772.20
MacKinnon	Stephen	A	2,760.00			2,760.00
Malloy	Regina	M	53,226.92	498.44		53,725.36
Mannion	Dennis	J	999.84		4,236.19	5,236.03
Marchand Fournier	Cynthia		7,815.00			7,815.00
Markey	Mairead		3,504.00			3,504.00
Marston	Julie	A	54,196.95			54,196.95
Martin	Kevin	J	3,143.75	-	11,479.78	14,623.53
Mastropiero	Rebecca	L	5,988.46			5,988.46
Matarazzo	Bradley	J	5,377.25	516.00		5,893.25
Matarazzo	Spencer	C	4,566.25	-		4,566.25
Maxwell	Ryan		360.00			360.00
McCarthy	Taylor	S	64,278.95	20,794.45	1,431.32	86,504.72
McGlynn	Karen		5,340.00			5,340.00
McGovern	Jackson	A	3,705.00			3,705.00
McKinnon	Johnny	W	3,165.00			3,165.00
McNiff	Andrew	J	45,254.85	2,501.35		47,756.20
McQuaide	Warren	M	64,315.27	7,439.74	505.17	72,260.18
Merry	Reese		51,576.31	26,275.45		77,851.76
Michaud	Megan	R	5,283.54			5,283.54
Midgley	James	F	129,677.33			129,677.33
Midgley	James T		65,991.74	17,169.69		83,161.43
Midgley	Jeannette		18,564.75			18,564.75
Milinzazo	Ashley	D	23,362.50			23,362.50
Monette	Madison	G	7,634.16	724.44		8,358.60

This report has not been audited.



Town of Pelham
Report of Wages Paid
 For the Calendar Year 2023

Employee Name		Regular Wages* (includes all payments)	Overtime	Details/Specials	Gross Wages
Montano	Bismark	86,818.04	27,905.72	224.52	114,948.28
Mulcahey	Katherine	300.00			300.00
Mullen	Kacey	6,025.00			6,025.00
Murphy	Nicholas	63,819.90	16,591.83		80,411.73
Naffah	Phillip	44,631.05	5,858.38		50,489.43
Nayak	Anika	776.25			776.25
Newcomb	Linda	80,094.03	720.21		80,814.24
Nicolls	William	3,333.75			3,333.75
Noyes	Benjamin	75,660.68	30,609.26		106,269.94
Nwabueze	Osinachi	150.00			150.00
O'Donnell	Thomas	101,066.32	17,470.70		118,537.02
O'Connell Galeotalanza	Shannon	67,614.63	15,346.81		82,961.44
O'Connor	Brady	2,302.50			2,302.50
O'Connor	Timothy	3,280.25			3,280.25
Owens	Lisa	56,848.42	185.00		57,033.42
Pacheco	Deborah	800.00			800.00
Pacheco Jr	Christopher	300.00			300.00
Page	Ronald	94,910.11	38,462.42		133,372.53
Parece	Patricia	2,065.00			2,065.00
Passamonte	Samantha	1,448.00			1,448.00
Penny	Christopher	38.22			38.22
Penny	Tammy	115,800.60			115,800.60
Perriello	Anne	129,910.40	740.49	2,529.41	133,180.30
Pollard	Cassidy	41,773.67	132.19		41,905.86
Provencal	Abigail	5,589.00			5,589.00
Provencal	Ty	4,485.00			4,485.00
Regan	Kimberly	800.00			800.00
Richards	Levi	54,830.07	14,301.72		69,131.79
Riddinger	Mark	83,392.94	24,622.95		108,015.89
Rizzo	Brenda	47,369.92	1,781.39		49,151.31
Roark	Joseph	140,423.49			140,423.49
Roche	Justin	6,503.88	612.00		7,115.88
Roche	Makenzie	3,980.00	240.00		4,220.00
Rooney	Daniel	83,520.86	26,594.36		110,115.22
Rosher	Abigail	18,365.55			18,365.55
Rosher	Haeley	3,539.26			3,539.26
Russo	Steven	74,448.84	32,291.84	1,326.15	108,066.83
Salois	Kelly	62,700.90	571.46		63,272.36
Sarratori	Ryan	35,100.32	8,588.26		43,688.58
Sauer	Robert	13,526.50			13,526.50
Schedeler	Elizabeth	573.75			573.75
Silva	Scott	47,822.55	7,226.74		55,049.29
Simes	Michael	73,891.69	42,715.87	3,266.95	119,874.51
Slattery	Elizabeth	2,724.00			2,724.00
Slattery	Lynne	9,633.30			9,633.30
Snide	Ann	51,082.01	55.25		51,137.26
Snyder	Nikolas	3,948.00	570.00		4,518.00
Somorrostro	Omobono	2,688.00			2,688.00
Soucy	Roland	85,900.24			85,900.24
Sprague	Bradley	2,565.00			2,565.00
St. Pierre	Sean	986.25			986.25
Stevens	Delaney	3,097.50			3,097.50
Takesian	Charlene	1,200.00			1,200.00
Tapley Jr	Donald	2,326.75			2,326.75
Tavoularis	Juliet	2,547.25			2,547.25
Tetreault	Samantha	1,230.00			1,230.00
Thistle	Adam	97,369.23	39,507.42	1,804.69	138,681.34
Thompson	Carolyn	161.55			161.55
Todino	Joshua	330.00			330.00

This report has not been audited.



Town of Pelham
Report of Wages Paid
 For the Calendar Year 2023

Employee Name			Regular Wages* (includes all payments)	Overtime	Details/Specials	Gross Wages
Toom	Stephen	R	114,411.98	5,543.96	23,046.59	143,002.53
Truong	Kaeden		3,120.00			3,120.00
Vecchi	Betsy	A.V.	58,392.15			58,392.15
Vieira	Bruce	J	91,557.78	27,969.35	841.95	120,369.08
Vincent	Emily		3,352.00			3,352.00
Vinciguerra	Emiley	E	660.00			660.00
Votour	Gina		21,265.98			21,265.98
Weaver	Patrick	M	84,115.25	31,145.51		115,260.76
Webster	Kimberly	R	1,296.00			1,296.00
Whittier	Rhonda	M	46,328.62	2,079.16		48,407.78
Wholey	Joseph	T	412.50			412.50
Williams	Gary	E.	44,521.52			44,521.52
Witkowski	Christopher		2,715.00			2,715.00
Wong-Sierra	Chrysta	M	6,656.25			6,656.25
Wood	Lisa	A	20,586.25			20,586.25
Woonton	Mark	A	3,026.25			3,026.25
Yambo	Mason		3,247.50			3,247.50
Yates-Souza	Myia	M	82,620.18	9,583.64		92,203.82
Yeung	Dylan	R	1,500.00			1,500.00
Young	Lauren	S	1,951.94			1,951.94
Zagorski	Heidi		11,182.50			11,182.50
Zelonis	Timothy		46,805.75			46,805.75
			7,918,406.75	1,115,566.58	82,964.61	9,116,937.94

*Regular wages can include the following:

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

This report has not been audited.



Town of Pelham, NH

Encumbered Funds for 2023

Department	Description		Amount
Fire	Forestry Truck (2022 Warrant Article Carryforward)	\$	68,733.51
Fire	Holmatro Vehicle Extrication Equipment	\$	73,700.00
Planning	MS4 Stormwater Structure Professional Svcs	\$	9,515.86
Planning	MS4 Consultant	\$	17,862.00
Selectmen	Actuary Services	\$	6,100.00
Town Buildings	Planning Department Renovations	\$	70,299.67
Conservation	Prime Wetlands Study	\$	2,220.00
Technology	Phone System Replacement	\$	14,871.00
Total Encumbered Funds			\$ 263,302.04



Impact/Exaction Fee Summary Schedules

High School Impact Fee Summary By Year

As of 12/31/2023

<u>Year</u>	<u>Fees Collected</u>	<u>Fees Used*</u>	<u>Income**</u>	<u>Balance</u>
2016	\$ 47,461.67	\$ (45,204.34)	\$ -	\$ 2,257.33
2017	\$ 59,462.27	\$ (2,257.33)	\$ -	\$ 59,462.27
2018	\$ 82,023.91	\$ -	\$ -	\$ 141,486.18
2019	\$ 79,893.72	\$ (213,064.53)	\$ -	\$ 8,315.37
2020	\$ 28,631.34	\$ (32,431.05)	\$ -	\$ 4,515.66
2021	\$ 63,802.18	\$ (59,943.73)	\$ -	\$ 8,374.11
2022	\$ 70,234.72	\$ (10,630.44)	\$ -	\$ 67,978.39
2023	\$ 82,830.17	\$ -	\$ -	\$ 150,808.56
Totals:	\$ 514,339.98	\$ (363,531.42)	\$ -	\$ 150,808.56

* High school impact fees are transferred to the SAU for spending.

** There is no interest income because these are not maintained in a separate bank account.

Sherburne/Mammoth Exaction Fee Summary By Year

As of 12/31/2023

<u>Year</u>	<u>Fees Collected</u>	<u>Fees Used</u>	<u>Interest</u>	<u>Balance</u>
2013	\$ 4,500.00	\$ -	\$ 3.20	\$ 4,503.20
2014	\$ 11,250.00	\$ -	\$ 15.74	\$ 15,768.94
2015	\$ 26,647.50	\$ -	\$ 39.76	\$ 42,456.20
2016	\$ 51,075.00	\$ -	\$ 122.89	\$ 93,654.09
2017	\$ 38,790.00	\$ -	\$ 205.93	\$ 132,650.02
2018	\$ 75,780.00	\$ (4,702.29)	\$ 290.71	\$ 204,018.44
2019	\$ 31,500.00	\$ (49,312.88)	\$ 399.86	\$ 186,605.42
2020	\$ 31,500.00	\$ (59,022.92)	\$ 236.53	\$ 159,319.03
2021	\$ 18,000.00	\$ (51,489.67)	\$ 17.05	\$ 125,846.41
2022	\$ -	\$ (17,995.69)	\$ 18.25	\$ 107,868.97
2023	\$ -	\$ (13,235.50)	\$ 15.80	\$ 94,649.27
Totals:	\$ 289,042.50	\$ (195,758.95)	\$ 1,365.72	\$ 94,649.27

This report has not been audited.



TRUSTEES OF THE TRUST FUNDS

2023 Annual Report

In February 2023 all necessary reports were electronically filed with the NH Department of Justice, Charitable Trust Division and have been subsequently approved. Our Investment Policy was also updated and submitted to the Attorney General’s Office in compliance with State requirements. These documents continue to be available for review on the Town website.

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

The Trustees have been advised that effective 2024 the Department of Justice, Charitable Trust Division, will allow submittal of the Town’s 1008 individual Perpetual Care Trusts to be submitted on an Excel Spread Sheet rather than individually up-loaded onto their site. This change will significantly reduce our up-load time. The Trustees are working with Enterprise Wealth Management to modify their reporting to the town to be consistent with the new DOJ allowed change.

As of November 30, 2023, a total of \$2,765,465 is currently held by the Trustees in various trust and Capital Reserve Funds. Of this total, \$2,382,943 is deposited in an Investment Portfolio which consists of funds contained in Expendable Trust Funds, some with restricted principal and others completely expendable.

As reported by our Investment Advisor, Enterprise Wealth Management, “Year to Date performance of this investment portfolio is up approximately 10% in a market that has seen recovery across many asset classes as the Fed’s actions have curbed the risks of rising inflation and lessened fears of a recession. There are still geopolitical tensions across the globe, but the economy and market remain resilient. The US economy has shown signs of strength and stability with strong earnings, balance sheets and positive outlooks. We continue to maintain a small bias towards domestic large cap growth companies but have brought the overall portfolio back towards a neutral overall position relative to the Trust Funds Investment Policy Statement and guidelines. On the fixed income side of the portfolio, we remain neutral in terms of maturity and favor core bonds that should benefit from a more normal rate environment. We do expect yields to come in as the Fed takes action in mid to late 2024. We do not expect rates to get back near that zero percent environment we were at for so long but rather normalized towards long term averages with inflation hovering near 2% and rates in the 3-4% range for the short to medium term.

The balance of \$382,523 is deposited in Certificates of Deposits, Treasury Securities and Money Market Accounts and consists of Capital Reserve Funds which, by state regulations, must be invested separately. Year to Date performance results for this portfolio’s holdings are at a positive 3.4% as the market has moved away from the zero percent rate scenarios that we operated in for more than 10 years to an environment where short-term yields hover close to 5%. As legacy maturities happen, we are able to take advantage of these elevated yields without extending out too far on the yield curve. The portfolio remains highly liquid for potential needs for these funds by the town.”

A formal detailed, unaudited report of all existing funds is summarized on a November 2023 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	\$ 1,174,725
Expendable Trust Funds	<u>\$ 1,208,218</u>
Total	\$ 2,382,943

Breakdown of Capital Reserve Funds:

Capital Reserve Accounts	\$ 363,,638
Non-Capital Reserve Funds (Per DRA reported under Capital Reserves)	<u>\$ 18,885</u>
Total	\$ 382,523

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



Report of the Trust Funds of the Town of Pelham N.H. for year ending December 31, 2023 (as of 11/30/2023)
MS-9

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	%	Balance Beginning Year	New Funds Created*	Cash Gains or (Losses)	Withdrawals*	Year End Balance	Balance Beginning Year	Income %	***INCOME***			Grand Total of Principal & Income	End of Year Fair Market Value					
												Income Earned	Income Expended	Fees							
CAPITAL RESERVE FUNDS																					
2013	Cistem Repair	CDs		7.58%	26,106.22		3.79		2,633.27	2,633.27	7.58%	381.86	(108.54)	2,901.28	29,012.81	29,439.33					
2006	Cemetery Lot Repurchase	CDs		0.12%	5.60		0.06		439.41	439.41	0.12%	5.91	(1.70)	446.72	445.83	455.83					
2014	Special Education CRF	CDs		58.29%	202,635.28		29.14		18,229.65	18,229.65	58.29%	2,934.78	(834.07)	22,994.78	226,273.05	226,273.05					
2019	Buildings & Grounds Ren. & Improv.	CDs		21.33%	76,680.79		10.66		4,119.82	4,119.82	21.33%	1,073.61	(305.13)	4,888.30	81,579.75	82,779.06					
1980	Raymond Park Forestry	CDs		6.15%	19,525.15		3.08		3,783.32	3,783.32	6.15%	309.71	(88.03)	4,005.00	23,533.23	23,879.20					
1992	Senior Center Bus	CDs		1.13%	4,237.08		0.57		52.19	52.19	1.13%	57.00	(16.19)	93.00	4,330.65	4,330.65					
2004	Town Building Emer. Repair	CDs		0.45%	21.45		0.23		1,699.30	1,699.30	0.45%	22.87	(6.50)	1,715.67	1,732.89	1,762.89					
2016	Highway Dept Maintenance	CDs		0.00%	0.00		0.00		0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00					
NON-CAPITAL RESERVE FUNDS																					
2017	Fire Department Matching Grant	Fire Dept.		4.94%	16,909.65		2.47		1,794.79	1,794.79	4.94%	248.66	(70.67)	1,972.78	18,884.90	19,162.53					
Total Capital Reserve Funds										346,117.37	0.00	50.00	0.00	32,751.75	100.00%	5,034.40	0.00	(1,430.83)	36,355.32	382,522.69	388,146.20
RESTRICTED PRINCIPAL TRUST FUNDS																					
1897	Perpetual Care	Cemetery	Stocks & Bonds	38.45%	731,909.41		29,734.35		148,174.68	148,174.68	38.45%	15,792.05	(5,811.50)	919,798.99	961,421.88						
1986	Eva Parisseau	Cemetery	Stocks & Bonds	0.05%	840.42		46.95		887.37	887.37	0.06%	24.95	(9.19)	1,452.35	1,518.07						
1998	Myron Robie	Cemetery	Stocks & Bonds	0.47%	7,997.42		364.68		2,796.36	2,796.36	0.47%	193.69	(71.27)	11,280.89	11,791.37						
1979	Charles Steovy	Library	Stocks & Bonds	0.39%	8,287.85		298.51		547.36	547.36	0.39%	158.55	(58.34)	9,233.92	9,651.78						
1990	E & E Chalifoux	Library	Stocks & Bonds	0.34%	6,562.56		266.40		1,322.57	1,322.57	0.34%	141.49	(52.08)	8,240.94	8,613.86						
1979	Frank Woodbury	Library	Stocks & Bonds	0.80%	15,332.56		621.23		3,054.52	3,054.52	0.80%	329.93	(121.43)	19,216.81	20,086.41						
1937	Mary Gage	Library	Stocks & Bonds	0.08%	1,548.00		596.1		216.04	216.04	0.08%	31.67	(11.65)	236.06	1,843.66						
1940	Sherman Hobbs	Library	Stocks & Bonds	0.38%	7,446.60		290.18		1,142.28	1,142.28	0.38%	154.11	(56.71)	1,239.68	9,382.65						
2012	Anna M. Beauvoir in Book Fund	Library	Stocks & Bonds	3.06%	65,859.30		2,365.82		4,164.70	4,164.70	3.06%	1,256.51	(462.41)	73,183.91	76,495.64						
SCHOOL																					
1995	Dr. Ernest M. Law	Scholarship	Stocks & Bonds	0.69%	15,141.88		537.50		941.53	941.53	0.69%	286.80	(105.32)	16,552.19	17,301.21						
1997	Grace C O'Hearn	Scholarship	Stocks & Bonds	0.61%	13,912.31		471.90		159.48	159.48	0.61%	251.43	(92.33)	14,552.58	15,211.12						
2000	Lansigne Case Mem.	Scholarship	Stocks & Bonds	1.18%	24,552.87	2,000.00	895.93		744.27	744.27	1.18%	466.47	(171.68)	28,237.86	29,515.69						
1982	Ruth Richardson	Scholarship	Stocks & Bonds	0.32%	7,145.27		247.50		284.88	284.88	0.32%	132.24	(48.67)	7,611.22	7,956.64						
1985	Struthers Drum	Scholarship	Stocks & Bonds	0.32%	7,133.58		245.32		197.03	197.03	0.32%	130.82	(48.15)	7,558.60	7,900.64						
2012	John & Glenys Wolfendend	Scholarship	Stocks & Bonds	1.50%	34,104.24		1,159.82		398.61	398.61	1.50%	617.31	(227.17)	35,802.81	37,422.96						
TOWN																					
1997	H. Tracy Davis Mem.	Boy Scouts	Stocks & Bonds	0.47%	9,114.10		361.48		1,584.90	1,584.90	0.47%	192.00	(70.63)	11,181.85	11,687.85						
EXPENDABLE TRUST FUNDS																					
CEMETERY																					
2009	General Maintenance	Cemetery	Stocks & Bonds	2.51%	70,898.86		2,110.18	(34,894.00)	3,590.55	3,590.55	2.51%	1,213.02	(446.20)	42,472.41	44,394.38						
1956	E & A Raymond	Cemetery	Stocks & Bonds	0.03%	396.83		25.94		370.96	422.77	0.03%	13.80	(5.05)	802.48	838.80						
1966	Henry Currier	Cemetery	Stocks & Bonds	0.05%	612.82		38.78		534.97	7.58	0.05%	20.59	(7.58)	1,199.58	1,253.87						
1966	Koehler/Cahill	Cemetery	Stocks & Bonds	0.03%	361.21		25.24		386.45	386.04	0.03%	13.41	(4.93)	780.97	816.31						
LIBRARY TRUSTS																					
1999	Noreen Brown	Library	Stocks & Bonds	0.00%	44.76		3.41		56.37	48.17	0.00%	1.82	(0.67)	105.69	110.47						
PARKS & RECREATION																					
1994	Pelham Veterans Memorial Park	Parks & Rec.	Stocks & Bonds	0.30%	6,826.92		232.72		61.15	61.15	0.30%	123.59	(45.50)	7,198.88	7,524.64						
1996	Raymond Park Trust - Public	Parks & Rec.	Stocks & Bonds	1.36%	18,606.50		1,053.21		12,566.32	19,659.71	1.36%	599.37	(205.85)	32,579.55	34,053.85						
PENSION/INSURANCE FUNDS																					
1991	Compensated Absence	Employee Rel.	Stocks & Bonds	29.27%	584,632.70		22,632.82		85,258.41	607,265.52	29.27%	12,020.44	(4,423.40)	700,120.97	731,802.96						
SCHOOL/SCHOLARSHIP FUNDS																					
1994	ADA Modification	School	Stocks & Bonds	0.33%	21,191.67		499.97	(25,000.00)	11,047.54	-3,308.36	0.33%	399.31	(146.66)	7,991.83	8,353.47						
2013	Pelham HS Sr. Scholarship Fd	School	Stocks & Bonds	0.06%	2,221.30		58.96	(1,000.00)	2,280.26	221.52	0.06%	36.66	(13.48)	1,524.96	1,593.97						
1999	School Building Maint.	School	Stocks & Bonds	13.61%	277,817.55		10,525.63		33,772.26	33,772.26	13.61%	5,590.24	(2,057.19)	37,255.31	340,332.52						
1976	Robinson Tennis Court	School	Stocks & Bonds	0.21%	1,962.62		158.94		2,121.56	2,121.56	0.21%	84.41	(31.06)	1,939.11	1,939.11						
ROAD/TOWN FUNDS																					
1980	Forest Mgmt Committee	Forestry	Stocks & Bonds	3.12%	62,061.95		2,330.52		1,057.98	81,113.46	3.12%	1,192.80	(439.06)	82,925.18	86,677.72						
Total Individual Trusts										2,004,524.06	18,720.99	18,720.99	77,663.50	(60,894.00)	317,894.24	100.00%	41,429.48	(15,245.56)	342,928.16	2,382,942.71	2,490,776.02
Total All Trust Funds										2,350,641.43	18,720.99	77,713.50	2,386,181.92	350,645.99	46,663.88	(1,150.00)	16,676.39	379,283.48	2,765,465.40	2,878,922.22	



Town of Pelham, NH 2023 Annual Town Report – Financial

Report of the Trust Funds of the Town of Pelham N.H. for year ending December 31, 2023 (as of 11/30/2023)

MS-9

NUMBER OF SHARES	DESCRIPTION OF INVESTMENT NAME OF BANKS, STOCKS, BONDS	***HOW INVESTED***				***PRINCIPAL***				***INCOME***				GRAND TOTAL		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	COSTS OF YEAR END	BALANCE BEGINNING YEAR	INCOME DURING YEAR	EXPANDED DURING YEAR	YEAR END BALANCE	YEAR END PRINCIPAL & INCOME	YEAR FAIR MARKET VALUE					
	Cash and Cash Equivalents	10,164.61					10,164.61					3,680.06	(39,540.14)		(381,990.32)		25,856.94	80,198.93
0.000	Federated Kaufman Small Cap Fund	9,973.59					9,973.59					0.00	0.00		9,973.59		0.00	0.00
1,704.130	Fidelity Small-Cap Index Fund	38,931.85					38,931.85					144.85	(144.85)		38,931.85		1,465.55	38,445.17
2,981.132	Fidelity 500 Index Fund - Instt.	368,639.27					368,639.27					5,065.25	(5,065.25)		368,639.27		77,096.73	473,968.98
0.000	Goldman Sachs Intl Eq Insights	0.00					0.00					0.00	0.00		0.00		0.00	0.00
1,871.052	JP Morgan Emerging Markets Equity	74,750.86					74,750.86					0.00	0.00		74,750.86		1,908.47	54,485.03
4,229.111	JP Morgan Research Enhanced Equity Parnassus Mid Cap Fund	115,053.75	145,000.00				145,000.00					530.81	(530.81)		145,000.00		5,133.44	150,133.44
381.000	iShares Trust Core S&P Mid-Cap ETF	0.00	79,219.91				79,219.91					1,011.53	(1,011.53)		79,219.91		18,338.95	97,558.86
6,331.496	Schwab International Index Fund	105,000.00					105,000.00					0.00	0.00		105,000.00		3,028.68	0.00
3,368.824	T Rowe Price Instt. Large Cap Growth	276,059.68	38,858.29				143,858.29					0.00	0.00		143,858.29		13,447.26	140,179.32
0.000	Vanguard Growth Index Fd Admiral Share	(270.88)					170,270.08					0.00	0.00		170,270.08		101,941.42	217,423.90
5,705.810	Wcm Focused Intl Growth	142,949.05					142,949.05					0.00	0.00		142,949.05		12,267.50	124,443.72
685.000	Vanguard RET Index ETF	57,344.58					57,344.58					1,660.78	(1,660.78)		57,344.58		55,985.05	55,985.05
1,605.000	Flestream Global Upstream Natural Resources	73,010.03					73,010.03					1,597.23	(1,597.23)		73,010.03		(5,521.20)	64,248.15
0.000	Blackrock High Yield Bd Port Cl Instl	1,048.26					1,048.26					0.00	0.00		1,048.26		0.00	0.00
0.000	Blackrock Total Return Bond Fund	2,640.51					2,640.51					0.00	0.00		2,640.51		0.00	0.00
9,022.770	Baird Ultra Short Bond Fund	45,440.57	35,000.00				80,440.57					2,783.16	(2,783.16)		80,440.57		10,508.95	90,949.52
37,730.831	Fidelity Investment Grade Bond	276,465.14	25,000.00				301,465.14					8,613.03	(8,613.03)		301,465.14		7,870.39	264,870.43
16,278.567	Vanguard Core Bond Fund	318,888.63					318,888.63					9,647.41	(9,647.41)		318,888.63		9,861.07	286,502.78
2,624.000	iShares Trust Barclays Fund	277,810.79					277,810.79					6,695.37	(6,695.37)		277,810.79		(1,915.52)	252,866.24
0.000	US Treasury Bill Maturing 2/2/2023	49,535.00					50,000.00					0.00	0.00		50,000.00		158.50	0.00
0.000	US Treasury Bill Maturing 8/10/2023	48,375.00					50,000.00					0.00	0.00		50,000.00		1,339.02	0.00
0.000	US Treasury Bill Maturing 11/2/2023	47,780.00					50,000.00					0.00	0.00		50,000.00		1,897.50	0.00
0.000	US Treasury Bill Maturing 5/4/2023	48,930.00					50,000.00					0.00	0.00		50,000.00		749.72	0.00
50,000.000	US Treasury Bill Maturing 2/8/2024	0.00	48,692.50				48,692.50					0.00	0.00		48,692.50		806.00	49,498.50
50,000.000	US Treasury Bill Maturing 3/7/2024	0.00	49,092.50				49,092.50					0.00	0.00		49,092.50		205.50	49,298.00
0.000	Vanguard Index Fd Inc Intermediate Term	2,259.49					2,259.49					0.00	0.00		2,259.49		0.00	0.00
	Total All Funds	2,390,779.78	420,863.20	0.00	481,254.69	83,043.50	2,413,431.79	346,130.24	41,429.48	77,289.50	381,990.32	2,031,441.47	2,301,096.47	285,931.12	2,490,776.02			



ASSESSING DEPARTMENT 2023 Annual Report

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

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

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

We had success in March 2023 passing a 100% exemption for solar energy systems per RSA 72:62, increasing the blind exemption to \$57,800, increasing the eligibility criteria and exempted amount for the elderly exemption and readopting the veterans' credits to include active duty personnel.

For the 2023 tax year Pelham had 5830 properties of which 5611 are taxable. In 2023 assessed values remained the same as for 2022, with exceptions for new construction or additions. When the 2021 revaluation was completed our equalization, rate was 101.4%. Since then, the residential market has remained aggressive and assessed values continued to drop to below **84.3%** of the fair market by the **lien date of April 1, 2023**.

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

209 Total Qualified sales from October 1, 2022, through September 30, 2023.

Property Type	# of Sales	Median Size	Median Sale Price	Median 2023 Ratio
Single Family	172	2114	\$615,000	84.6%
Condominium	16	1591	\$469,933	87.1%

The following is the official 2023 summary of taxable inventory for Pelham as reported on our **MS1**:

Residential Land.....	\$ 809,621,234
Commercial/Industrial Land.....	\$ 42,487,980
Current Use Land.....	\$ 406,640
Total of Taxable Land.....	\$ 852,515,854
Residential Buildings.....	\$ 1,723,094,698
Commercial/Industrial Buildings	\$ 96,845,674
Total of Taxable Buildings.....	\$ 1,819,940,184
Public Utilities.....	\$ 79,131,109
Total Public Utilities.....	\$ 79,131,109
Total Valuation before exemptions.....	\$ 2,751,587,147
Total Optional Exemptions.....	\$ 11,082,800
Modified Assessed Valuation.....	\$ 2,737,437,647.

The modified assessed valuation is used in calculating our tax rate; and the modified assessed valuation minus utilities will be used to calculate our portion of the state education tax in 2025.

When the overall town assessment increases the tax rate typically decreases. However, in 2023 it increased to \$18.19 from



\$17.42 in 2022. Our assessed values modestly increased by 1.014%. The current rate is broken down into local school at **\$10.40**, County at **\$0.97**, Municipal at **\$5.43** and State Education rate at **\$1.39**.

Tax rates and equalization values per year since 2000.

Year	Ratio	Town	County	School	State	Total	Full Value Tax Rate
2000	72.00%	3.96	2.14	9.01	6.89	22.0	15.84
2001	60.00%	3.68	2.25	10.06	7.51	23.5	14.1
2002	57.60%	3.98	2.30	12.14	7.43	25.9	14.89
2003	53.30%	5.32	2.09	13.06	7.48	28.0	14.9
2004	49.30%	6.65	2.01	15.96	5.23	29.9	14.72
2005	43.30%	7.16	2.15	16.96	4.98	31.3	13.53
2006*	100.00%	3.24	0.93	7.74	2.08	14.0	13.99
2007	99.10%	3.89	0.96	8.85	2.11	15.8	16.52
2008**	97.00%	4.46	1.04	9.46	2.36	17.4	16.84
2009**	97.60%	5.44	1.17	10.46	2.50	19.6	19.02
2010	99.40%	6.06	1.12	9.87	2.48	19.5	19.42
2011	97.60%	6.38	1.16	11.37	2.50	21.4	20.90
2012	102.00%	7.49	1.16	13.26	2.49	24.4	24.64
2013	98.00%	6.48	1.21	12.71	2.47	22.9	22.41
2014	96.30%	6.91	1.24	12.29	2.43	22.9	22.02
2015	91.00%	6.90	1.29	12.65	2.42	23.3	22.40
2016*	98.60%	6.02	1.23	11.62	2.08	21.0	20.68
2017	95.00%	5.89	1.21	12.17	2.18	21.5	20.38
2018	87.80%	6.58	1.17	11.62	2.09	21.5	18.84
2019**	96.90%	5.37	1.09	11.05	1.89	19.4	18.68
2020	89.10%	5.78	1.03	11.45	1.94	20.2	17.99
2021*	100.40%	4.74	0.83	8.98	1.41	15.96	16.02
2022	88.2%	5.44	0.85	10.10	1.03	17.42	15.19
2023	84.3	5.43	.97	10.40	1.39	18.19	15.00

*Revaluation Year ** Statistical Update

The 2023 equalization ratio is estimated to be 84.3%.

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 or there is financial hardship.

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

Respectfully,
Susan Snide



Pelham Community Television

Department Head:
James Greenwood, Cable
Coordinator

6 Village Green
Pelham, NH 03076

Phone: (603) 635-8645

Email:
ptv@pelhamweb.com

Website:
www.pelhamweb.com/cable-ptv

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

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

PELHAM COMMUNITY TELEVISION 2023 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, schedule, and playback several productions and shows that are produced outside of PTV but Sponsored or submitted by Pelham residents. We also continue to provide equipment, materials, and expertise for the technical part of several theatre productions each year including lighting, microphones, speakers, video projection, and special effects.

In 2023 PTV continued to upgrade equipment, during the summer I began to build a new broadcast system for the new Town Meeting room. We also work in conjunction with IT Director, Brian Demers, who provides Facebook coverage of Government meetings on the Town's Facebook Page.

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

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

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

Respectfully submitted,
James B. Greenwood

Cable Coordinator

Production Team in 2023

Cable Coordinator - James Greenwood 25 years
Production Assistant - Linda Doherty 35 years

Camera Technicians

Cole Drouin 5th year
Robert Sauer 5th year
Juliet Tavoularis 3rd year
Kacey Mullen 2nd year
Jacob Kasarjian 2nd year
Colin Dyer 2nd year
Jenna Bailey 1st Year



Cemetery Department

Lisa Wood, Trustee Chair and
Office Administrator

Sean Cunningham, Cemetery
Caretaker/Foreman

68 Old Bridge Street
Pelham, NH 03076

Phone: (603) 635-6974

Fax: (603) 751-8178

Email:

lwood@pelhamweb.com

scunningham@pelhamweb.com

Website:

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

Office Hours:

Monday – Friday
7:00AM to 3:00PM

CEMETERY TRUSTEES

2023 Annual Report

To the Honorable Board of Selectman and Residents of the Town of Pelham, As year 2023 is in the books, the Cemetery Board of Trustees would like to proudly say that the Board of Trustees and department employees continue to make great strides within the department. The Cemetery employees consist of Sean Cunningham the Cemetery Caretaker Foreman and three part time employees Glen Andreson, Jim Gray and Callen Aubrey. We would like to sincerely thank them for all their dedication throughout the year. Without these men the Towns SIX Cemeteries would not be in the great condition that they are. The six cemeteries in the Town of Pelham are Lyons Cemetery Pulpit Rock Rd, Atwood Cemetery Peacefull Way, Gumpas Cemetery Mammoth Rd, Center Cemetery Old Bridge St, North Pelham Cemetery Keys Hill Rd, and Gibson Cemetery on Marsh Rd.

Our main goal of this department is to operate daily in a positive direction and to accommodate family's needs, and to assist monument companies and funeral staff efficiently. We are proud to announce that after a tremendous amount of planning the Cemetery Department took shipment of the columbarium units in November. The completion goal for the new columbarium section in Gibson Cemetery is scheduled to be completed by Summer of 2024. Spring 2024 clean-up day is April 15, 2024. We ask that you clean off your loved one's graves prior to that date of any seasonal items.

Yearly Operating Statistics

General Fund Sales:

Lots Sold: 25 @ 40% \$5,500.00

Full Burials / Openings: 15 \$17,000.00

Cremation Burials: 32 \$12,300.00

Lot Markers: 7 \$850.00

Cemetery Maintenance Trust Fund:

Lots Sold @ 60% \$8,250.00

Should the public need to contact the cemetery office, communications can be made by phone at 603-635-7469 or email the Office Administrator Lisa Wood at lwood@pelhamweb.com / Cemetery Caretaker Foreman Sean Cunningham at scunningham@pelhamweb.com. Cemetery Department mailing address is 45 Marsh Rd. Pelham, NH 03076.

Respectfully submitted,
Lisa A. Wood, Chair 2024

Tim Zelonis, Vice Chair 2026
Donna M. Smith, Trustee 2026
Dave Provencal, Trustee 2024
Richard Jensen, Trustee 2025
Lance Ouellette, Board Alternate 12/6/23





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/pelham-fire-department

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

FIRE DEPARTMENT 2023 Annual Report

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

As we close out 2023, we honor Fire Chief James Midgley as his career with the Pelham Fire Department has concluded. Chief Midgley's public safety career spans nearly 40 years; of which 23 were spent providing public safety, innovation, and modernization to our organization. He has made tremendous contributions to our fire department as well as the citizens of our community. During his tenure he secured federal grant funding totaling over 1.55 million dollars; these grants lessened the impact on our citizen's tax bills and helped the fire department provide the very best services to our community. Countless other accomplishments were achieved during Chief Midgley's tenure which set our organization up for success. We thank him for his commitment and dedication to our fire department and community. We wish him the best as he begins the next chapter of his life.

As we move forward in the post covid world we continue to adapt to the challenges we face providing fire and medical services to our community. Supply chain issues and rising costs continue to affect nearly every aspect of our profession. Durable medical supplies, medications, and fire related equipment are frequently unavailable, on backorder or have extended lead times. Fire apparatus and ambulances have projected build times of two to three years once the order is placed. Rest assured your fire department has met these challenges with resilience and adapted to the hurdles we've encountered. Long-term planning will be vital as we move forward providing public safety to our community.

Staffing in the fire service continues to be a concern of many organizations. We must recognize the competitive landscape within our profession for recruiting and retaining firefighters. We need to actively engage to develop recruitment and retention strategies and recognize the critical importance of sustaining public safety resources. Despite these challenges, we continue to seek out the very best people to be a part of our team as we know our community deserves only the very best services. We are in constant contact with regional and state partners to stay abreast of the recruitment and retention challenges we face. Our number one priority has and will always be ensuring our citizens are protected.

Your fire department is in a constant state of readiness for our community. A large part of maintaining readiness is training. Fire department members continuously train on fire, medical, hazardous materials, and specialized rescue topics. This training helps develop our members and ensure they are ready to help our citizens in their time of need. This year our members completed nearly 6000 hours of training both locally and regionally. Our continued commitment to training enhances the services we provide to our community and prepares us for the myriad of emergencies we may respond to.

We frequently have citizens tell us they were hesitant or embarrassed to call us. Your fire department is truly an "all hazards" organization. We are committed to helping our citizens and community in any way we can; if we cannot directly fix the issue, we can typically offer advice to ensure your problems get resolved. Please do not ever hesitate to contact us in your time of need or for assistance.

Call volume saw a slight decrease in 2023, but we witnessed an increase in acuity level; meaning we more frequently treated sicker patients. While we cannot identify the exact cause for this statistic a fair assumption may be a fear people have of going to the hospital; a lasting effect of the covid pandemic. As mentioned above please do not hesitate to call upon your fire department if needed.

Simultaneous calls continue to be a factor which affects our services due to resources being committed at other emergencies. This occurs roughly 30% of the time and is consistent year to year. We run a tiered response model which allows us to keep resources available for multiple emergencies in our community, but serious calls require more resources which commit all on duty staffing. We have mutual aid agreements in place to assist when we are committed to other emergencies, so if you see a neighboring community's fire apparatus or ambulance in town this may likely be the reason. These are "mutual" agreements, so we provide the same services to our neighboring communities in their time of need.

On a somber note, we bid farewell to a few of our retired Pelham Fire Department members. Deputy Chief George Garland, Deputy Chief Charles Hobbs III, Firefighter Stephen Straughan, and Firefighter David Avery all passed away this year. Their



commitment to our community does not go unrecognized and our thoughts and prayers are with their families.

As we close out 2023, I want to assure the citizens that the state of your fire department is strong. We continue to adapt to the challenges we face post covid and in this ever-changing world. As always, we greatly appreciate the support we receive from our community; without you we could not provide the services at the level we do and have such a positive impact on our community.

Respectfully submitted,
John Ignatowicz, Acting Fire Chief

PELHAM FIRE DEPARTMENT 2023 ROSTER

John Ignatowicz, Acting Fire Chief

John Hodge, Firefighter / Inspector
Lisa Owens, Office Manager

Robert Horne, Lieutenant
Patrick M. Weaver, Sr., Lieutenant
Daniel Rooney, Lieutenant
Mark Fancher, Lieutenant

FIREFIGHTERS

Jameson Ayotte	Troy Babb	Shawn Buckley
Brian Campbell	David Choate	Matthew Emanuelson
Chris Fischer	Paul Fisher	Adam Hamilton
Shaun Hamilton	Gregory Hein	Amanda Hudson
David Johnstone	Reese Merry	James T. Midgley
Nicholas Murphy	Benjamin Noyes	Chris Penny
	Levi Richards	

Retired from Fire Department in November 2023:

Fire Chief James F. Midgley

Resigned from Fire Department in 2023:

Ryan Sarratori
Jordyn Isabelle



Incident Type Report (Summary)

Londonderry Fire Department

Date Range: From 01/01/2023 to 12/31/2023

Agency: Pelham Fire Department

Company: All Companies

Incident Type	Count	Pct of Incidents	Total Est Loss	Total Est Loss
1 Fire				
100 Fire, other	2	0.14%	\$0	0.00%
111 Building fire	16	1.08%	\$0	0.00%
113 Cooking fire, confined to container	2	0.14%	\$0	0.00%
114 Chimney or flue fire, confined to chimney or flue	3	0.20%	\$0	0.00%
116 Fuel burner/boiler malfunction, fire confined	1	0.07%	\$0	0.00%
131 Passenger vehicle fire	3	0.20%	\$0	0.00%
132 Road freight or transport vehicle fire	1	0.07%	\$0	0.00%
140 Natural vegetation fire, other	3	0.20%	\$0	0.00%
141 Forest, woods or wildland fire	2	0.14%	\$0	0.00%
142 Brush or brush-and-grass mixture fire	5	0.34%	\$0	0.00%
150 Outside rubbish fire, other	1	0.07%	\$0	0.00%
151 Outside rubbish, trash or waste fire	2	0.14%	\$0	0.00%
154 Dumpster or other outside trash receptacle fire	1	0.07%	\$0	0.00%
Totals	42	2.84%	\$0	0.00%
2 Overpressure Rupture, Explosion, Overheat(no fire)				
242 Blasting agent explosion (no fire)	4	0.27%	\$0	0.00%
Totals	4	0.27%	\$0	0.00%
3 Rescue & Emergency Medical Service Incident				
300 Rescue, EMS incident, other	7	0.47%	\$0	0.00%
320 Emergency medical service incident, other	2	0.14%	\$0	0.00%
321 EMS call, excluding vehicle accident with injury	910	61.53%	\$0	0.00%
322 Motor vehicle accident with injuries	46	3.11%	\$0	0.00%
323 Motor vehicle/pedestrian accident (MV Ped)	2	0.14%	\$0	0.00%
324 Motor vehicle accident with no injuries.	42	2.84%	\$0	0.00%
353 Removal of victim(s) from stalled elevator	1	0.07%	\$0	0.00%
372 Trapped by power lines	1	0.07%	\$0	0.00%
Totals	1,011	68.36%	\$0	0.00%
4 Hazardous Condition (No Fire)				
410 Combustible/flammable gas/liquid condition, other	2	0.14%	\$0	0.00%
411 Gasoline or other flammable liquid spill	2	0.14%	\$0	0.00%
412 Gas leak (natural gas or LPG)	10	0.68%	\$0	0.00%
413 Oil or other combustible liquid spill	1	0.07%	\$0	0.00%
424 Carbon monoxide incident	10	0.68%	\$0	0.00%
440 Electrical wiring/equipment problem, other	7	0.47%	\$0	0.00%
442 Overheated motor	1	0.07%	\$0	0.00%
444 Power line down	20	1.35%	\$0	0.00%
445 Arcing, shorted electrical equipment	3	0.20%	\$0	0.00%
480 Attempted burning, illegal action, other	1	0.07%	\$0	0.00%
Totals	57	3.85%	\$0	0.00%
5 Service Call				
500 Service Call, other	36	2.43%	\$0	0.00%
511 Lock-out	13	0.88%	\$0	0.00%
512 Ring or jewelry removal	1	0.07%	\$0	0.00%
520 Water problem, other	19	1.28%	\$0	0.00%
521 Water evacuation	1	0.07%	\$0	0.00%
522 Water or steam leak	3	0.20%	\$0	0.00%
531 Smoke or odor removal	6	0.41%	\$0	0.00%
540 Animal problem, other	1	0.07%	\$0	0.00%



Incident Type Report (Summary)

Londonderry Fire Department

Date Range: From 01/01/2023 to 12/31/2023

Agency: Pelham Fire Department

Company: All Companies

Incident Type	Count	Pct of Incidents	Total Est Loss	Total Est Loss
542 Animal rescue	1	0.07%	\$0	0.00%
550 Public service assistance, other	3	0.20%	\$0	0.00%
551 Assist police or other governmental agency	1	0.07%	\$0	0.00%
553 Public service	8	0.54%	\$0	0.00%
554 Assist invalid	2	0.14%	\$0	0.00%
561 Unauthorized burning	21	1.42%	\$0	0.00%
571 Cover assignment, standby, moveup	22	1.49%	\$0	0.00%
Totals	138	9.33%	\$0	0.00%
6 Good Intent Call				
600 Good intent call, other	7	0.47%	\$0	0.00%
611 Dispatched & canceled en route	42	2.84%	\$0	0.00%
631 Authorized controlled burning	10	0.68%	\$0	0.00%
650 Steam, other gas mistaken for smoke, other	1	0.07%	\$0	0.00%
651 Smoke scare, odor of smoke	6	0.41%	\$0	0.00%
652 Steam, vapor, fog or dust thought to be smoke	2	0.14%	\$0	0.00%
Totals	68	4.60%	\$0	0.00%
7 False Alarm & False Call				
700 False alarm or false call, other	2	0.14%	\$0	0.00%
730 System malfunction, other	1	0.07%	\$0	0.00%
733 Smoke detector activation due to malfunction	13	0.88%	\$0	0.00%
734 Heat detector activation due to malfunction	3	0.20%	\$0	0.00%
735 Alarm system sounded due to malfunction	3	0.20%	\$0	0.00%
736 CO detector activation due to malfunction	6	0.41%	\$0	0.00%
740 Unintentional transmission of alarm, other	6	0.41%	\$0	0.00%
743 Smoke detector activation, no fire - unintentional	16	1.08%	\$0	0.00%
744 Detector activation, no fire - unintentional	4	0.27%	\$0	0.00%
745 Alarm system activation, no fire - unintentional	78	5.27%	\$0	0.00%
746 Carbon monoxide detector activation, no CO	23	1.56%	\$0	0.00%
Totals	155	10.48%	\$0	0.00%
8 Severe Weather & Natural Disaster				
814 Lightning strike (no fire)	3	0.20%	\$0	0.00%
Totals	3	0.20%	\$0	0.00%
9 Special Incident Type				
900 Special type of incident, other	1	0.07%	\$0	0.00%
Totals	1	0.07%	\$0	0.00%
Totals	1,479		\$0	



Report of Forest Fire Warden and State Forest Ranger

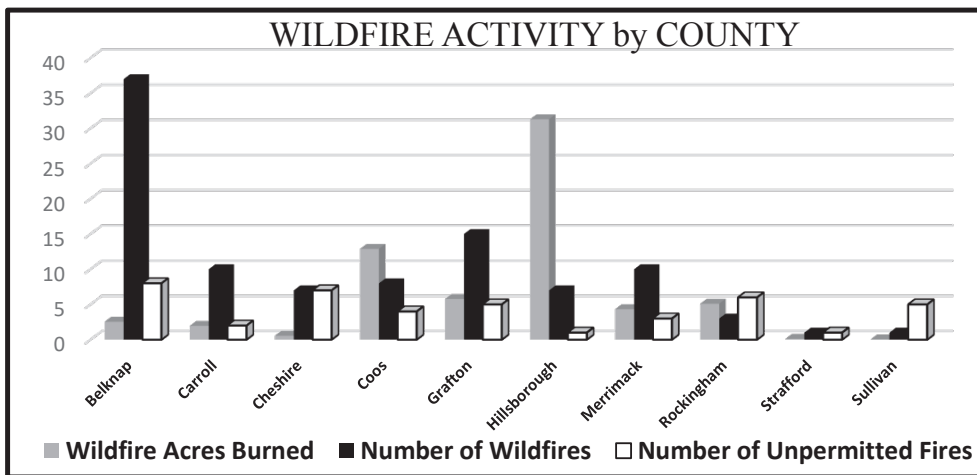
This past year we observed wet weather in late spring and throughout the summer. This led to reduced wildfire activity throughout the state and allowed many of our state firefighting resources to respond to Nova Scotia and Quebec to assist our Canadian neighbors with their record wildfire season. We were also able team up with local fire departments and provide many wildfire trainings throughout the state.

This time of year, we see fires caused by the careless disposal of woodstove ashes. Before dumping your woodstove ashes, you should place them in a covered metal container until they are out cold. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Even with the lower wildfire threat in New Hampshire in 2023, properties within the Wildland Urban Interface were still impacted, with 8 structures threatened and 3 destroyed by wildfires. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state’s Forest Rangers by being fire wise and fire safe! 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 2024 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire’s forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdf/. For up-to-date information, follow us on X and Instagram: [@NHForestRangers](https://twitter.com/NHForestRangers)



2023 WILDLAND FIRE STATISTICS



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2023	99	64.5	42
2022	59	203	48
2021	66	86	96
2020	113	89	165
2019	15	23.5	92

*Unpermitted fires which escape control are considered Wildfires.

CAUSES of FIRES REPORTED

Railroad operations & maintenance	Firearm & explosives use	Undetermined	Recreation & ceremony	Debris & open burning	Natural	Other causes	Power generation, transmission, distribution	Smoking	Arson	Misuse of fire by a minor	Equipment & vehicle use
0	0	22	3	80	4	4	10	1	2	0	4



2023 Annual Report of the Southeastern New Hampshire Hazardous Materials Mutual Aid District

Bruce Breton
Selectman, Windham
Chairman, Board of Directors



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

About the District:

The Southeastern New Hampshire Hazardous Materials Mutual Aid District’s membership is comprised of 15 communities, covering approximately 360 square miles with a population of over 195,000 people. The district was formed in 1993 to develop a regional approach for dealing with the increasing amounts of hazardous materials being used and transported within these communities.

The district draws its funding from an annual assessment from each community as well as from grants and donations. The FY 2023 operating budget for the district was \$163,900.00. Additionally, in 2023 the district applied for and received federal and other grants for equipment, training, and operational expenses totaling \$170,699.00. These grant awards included funding for equipment maintenance plans, replacement of the Technician trailer, new downrange radios and accessories, new spill control equipment, electric ventilation fans, sampling kit enhancements and a new gas analyzer instrument. This District was able to also sponsor a grant to train HazMat technicians for air monitoring as well as numerous other training programs for team members. The Fire Chiefs from each member community make up the Operations Committee of the District. The Operations Committee is overseen by a Board of Directors consisting of elected representatives from each community. It is the Board of Directors who approves the budget and any changes to the bylaws of the district. The Executive Board of the Operations Committee, which consists of the Chairman, Vice-Chairman, Treasurer, Technical Team Liaison, and one Member-at-Large, manages the operations of the district within the approved budget.

District Facility

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

The Emergency Response Team:

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

The Emergency Response Team is made up of 30 members drawn from the ranks of the fire departments within the district. The Team consists of six Technician Team Leaders, 21 Hazardous Materials Technicians, and 3 Communication Specialists. In addition to these personnel, the team also includes an industrial chemist from a local industry.



District Resources

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

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

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

Response Team Training

The Emergency Response Team members have completed 861 hours of training this calendar year. This training consisted of in-person training programs covering hazardous materials incident review, fire foam properties techniques and applications, Palmtop Emergency Action for Chemicals (PEAC) review, hazardous materials simulation equipment, chemical protective clothing, sampling methodologies and decontamination, waterway protection and booming, evidence collection, New Hampshire State Police Bomb Squad overview, radiological monitoring, suspicious package protocols, community target hazard site visits, electric vehicle and lithium battery incident management, leak control techniques, as well full-scale response drills with confined space rescue and hazard monitoring. Team leaders attended the International Association of Fire Chiefs HazMat conference in Baltimore, MD. In addition, through grant funding, the district was able to host approximately 20 hazmat technicians from its member communities in an "Air Monitoring" HazMat training class covering meters, chemical identification and limitations for Haz-Mat incidents. The annual New Hampshire HazMat Conference, sponsored by the New Hampshire Hazardous Materials Collaboration Council provided 21 Team members with nationally recognized speakers and subject matter experts discussing topics such as EV battery incidents and mitigation among others.

Emergency Responses

In 2023 to date, the Hazardous Materials Team responded to 30 incidents. These included an explosion at a business which required firefighting foam protection, a clandestine laboratory mixing toxic chemicals and spill trailer responses for hydrocarbon fuel spills petroleum station incidents, from motor vehicle crashes and home heating oil tank leaks. Other responses included propane emergencies, identifying unknown substances, as well as requests for technical assistance for member departments where a Response Team Leader provided consultation to the fire departments on the handling of an incident. The REHAB team responded to 19 incidents including fire scenes and large-scale training events.

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



Health Officer

Department Head:
Chris Hopkinson, Health Officer

Paul Zarnowski, Deputy
Health Officer

6 Village Green
Pelham, NH 03076

Phone: (603) 635-8233

Fax: (603) 635 8274

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

Important Information:

Contact the Health Officer or Deputy Health Officer 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 2023 Annual Report

The Health Department consists of the Health Officer and Deputy Health Officer. Their roles involve enforcing public health laws, local ordinances and being a contact for local area concerns. They field local complaints, conduct field investigations for public health nuisances and act as a liaison between the NH DHHS and local Town leadership. They monitor emerging trends and provide the community with health-based education and guidance.

They conducted inspections and generated reports for the licensing requirements of daycares and foster homes. They inspected the community schools to ensure that they were free of any pertinent public health concerns. They fielded calls and complaints related to any possible public health nuisance. When it was felt appropriate, inspections were performed, and situations were remediated. They monitored reports from the Towns vector control contractor to monitor for any increased risk of vector borne illnesses in the area and dispersed education to the public when necessary.

The Health Officer worked with NHDES to monitor the water quality in our lakes and ponds to ensure there were no public health concerns with their use.

They inspected each of the schools to ensure that there were no identifiable health related concerns present that could impact the town’s children or employees. They investigated complaints related to sanitation, food service, water quality, etc.

The Health Officer stays current with the latest laws, protocols, ordinances, recent health literature and best practices. They monitor pertinent reports, results, and numbers to help identify any trends. Their goal is to promote a safe and healthy environment for our community to live and thrive in.

Respectfully,

Chris Hopkinson



HIGHWAY DEPARTMENT 2023 Annual Report

Highway Department

Department Head:
James Hoffman, Highway
Director

Craig Hoffman, Foreman

Rhonda Whittier,
Office Manager

33 Newcomb Field Parkway
Pelham, NH 03076

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

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

Website:
www.pelhamweb.com/highway-
department

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

Important Information:

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

To the Board of Selectmen and Residents of Pelham:

The Highway Department plows, sands and salts approximately 113 miles of Town owned roads. In addition, we are also responsible for plowing, sanding, and salting the Town parks, Town building parking lots, and the general maintenance of all Town roads. The Highway Department does sand and salt the Fire Department and the Transfer Station/Recycling Center's lots.

Roads Paved in 2023:

Colonial Drive, Millstone Road, Independence Drive, Skyview Drive, Hinds Lane "Partial", Stevens Road, Bowman Lane, Mayflower Lane, all where shim/Overlaid by Continental Paving, out of Londonderry, NH received the paving bid. Pennichuck Water worked with the Town on reclaiming and paving Wellesley, Vassar, and Radcliff Road.

Roads Crack Sealed in 2023:

Brookview Road, Hearthstone Drive, Homestead Road, Heritage Road, Madison Avenue, Washington Street, Lincoln Street and Jefferson Avenue. Superior Sealcoat, out of Wilmington, Mass received the crack seal bid.

Roads Swept in April/May of 2023: Immaculate Power Sweeping, Pelham, NH.



We received our new catch basin truck and started cleaning our basins ourselves.

We cleaned over 1,600 catch basins in 2023. This truck is a great piece of equipment and will be very helpful in years to come.

Roads Accepted in 2023:

Chardonnay Road
Wildwood Road

We would like to welcome Robert Lundy, of Pelham, NH to our team. He started in November 2023.

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

Sherburne Road

Route 38

Windham Road

Mammoth Road

Keyes Hill Road

Old Gage Hill Road

Main Street (from Windham Road to Bridge Street)

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

November/December 2023: Hall's excavation replaced a culvert on Bush Hill Road, that had failed, they also, installed drainage on Webster Ave.

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

Respectfully submitted,

James Hoffman
Highway Director



Parks & Recreation / Community Center

Department Head:
Brian Johnson, CPRP

Janine Cabral,
Program Director

6 Village Green
Pelham, NH 03076

Phone: (603) 635-2721

Fax: (603) 508-3094

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

www.pelhamweb.com/hobbs-community-center

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

Important Information:

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

PARKS AND RECREATION / HOBBS COMMUNITY CENTER 2023 Annual Report

This Year's Highlights

- Parks and Recreation merges with Hobbs Community Center
- Kathy Carr retires from Parks and Recreation
- Janine Cabral and Bonnie Caggianelli
- Pickleball Courts at Hobbs Community Center
- New wells added to parks

This past year saw some big changes with Parks and Recreation and the Hobbs Community Center. Hobbs Community Center Director, Sara Landry, resigned from her position. She will be missed by co-workers and the many seniors whose lives she touched over the years. The Board of Selectmen made the decision to merge the center with Parks and Recreation, with both departments falling under the direction of Brian Johnson. Long time recreation icon, Kathy Carr, retired. Kathy has been a staple at Parks and Recreation for the past 28 years. She has been a big reason for the success of the department. She will also be missed by co-workers and residents of the Town of Pelham. Janine Cabral was promoted from her part time position to full time. Her experience and dedication to the residents of Pelham will help the department continue its mission of getting Pelham up and playing. Parks and Recreation welcomes new part time employee, Bonnie Caggianelli. Bonnie has deep roots in Pelham and has been involved with many volunteer organizations in town, most notably Pelham Razorback Football and Cheer.

2023 Park Improvements



Four Pickleball courts were added to the Hobbs Community Center campus along with the beautiful Celebrations Garden that surround the courts. The Council on Aging raised all of the funds needed for this project and it was completed without the use of any tax dollars.

Two new wells were added to parks in 2023. The first well was added to George M Muldoon Park. We had a new well in the plans for Muldoon Park as the existing well was running 23 hours a day to try and keep up with the existing fields at the park. The addition of the T-Ball fields at Muldoon Park made it necessary to add the new well. The second well was added at Dennis P Lyons Park. The well was added to expand the irrigation system to cover the entire park instead of just the multi-use field.

Our website, www.pelhamweb.com/recreation, continues to be the best source for information on all our programs, as well as photos and videos. As noted, we do our best to keep it up-to-date and informative. We have online software (Rec Desk) that any participant may use to register for our programs. Hobbs Community Center offers a bi-monthly newsletter as well as a calendar of events that is published in the Evergreen monthly newspaper. We are pleased to have anyone stop by the



office with inquiries or discussions and to accept calls or emails. Parks and Recreation office hours are Monday-Friday, 8 am to 4 pm, in the Pelham Municipal Building. Hobbs Community Center is located at 8 Nashua Rd and is open Mon-Fri 8-4PM.

Much appreciation and gratitude to all our many volunteers and our paid staff who made 2023 a wonderful successful year for Pelham Parks and Recreation and the Hobbs Community Center. Many of our programs are dependent on these efforts and goodwill of volunteers, and they are always immensely appreciated. Our plans are to continue to look forward to adding more diversified programming and upgrading facilities in the coming year. We look forward to another terrific year in 2024.

Our best wishes to all our families!

Parks and Recreation / Hobbs Community Center Staff



Planning Department

Department Head:
Jennifer Beauregard, Planning
Director/Zoning Administrator

Planning Assistant:
Kerry Karalekas

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

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

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

Additional Resource:

Nashua Regional Planning
Commission (NRPC) -
www.nashuarpc.org

PLANNING DEPARTMENT 2023 Annual Report

The Planning Department's primary function is to aid and provide direction to property owners, residents, elected or appointed officials, developers, etc. regarding the development and use of land. We assist in the creation and amendments of Zoning and Land Use Regulations which are then enforced through this department. We receive a variety of questions through calls and visits regarding existing zoning regulations, potential new developments, and code requirements.

The organization of the Planning Department continues to evolve as we have been busy implementing a new computer software program that includes Permitting, Planning & Zoning, and Code Enforcement modules. It is our goal of this system to provide many of our services online and help streamline the permitting process. This system will give the public the ability to follow their applications throughout each step of the review process. We are hopeful to have the online portion of this system available to the public in early 2024.

Cassidy Pollard served as our Office Manager throughout 2023 until she welcomed the birth of her daughter Maeve in October. Cassidy has been a huge part of the integration of the new system and earned certification through the International Code Council as our first Certified Permit Technician. Cassidy has made the difficult decision not to return to her position at this time so she can concentrate on being a new mom to her baby girl. Cassidy will be missed in our office as she was an excellent addition although we are happy that she has chosen to stay on as the Zoning Board Recording Secretary. I thank you for all her hard work and wish her the best in her new role. In her absence, we have been lucky to have Heidi Zagorski and Jordyn Isabelle filling in to keep the department running smoothly. In addition, Kerry Karalekas and Jeannette Midgley continue to provide a high level of service to the public in a courteous and professional manner.

Roland Soucy, Building / Plumbing Inspector and Tim Zelonis, Electrical Inspector both make themselves available each morning in the office to provide the public access to their expertise and advice. You can typically find them here from 8:00am – 10:00am.

John Lozowski, our Code Compliance Official, oversees compliance with the town's Zoning Ordinance and assists with ensuring new developments and site plans comply with our Land Use Regulations and conditions imposed by the Boards and Commissions.

Dena Hoffman is our Environmental Regulations Compliance Specialist. Her primary responsibility is to keep the Town in good standing with the EPA for stormwater planning, management, permitting, and reporting of the Municipal Separate Storm Sewer Systems (MS4) Federal mandate. This past year, she has also earned her certificate in Soil Science and is continuing to expand her professional development with various training to broaden her abilities to assist the town in more environmental capacities.

This year, the Master Plan Subcommittee wrapped up the nearly 2-year process of the development of the new Master Plan entitled "Our Pelham / Our Plan". It is a result of many hours of work from our subcommittee, our consultants, Resilience Land Use & Design, LLC, and community participation. A Master Plan, authorized by NHRSA 674:2, provides the legal basis for zoning and other land use regulations and provides a vision of where Pelham is today, where we want it to be in the future, along with a road map of how to get there. You can find the draft of this document on the Pelham Website at <https://www.pelhamweb.com/master-plan-subcommittee>. The Planning Board will hold a public hearing in early 2024 where our consultants will present this plan.

As always, it is a pleasure to work for the Town of Pelham. I would like to thank the Planning Board, Zoning Board, Town Administrator Joe Roark, the Board of Selectmen, and the Budget Committee for their continued support. I wish everyone a safe, healthy, and happy 2024!

Respectfully submitted,

Jenn Beauregard
Planning Director



STATISTICS OF 2023 BUILDING PERMITS & REVENUE	
Commercial (New Building)	5
Commercial (Foundation)	2
Commercial (Addition, Alteration, Renovation, Relocation)	15
Municipal (Addition, Alteration, Renovation)	5
Single-Family Dwellings	45
Single-Family Replacements	6
Convert Single-Family to Duplex	2
Duplex	3
Mult-Family (Three or More Families)	0
Elderly Housing/Senior Units	15
Accessory Dwelling Units (Attached or Within)	9
Accessory Dwelling Units (Detached within Existing Structure)	2
Accessory Dwelling Units (Detached within New Structure)	2
Foundations	58
Porch/Deck	36
Additions	12
Garages / Barns	14
Septic (New Septic Systems, Repairs, Test Pit Inspections, Plan Reviews)	125
Signs	16
Pools	33
Sheds	12
Solar Arrays	172
Wells	20
Gas Inserts, Wood & Pellet Stoves	18
Certificates of Occupancy (Commercial)	8
Temporary Tent (Outdoor Seating)	4
Miscellaneous; includes repairs, permit renewals, chimneys, porticos fireplaces, carports, gazebos, razing of buildings and demolitions	172
Total Building Permits Issued	811
Total Electrical Permits Issued	582
Total Plumbing and Gas Permits Issued	295
Total Inspections conducted by the Building/Plumbing Inspector	1,224
Total Inspections conducted by the Electrical Inspector	698
Building Permit Fees Collected	\$93,148.09
Fines Collected	\$2,683.34
Electrical Permit Fees Collected	\$22,850.00
Plumbing/Propane Fees Collected	\$12,775.00
Septic Fees Collected	\$28,600.00
Reinspection & Commercial Inspection Fees Collected	\$4,725.00
Conservation Signs	\$128.00
Copy Fees Collected	\$819.75
Board of Adjustment Application Fees Collected	\$650.00
Board of Adjustment Advertising Fees Collected	\$1,125.00
Planning Board Application Fees Collected	\$13,325.00
TOTAL REVENUES COLLECTED	\$180,829.18
Sherburne/Mammoth Road Intersection Improvement Fund	\$0.00
High School Impact Fees Collected	\$86,320.83
Total Impact/Exaction Fees Collected (Note: Impact Fees are not counted as revenue)	\$86,320.83

STATISTICS OF 2023 CODE COMPLIANCE CASES		
Case Type	Total Investigated	Open*
Wetland Conservation Districe Violations / Inquiries	39	1
Illegal Accessory Dwelling Units	9	1
Site Plan Violations	27	1
Building without Permits	16	1
Other complaints / Inquiries	265	10
TOTAL CASES INVESTIGATED	356	14

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



Nashua Regional Planning Commission 2023 Annual Report – Town of Pelham, NH

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

Highlights of key 2023 regional initiatives of benefit to all NRPC communities are summarized below.

Regional Housing Needs Assessment:

In March of 2023, NRPC completed the Regional Housing Needs Assessment (RHNA). The RHNA is intended to assess “[] the regional need for housing for persons and families of all levels of income” as required under RSA 36:47, II. In addition to meeting statutory obligations, the RHNA is meant to aid communities in developing their master plans while providing actionable, realistic solutions for municipalities, businesses, developers, and others on ways to help meet the housing needs of their communities.

See the report at nashuarpc.org/land_use/housing.php

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. Through funding from the EPA, NRPC can cover 100% of the cost of conducting environmental assessments, testing, and reuse planning on qualifying sites. Since the initiation of the current funding round in October of 2022, assessment work has been conducted on several properties including sites in Merrimack, Milford, and Nashua.

FY23 NRPC Revenue Sources	
Special Services & Misc. Revenue	.4%
Local Contracts	9%
State of NH Grants	2%
Local Dues	8%
Federal Grants	9%
HHW Program Support	11%
Federal Transportation Funds	60%
	100%

Community Transportation Service Provider Lookup: NRPC developed a comprehensive dashboard that enables users to find transportation options in their locality using an interactive map and connect with service providers directly. View the interactive dashboard at Gallery (arcgis.com)

Complete Streets: NRPC collaborates with communities throughout the region that are working to develop local bicycle and pedestrian infrastructure, complete streets, and multi-use trail projects. Activities in 2023 included helping communities pursue grant funding and the bicycle and pedestrian counting program.

Greater Nashua Regional Coordination Council for Community Transportation (RCC7):

The Greater Nashua Regional Coordination Council for Community Transportation (RCC7) works to leverage the efforts and resources of many organizations and individuals to work collaboratively on coordinated strategies to improve community transportation services for all residents in need of assistance. Some RCC7 activities in 2023 included continued collaboration with the Statewide Coordination Council (SCC) and continued support of the regional transportation providers. Since the start of Mobility Management at NRPC, 215 requests for transportation assistance have been processed and 154 outreach events have occurred. For more information, please contact Donna Marceau at donnam@nashuarpc.org or call (603)417-6571.

Household Hazardous Waste (HHW) Collection: On behalf of the Nashua Region Solid Waste Management District (NR-SWMD), NRPC held six HHW Collection events in 2023: 5 in Nashua and one in Pelham. The events are held for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. In 2023, the district collected 158,598 pounds of waste from over 1,700 households.

MPO Project Mapper: In support of the Long Range Transportation Plan, NRPC updated the MPO Project Mapper and offered the public an opportunity to provide feedback on transportation issues facing the region using a map-based survey. These GIS applications and others can be viewed at Gallery (arcgis.com).

Nashua MPO Transportation Project Planning Process: As the transportation policy-making organization for the region, the MPO administers the federal transportation process to acquire and spend federal money on transportation improvements in the NRPC region. In 2023, NRPC assisted several communities in identifying and refining bicycle, pedestrian, transit,



bridge, and highway improvement projects for funding through the state's Ten-Year Transportation Improvement Program. The MPO also adopted the FY2023-26 Transportation Improvement Program (TIP) and the FY2023-50 Metropolitan (long-range) Transportation Plan (MTP) in 2023. The TIP and the MTP are the primary transportation planning documents that are required by the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA). **The TIP** is a four-year work program that lists all regionally significant and federally funded projects, as required by federal transportation legislation. The TIP contains an agreed-upon list of specific transportation improvement projects and associated financial information for the Nashua Regional Planning Commission (NRPC) Metropolitan Planning Organization (MPO). **The MTP** is a comprehensive, multimodal "blueprint" for transportation systems and services aimed at both meeting mobility needs and improving the overall quality of life of residents in the region through the next 25+ years.

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.

In addition to regional initiatives, 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 2023. Some of these are highlighted below.

Conservation Plan: In the spring of 2023, NRPC began working with the Conservation Commission on the development of a Conservation Plan as a follow-up to the town's 2022 Natural Resources Inventory. The plan is anticipated to be completed by the end of 2023.

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 2023: **\$2,183.70**

GIS Assistance: NRPC updated prime wetlands mapping for Pelham and completed a proximity analysis of residences within the Little Island Pond watershed. NRPC provided a custom street address map to support the Town's first responders and updated stormwater asset mapping to support the Town's MS4 permit requirements.

Hazard Mitigation Planning: NRPC worked with Pelham's Hazard Mitigation team to complete an update to the Town's Hazard Mitigation Plan. The Federal Emergency Management Agency (FEMA) requires that municipalities update their hazard mitigation plans every 5 years to maintain eligibility for federal mitigation grants. The 2023 update identified critical facilities and areas of concern throughout Pelham, analyzed potential natural hazards and risks to these facilities, and prioritized mitigation measures to address the hazards.

Household Hazardous Waste (HHW) Collection: nashuarpc.org/hhw

NRPC held six HHW Collection events in 2023 for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. **178 Pelham households** participated in these events in 2023.

Online GIS and Tax Mapping: nrpcnh.mapgeo.io, nashuarpc.org/PelTaxMap

MapGeo, NRPC's Live Maps App, is the Town's public GIS property viewer. NRPC also maintains Pelham's legally required tax maps.

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

Trail Mapping: NRPC completed new kiosk maps and trail brochures for Veterans Memorial Park and Merriam Farm.

Transportation & Mobility Guide: NRPC and the Regional Coordination Council for Community Transportation of Greater Nashua produced a brochure that highlights some of the transportation services that are available to Pelham residents. In addition to other transportation services, the Guide lists the Community Volunteer Transportation Company, CVTC, (877)428-2882 which provides extensive volunteer driving services including ADA transport. For a copy of this brochure, please contact the RCC7 Mobility Manager, Donna Marceau at (603)417-6571 or donnam@nashuarpc.org.

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

(continued)



NRPC Commissioners: Jaie Bergeron, Jeff Gowan, Dave Hennessey (retired September 2023)

Transportation Technical Advisory Committee Members: Jennifer Beauregard, Kerry Karalekas

Nashua Regional Solid Waste Management District Representatives: Robert Long, Rhonda Whittier

Nashua Regional Planning Commission Staff

Administration

Jay Minkarah, Executive Director
Camille Pattison, Assistant Director
Nicole Kingsbury, Project Accountant
Kathy Kirby, Admin./Communications Assistant

Land Use Team

Mary Brundage, Regional Planner
Cassie Cashin, Regional Planner III
Emma Rearick, Environmental Planner III

GIS Team

Sara Siskavich, GIS Manager
Ryan Friedman, Senior GIS Planne
Tyrel Borowitz, GIS Analyst

Transportation Team

Matt Waitkins, MPO Coordinator
Donna Marceau, Mobility Managerr
Ned Connell, Senior Planner



Nashua Regional Planning Commission
30 Temple Street, Suite 310, Nashua, NH 03060
(603) 417-6570 | nashuarpc.org

Pelham FY24 Dues: \$11,407.20

Respectfully Submitted,

Jay Minkarah
Executive Director



POLICE DEPARTMENT 2023 Annual Report

Police Department

Department Head:
Anne Perriello, Chief

Stephen Toom, Captain

14 Village Green
Pelham, NH 03076

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

Website:
www.pelhampolice.com

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

Important Contact Information:

Citizens Observer Link for up-to-date alerts can be found at www.pelhampolice.com

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

Or follow us on Facebook and Instagram!

To the Honorable Select Board and Citizens of Pelham,

I would like to start off the 2023 annual report by thanking the citizens of Pelham for your ongoing partnership with the police department. Your support and collaboration with members of the police department are what continue to make this community one of the best towns in New Hampshire. Our relationships have opened lines of communication that combat crime and address community caretaking issues. The use of our social media and Tip411 has allowed alternative options to forward concerns and support. Our ability to communicate with one another has made this community much stronger.

Community relations remain a top priority as we continue to build trust with the people we serve. Over the past year, we introduced a few new community programs such as Coffee with a Captain, PPD's Tour of Pelham Golden Egg Hunt, One Tow and Free to Go, Pelham Baseball trading card competition and pizza party, and National Night Out. These are a few of the programs that are publicized and involve citizens of all ages. We do not however publicly share information about the supportive relationships and bonds made with citizens suffering from mental illness and/or addiction. We continue to assign one detective as a Drug Treatment and Prevention Officer. That Detective is available 24/7 to assist and support individuals that are fighting addiction and maintaining recovery. He is also actively involved in Drug Court at the Nashua Superior Court in addition to teaching DARE to the 5th and 7th students in Pelham. Drug awareness will remain a top focus because the State of New Hampshire continues to see an increase in overdose deaths, reaching the highest number we have seen since 2018.



The mental health crisis continues to rise and is often found directly related to drug related calls. As a result, we continue to educate our officers on mental illness. We are working hard to have every officer trained as a member of the Crisis Intervention Team, CIT through the New Hampshire Police Standards and

Training. CIT members go through a weeklong training to better educate officers on the best practices and approach when dealing with people in crisis due to mental illness. We are also regularly accessing outside resources such as the Center of Life Management and RAPID 911 to respond and assist with such calls.

As I mentioned last year and will continue to echo for the years to come, the success of this agency depends on the men and women who show up to work and serve this community every day. They continue to wear their uniform with pride and work hard to resolve community issues or crimes and embrace community-oriented policing. Without their commitment, empathy, compassion, and knowledge, we would not be where we are today. This year I would like to highlight a few of those employees.



First, we would like to honor and recognize Brenda Rizzo for her 35 years of service to the town of Pelham and this police department. Brenda served as the Pelham Police Record Coordinator for the past 35 years. We wish her a happy retirement and thank her for her dedicated service.

Brenda Rizzo

(continued)



I would also like to recognize two employees that many of you see daily throughout the school year while you travel on Marsh Road. Our crossing guards are the unsung heroes of our agency. They work hard and with little recognition to their contribution. They keep morning and afternoon traffic moving so the buses and students can get in and out of school, and they take great pride in their job. We thank Joan Davis and Lois Estell for continuing to come out and keep our students safe, regardless of the weather.

Joan Davis, Left, Lois Estell, Right

Our outlook for the future is bright. We could not be more grateful to the Board of Selectman for their support in awarding some of the American Rescue Plan Act, “ARPA” funding for a new Animal Control Shelter. In the Spring of 2024, a prefabbed animal shelter will arrive and be located directly behind the police department. The ARPA money is federal funding provided to the town as a part of the COVID-19 Stimulus Package that allocated funding to state and local governments. This funding has no impact on the taxpayers, and we are grateful to put it to use to shelter animals that may be lost, stolen, or held pending court-related matters.

Our agency moved into the current police station in July of 2003. In 2003 it was forecasted that we would outgrow our facility in approximately 20 years. True to the forecast, we have outgrown certain areas. Two years ago, we proposed and requested an expansion project through the capital improvements committee. As a Chief who is always looking to open an opportunity for our officers to train and increase officer safety, we decided to renovate some of that space ourselves over the past year. The police station is in the old Sherburne School. In the unfinished preexisting space, there was an old classroom that had chalkboards and shelving on the walls, and old carpet on the floor. A group of members from the police department took down the shelving and chalkboards and refinished the entire room. The goal was to create a space that officers could do defensive tactics and train onsite. We had the flooring donated and we sanded and painted the entire room ourselves. Today we are now proud to say we have a state-of-the-art tactical room. Having this space available also opened the opportunity for us to host more trainings at our department. The host training facility gets a minimum of two free seats in the designated training class. To date, we held an instructor law enforcement Jiu Jitsu Certification class and certified two officers, we have held Taser Instructor Class and have hosted a RAD self-defense class for women from the community. This year we are grateful that the Board of Selectmen has authorized the use of ARPA funding to finish this expansion project. We will use existing space and finish it to increase the size of the men’s locker room, evidence, and records management storage.



Recruitment and Retention

Across the nation, recruitment and retention continue to be a problem for law enforcement. Our agency is no different. This past year we lost one police officer who left policing to enter a full-time job in the private sector and two dispatchers who moved on to other opportunities. The recruitment pool continues to decrease and finding good employees is harder than ever. Our expectations and hiring standards have not and will not be minimized to fill a vacancy. Our background process forces only the best recruits to fill a vacancy. We were very lucky to find a replacement for the patrol vacancy. Dakota Clark was officially hired in November of 2023 as our 25th full time police officer, bringing us up to full staffing in patrol. He will attend the full-time police academy in January of 2024. Dakota graduated from the University of Massachusetts Lowell where he was a Division 1 Lacrosse Player. Our dispatch vacancies led us to find two highly qualified residents from the town of Pelham. We have welcomed Madison Monette and Emily Paquette to our team in late 2023.

I would like to conclude by thanking the community, the Board of Selectmen and the men and women of the Pelham Police Department for their continued support and collaboration. We will continue to police fair and impartially and only through the best practices. Your voice matters and we will strive to make this the best community together.

Respectfully,

Anne T. Perriello
Chief of Police



PELHAM POLICE DEPARTMENT
 December 31, 2023 – Department Roster

Chief of Police	Anne T. Perriello
Captain	Stephen Toom
Lieutenant	Brian Barbato
Administrative Assistant	Celia Lingley
Sergeant	Matthew Keenlside
Sergeant	Adam Thistle
Sergeant	Ronald Page
Sergeant	Bruce Vieira
Detective Sergeant	Thomas O'Donnell
Detective Corporal	Bismark Montano
Detective Corporal	Jaime Huertas
Corporal/ School Resource	Brian Kelly
Corporal/ School Resource	Myia Yates-Souza
Corporal	David DeRoche
Corporal	James Locke
Corporal	Ryan Donovan
Corporal	Michael Kasiske
Corporal	Mark Riddinger
Corporal	Cody Halliday
Corporal	Steven Russo
Corporal	Michael Simes
Patrol Officer	Jennifer Boucher
Patrol Officer	Taylor McCarthy
Patrol Officer	Warren McQuaide
Patrol Officer	Richard Glynn
Patrol Officer	Dakota Clark
Patrol Officer, Part Time	Dennis Mannon
Patrol Officer, Part Time	Kevin Martin
Patrol Officer, Part Time	Paul Grant
Patrol Officer, Part Time/Animal Control Officer	Allison Caprigno
Communications	Noelle LeMasurier
Communications	Shannon Galeotalanza
Communications	Jamie Connolly
Communications	Madison Monette
Prosecutor	Brendan Carroll
Records Coordinator	Kayleigh Labonte
Video Records Specialist	Ashley Millanazzo
Crossing Guard	Joan Davis
Crossing Guard	Lois E. Estell



PUBLIC LIBRARY 2023 Annual Report

Pelham Public Library

Library Trustee:
Lynn Garcia, 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

As we enter our 131st year of service, the Pelham Public Library continues to be a valuable resource open to all residents in Pelham by providing free access to information and technology, programs to entertain and inform, and a community center for residents to meet and build experiences together.

In January, the Library began work on the ceiling enclosure of the Earnest J. Law Reading Room. This enclosure provided an additional 550 square feet of gathering space for the Teen Area above and allowed us to increase the amount of provided materials for the growing number of students that visit the library every school day of the year. The work was done beautifully and maintained the lines of the lovely vaulted ceiling that was originally present.

In 2023, the Library saw a 35% increase in circulation of physical materials. We added two new collections based on patron interest and feedback: Video Games and Library of Things. Circulating video games allowed many people to try games before buying them and to experience a wider variety of games than they could purchase on their own. We also established a Library of Things, which contains many items that households may need or wish to use but do not wish to purchase. Examples of ‘things’ we have for checkout: metal detector, tool set (including a stud detector), laminator, document scanner, EMF meter, knitting needles, 100 foot outdoor extension cord, trail camera, microscope,

pressure washer, two telescopes, and so much more! In the spring, we hope to add gardening tools for borrowing as well.

Digital materials such as downloadable eBooks and eAudiobooks increased 14% in 2023 with over 14,600 titles downloaded. The Library participates in the digital service shared by libraries in NH and run by the NH State library. We are excited to test a new downloadable audiobook service in 2024 that will serve only Pelham cardholders and supplement the shared statewide collection.

The Library sought outreach opportunities to promote library and community services and materials. This year we visited the Middle and High School, attended Police Movie Night, Pelham Old Homes Day, National Night Out, Farmer’s Markets, and the Pelham Community Spirit Concerts on the Green. The Friends of the Library in Pelham (FLIP) helped us give back to the community by donating a tree for the Community Spirit Festival of Trees. Our Adopt-A-Planter program is new this year, allowing community members and organizations to adopt the planters in front of the Library to help beautify the front of the building. We’ve been so pleased that so many have signed up and have created such beautiful planters. Many of the librarians are avid plant lovers, and they started a propagation station for community members to drop off and/or take starter plants, such as spider plants, inch plants, snake plants, and more!

Technology programming at the Library expanded this year to include in-house Tech Talks and hands-on workshops. AI was a hot topic this year, and our *Basics of AI* presentation was well attended both at the library and at the Senior Center. We were also able to integrate some AI tools into our workflows, using them to assist with our social media and marketing. This was also the first full year we were able to offer 3D printing services using our own 3D printer instead of one borrowed from the State Library. The service has been extremely popular, and the new machine has allowed us to increase the speed and quality of our printing. We were able to complete over 500 prints this year at an average cost of about \$1 per print.

The Adult Services department held 67 adult programs including 2 bird walks at Gumpas Pond, lectures from NH Fish and Game on local wildlife, craft and paint nights, and a thriving embroidery club. Adult Services librarian, Julie, assisted with the newly started teen embroidery program. We won two grants through NH Humanities, totaling \$600 to bring programs to the library. Julie also visited the Hobbs Senior Center with our Assistant Director, Danny, monthly to check out items, sign patrons up for library cards or programs, and to offer technology help.

The Teen Department hosted its first *Teen After Dark* event which allowed teens to come into the library after closing from 7pm-midnight for fun and activities to celebrate the beginning of summer. The Teen Department also ran over 400 programs with over 3,000 teen participants. Some programs of note were a newly established embroidery club, bingo, adulting classes, book clubs, and RPG gaming. After the success of our first welcome week in August of 2022, the library hosts two ‘welcome weeks’ for teens, one at the start of the school year and again after the winter break. These welcome weeks are meant to



help teens feel welcome in the library and to go over guidelines for behavior. Teen Services librarian, Krista, developed more options for students to complete their community service hours, adding virtual volunteer hours for those who cannot attend the Library's other options.

The Children's Department had one of the busiest years in the history of the Library! There were 299 in-person programs held, including story times, after school activities, and scavenger hunts. Over 8,600 people participated. We circulated 23,416 books, DVDs, CDs, and magazines in the Children's Department alone, which is an increase of nearly 14% over circulation in 2022. The literacy program 'Read to a Dog' with Blondie the dog continues to grow in popularity. Blondie's patience and charm create a relaxed atmosphere for children to gain confidence while reading.

Many of the programs hosted by the Library are only possible through the generosity of our Friends of the Library in Pelham (FLIP). FLIP provides museum passes to many local and Boston museums that can be picked up at the library. Over 200 passes were reserved this year, saving residents hundreds in admission fees. FLIP also runs two book sales per year, which allow residents to donate books to be sold and to purchase new materials!

It has been a wonderful and encouraging year to see such growth and participation in the Library. We look forward to the adventure of the new year and seek to continue to provide excellent materials and services to the town of Pelham.

Most popular adult book: Lessons in Chemistry by Bonnie Garmus

Most popular adult DVD: Plane, starring Gerard Butler

Most popular children's book: Don't let the Pigeon Stay Up Late! by Mo Williams

Most popular children's DVD: Paw Patrol the Movie

Most popular YA book: Spy x Family Volume 1 by Tatsuya Endo

Most popular Library of Things item: Metal Detector

Most Popular Video Game: Minecraft

Respectfully submitted,

Jennifer Greene
Library Director



**Transfer Station/
Recycling Center**

Department Head:
Bob Long, Superintendent

Rhonda Whittier:
Office Manager

74 Newcomb Field Parkway
Pelham, NH 03076

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

Email:
blong@pelhamweb.com
rwhittier@pelhamweb.com

Website:
www.pelhamweb.com/pelham-
transfer-station-recycling-
center

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

Wednesday – Saturday
8:30AM to 4:25PM

**TRANSFER STATION AND RECYCLING CENTER
2023 Annual Report**

We would like to welcome Billy Lynch, of Pelham, NH, to our staff.

In the year 2023, the Pelham Transfer Station and Recycling Center handled 2,826.24 tons of solid waste (MSW). In the year 2022, we handled 3,139.07 tons of solid waste (MSW). Which is a decrease of 312.83 tons of solid waste (MSW).

We handled 517.24 tons of SSR (mixed paper, plastics, and cardboard). We handled 755.94 tons in 2022. Which is a decrease of 238.70 tons. This is from removing glass, tin and aluminum.

We received \$6,566.70 in revenue for our aluminum cans. This is the first year we started separating the can tonnage from regular revenue.

The Transfer Station has received \$24,130.79, which is for LT Iron, and we received \$ 1,064.79 for just Irony Alum. In the year 2022, the Pelham Transfer Station and Recycling Center has brought in \$23,234.77 for a combination of LT Iron and Irony Alum in revenue. Which is an increase of \$1,960.81, in 2023. Our revenue will fluctuate for the price of LT Iron, Irony Alum, due to the market.

Revenue for the clothing was \$3,715.00. In 2022, we received \$1,950.00. Which is an increase in revenue of \$1,765.00.

We recycled 227 mattresses from residents. This is the first year we are sending them to be recycled. In 2023, revenue we received \$11,095.00.

We have received 196 tires from residents in 2023. Revenue for tires is \$1,701.55.

We received 498 freon units from residents. Revenue in 2023 is \$9,924.00.

The grand total of revenue is \$ 83,054.10, which is an increase from 2022 of \$6,323.58.

In the year 2023, we collected 8,585 gallons of used oil, to recycle.

Pelham hosted our Household Hazardous Waste Event (HHW), on Saturday August 26, 2023, from 8:00am to noon, at the Highway Department. We had 220 cars, out of those 220 cars 132 were Pelham residents.

On December 1, 2023, we started compositing with a company named “Vanguard Renewables”. We are hoping this will also alleviate the tonnage in our solid waste (MSW) hauls.

Our 22-year-old compactor was replaced on the MSW (trash) building.

R&D Paving paved a small area of the road in the Transfer Station.

Transfer is always looking for ways to reduce costs while producing more revenue for our taxpayers. Our staff of Bob Long, Ralph Barrett III, Doug Christian, Andrew McNiff, Billy Lynch, and Rhonda Whittier, would like to take this opportunity to personally thank the residents of Pelham, NH who utilize this facility. Your kindness and generosity throughout the year is greatly appreciated.

Respectfully submitted,
Robert Long
Superintendent



Zoning Board of Adjustment

Committee Chair:
David Wing

Committee Vice Chair:
David Hennessey

Planning Department
6 Village Green
Pelham, NH 03076

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

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

Meeting Information:

The 2nd Monday of each month at 7:00PM

Location:
Sherburne Hall
Town Municipal Building
6 Village Green

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

www.pelhamweb.com/planning-department

or visit the Planning Department during regular business hours.

**ZONING BOARD OF ADJUSTMENT
2023 Annual Report**

The Pelham Zoning Board concluded its 2022-2023 term in April. Long-time Member Jim Bergeron elected not to seek an additional term. Member Jeff Ciara resigned as he and his family were relocating. Alternate Jason Goucher elected not to seek an additional term. Lastly, long-time Member Dave Hennessey resigned in August. Dave served the Town of Pelham for 25 years in multiple capacities. Dave’s service was recognized by the Board of Selectmen with a Service Award on December 5th. We extend a heartfelt thanks to Jim, Jeff, Jason and Dave for their insight and their service to the Town of Pelham. With that, the Board welcomed Danielle Masse Quinn, Ken Stanvick and Matt Welch as new Members and Nicole Pigeon as a new Alternate. Danielle is also a Member of the Planning Board; and Ken is also a Member of the Conservation Commission. We look forward to the insight and perspective they will share.

Below is a Table of Cases brought before the ZBA in 2023. Additionally, there are a number of Cases pending before the Housing Appeals Board and/or the Superior Court. The Board continues to adjust to the deliberation format modified by the State Legislature last year; and updated by the Housing Appeals Board this year. Given the number of new Members and Alternates over the last 2 years, the Board has sought additional training and consultation with our Town Attorney on the deliberation format; and on Land Use Ordinances in general.

In addition to the responsibility of reviewing Variance Requests, the Board is charged with granting Equitable Waivers, granting Special Exceptions, and reviewing Appeals of Administrative Decisions. Discussions and deliberations are done in a professional and respectful atmosphere. The Board treats its Members and Alternates, all Applicants, their Supporters, and their Detractors equally and respectfully. We extend our thanks to any and all who have participated in a Hearing this past year.

The Board would like to continue to thank Planning Director Jenn Beauregard, Assistant Planning Director Kerry Karalekas, Recording Secretary Cassidy Pollard, and the entire staff of the Planning Department for their assistance, their counsel, and their professional conduct.

Additionally, the Board would like to thank Jim Greenwood for continued dedication to handling cable coverage and taping our meetings; and to Pelham Community Television for providing televised access to Pelham residents.

The following cases have been heard in 2023 (thru December):

Applications for Variance.....16	Appeals of Administrative Decision4
Applications Approved8	Requests Granted0
Applications Denied/Withdrawn2	Requests Denied/Withdrawn4
Pending.....1	Application for Equitable Waiver0
Applications for Special Exception.....1	Court Ordered Remand.....0
Applications Approved1	Board Reconsideration of Decision.....0
Applications Denied0	Approved0
Pending.....0	Extension of Approved Variance0
Requests for Rehearing7	
Requests Granted.....2	
Requests Denied/Withdrawn5	

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

Respectfully,
David Wing
Chair



AGRICULTURAL COMMISSION

2023 Annual Report

Agricultural Commission

Committee Chair:
Jenny Larson

Selectmen’s Office
6 Village Green
Pelham, NH 03076

Phone: (603) 635-8233
Fax: (603) 635 6954

Email:
www.pelhamweb.com/agriculture-commission

Agricultural Commission Meets:

The 1st Thursday of each month
at 6:30PM

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

The Agricultural Commission was formed in March of 2020 after being voted in at 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 consists of five full time members and five alternate members appointed by the Board of Selectmen. Initial terms will be appointed for 1, 2, and 3 years and shall thereafter be appointed to a 3-year term.

This year management:

- Involved and completion of detailed sections in the Master Plan
- Continue to work with other Town boards in our community such as Board of Selectmen and Forestry
- Another great involvement with Festival of the Trees, decorated a tree and bake sale
- 3rd year of Pelham Farmers Market
- Composting project
- Old Home Day Parade

Continued Goals:

- Community outreach programs
- Fundraising
- Applying for grants available to Agricultural activities
- Community garden
- Livestock meet and greets
- Help maintain the rural character within our Town

Respectfully submitted,

Pelham Agricultural Commission

Jenny Larson, Chair
Danielle Masse-Quinn, Vice Chair
Laura Spottiswood, Secretary
Steve Doherty, Treasurer
Michelle Cooke, Member
James Fisher, Alternate
Charlene Takesian, BOS Representative



**Capital Improvement
Committee**

Committee Chair:
Samuel Thomas

Planning Department
6 Village Green
Pelham, NH 03076

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

Website:
www.pelhamweb.com/capital-improvements-committee

**Town of Pelham, NH
CAPITAL IMPROVEMENTS PLAN
2024 – 2030**

Adopted by the Pelham Planning Board on August 7, 2023

Prepared by the Pelham Capital Improvements Plan Committee:

Jenn Beauregard, Pelham Planning Director/Zoning Administrator
Samuel Thomas, Pelham Planning Board
Danielle Masse Quinn, Pelham Planning Board
James Bergeron, Pelham Planning Board
Bruce Bilapka, Pelham Planning Board
Bob Sherman, Pelham Budget Committee
Garrett Abare, Pelham Budget Committee
Charlene Takesian, Board of Selectmen
Heather Corbett, Board of Selectmen

Pelham Planning Board:

Tim Doherty, Chair
James Bergeron, Vice Chair
Danielle Masse Quinn, Secretary
Charlene Takesian, Selectmen’s Representative
Jaie Bergeron – Selectmen’s Alternate
Roger Montbleau, Member
Bruce Bilapka, Member
Joseph Passamonte, Member
Samuel Thomas – Alternate
Scott Sawtelle, Alternate
John Spottiswood, Alternate
Hal Lynde, Alternate
Heidi Zagorski, Recording Secretary
Jenn Beauregard, Planning Director/Zoning Administrator

With Assistance from:



The Nashua Regional Planning Commission



Town of Pelham
Capital Improvements
2024-2030

Contents

Introduction..... 4

 Table 1: 5Historical Population by Decade 5

 Table 2: Population Projections 5

 Figure 1: Population by Decade with Projection..... 5

Financing Methods..... 7

Identification of Department Capital Requests..... 8

Priority System..... 9

 Table 3: Summary of Projects Required 2023 Data..... 10

Listing and Discussion of Projects by Recommended Priority..... 12

 “U” --Urgent..... 12

 “C” --Committed 13

 “N” --Necessary..... 14

 “D” --Desirable..... 16

 “F” --Deferrable..... 18

 “R” --Research..... 18

 “I” --Inconsistent..... 18

Conclusions..... 19

APPENDIX A..... 20

 Schedule of CIP Projects, 2024-2030, Annual Costs and Revenues..... 20

APPENDIX B 22

 Capital Project Worksheet and Submission Form..... 22

 Cost Estimate: Capital Costs Impact on Operating & Maintenance..... 24

APPENDIX C..... 25

 2021 N.H. REVISED STATUTES ANNOTATED..... 25

 Chapters 674:5 through 674:8..... 25

Capital Improvements Program..... 25

Chapter 674: 21..... 25

Innovative Land Use Controls 25

 TITLE LXIV PLANNING AND ZONING..... 26



**Town of Pelham
Capital Improvements
2024-2030**

CHAPTER 674 LOCAL LAND USE PLANNING AND REGULATORY POWERS.....	26
Section 674:5.....	26
Section 674:6.....	26
Section 674:7.....	27
Section 674:8.....	27
TITLE LXIV PLANNING AND ZONING.....	28
CHAPTER 674 LOCAL LAND USE PLANNING AND REGULATORY POWERS.....	28
Section 674:21.....	28
APPENDIX D....	34
Bond Schedules.....	34



Town of Pelham
Capital Improvements
2024-2030

Introduction

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

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

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

The US Census estimated population of Pelham in 2020 was 14,222, a figure significantly higher than NRPC’s prior projection of 13,905 and an increase of 1,357 from the 2010 Census population estimate of 12,897 (Tables 1-2, Figure 1). US Census figures show that Pelham’s population experienced rapid growth between 1960 (pop. 2,605) and 1980 (pop. 8,090). From 1980 to 2000, the rate of growth abated slightly with a notable decrease in the growth rate since 2000. The population projections released by the New Hampshire Office of Planning and Development (NHOPD) for 2020 forecast a significantly slower growth rate than in previous decades. The projections show that Pelham continues to grow, with a projected population of 15,754 persons by 2050. This is an average of 51 persons per year over the 30-year projection period, or an annualized growth rate of 0.3 percent.

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



Town of Pelham
Capital Improvements
2024-2030

Table 1:
Historical Population by Decade

Year	Population	Annual GR
1900	875	
1910	826	-0.6%
1920	974	1.7%
1930	814	-1.8%
1940	979	1.9%
1950	1,317	3.0%
1960	2,605	7.1%
1970	5,408	7.6%
1980	8,090	4.1%
1990	9,408	1.5%
2000	10,914	1.5%
2010	12,897	1.7%
2020	14,222	1.0%

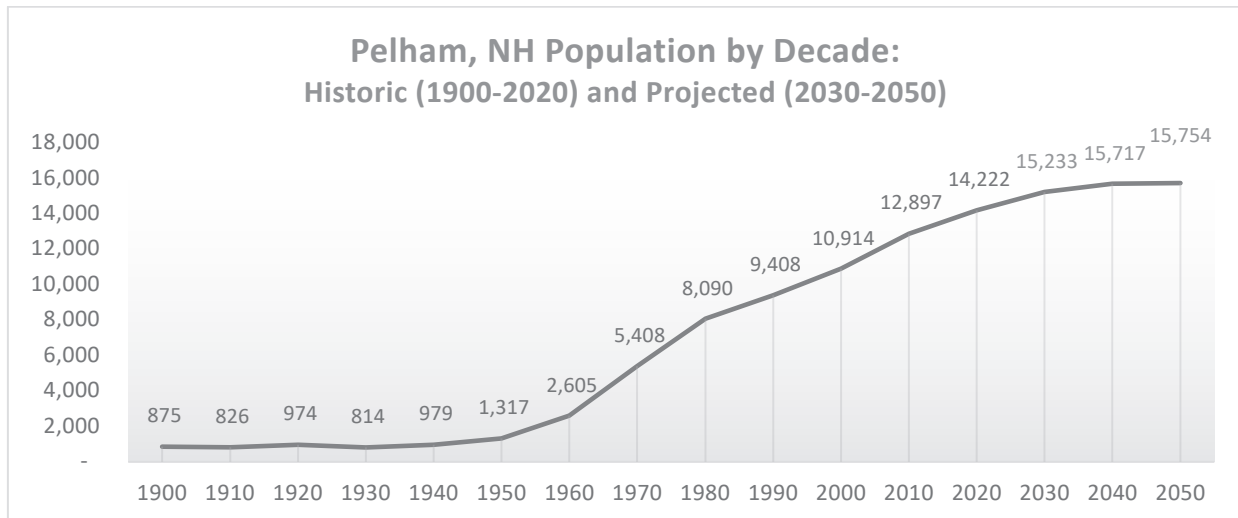
Table 2: Population Projections

Year	Population	Annual GR
2020	14,222	
2025	14,790	4.0%
2030	15,233	3.0%
2035	15,549	2.1%
2040	15,717	1.1%
2045	15,766	0.3%
2050	15,754	-0.1%

*Annual GR: Annualized Growth Rate

Source: U.S. Census Bureau (Table 1), NH Office of Planning and Development (Table 2)

Figure 1: Population by Decade with Projection



Source: U.S. Census Bureau (1900-2020), NH Office of Planning and Development (2030-2050)



Town of Pelham
Capital Improvements
2024-2030

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 2024 to 2030 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 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 2024 to 2030 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:



Town of Pelham
Capital Improvements
2024-2030

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.

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



Town of Pelham
Capital Improvements
2024-2030

get away from this method of payment and stop paying high interest lease payments and start funding vehicle replacement through Capital reserves where the Town pays itself the interest on Capital balances rather than a financing company for the purchase of needed vehicles. The CIP committee feels this would be a substantial tax savings for Pelham residents based on the number of current vehicles and equipment owned by the town along with additional vehicles that will be needed in the future. The annual interest earned or saved on a properly funded vehicle replacement Capital reserve would pay for the cost of certain vehicle replacements when needed.

The Bond or Bank Note method of payment is recommended for Capital Expenditure needs of \$1,000,000 or more. Typically, the most expensive projects such as renovations, additions, or new construction of buildings or infrastructure that allow for capital facilities requests to be met immediately while spreading out the cost over several years in the future. We highly recommend this method of payment on all Capital projects scheduled in the CIP costing over \$1,000,000 and obviously based on our review of historical spending patterns in the town, the year we propose it to you.

Impact fees are also a viable financing method for some portion of future capital improvement needs if they are placed in a fund until they are either expended within 6 years as part of a project financing or returned to the party from which they were collected. The town has adopted an impact fee ordinance.

Other financing methods available to us for funding projects include gifts, grants, and matching funds from any source. All of these can be used to offset the cost of Capital Improvement projects. The CIP recommends that all Department Heads, the School Board, and the Board of Selectmen research and use these methods whenever available 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



**Town of Pelham
Capital Improvements
2024-2030**

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.

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 2023. The information in Table 4 represents all requests for capital projects submitted by each municipal division to the CIP Committee in 2023. The “CIP Committee Priority Recommendations” in the column to the far right describes the rank assigned by the CIP Committee within the seven categories of relative project priority.



**Town of Pelham
Capital Improvements
2024-2030**

Table 3: Summary of Projects Required 2023 Data

ID	Department/Project	Cost Without Debt/Revenue	Starting Year	Financing Method Recommended	CIP Committee Priority Recommendations							
					U	C	N	D	F	R	I	
	<i>Starting Year and Priority Recommendations based on Dept. & C.I.P. Committee Review Process</i>											
I.	ADMIN./GEN. GOVERNMENT											
A	Main Street Sidewalk Expansion*	\$247,000	2024	Offset Appropriation		C						
	• NH ARPA Funds	(\$247,000)	2024	Other Funds								
II.	POLICE DEPARTMENT											
A	Animal Control Shelter	\$274,709	2024	1-Year Appropriation	U							
B	Expansion/Remodel	\$92,850	2024	1-Year Appropriation			N					
C	Record Management System**	\$117,239	2025-2027	3-Year Appropriation	U							
III.	FIRE DEPARTMENT											
A	4-Bay Garage***	\$350,000	2025	1-Year Appropriation				D			R	
B	Replace Ambulance 2	\$330,000	2025	Offset Appropriation		C						
	• Ambulance Replacement Revolving Fund	(\$320,000)	2025	1-Year Appropriation								
C	Replace Engine 3^	\$475,000	2025-26	Appropriation – Ballot			N					
IV.	HIGHWAY DEPARTMENT											
A	Replace 2010 Dump Truck	\$186,563	2024	1-Year Appropriation			N					
B	Replace 2012 Backhoe	\$159,109	2025	1-Year Appropriation			N					
V.	SOLID WASTE DISPOSAL											
A	F-600 Dump Truck	\$87,863	2024	1-Year Appropriation			N					
B	Skid Steer	\$57,400	2025	1-Year Appropriation			N					
C	Establish 75-Yard Trailer Capital Reserve Fund	\$20,000	2024	Capital Reserve			N					
D	Establish 100-Yard Trailer Capital Reserve Fund	\$20,000	2024	Capital Reserve			N					
VI.	PARKS AND RECREATION											
A	Muldoon Park Playground Renovation^^	\$122,561	2024	1-Year Appropriation		U						
B	Restrooms/Storage/Snack Shack-Raymond Fields	\$200,000	2025	1-Year Appropriation		D						
VII.	LIBRARY											
	No CIP needs at this time											
VIII.	CEMETERY											
A	Gibson Cemetery Columbarium	\$96,000	2024	1-Year Appropriation				D				
	• Expendable Trust Fund	(\$51,740)	2024	Other Funds								
IX.	HOBBS COMMUNITY CENTER											
A	Bus Replacement	\$120,000	2026	1-Year Appropriation			N					
B	Community Center Expansion and Garden/Park	\$91,666	2025-27	3-Year Appropriation				D			R	
X	PLANNING DEPARTMENT											
A	MS4 Structural BMP	\$100,000	2024	1-Year Appropriation	U	C						
X.	PELHAM SCHOOL DISTRICT											
A	PHS 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						



**Town of Pelham
Capital Improvements
2024-2030**

ID	Department/Project	Cost Without Debt/Revenue	Starting Year	Financing Method Recommended	CIP Committee Priority Recommendations							
					U	C	N	D	F	R	I	
	<i>Starting Year and Priority Recommendations based on Dept. & C.I.P. Committee Review Process</i>											
C	PES Asphalt Parking Lot & Roadways	\$250,320	2024	1-year Appropriation			N					
D	PES Air Conditioning Phase II	\$584,790	2025	1-Year Appropriation				D				
E	PES Air Conditioning Phase III	\$600,132	2026	1-Year Appropriation				D				
F	PHS Student Parking Lot Replacement	\$295,830	2027	1-Year Appropriation			N					

NOTES:

- * This project is being funded with ARPA monies, not from tax revenue
- ** The CIP Committee recommends that a Capital Reserve Fund be established
- *** The CIP Committee recommends that \$10,000 be added to the 2024 Fire Department budget to cover the cost of Architectural plans
- ^ A Capital Reserve Fund will be established once there is a quote
- ^^ 50% of the funding for this project is potentially grant monies



Town of Pelham
Capital Improvements
2024-2030

Listing and Discussion of Projects by Recommended Priority

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

- II. A. **Animal Control Shelter – 2024.** The current animal control facility is over 40 years old. Due to its age, some of the building systems are old, energy inefficient, and on the brink of failure. Some systems of concern include the HVAC, roofing, fencing, wood portions of the structure, electrical, and water. The current facility does not have any bathroom facilities for the staff or volunteers let alone the citizens. Furthermore, the shelter does not meet the contemporary standards or sizes for properly sheltering, separating, and quarantining animals. The plan calls for an approximately 2000 square foot building that would meet acceptable standards for care, would be ADA compliant, and have a unisex bathroom as well as the other needed improvements and amenities. The Board of Selectman has tentatively agreed to locate the shelter on town land between the Police Station and the Library. This would greatly improve the usability, efficiency, and convenience of the shelter. Placing the shelter on town property would also eliminate the tax exemptions that Pelham Fish & Game is receiving for allowing the shelter on their property.

- II. C. **Police Department Records Management System (RMS) – 2025-2027.** The current Records Management System is nearing the end of its life. IMC, Pelham Police Department’s current RMS platform, announced last year that within the next five years, they will no longer be updating or providing support for the existing platform. The Pelham Police Department is currently looking into one replacement platform from Central Square. Central Square provides additional security by moving the server to be based in the cloud rather than having the server physically at the department. The RMS system contains highly sensitive information, including the personal demographics of anyone the department has ever encountered, investigated, stopped, or arrested. Pelham Police is also mandated by law to hold accident reports, incident reports, and arrests for a specific timeline, so having a Records Management System is imperative.

- VI. A. **Muldoon Park Playground Renovation – 2024.** Muldoon playground was built in 1997. Many of the structures are still in decent shape but a few items need to be addressed due to age and vandalism. The parks and Recreation Department is seeking to replace the existing swings and swing bays, add a shade structure, and replace the existing slide structure. The swing upgrade would replace the existing swings and swing bays with updated swings and the addition of more inclusive swings. The



**Town of Pelham
Capital Improvements
2024-2030**

existing swings are starting to show their age and has was noted in the 2022 annual playground audit by the insurance provider as an item to monitor. The Parks and Recreation Department would also like to add a 20'x24' shade structure to the playground, as patrons do not visit in the summer as much because there is currently no shade. Picnic tables will be added under the structure as well. Lastly, the existing slide structure is in need of replacement. The Parks and Recreation Department repaired rotting wood posts by cutting the bottom rotted portions off, pouring new concrete footings, and reattaching the posts. Although the concrete footings are covered with playground chips, they are routinely exposed causing a fall hazard to children. Vandals have also burnt off some of the rubber coating on the stairs and bridge exposing small areas.

- X. A. **MS4 Structural BMP – 2024.** As a requirement of the MS4 (Municipal Separate Storm Sewer System) Permit (EPA Mandated), Pelham needs to install by June 30th, 2024, a structural BMP to help mitigate phosphorus from entering an impaired water body. It was determined that Pelham Veterans Memorial Park (PVMP) would be the most logical location due to the proximity of the bathhouse to the pond. In early July, KNA, Inc. was hired to survey the lot and to provide a plan. That was paid for from last year's MS4 budget. The town does not have the final plan yet, but as of right now was told to put a \$100,000 place holder in the budget (and in the CIP). This project was ranked as Urgent, but also has a CIP Committee Priority Ranking of C, because it is legally required.

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

- I. A. **Main Street Sidewalk Expansion – 2024.** The NH Department of Transportation (NHDOT) is replacing the Main Street/Gionet Bridge. The Board of Selectmen is requesting the NHDOT to include a sidewalk on the replacement bridge. For that to happen, the Town must do its share by planning for, funding, and constructing a sidewalk to that bridge's sidewalk from both approaches. This project specifically includes engineering, Right of Way acquisition and construction of a sidewalk from the VFW building to the new bridge and from the new bridge to Route 38.
- III. B. **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 four years as primary response vehicle and then moves to second position where the two older vehicles



Town of Pelham
Capital Improvements
2024-2030

rotate to distribute usage. The build time for a new vehicle is 9-18 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.

- XI. 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.
- XI. 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. B. **Police Department Remodel/Expansion – 2024.** The current police department was constructed in 2003 with the expectation that the agency would outgrow the current finished space in approximately 20 years. The town growth over the past 20 years has caused us to exceed our capacity for custodial evidence, locker room space (we currently do not have enough lockers for the male officers), and our fitness facility is not designated for contemporary police use of force training and fitness training.
- III. C **Replace Engine 3 – 2026.** The fire department will be seeking to replace Engine-3 which will be 22 years old when it gets replaced since the vehicle build-time is 18-24 months. 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, costing approximately \$7,000. This vehicle has served the department well and seen significant use during its time in service. It has been moved to third due because of its age and need for ongoing maintenance.



Town of Pelham
Capital Improvements
2024-2030

- IV. A. **Replace 2010 Dump Truck – 2024.** The truck currently being used by the Highway Department is 13 years old and has been housed outside for 11 years. This vehicle has significant rust on the hydraulic connections and extensive repair bills. The Highway department already has a sander that will fit the replacement truck that should last another 20+ years if taken care of properly.
- IV. B. **Replace 2012 Backhoe – 2025.** Necessary replacement of an existing Highway Department vehicle.
- V. A. **F-600 Dump Truck – 2024.** Acquiring this vehicle will alleviate hauling fees. The department will be able to separate and deliver valuable metals independently.
- V. B. **Skid Steer – 2025.** A new skid steer would replace the existing 2017 JCB. The Highway Department has been spending excessive funds on repairing the existing piece of equipment, with repairs in the last three years totaling approximately \$12,000.
- V. C. **Establish Capital Reserve Fund for 75-Yard Trailer – 2030.** The Highway Department is seeking to put aside \$20,000 annually to fund the replacement of the existing 75-yard trailer. Existing Trailer #474 is from 2001 and was rebuilt in 2018/19 for \$40,000. By 2030 the department will need to replace this trailer.
- V. D. **Establish Capital Reserve Fund for 100-Yard Trailer – 2025.** The Highway Department is seeking to put aside \$20,000 annually to fund the replacement of the existing 100-yard trailer. Existing Trailer #475 is from 2008 and will be near the end of its life by approximately 2025.
- IX. A. **Replace Community Center Bus – 2026.** The existing bus was purchased in 2016 and is starting to show wear and tear that will require body work to prolong its life. In 2026 this bus will be ten years old and will likely reach end of life.
- XI. C. **PES Asphalt Parking Lot & Roadways – 2024.** Cold planning, clean tack coating, and overlay asphalt parking lot and roadways at Pelham Elementary School. The Pelham Elementary Parking lot is continuing to show wear and damage from constant use by both the schools and the community. Most of the parking lot and roadway is original to the school building from 2002 and will be 22 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.



Town of Pelham
Capital Improvements
2024-2030

- XI. F. **Replacement of the PHS Student Parking Lot – 2027.** This project proposes to replace the existing porous asphalt student parking lot at Pelham High School that was installed in 2014. Porous pavement can drain water directly through it and eliminates the need for multiple drains. The life expectancy is ten years, and in 2024 the condition of the existing porous pavement will need to be monitored to ensure it is functioning as required. When the lot fails to drain water, it will become unsafe (ice) and need to be replaced.

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

- III. A. **Fire Department 4-Bay Garage – 2025.** The Fire Department is seeking to construct a colonial style 4-bay garage with dormers off the building roof to maximize usable space. The garage would be used for storage that is lacking in the fire station and will be heated with a gas-fired heater and will have electricity. The building would be stick-built construction (with colonial design to meet covenant requirements), have 10’x10’ doors, and have a foundation consisting of a four-foot frost wall with a concrete floor. Because the department utilized impact fees for the construction of the statement, there is a requirement that no less than 15% of the programmed space be available for the future. As the fire department grows, there is more need for additional space to meet this requirement. This project was ranked as desirable, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.
- VI. B. **Restrooms/Storage/Snack Shack at Raymond Athletic Fields – 2024.** The Parks and Recreation Department proposes to construct a new building at the Raymond Athletic Fields to include restrooms, storage and a “snack shack”. Currently, the site relies on portable toilets. The improvements are proposed to enhance the user experience. Concession sales from the snack shack would be used to support programming.
- VIII. A. **Columbarium – 2024.** With the steady increase of cremation burials over the past several years, the Town of Pelham Cemetery Board of Trustees are proposing to develop a columbarium area not only to accommodate the cremation burials but also to preserve the existing Gibson Cemetery for traditional full burials. The columbarium structures will accommodate a total of 288 niches for cremation burials.
- IX. B. **Community Center Expansion and Garden/Park – 2025-2027.** The coronavirus pandemic has caused an epidemic of loneliness and social isolation among older adults, carrying health and emotional risks. Because of this, in 2020 the Pelham NH Council on Aging rented and erected a large outdoor tent on the property behind the



**Town of Pelham
Capital Improvements
2024-2030**

Hobbs Community Center to provide safe, outdoor activities for seniors during the COVID pandemic. The tent was well received and there was a waiting list for activities throughout the summer months, as many seniors in the Pelham community live in apartments and do not have access to safe outdoor space. Since then, tent rental prices have increased significantly and the Community Center's participation has drastically increased and is higher than pre-pandemic numbers. This prompted the need to update the existing Community Center and the need for more staff. With donations from community members and businesses, the Community Center was able to erect a shade pavilion, create an outdoor recreation area, and construct two pickleball courts. To finish the remaining updates, the Community Center is seeking funding. The proposed project includes an approximate 1,000 square foot addition to the existing Community Center and the completion of the garden/park space surrounding the pickleball courts. The addition will include a designated reception area, two additional staff offices and a large storage area for program equipment. The garden/park space plan includes greenery, ADA accessible pathways, benches, kiosks, bluebird boxes and bag dispensers for dog waste. This project was ranked as desirable, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.

- XI. D. **PES Air Conditioning System Phase II – 2024.** This project proposes to design, build, and install an air conditioning system at Pelham Elementary School including all first-floor classrooms. Phase I was completed in the summer of 2022, including all second-floor classrooms, cafeteria, and kitchen spaces. This project proposes to continue moving forward with the project to design, build, and install an air conditioning system at the Pelham Elementary School. The Pelham School Board will continue to access any available federal funds to support as much of this project as possible to limit the impact on taxpayers.
- XI. E. **PES Air Conditioning System Phase III – 2025.** This project proposes to design, build, and install air conditioning at the Pelham Elementary School including the gymnasium and all other occupied spaces of the building. This phase will complete the project plan to fully air condition the Pelham Elementary School. Phase I was completed in the summer of 2022, including all second-floor classrooms, cafeteria, and kitchen spaces. Phase II is planned for the summer of 2025 and will include all first-floor classrooms. This project proposes to continue moving forward with the project to design, build, and install an air conditioning system at the Pelham Elementary School, and complete the project by air conditioning the gymnasium and all other occupied areas in the building. The Pelham School Board will continue to access any available federal funds to support as much of this project as possible to limit the impact on taxpayers.



Town of Pelham
Capital Improvements
2024-2030

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

No projects were listed as Deferrable in the 2024 – 2030 CIP.

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

Some projects listed as Desirable will also require additional research. These include:

- III. A. **Fire Department 4-Bay Garage**

- IX. B. **Community Center Expansion and Garden/Park**

“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 2024 – 2030 CIP.



**Town of Pelham
Capital Improvements
2024-2030**

Conclusions

The Program of Capital Expenditures herein provides a guide for budgeting and development of Pelham public facilities. The Planning Board will review and update the CIP each year prior to budget deliberations. The CIP may be modified each year based on changes in needs and priorities.

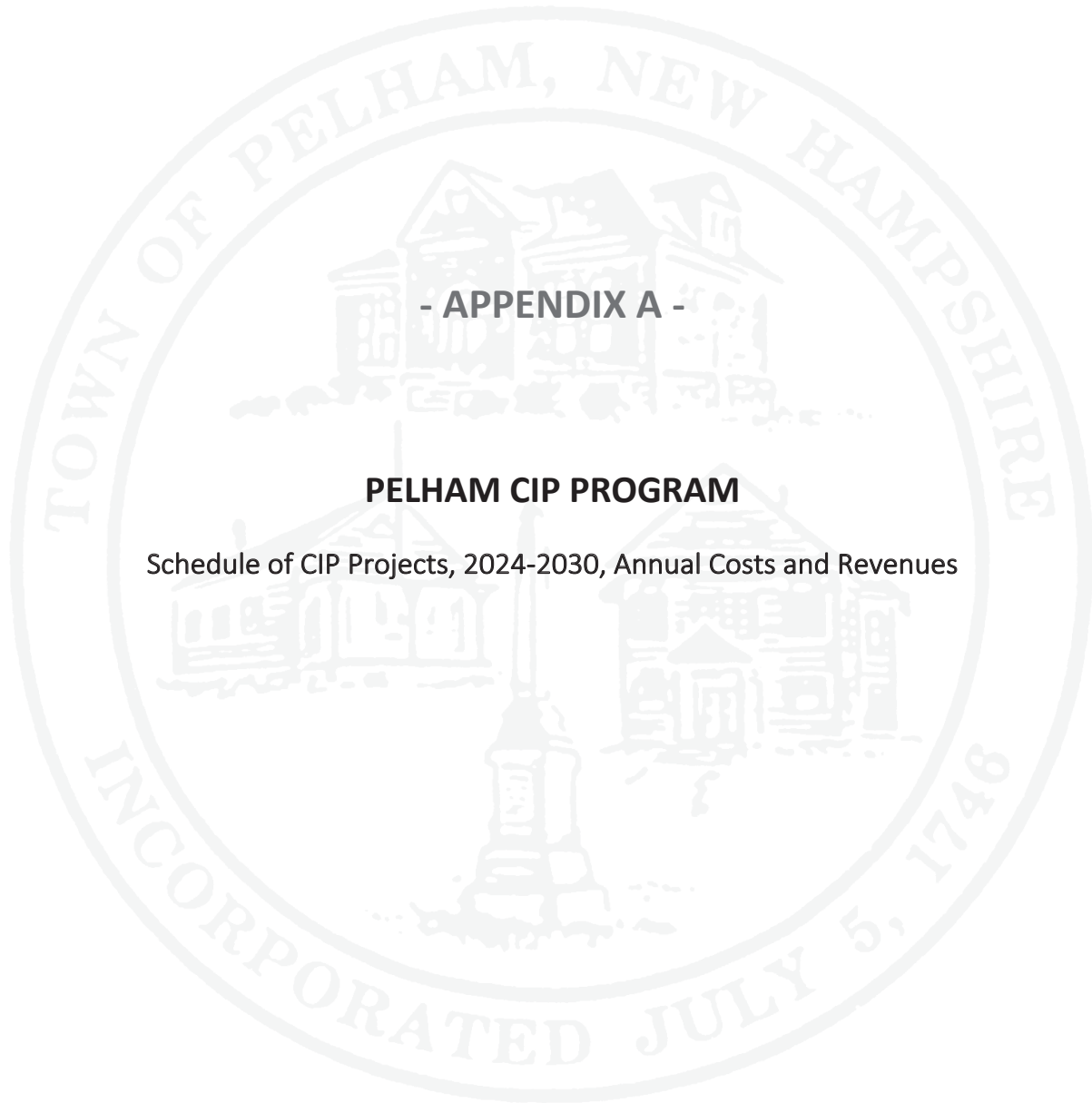
The CIP Committee is striving to improve the effectiveness of the capital facilities programming process, to have a greater impact on the current year's budget cycle. In the future, the CIP Committee will initiate the CIP planning process earlier in the calendar year. This will enable individual departments to use this information to prepare preliminary budgets for submission to the Town.

The CIP Committee seeks to accurately evaluate the fiscal impacts of projects and return on investment of public funds in capital facilities replacement and development. One piece of information the Committee seeks to understand is how a project's funding is proposed and whether specific funding sources have been identified. This data is presented in the Cost Estimate section of the Project Worksheet. The Impacts on Operating & Maintenance section of the Project Worksheet is also important in assessing the cost/benefit of one solution versus another to meet a department's needs.

There also may be merit in attempting to track the performance of investments in facilities renovation or upgrades and monitoring and forecasting when future replacements or upgrades may be necessary. One recent external development that could affect the municipality is the Government Accounting Standards Board (GASB) adoption of Statement 34 protocols for reporting infrastructure assets. The program's objective is to promote consistent evaluations of municipal financial conditions by providing more detailed and relevant information on the characteristics and conditions of capital equipment. The CIP planning process may provide a forum for encouraging the development of capital asset inventories, accounting for the value of these assets and tracking the useful life and depreciation of municipal equipment and infrastructure. The CIP recommends that all Town and School assets be tracked for life expectancy so that future capital needs may be better anticipated and planned. Updated information regarding the age of existing Town road surfaces will help with that planning in the highway department. Consideration should also be given to expanding the use of Capital reserve Funds for reoccurring capital purchases.



Town of Pelham
Capital Improvements
2024-2030



- APPENDIX A -

PELHAM CIP PROGRAM

Schedule of CIP Projects, 2024-2030, Annual Costs and Revenues

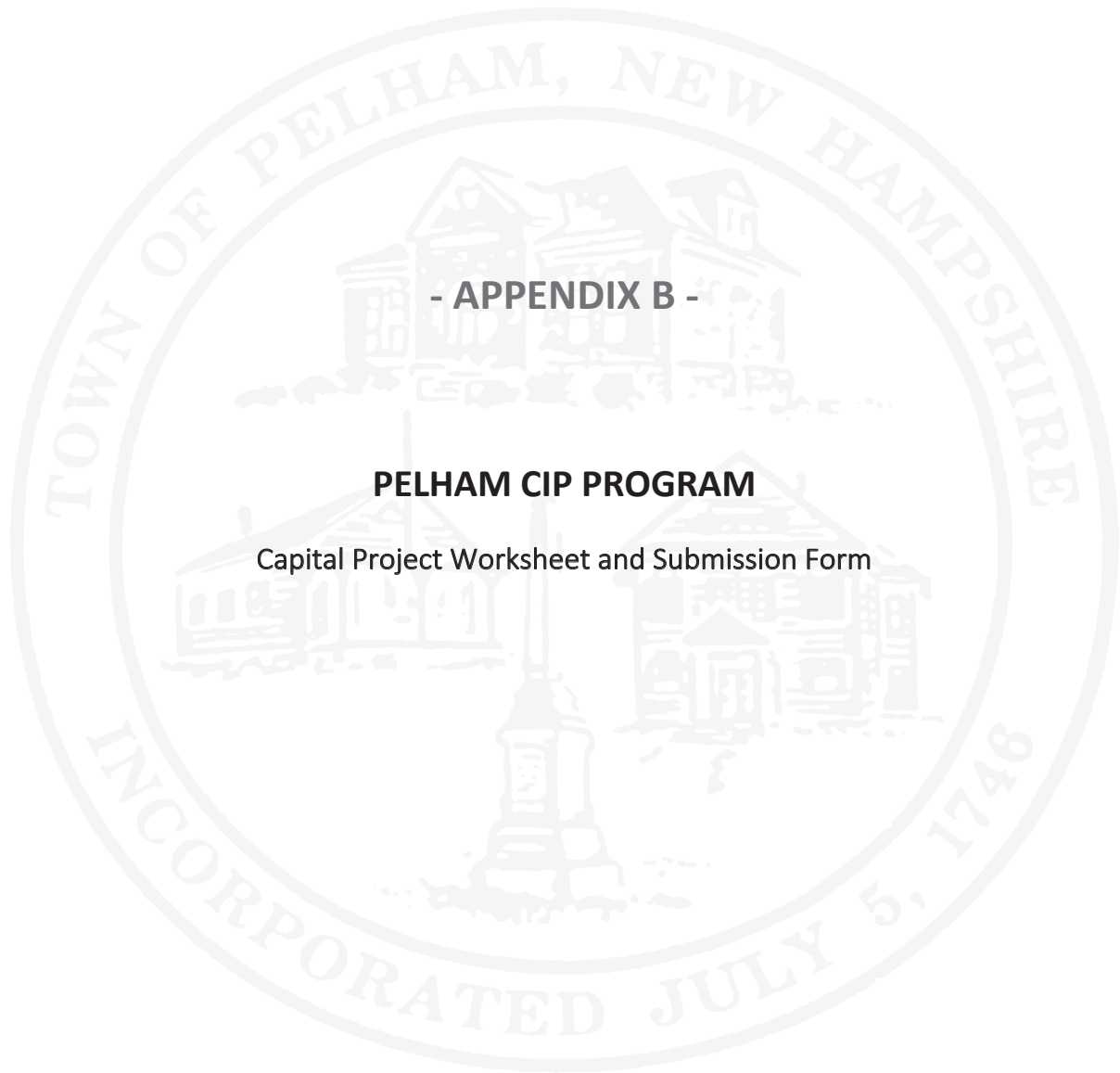


Appendix A - Schedule of Capital Improvement Projects 2024-2030

PROJECT OR EQUIPMENT AND SOURCE OF REVENUES By Dept or Service Area	Priority Rank	Existing Capital	Prior Payments	2024-2030					2030	2029	2028	2027	2026	2025	2024	7-Year Total Costs	7-Year Total Revenues	Project Costs	Outstanding Revenues	Balance To Be Paid by Town Beyond Year 7	Unprogrammed Projects
				2024	2025	2026	2027	2028													
TOWN OF PELHAM																					
CAPITAL IMPROVEMENTS PLAN																					
EXPENSES SHOWN IN BOLD																					
REVENUES SHOWN IN																					
PROJECT OR EQUIPMENT AND SOURCE OF REVENUES																					
By Dept or Service Area																					
I. ADMINISTRATIVE/GENERAL GOV'T																					
A. Main Street Sidewalk Expansion**	C	\$ 247,000															\$ 247,000	\$ (247,000)			
II. POLICE DEPARTMENT																					
A. Animal Control Shelter	U	\$ 274,709															\$ 274,709	\$ 274,709			
B. Expansion/Remodel	N	\$ 92,850															\$ 92,850	\$ 92,850			
C. Records Management System**	U	\$ 117,239	\$ 117,239														\$ 351,717	\$ 351,717			
III. FIRE DEPARTMENT																					
A. 4-Bay Garage**	D/R	\$ 350,000															\$ 350,000	\$ 350,000			
B. Replace Ambulance 2	C	\$ 330,000															\$ 330,000	\$ 330,000			
C. Ambulance Replacement Revolving Fund	N	\$ (320,000)															\$ (320,000)	\$ (320,000)			
C. Replace Engine 3*	N	\$ 475,000	\$ 475,000														\$ 950,000	\$ 950,000			
IV. HIGHWAY DEPARTMENT																					
A. Replace 2010 Dump Truck	N	\$ 186,563															\$ 186,563	\$ 186,563			
B. Replace 2012 Backhoe	N	\$ 159,109															\$ 159,109	\$ 159,109			
V. SOLID WASTE DISPOSAL (Transfer Station)																					
A. F500 Dump Truck	N	\$ 87,883															\$ 87,883	\$ 87,883			
B. 5200 Trailer	N	\$ 20,000	\$ 20,000														\$ 20,000	\$ 20,000			
C. 5200 Trailer	N	\$ 20,000	\$ 20,000														\$ 20,000	\$ 20,000			
D. 100-yd Trailer	N	\$ 20,000	\$ 20,000														\$ 20,000	\$ 20,000			
VI. PARKS AND RECREATION																					
A. Muldoon Park Playground Renovation**	U	\$ 122,561															\$ 122,561	\$ 122,561			
B. Restrooms/Storage/Snack Shack at Raymond Fields	D	\$ 200,000															\$ 200,000	\$ 200,000			
VII. LIBRARY																					
A. No CIP needs at this time																					
VIII. CEMETERY																					
A. Gibson Cemetery Columbarium	D	\$ 96,000															\$ 96,000	\$ 96,000			
B. Expendable Trust Fund		\$ (51,740)															\$ (51,740)	\$ (51,740)			
IX. HOBBS COMMUNITY CENTER																					
A. Replace Bus	N	\$ 120,000															\$ 120,000	\$ 120,000			
B. Community Center Expansion and Garden/Park	D/R	\$ 91,666	\$ 91,666														\$ 274,998	\$ 274,998			
X. PLANNING DEPARTMENT																					
A. MS4 Structural BMP	L/C	\$ 100,000															\$ 100,000	\$ 100,000			
TOTAL MUNICIPAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)																					
		\$ 948,806	\$ 1,150,414	\$ 843,905	\$ 598,905	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 3,662,030	\$ 3,662,030	\$ -	\$ -	\$ -
XI. SCHOOL CAPITAL EXPENDITURES																					
A. PHS Addition	C	\$ 14,526,528	\$ 1,465,043	\$ 1,422,608	\$ 1,390,523	\$ 1,353,263	\$ 1,310,828	\$ 1,268,393	\$ 1,225,968	\$ 1,183,533	\$ 1,141,098	\$ 1,098,663	\$ 1,056,228	\$ 1,013,793	\$ 971,358	\$ 928,923	\$ 9,436,626	\$ 9,436,626			
B. Memorial School Upgrade/Renovation	C	\$ 5,518,500	\$ 2,313,228	\$ 2,243,103	\$ 2,172,978	\$ 2,102,853	\$ 2,032,728	\$ 1,962,603	\$ 1,892,478	\$ 1,822,353	\$ 1,752,228	\$ 1,682,103	\$ 1,611,978	\$ 1,541,853	\$ 1,471,728	\$ 1,401,603	\$ 14,930,346	\$ 14,930,346			
C. PHS Asphalt Parking Lot & Roadways	N	\$ 250,320															\$ 250,320	\$ 250,320			
D. PHS AC System Phase II (1st Floor Classrooms)	D	\$ 584,790															\$ 584,790	\$ 584,790			
E. PHS AC System Phase III (Gym and all remaining)	D	\$ 600,132															\$ 600,132	\$ 600,132			
F. PHS Student Parking Lot Replacement	N	\$ 295,830															\$ 295,830	\$ 295,830			
TOTAL SCHOOL CAPITAL EXPENDITURES (Amount to be raised through property taxes)																					
		\$ 4,228,991	\$ 4,250,901	\$ 4,163,633	\$ 3,751,946	\$ 3,413,881	\$ 3,071,121	\$ 2,728,361	\$ 2,385,601	\$ 2,042,841	\$ 1,700,081	\$ 1,357,321	\$ 1,014,561	\$ 671,801	\$ 328,041	\$ -	\$ 26,088,044	\$ 26,088,044	\$ -	\$ -	\$ 19,407,547
TOTAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)																					
		\$ 4,977,397	\$ 5,400,915	\$ 5,007,538	\$ 4,350,851	\$ 3,453,861	\$ 3,341,121	\$ 3,228,571	\$ 3,115,921	\$ 3,003,371	\$ 2,890,821	\$ 2,778,271	\$ 2,665,721	\$ 2,553,171	\$ 2,440,621	\$ 2,328,071	\$ 23,160,074	\$ 23,160,074	\$ -	\$ -	\$ 19,407,547
TOTAL - Municipal + School																					
		\$ 4,977,397	\$ 5,400,915	\$ 5,007,538	\$ 4,350,851	\$ 3,453,861	\$ 3,341,121	\$ 3,228,571	\$ 3,115,921	\$ 3,003,371	\$ 2,890,821	\$ 2,778,271	\$ 2,665,721	\$ 2,553,171	\$ 2,440,621	\$ 2,328,071	\$ 23,160,074	\$ 23,160,074	\$ -	\$ -	\$ 19,407,547



Town of Pelham
Capital Improvements
2024-2030



- APPENDIX B -

PELHAM CIP PROGRAM

Capital Project Worksheet and Submission Form



Town of Pelham
Capital Improvements
2024-2030

TOWN OF PELHAM CAPITAL IMPROVEMENT PLAN 2024-2030

PROJECT WORKSHEET

Priority ranking _____ Year First Scheduled _____ Year needed _____

Department _____ Department Priority ____ of ____ projects Date of this submission _____

Type of Project:
(Check one)

Primary purpose of project is to:

- Replace or repair existing facilities or equipment
- Improve quality of existing facilities or equipment
- Expand capacity of existing service level/facility
- Provide new facility or service capability

Service Area of
Project Impact:
(Check one)

- | | |
|--|--|
| <input type="checkbox"/> Region | <input type="checkbox"/> Business District |
| <input type="checkbox"/> Municipality | <input type="checkbox"/> Neighborhood |
| <input type="checkbox"/> School District | <input type="checkbox"/> Street |
| <input type="checkbox"/> _____ District | <input type="checkbox"/> Other Area |

Project Description:

Project Rationale:

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

Narrative Justification (Attach all backup material if possible):



Town of Pelham
Capital Improvements
2024-2030

Cost Estimate: Capital Costs Impact on Operating & Maintenance
(Itemize as Necessary) Dollar Amount (in current \$) Costs or Personnel Needs
\$_____ Planning/feasibility analysis [] Increases personnel requirements
_____ Architecture & engineering fees [] Increases O & M costs
_____ Real Estate acquisition [] Reduces personnel requirements
_____ Site preparation [] Reduces O & M costs
_____ Construction
_____ Furnishings & equipment
_____ Vehicles and capital equipment (+) \$_____ annually
_____ (-) \$_____ annually
\$_____ Total project cost Estimated useful life is ___ years

Sources of Funding:

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

_____ (Date prepared)

Total Project Cost \$_____

DO NOT WRITE BELOW THIS LINE

CIP Committee Rating and Narrative Explanation

The CIP Committee rates this Capital Improvement as _____ for the _____ Warrant.

Description of Rating



Town of Pelham
Capital Improvements
2024-2030

- APPENDIX C -

2021 N.H. REVISED STATUTES ANNOTATED

Chapters 674:5 through 674:8

Capital Improvements Program

And

Chapter 674: 21

Innovative Land Use Controls



Town of Pelham
Capital Improvements
2024-2030

TITLE LXIV
PLANNING AND ZONING

CHAPTER 674
LOCAL LAND USE PLANNING AND REGULATORY POWERS
Capital Improvements Program

Section 674:5

674:5 Authorization. – In a municipality where the planning board has adopted a master plan, the local legislative body may authorize the planning board to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least 6 years. As an alternative, the legislative body may authorize the governing body of a municipality to appoint a capital improvement program committee, which shall include at least one member of the planning board and may include but not be limited to other members of the planning board, the budget committee, or the town or city governing body, to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least years. The capital improvements program may encompass major projects being currently undertaken or future projects to be undertaken with federal, state, county and other public funds. The sole purpose and effect of the capital improvements program shall be to aid the mayor or selectmen and the budget committee in their consideration of the annual budget.

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

Section 674:6

674:6 Purpose and Description. – The capital improvements program shall classify projects according to the urgency and need for realization and shall recommend a time sequence for their implementation. The program may also contain the estimated cost of each project and indicate probable operating and maintenance costs and probable revenues, if any, as well as existing sources of funds or the need for additional sources of funds for the implementation and operation of each project. The program shall be based on information submitted by the departments and agencies of the municipality and shall consider public facility needs indicated by the prospective development shown in the master plan of the municipality or as permitted by other municipal land use controls.

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



Town of Pelham
Capital Improvements
2024-2030

Section 674:7

674:7 Preparation. –

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

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

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

Section 674:8

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

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



Town of Pelham
Capital Improvements
2024-2030

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:



Town of Pelham
Capital Improvements
2024-2030

- (a) "Inclusionary zoning" means land use control regulations which provide a voluntary incentive or benefit to a property owner in order to induce the property owner to produce housing units which are affordable to persons or families of low and moderate income. Inclusionary zoning includes, but is not limited to, density bonuses, growth control exemptions, and a streamlined application process.
- (b) "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.



Town of Pelham
Capital Improvements
2024-2030

(d) All impact fees imposed pursuant to this section shall be assessed at the time of planning board approval of a subdivision plat or site plan. When no planning board approval is required or has been made prior to the adoption or amendment of the impact fee ordinance, impact fees shall be assessed prior to, or as a condition for, the issuance of a building permit or other appropriate permission to proceed with development. Impact fees shall be intended to reflect the effect of development upon municipal facilities at the time of the issuance of the building permit. Impact fees shall be collected at the time a certificate of occupancy is issued. If no certificate of occupancy is required, impact fees shall be collected when the development is ready for its intended use. Nothing in this subparagraph shall prevent the municipality and the assessed party from establishing an alternate, mutually acceptable schedule of payment of impact fees in effect at the time of subdivision plat or site plan approval by the planning board. If an alternate schedule of payment is established, municipalities may require developers to post bonds, issue letters of credit, accept liens, or otherwise provide suitable measures of security 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



**Town of Pelham
Capital Improvements
2024-2030**

development, but which are located outside the boundaries of the property that is subject to a subdivision plat or site plan approval by the planning board. Such off-site improvements shall be limited to any necessary highway, drainage, and sewer and water upgrades pertinent to that development. The amount of any such exaction shall be a proportional share of municipal improvement costs not previously assessed against other developments, which is necessitated by the development, and which is reasonably related to the benefits accruing to the development from the improvements financed by the exaction. As an alternative to paying an exaction, the developer may elect to construct the necessary improvements, subject to bonding and timing conditions as may be reasonably required by the planning board. Any exaction imposed pursuant to this section shall be assessed at the time of planning board approval of the development necessitating an off-site improvement. Whenever the calculation of an exaction for an off-site improvement has been predicated upon some portion of the cost of that improvement being borne by the municipality, a refund of any collected exaction shall be made to the payor or payor's successor in interest upon the failure of the local legislative body to appropriate the municipality's share of that cost within 6 years from the date of collection. For the purposes of this subparagraph, failure of local legislative body to appropriate such funding or to construct any necessary off-site improvement shall not operate to prohibit an otherwise approved development.

(k) Revenue from impact fees imposed upon development and collected by a municipality under RSA 674:21, V for construction of or improvement to municipal road systems may be expended upon state highways within the municipality only for improvement costs that are related to the capital needs created by the development. Such improvements may include items such as, but not limited to, traffic signals and signage, turning lanes, additional travel lanes, and guard rails. No such improvements shall be constructed or installed without approval of the state department of transportation. In no event shall impact fees be used for any improvements to roads, bridges, or interchanges that are part of the interstate highway system. Nothing in RSA 674:21, V shall be construed as allowing or authorizing additional impact fees merely by virtue of having approved the expenditure of collected fee revenue for construction of or improvement of state highways, nor shall it be construed as allowing the adoption of new impact fees devoted to assessing impacts to state highways.

(l) No later than 60 days following the end of the fiscal year, any municipality having adopted an impact fee ordinance shall prepare a report listing all expenditures of impact fee revenue for the prior fiscal year, identifying the capital improvement project for which the fees were assessed and stating the dates upon which the fees were assessed and collected. The annual report shall enable the public to track the payment, expenditure, and status of the individually collected fees to determine whether said fees were expended, retained, or refunded.



Town of Pelham
Capital Improvements
2024-2030

- VI. (a) In this section, "village plan alternative" means an optional land use control and subdivision regulation to provide a means of promoting a more efficient and cost-effective method of land development. The village plan alternative's purpose is to encourage the preservation of open space wherever possible. The village plan alternative subdivision is meant to encourage beneficial consolidation of land development to permit the efficient layout of less costly to maintain roads, utilities, and other public and private infrastructures; to improve the ability of political subdivisions to provide more rapid and efficient delivery of public safety and school transportation services as community growth occurs; and finally, to provide owners of private property with a method for realizing the inherent development value of their real property in a manner conducive to the creation of substantial benefit to the environment and to the political subdivision's property tax base.
- (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.



Town of Pelham
Capital Improvements
2024-2030

(2) In no case shall a political subdivision impose lesser density requirements upon a village plan alternative subdivision than the density requirements imposed on a conventional subdivision.

(d) If the total area of a proposed village plan alternative subdivision including all roadways and improvements does not exceed 20 percent of the total land area of the undeveloped lot, and if the proposed subdivision incorporates the total sum of all proposed development as permitted by local regulation on the undeveloped lot, all existing and future dimensional requirements imposed by local regulation, including lot size, shall not apply to the proposed village plan alternative subdivision.

(e) The approving authority may increase, at existing property lines, the setback to new construction within a village plan alternative subdivision by up to 2 times the distance required by current zoning or subdivision regulations, subject to the provisions of subparagraph (c).

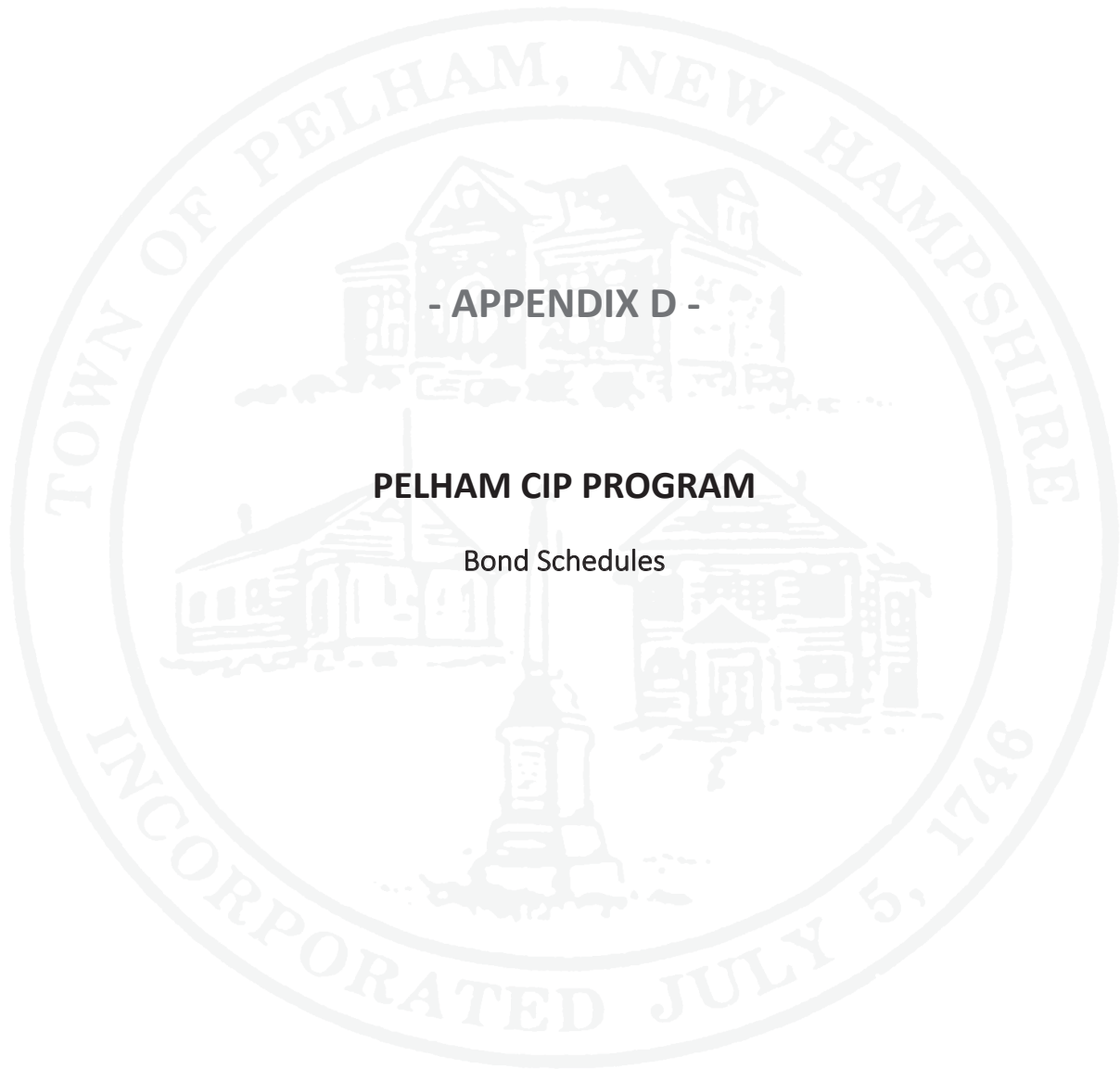
(f) Within a village plan alternative subdivision, the exterior wall construction of buildings shall meet or exceed the requirements for fire-rated construction described by the fire prevention and building codes being enforced by the state of New Hampshire at the date and time the property owner of record files a formal application for subdivision approval with the political subdivision having jurisdiction of the project. Exterior walls and openings of new buildings shall also conform to fire protective provisions of all other building codes in force in the political subdivision. Wherever building code or fire prevention code requirements for exterior wall construction appear to be in conflict, the more stringent building or fire prevention code requirements shall apply.

- VI. In this section, "integrated land development permit option" means an optional land use control to allow a project to proceed, in whole or in part, as permitted by the department of environmental services under RSA 489.

SOURCE. 1983, 447:1. 1988, 149:1, 2. 1991, 283:1, 2. 1992, 42:1. 1994, 278:1. 2002, 236:1, 2. 2004, 71:1, 2; 199:2, 3. 2005, 61:1, 2. 2008, 63:1. 2012, 106:1, 2. 2013, 270:5, 6. 2015, 31:1, EFF. JULY 6, 2015. 2016, 6:3, 4, EFF. JUNE 1, 2017.



Town of Pelham
Capital Improvements
2024-2030



- APPENDIX D -

PELHAM CIP PROGRAM

Bond Schedules



Town of Pelham
Capital Improvements
2024-2030

**PELHAM HIGH SCHOOL
20-Year Bond Schedule**

Bond: \$20,745,000

Interest Rate: 3.1 to 5.1% (Adjustable Rate)

Year	Principal	Bond Amount Remaining	Interest	Total Cost
2015		\$20,745,000	\$539,526.00	\$539,526.00
2015-16	\$1,040,000	\$19,705,000	\$907,275.00	\$1,947,275.00
2016-17	\$1,040,000	\$18,665,000	\$854,235.00	\$1,894,235.00
2017-18	\$1,040,000	\$17,625,000	\$801,195.00	\$1,841,195.00
2018-19	\$1,040,000	\$16,585,000	\$748,155.00	\$1,788,155.00
2019-20	\$1,040,000	\$15,545,000	\$695,115.00	\$1,735,115.00
2020-21	\$1,040,000	\$14,505,000	\$642,075.00	\$1,682,075.00
2021-22	\$1,040,000	\$13,465,000	\$589,035.00	\$1,629,035.00
2022-23	\$1,040,000	\$12,425,000	\$535,995.00	\$1,575,995.00
2023-24	\$1,040,000	\$11,385,000	\$482,955.00	\$1,522,955.00
2024-25	\$1,035,000	\$10,350,000	\$430,042.50	\$1,465,042.50
2025-26	\$1,035,000	\$9,315,000	\$387,607.50	\$1,422,607.50
2026-27	\$1,035,000	\$8,280,000	\$355,522.50	\$1,390,522.50
2027-28	\$1,035,000	\$7,245,000	\$318,262.50	\$1,353,262.50
2028-29	\$1,035,000	\$6,210,000	\$275,827.50	\$1,310,827.50
2029-30	\$1,035,000	\$5,175,000	\$233,392.50	\$1,268,392.50
2030-31	\$1,035,000	\$4,140,000	\$190,967.50	\$1,225,967.50
2031-32	\$1,035,000	\$3,105,000	\$148,522.50	\$1,183,522.50
2032-33	\$1,035,000	\$2,070,000	\$106,087.50	\$1,141,087.50
2033-34	\$1,035,000	\$1,035,000	\$63,652.50	\$1,098,652.50
2034	\$1,035,000	\$0	\$21,217.50	\$1,056,217.50
TOTALS	\$20,745,000		\$9,326,663.50	\$30,071,663.50



Town of Pelham
Capital Improvements
2024-2030

PELHAM MEMORIAL SCHOOL UPGRADE/RENOVATIONS
20-Year Bond Schedule

Bond: \$31,980,000

Interest Rate: 2.1 to 5.1% (Adjustable Rate)

Year	Principal	Bond Amount Remaining	Interest	Total Cost
2022			\$569,871.88	\$569,871.88
2022-23	\$1,402,975.00	\$27,517,975.00	\$1,079,190.86	\$2,484,165.86
2023-24	\$1,375,000.00	\$26,115,000.00	\$1,008,352.50	\$2,383,352.50
2024-25	\$1,375,000.00	\$24,740,000.00	\$938,227.50	\$2,313,227.50
2025-26	\$1,375,000.00	\$23,365,000.00	\$868,102.50	\$2,243,102.50
2026-27	\$1,375,000.00	\$21,990,000.00	\$797,977.50	\$2,172,977.50
2027-28	\$1,375,000.00	\$20,615,000.00	\$727,852.50	\$2,102,852.50
2028-29	\$1,375,000.00	\$19,240,000.00	\$657,727.50	\$2,102,852.50
2029-30	\$1,375,000.00	\$17,865,000.00	\$587,602.50	\$2,032,727.50
2030-31	\$1,375,000.00	\$16,490,000.00	\$517,477.50	\$1,962,602.50
2031-32	\$1,375,000.00	\$15,115,000.00	\$447,352.50	\$1,892,477.50
2032-33	\$1,375,000.00	\$13,740,000.00	\$377,227.50	\$1,822,352.50
2033-34	\$1,375,000.00	\$12,365,000.00	\$313,977.50	\$1,752,227.50
2034-35	\$1,375,000.00	\$10,990,000.00	\$264,477.50	\$1,688,977.50
2035-36	\$1,375,000.00	\$9,615,000.00	\$221,852.50	\$1,639,477.50
2036-37	\$1,375,000.00	\$8,240,000.00	\$179,227.50	\$1,596,852.50
2037-38	\$1,375,000.00	\$6,865,000.00	\$136,602.50	\$1,511,602.50
2038-39	\$1,375,000.00	\$5,490,000.00	\$100,852.50	\$1,475,852.50
2039-2040	\$1,375,000.00	\$4,115,000.00	\$71,977.50	\$1,446,977.50
2040-2041	\$1,370,000.00	\$2,740,000.00	\$43,155.00	\$1,413,155.00
2041	\$1,370,000.00	\$1,370,000.00	\$14,385.00	\$1,384,385.00
TOTALS	\$27,517,975.00		\$9,923,470.24	\$37,441,445.24



Community Power Committee

Committee Chair:
Brett Gagnon

Selectmen's Office
6 Village Green
Pelham, NH 03076

Phone: (603) 635-8233
Fax: (603) 635-6954

Website:
[www.pelhamweb.com/
pelham-community-power-
committee](http://www.pelhamweb.com/pelham-community-power-committee)

COMMUNITY POWER COMMITTEE 2023 Annual Report

To All Our Friends and Neighbors, the Residents of Pelham,

It is with great enthusiasm that we submit this inaugural annual report for the Pelham Community Power Committee, as the Board of Selectmen approved the formation of our Committee in May of this year. We are excited about the hard work and results this Committee has produced to date. Before we get into all that, however, we'll start with a brief background.

Community Power Aggregation has been available in New Hampshire since 1996; however, impediments to its successful implementation existed until legislative changes occurred in 2019. The updates to RSA 53-E allowed Community Power Aggregation programs to be established on an "opt-out" basis. This allows communities to reach the critical mass needed to negotiate electric supply contracts and means that Community Power can now be the default energy source for customers unless they choose otherwise.

The mission of Pelham Community Power is to bring new electricity supply choices for Pelham residents and businesses, with a primary goal of achieving cost savings when compared to the utility default rate. As a matter of fact, the Program, if approved by voters on March 12, 2024, would not go "live" unless

such savings can be achieved. As consumer choice is an essential part of the Program, additional renewable energy options would also be provided at customers' election.

Since our first meeting in June, we have developed an implementation timeline; partnered with community power consultant, Standard Power; held two public hearings; published, and received and analyzed approximately 200 responses to a community power survey; and submitted our Committee's recommended Community Power Plan to the Board of Selectmen for their approval. Once approved by the Board of Selectmen, we will submit to the Public Utilities Commission as one additional (and required) layer of review to confirm its adherence to statutory requirements.

Public input is such an important part of this process, and we were thrilled with the level of interest and response to the survey and during public hearings. Not only did a vast majority of survey respondents indicate cost savings as their number one priority (we wholeheartedly agree!), well over half noted a willingness to incorporate additional renewable energy sources into their supply if it was comparable to or only slightly more than the default energy supply rate.

We will ask for your support to achieve these energy savings for residents and businesses on the March 12, 2024 ballot. With your approval, we would join several other New Hampshire Towns and Cities in offering our residents additional energy options and savings. For more information and updates from our Committee, please visit us at our Facebook Page at #PelhamNHCommunityPower or on our Town webpage at www.pelhamweb.com/pelham-community-power-committee.com.

In closing, we are honored and energized to be leading this important initiative that will have a long-term positive financial impact for residents and businesses in Pelham.

Respectfully submitted,

Pelham Community Power Committee

Brett Gagnon, Chair
Matthew Rice, Vice Chair
Troy Bressette, Secretary
Sharon Jozokos, Member



Conservation Commission

Committee Chair:
Nathaniel Al. Steward

Planning Department
6 Village Green
Pelham, NH 03076

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

Website:
www.pelhamweb.com/conservation-commission

Conservation Commission Meets:

The 2nd Wednesday of each month at 7:00PM

Location:
Sherburne Hall
Town Municipal Building
6 Village Green

CONSERVATION COMMISSION 2023 Annual Report

We had 8 meetings during the year 2023. Meetings in February, June, July and August were canceled due to lack of hearing requests. However it has been a busy year for me as the Chair of the Conservation Commission. I continue to have a lot of things that I am still learning as well as many items to get up to speed.

However during the past 12 months we have heard 9 cases involving a dredge and fill permit to install an ultrasonic device in Long Pond to control Cyanobacteria, a Conservation Subdivision on Spaulding Hill Road, Single family house to be built in Mixed use zone, Removing trees in a WCD, a 65 unit multi-family structure driveway in a WCD, a dumpster in the WCD and a Public Hearing on a proposed purchase of land.

We were also involved on site walks with the Zoning Board of Appeals during the year and rendered our recommendations where asked. We have worked closely with the Forestry Committee and Agricultural Commission and the Parks and Recreational Department to improve transparency and communications. Additionally, I have worked with the Planning Department to create the new Master Plan for Pelham.

We have also worked with several people and Pelham’s Environmental Specialist to develop a conference to increase awareness of the steps needed to have healthy water bodies in Pelham, namely Long Pond, Gumpus Pond and Little Island Pond.

We have also worked with other citizens to conserve land by purchase or easement to continue expanding Pelham’s Open Spaces and Trail Systems attempting to meet our Master Plan objective to make 25% of Pelham Open Space maintaining our rural charm and beauty.

Please find the list of members below. If you wish to communicate with any one of us, please go to the Town website at www.pelhamweb.com and under Boards click on Conservation Commission and at the bottom of our webpage you will see the list below. Click on the name of any member and an email form will pop up with which you can send a message and attach files up to 2 MB.



Name	Title	Term Exp.
Nathaniel Al Steward	Chair	2024
Mike Gendreau	Vice-Chair	2025
Paul Gagnon	Member	2024
Kelvin Webster	Member	2026
Karen MacKay	Member/Secretary	2024
Ken Stanvick	Member	2025
David Abare	Member	2026
Kara Kubit	Alternate	2025
Scott Bowden	Alternate	2024
Jesse Vaughan	Alternate	2026

I would also like to note that the Conservation Commission has a member on the Zoning Board of Adjustment to improve interdepartmental communications. Other Major tasks we completed was the 2023 Conservation Plan which is the baseline for developing and scheduling tasks to meet its goals for the next ten years.

Also, we have and will continue to update the Conservation Commission’s web pages.

We are fortunate to have members that continue to update the Facebook page for the Pelham Conservation Commission.

I would like to especially thank the citizens of Pelham this year for continuing to support Conservation in Pelham.

Respectfully submitted,

N. Al Steward

Conservation Commission Chair



ECONOMIC DEVELOPMENT COMMITTEE 2023 Annual Report

Economic Development

Committee Chair:
Kimberly Abare

Selectmen's Office
6 Village Green
Pelham, NH 03076

Phone: (603) 635-8233
Fax: (603) 635-6954

Website:
[www.pelhamweb.com/
pelham-economic-
development-committee](http://www.pelhamweb.com/pelham-economic-development-committee)

Economic Development Updates:

The Economic Development Committee was re-established in August 2023. We have a Pelham Economic Development page on the Town's Website: With the perfect blend of affordable, available land, robust infrastructure and easy access to major highways and urban centers, Pelham NH offers unparalleled opportunities for growth and development. NH's low tax rate and lack of sales tax combined with an educated workforce and affluent consumers make our town the obvious choice for opening or expanding your business.

Mission:

The Mission is to bring business to Pelham that will alleviate the tax burden on residents and add to the community.

Conclusion:

The Pelham Economic Development Committee is working to attract new businesses and boost the local economy. We are taking action on a number of fronts, including creating a welcome website page for potential businesses, developing

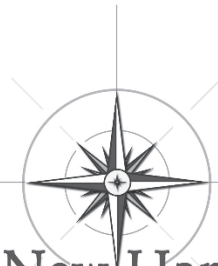
an economic development package for interested parties, contacting grocery stores, cleaning up old accounts, updating by-laws, and exploring mixed-use zoning options. The committee also plans to join the Regional Economic Development Center. We are committed to working with the community to create a thriving and prosperous Pelham.

Respectfully submitted,

Kimberly Abare, Chair 2026

John Jeanson, Vice Chair 2026

Jaie Bergeron, Board of Selectmen Representative



Pelham New Hampshire
Economic Development

Our Location. Your Opportunity.



Forestry Committee

Committee Chair:
Mike Gendreau

Selectmen’s Office
6 Village Green
Pelham, NH 03076

Phone: (603) 635-8233
Fax: (603) 635-6954

Website:
www.pelhamweb.com/forestry-committee

FORESTRY COMMITTEE 2023 Annual Report

“STEWARDS OF OUR TOWN FORESTS AND CONSERVATION LANDS”
It’s now been over 4 decades (1980) since our Town Forestry Committee has been one of the many cogs that have worked with countless volunteers with a common goal of planning, preserving, and protecting forested Town owned lands. Between forests, parks, open space, wetlands, wildlife habitats, scenic venues, and many other forested natural resources. We take pride working together with the Town’s other boards like the Agricultural Commission, Conservation Commission, Planning Board, Board of Selectmen and the Parks and Recreation Department. We strive to make sure that all citizens of Pelham have access to and can enjoy their Town land in many ways, while making sure our first responders can easily and safely make their way through our close to 3,000 acres of protected land.

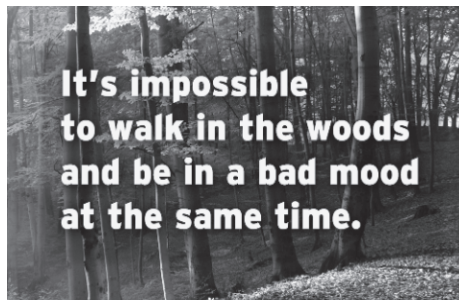
As the freshman chair, it’s been eye-opening to the number of people who share so much enthusiasm in enjoying and assisting with maintaining the land we manage. The suspicions I always had about how the pulse of Pelham thrives to maintain its rural appeal, have come to fruition with the conversations I have on a daily basis. Our plan for the next year will be to continue to listen, develop and work on ways to continue to make improvements. The following are some spotlights our committee would like to share:

- The continued success of Linda’s hike challenge has us just under 50 people.
- The Blue Bird Society has been a huge success and would love to expand.
- The Agriculture Commission has laid out an idea of a community garden and continues to consider land under management from Forestry.
- Our trail adopter and trail maintenance crew has grown to just under 70 people!
- We are working on a program to help educate people in town about invasive plant species and how to manage them.
- Timber harvests are completed in multiple areas to promote regeneration, lower risk for fires, trail planning along with many other benefits.
- Updated kiosks maps.
- Worked with Police and Fire to remove all boulders and obstructions to make access much easier for emergency use.

As we move into another year, we have some new and exciting ideas to expand on for more people (and pets) to enjoy. I am so lucky to have such an amazing group of members who can work together for the same common goal.

Thanks to everyone involved!

- Mike Gendreau – Chair 2025
- Ray Brunelle – Vice Chair 2026
- Linda Irish-Simpson – Member 2024
- Paul Gagnon – Member 2025
- Bob Lamoureux – Member 2024





Planning Board

Committee Chair:
Timothy Doherty

Planning Department
6 Village Green
Pelham, NH 03076

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

Email:
planning@pelhamweb.com

Website:
www.pelhamweb.com/
planning-board

Planning Board Meets:

The 1st and 3rd Monday of the
month at 7:00PM

Location:
Sherburne Hall
Town Municipal Building
6 Village Green

PLANNING BOARD 2023 Annual Report

This year the Planning Board had only one major change to its membership. The Selectmen replaced Kevin Cote and appointed Charlene Takesian to be the Planning Board's Selectmen representative. Charlene Takesian wasted no time digging in and doing the necessary research to be a valuable member participating in all meetings and several committees.

The elections resulted in James Bergeron and Joe Passamonte each receiving three (3) more years of voluntary service to our Town.

The Planning Board reappointed Danielle Masse Quinn as Secretary, James Bergeron as Vice Chairman and Timothy Doherty as Chairman.

Danielle Masse Quinn has replaced James Bergeron as the crossover member to the Zoning Board of Adjustment.

After eighteen (18) months of hard work and dedication, the Pelham Master Plan Subcommittee and Resilience Planning & Design, LLC completed the new 2023 "Our Pelham Our Plan" Master Plan.

We would like to thank the members below for volunteering their time on the Pelham Master Plan Subcommittee:

Samuel Thomas, Chair and Planning Board Member
Danielle Masse Quinn, Vice Chair, Secretary, Planning Board Member
 and Agricultural Commission Member
Jaie Bergeron, Selectmen's Representative
Jennifer Beauregard, Planning Director
James Bergeron, Planning Board Member
Roger Montbleau, Planning Board Member
John Spottiswood, Planning Board Member and Agricultural
 Commission Member
Dave Hennessey, Board of Adjustment Member
Bob Sherman, Budget Committee Member
Bob Lamoureux, Forestry Commission Member
Al Steward, Conservation Commission Member
Darlene Greenwood, Pelham Public School System Member
Yvonne La-Garde, Counseling of Aging Member
Jeff Gowan, Retired Pelham Planning Director Member
Cyndi Fournier, Hobbs Community Center Member
Donald Smith, Member
Sahil Parikh, Member
Darby Wilson, Student Intern Member

The Planning Board would like to extend our gratitude to Resilience Planning and Design, LLC members Steve Whitman, Liz Kelly, and Crystal Kydd for creating an impressive Master Plan for our Town.

The Planning Board would also like to thank the Pelham residents for their feedback and input and for being a huge part of the creation of the new 2023 Pelham Master Plan.

The Planning Board has been dedicated and continues addressing the concerns of water quality, natural resources, public health, and safety and will continue its efforts to find the balance with this year and into the next.

The Planning Board has seen an increase in applicants applying for Accessory Dwelling Units (ADU's) and have been favorable to approve to assist in the affordability of housing while keeping generations of families together.



Town of Pelham, NH 2023 Annual Town Report – Boards, Commissions, & Committee Reports

The Town's Recording Secretary position has been filled full-time by Heidi Zagorski who is doing an amazing job. The Planning Board appreciates her and thanks her for her dedication to the Board.

The Planning Board would like to thank our Planning Director Jennifer Beauregard for her continued professionalism. Jennifer Beauregard also participates on several sub-committees for the Board and continues to be a valuable member when doing so.

As stated in the 2023 Pelham Master Plan:

“Pelham strives to maintain its small-town heritage and rural character by balancing the need to plan for changing housing and economic realities with the protection of its historic charm, natural resources, and rural neighborhoods...”

The Planning Board will continue to strive to keep the future development in line with the rural character of our Town.

Respectfully submitted,

Timothy Doherty, Chairman, Pelham Planning Board
Danielle Masse Quinn, Secretary, Pelham Planning Board



Water Commission

Committee Chair:
Kimberly Abare

Selectmen's Office
6 Village Green
Pelham, NH 03076

Phone: (603) 635-8233
Fax: (603) 635-6954

Website:
[www.pelhamweb.com/
water-commission](http://www.pelhamweb.com/water-commission)

WATER COMMISSION 2023 Annual Report

Grants:

In 2023, the Pelham Water Commission received two grants totaling \$150,000 to advance the town's water supply plan. The grants were awarded by the New Hampshire Department of Environmental Services and the MtBE Bureau.

The Strategic Planning Grant will be used to conduct a groundwater study and to review potential water sources, including the development of the town's aquifer, potential sources from Hudson, and potential sources from Salem, or the new waterline potentially coming down from Londonderry. The MtBE Bureau grant will be used to map out pipeline routes throughout the town, addressing both quantity and quality of water issues.

The grants are a significant investment in the town's water supply, and they will help to ensure that Pelham residents have a reliable and sustainable water supply for many years to come.

Pennichuck Restructuring:

Pennichuck, the water utility that serves Pelham, is restructuring its corporate structure to be one entity instead of three. This consolidation is expected to result in lower rates for customers. The Public Utilities Commission will hold a hearing on the Consolidated Rate Case shortly. Pennichuck will be releasing a notice to all customers at that time, along with a list of Frequently Asked Questions.

The Public Utilities Commission will hold a hearing on the Consolidated Rate Case shortly. Pennichuck will be releasing a notice to all customers at that time, along with a list of Frequently Asked Questions.

Other Updates:

In addition to the grants and Pennichuck restructuring, the Pelham Water Commission also made the following updates in 2023:

- The Commission met on August 3, 2023, and authorized Town Administrator Roark to submit grant paperwork to the Department of Environmental Services.
- The Commission is awaiting a project completion date from its engineers, Weston and Sampson, due in June 2024. This report will allow us to apply for a large grant from the State to lay water pipes.
- The Commission is also waiting on Massachusetts State Representative Colleen Garry from Dracut to file a Home Rule Petition with the Massachusetts legislature for the 134,000 gallons/day from Dracut.

Recommendations:

The Pelham Water Commission recommends that all Pelham residents participate in water testing to ensure the safety and quality of their water supply. Residents can contact New England Radon for special water testing rates.

Conclusion:

The Pelham Water Commission is committed to providing Pelham residents with a reliable and sustainable water supply. The Commission is making significant progress on the town's water supply plan, and the two grants awarded by the New Hampshire Department of Environmental Services will help to ensure that the plan is successful.

The Commission also appreciates the patience and understanding of Pelham residents as they work to develop a plan for the future. The Commission will continue to provide updates on the water supply plan as it progresses.

Respectfully submitted,

Kimberly Abare, Chair 2025
Nate Boutwell, Member 2024
Bill Scanzani, Member 2026
Samuel Thomas, Member 2026
Scott Winn, Member 2025
Edwin Castilla, Alternate 2025
Chris Hopkinson, Alternate 2025
Charlene Takesian, Selectmen's Representative



This Page Left Intentionally Blank



Town of Pelham State of New Hampshire 2024 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 Session)

You are hereby notified to meet at the Sherburne Hall, 6 Village Green, Pelham, New Hampshire on Tuesday, February 6, 2024, at 7:00pm. This session shall consist of explanation, discussion, and debate of warrant articles numbered 2-14. 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 12, 2024, between the hours of 7:00am and 8:00pm to vote by official ballot in choosing all necessary Town officials for the ensuing year and to vote on warrant articles numbered 1-14.



Article 1

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

Article 2

Are you in favor of Amendment No. 1 as proposed by the Planning Board for the Town of Pelham to amend Pelham Zoning Article III Section 307-13 Additional Lot Size and Street Access Requirements to add multi-family lots to the minimum lot size requirements of minimum contiguous square footage of 217,800 square feet of non-wetlands, and to add the following language: For septic loading calculations, non-contiguous areas separated by a wetland or stream shall be treated separately. The total number of units shall be split up and built on each part of the parcel based on the square footage of the contiguous non-wetland area of each area of the parcel. (Recommended by the Planning Board 7-0-0)

Article 3

Are you in favor of Amendment No. 2 as proposed by the Planning Board for the Town of Pelham to add a new article to Pelham's Zoning Ordinance Article IX Age Restricted Housing Ordinance to provide important needed housing opportunities for seniors in Pelham and to recognize the need for granting provisions whereby appropriate housing alternatives may be provided for seniors fifty-five (55) years of age and over. (Recommended by the Planning Board 5-2-0)

Article 4

Are you in favor of Amendment No. 3 as proposed by the Planning Board for the Town of Pelham to amend Pelham Zoning Article VIII Floodplain Development Ordinance, Sections 307-45, 307-46, & 307-47 as necessary to comply with requirements of the National Flood Insurance Program. (Recommended by the Planning Board 7-0-0)



Article 5

Shall the Town vote to approve cost items included in the five (5) year Collective Bargaining Agreement ratified by the Board of Selectmen and the Pelham Public Works and Municipal Employees, Local 1801 of the American Federation of State, County and Municipal Employees (AFSCME), which calls for following increases in salary and benefits and to further raise and appropriate the sum of One Hundred Forty-Two Thousand, Seven Hundred and Thirteen Dollars (\$142,713) to fund this year of the agreement, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? (Recommended by the Selectmen 5-0-0) Recommended by the Budget Committee 10-0-0) (Majority vote required)

<u>Year</u>	<u>Cost</u>	<u>Accumulated Cost</u>
2024	\$142,713	\$142,713
2025	\$122,644	\$265,357
2026	\$ 98,605	\$363,962
2027	\$ 90,784	\$454,756
2028*	\$100,114	\$554,860

*Including 3 months of 2029

Article 6

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling Twenty-One Million, Six-Hundred Eighty-One Thousand, Nine-Hundred and Ninety-Seven Dollars (\$21,681,997)? Should this article be defeated, the default budget shall be Twenty-One Million, Five-Hundred Twenty-Three Thousand, Four-Hundred and Ninety-Three Dollars (\$21,523,493)? 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 5-0-0) (Recommended by the Budget Committee 9-0-0) (Majority vote required)



<u>Department</u>	<u>Selectmen</u>	<u>Budcom</u>
Assessor	\$ 240,825	\$ 237,825
Budget Committee	\$ 2	\$ 2
Cable Department	\$ 169,186	\$ 169,186
Cemetery	\$ 281,002	\$ 240,329
Conservation	\$ 11,000	\$ 10,700
Debt Service Interest	\$ 52,857	\$ 52,857
Debt Service Principal	\$ 363,170	\$ 363,170
Elections	\$ 65,868	\$ 65,868
Emergency Management	\$ 10,781	\$ 10,781
Fire Department	\$ 3,137,264	\$ 3,058,288
Health Officer	\$ 69,652	\$ 69,652
Health Services	\$ 45,800	\$ 45,800
Highway Maintenance	\$ 2,150,070	\$ 2,130,070
Human Services	\$ 75,650	\$ 75,650
Insurance	\$ 3,380,115	\$ 3,430,440
Legal	\$ 127,500	\$ 127,500
Library	\$ 559,072	\$ 554,072
Parks & Recreation	\$ 301,123	\$ 287,623
Planning Dept	\$ 609,296	\$ 571,296
Police Department	\$ 3,896,330	\$ 3,896,330
Retirement	\$ 2,559,197	\$ 2,553,608
Selectmen	\$ 700,741	\$ 703,990
Senior Center	\$ 211,030	\$ 201,030
Technology	\$ 367,459	\$ 306,509
Town Buildings	\$ 924,491	\$ 824,654
Town Celebrations	\$ 24,960	\$ 24,960
Town Clerk/Tax Collector	\$ 328,289	\$ 328,289
Transfer	\$ 1,333,467	\$ 1,333,467



Treasurer	\$ 7,000	\$ 7,000
Trust Funds	\$ 350	\$ 350
Total	\$ 22,003,547	\$ 21,681,997

Article 7

Shall the Town vote to raise and appropriate the sum of Three Hundred Forty-Five Thousand Dollars (\$345,000) for repair, maintenance, purchase of equipment and upgrading of Town roads, to be offset by anticipated Highway Block Grant funds. This special article will be a non-lapsing appropriation per RSA 32:7, IV. No money to be raised by taxation (Recommended by the Selectmen 5-0-0) (Recommended by the Budget Committee 10-0-0) (Majority vote required)

Article 8

Shall the Town vote to raise and appropriate the sum of three-million four hundred sixty thousand dollars (\$3,460,000) to construct two roundabouts at the intersections of Sherburne Road and Mammoth Road and Mammoth Road and Marsh Road. Said appropriation will be offset by a Congestion Mitigation Air Quality Program (CMAQ) Grant in the amount of two million-six hundred eighty thousand dollars (\$2,680,000) and also to be offset with exaction fees on deposit of one-hundred and ten-thousand (\$110,000) dollars and to authorize the Selectmen to expend the remainder of six-hundred and seventy thousand dollars (\$670,000) from the Unassigned Fund Balance. No money to be raised by taxation. This special article will be a non-lapsing appropriation per RSA 32:7, IV. (Recommended by the Board of Selectmen 5-0-0) (Recommended by the Budget Committee 10-0-0) (Majority vote required)

Article 9

To see if the Town will vote to adopt the Pelham Community Power Electric Aggregation Plan, which authorizes the Board of Selectmen to develop and implement Pelham Community Power as described therein (pursuant to RSA 53-E:7). The program would provide a new default electric supply and new supply options for customers in Pelham. There is no cost to the Town budget, and no obligation to participate. Customers can opt out at any time and return to utility default service. (Recommended by the Selectmen 5-0-0) (Majority vote required)



Article 10

Shall the Town completely discontinue as an open highway under RSA 231:43 the following highway: the portion of the Class VI road, approximately 1 mile, between the gate located at the northern most end of Saint Margaret’s Drive until the gate at the western most end of Robinsons Lane. This discontinuance will take effect June 1st, 2024. (Recommended by the Selectmen 5-0-0) (Majority vote required)

Article 11 – Citizens Petition

Shall we delegate the duties and responsibilities of the Cemetery Trustees to the Board of Selectmen? A majority vote in the affirmative shall delegate these duties to be effective 90 days after adoption and shall continue until rescinded by vote of the Town meeting.

Article 12 – Citizens Petition

Are you in favor of repealing the Article 19, voted on at the March 2022 Town Meeting, to reclassify Tower Hill Road, which is an unpaved Class VI Highway to a Class A Trail, beginning 2400 feet from Gumpas Hill Road to the Hudson town line, in a accordance with RSA 231-A. A Class A trail is a full public right-of-way subject to public trail use with restrictions imposed by the Board of Selectmen. If repealed, Tower Hill Road, beginning 2400 feet from Gumpas Hill Road to the Hudson town line, would be reclassified back to a Class VI Highway which is a public roadway that the Town has no obligation to maintain.

Article 13 – Citizens Petition

Are you in favor of repealing the Article 20, voted on the March 2022 Town Meeting, 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, 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. If repealed, the unpaved section of Spaulding Hill Road, beginning 300 feet from the end of the Class V section of Spaulding Hill Road to Tower Hill Road, will be reclassified back to a Class VI Highway which is a public roadway that the Town has no obligation to maintain.



Article 14 – Citizens Petition

Shall the town vote to establish a trail subcommittee appointed by Pelham forestry. This volunteer trails maintenance subcommittee will be able to maintain and access Pelham's trails and verify safety for all of Pelham residents on the town lands and forest sections.

Given under our hands this 29th day of January 2024

Kevin Cote, Chair



Jaie Bergeron, Vice Chair



Heather Corbett, Selectman

Jason Croteau, Selectman



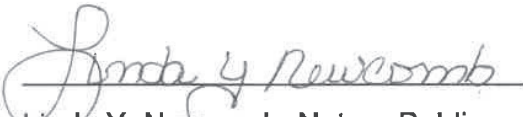
Charlene Takesian, Selectman

I, the undersigned, Joseph A. Roark, serving as the Town Administrator, do hereby certify that on this 29th day of January 2024, I did post signed copies of the 2024 Annual Town Meeting Warrant at the Pelham Town Hall, located at 6 Village Green and the Pelham High School, located at 85 Marsh Road and at the Pelham Public Library, located at 24 Village Green of said Town.

Respectfully submitted,



Joseph A. Roark, Town Administrator



Linda Y. Newcomb, Notary Public

LINDA Y NEWCOMB
NOTARY PUBLIC - State of New Hampshire
My Commission Expires
September 7, 2027



AMENDMENTS MADE AT TOWN DELIBERATIVE SESSION

FEBRUARY 6, 2024

Article #6 TOWN OPERATING BUDGET:

KIMBERLY ABARE MADE A MOTION TO ADD \$68,976.00 TO THE FIRE DEPARTMENT BUDGET.

ELIZABETH JUSSAUME MADE A MOTION TO ADD \$2,900.00 TO THE CABLE BUDGET.

DAVE HENNESSEY MADE A MOTION TO ADD \$38,000.00 TO THE PLANNING BUDGET.

Article #6 WILL NOW READ: Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling Twenty-One Million, Seven-Hundred Ninety-One Thousand, Eight-Hundred and Seven-Three Dollars (\$21,791,873)? Should this article be defeated, the default budget shall be Twenty-One Million, Five-Hundred Twenty-Three Thousand, Four-Hundred and Ninety-Three Dollars (\$21,523,493)? 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 4-0-0) (Not Recommended by the Budget Committee 4-4-0) (Majority vote required)

Respectfully submitted,

A handwritten signature in cursive script that reads "Linda Y. Newcomb".

Linda Y. Newcomb
Town Clerk



2024 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 Town Hall, 6 Village Green, in said Pelham on Wednesday, February 7, 2024, at 7:00 P.M. for explanation, discussion, and debate of warrant articles number 1 through number 2. 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 12, 2024, at 7:00 A.M. for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all Warrant Articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 A.M. and will not close earlier than 8:00 P.M.

ARTICLE A

To elect by ballot the following School District Officers:

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



ARTICLE 1 – OPERATING BUDGET

Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling Forty-One Million, Three Hundred Eighteen Thousand, Two Hundred Eighty-Six Dollars (\$41,318,286)? Should this article be defeated, the default budget shall be Forty-One Million, Five Hundred Three Thousand, Four Hundred Forty-Two Dollars (\$41,503,442), 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)

*Not Recommended by the School Board (0-5-0)
Recommended by the Budget Committee (5-4-0)*

ARTICLE 2 – PELHAM EDUCATION ASSOCIATION COLLECTIVE BARGAINING AGREEMENT

Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the Pelham School District and the Pelham Education Association (PEA) that calls for the following increases in salaries and benefits over the amount paid in the prior fiscal year at current staffing levels:

<u>Year</u>	<u>Estimated Increase</u>
2024-2025	\$ 931,677
2025-2026	\$ 635,257
2026-2027	\$ 689,791

and further to raise and appropriate the sum of Nine Hundred Thirty-One Thousand, Six Hundred Seventy-Seven Dollars (\$ 931,677) for the 2024-2025 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid at current staffing levels? (Majority vote required)

*Recommended by the School Board (4-0-0)
Recommended by the Budget Committee (9-0-0)*

Changes to School Warrant made at the School Deliberative Session and Board/Committee meetings on Wednesday, February 7, 2024 found below:

ARTICLE 1 – OPERATING BUDGET

Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended



by vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling Forty-One Million, Seven Hundred Sixty-Eight Thousand, Four Hundred Fifty-Three Dollars (\$41,768,453)? Should this article be defeated, the default budget shall be Forty-One Million, Five Hundred Three Thousand, Four Hundred Forty-Two Dollars (\$41,503,442), 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 (5-0-0)

Not Recommended by the Budget Committee (4-5-0)

Handwritten signature of Danielle Pilato in cursive script.

Danielle Pilato
School District Clerk

2/9/24
Date



GIVEN UNDER OUR HANDS AT SAID PELHAM THIS 17th DAY OF JANUARY 2024.

Troy Bressette, Chair

G. David Wilkerson, Vice Chair

Thomas Gellar

Darlene Greenwood

John Russell

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

Website:
www.pelhamsd.org

PELHAM SCHOOL DISTRICT OFFICERS: 2023

MODERATOR
 Douglas Vincent

CLERK
 Danielle Pilato

TREASURER
 Arlanna Garcia

SCHOOL BOARD

Troy Bressette, Chair	2025
David Wilkerson, Vice Chair	2025
Thomas Gellar	2024
Darlene Greenwood	2026
John Russell	2024

SUPERINTENDENT OF SCHOOLS
 Eric “Chip” McGee

ASSISTANT SUPERINTENDENT
 Sarah Marandos

BUSINESS ADMINISTRATOR
 Deborah Mahoney

DIRECTOR OF TECHNOLOGY
 Keith Lord

DIRECTOR OF HUMAN RESOURCES
 Toni Barkdoll

DIRECTOR OF STUDENT SERVICES
 Kimberly Noyes

BUILDING ADMINISTRATORS

Pelham Elementary School	Jessica Van Vranken
Pelham Memorial School	Zachary Medlock
Pelham High School	Dawn Mead

SCHOOL NURSES
 Jennifer Bodenrader
 Kirsten Cogan
 Joanne Morrison
 Lauren MacPherson

AUDITORS
 Plodzick & Sanderson

Superintendent of Schools

Superintendent:
Eric “Chip” McGee

59A Marsh Road
Pelham, NH 03076

Phone: (603) 635-1145
Fax: (603) 635-1283

Email: cmcgee@pelhamsd.org

Website:
www.pelhamsd.org

SUPERINTENDENT’S REPORT 2023 Annual Report

As I begin my fourth year serving the community of Pelham as the Superintendent of Schools, I continue to be amazed by the strength of the community connections in Pelham and the determination among students, staff, and families to continue to grow and improve. For the 2022-23 School Year, the School Board established three goals.

Goal 1: Improve Student Performance in Mathematics

The District measures progress in two ways with this goal:

1. Improve our performance on the math portion of the New Hampshire State Assessment System to be in the top 5 among our 12 peer districts.

At the elementary level, we had 57% of our students proficient or better and we ranked 5th out of our 12 peer districts with testing at grades 3 - 5. This means we met our goal at this level.

At the middle school level, we had 29% of the students proficient or better and we ranked 12th out of our 12 peer districts with testing at grades 6 - 8. This means we did not meet our goal at the middle school level. This is why the most significant new action items are at this level.

2. Increase by 5% per year the number of students at Pelham High School whose SAT score is at the College Board benchmark of “college and career ready,” a score of 530 out of 800.

At the high school level, we moved from 18% to 29% of students college and career ready on the spring 2023 SAT (class of 2024). This was an 11% increase which means we met our goal.

We have met our annual benchmarks at the elementary and high school levels. Our focus is now at the middle school while continuing to make progress at the other two levels. These are the efforts in place for the upcoming year to continue to improve math performance.

Reinstate our district wide curriculum vertical teams including mathematics that had been suspended due to the pandemic.

- Coordinate efforts between the schools using our math coach at the elementary level, our math coach at the middle school level and the math department chair at the high school.
- At Pelham Elementary School,
 - Hire an experienced math coach who is working with each grade level on math instruction.
 - Provide training (beyond the math coach’s work) to all teachers on our new math program, purchased for 2023-24.
- At Pelham Memorial School,
 - Create a supplemental math course for students in need of additional math support in 8th grade. This course is in place of Spanish for these students.
 - Reinstate in the schedule a structured support time for additional math and reading instruction for all grades (called Literacy).
 - Continue our Mathletes program for select students who would benefit from a boost in math. This is taught by our math coach and is part of the Unified Arts rotation.
 - Create a low-stakes school-wide competition using our math practice software, called IXL Leaderboard.
 - Complete the adjustment of Accelerated Math in grade 6 to allow for a high school level Algebra I in grade 8.
- At Pelham High School,
 - Add a Math Lab and Literacy Lab for students who need it to receive additional support during their advisory schedule.
 - Extend the SAT Bootcamp process for juniors to include additional supports in areas such as reading comprehension and problem-solving strategies.

Goal 2: Develop a Culture of Belonging

Since 2021-22, the Pelham School District has worked on improving our culture of belonging. We strive to be a community

that is purposeful and focused on teaching and learning and is cohesive in these efforts. As individuals, we want to find deep satisfaction in the work we are doing. After two years, we are in need of regrouping. Quantitative data suggest that we are not making sufficient progress. As a result, this goal is being revised.

In order to reset this goal, the superintendent will form a task force in the fall of 2023. The task force’s charge will be to:

- (1) identify key factors that are holding the District back from a better culture of belonging,
- (2) recommend an improved process for collecting, analyzing, acting on information, and
- (3) recommend an improved method for reporting on progress.

Within this phase, the task force will focus on staff and report out its recommendations in January of 2024.

Goal 3: Make Pelham one of the best places to work

To serve our students and community, it is vital the District hire and retain great staff. We want all staff within the Pelham School District to feel connected to the larger effort on behalf of our students no matter the position they hold within the District. Feeling connected to their work, team and the community will create a culture of belonging, a sense of value and allow us to accomplish great things. A large step towards this goal will be the passage of supportive contracts that promote an environment of professionalism and excellence.

Measurement through Successful Contracts: The Board successfully presented a contract for the Pelham Education Support Personnel Association in March of 2023. The Board and the Pelham Education Association are currently in negotiations to develop a contract to present to voters in March of 2024.

Measurement through Retention: The Board is also tracking progress on this goal through retention data. We use PEA data as an indicator of our ability to retain professional staff including teachers, professional services providers, and administrators. We use PESPA data as an indicator of our ability to retain hourly staff including instructional assistants, support staff, custodians and food service personnel. For 2023, we saw retention of hourly employees, as measured by PESPA, improve to above our target of 70%. Retention of professional staff remained stubbornly at 82%.

Group (indicator)	Target	2022	2023
Professional Staff (PEA)	90%	82%	82%
Hourly Staff (PESPA)	70%	64%	75%

In order to continue to work to improve retention, we will take the following steps in 2023-24.

- The Board is working to wrap up a successful negotiation with the PEA and gain a warrant that voters approve.
- The Culture of Belonging Task Force is working on identifying and sharing the defining characteristics that attract people to come work in and continue to work for Pelham.
- Our Director of Human Resources is redesigning our onboarding experience to improve the experience for new employees.
- Our Business Administrator and Director of Human Resources are developing a plan to become and remain competitive with salary and benefits for all employees. They will present that plan to the School Board for approval upon completion.

Conclusion

These goals are the core of our work to improve the Pelham School District. While not all indicators show the progress we want, we are confident that our continued efforts at improvement on multiple levels will yield the results we want as a school district and community. Together, we will continue to *Inspire Success One Mind at a Time*.

Respectfully submitted,

Eric “Chip” McGee

SAMPLE BALLOT



OFFICIAL BALLOT
ANNUAL SCHOOL DISTRICT MEETING
 TOWN OF
PELHAM, NEW HAMPSHIRE
 March 14, 2023

Samielle Pilato 3/14/23

Samielle Pilato
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 ONE	
DEBORAH KRUZEL	<input checked="" type="radio"/>	474
DARLENE GREENWOOD	<input type="radio"/>	978
(WRITE-IN)	<input type="radio"/>	

For School District Treasurer

THREE YEAR TERM	Vote for ONE	
ARLANA GARCIA	<input checked="" type="radio"/>	115
(WRITE-IN)	<input type="radio"/>	

For School District Moderator

THREE YEAR TERM	Vote for ONE	
KRYSTEN EVANS	<input type="radio"/>	1207
(WRITE-IN)	<input type="radio"/>	

For School District Clerk

THREE YEAR TERM	Vote for ONE	
DANIELLE L. PILATO	<input checked="" type="radio"/>	1246
(WRITE-IN)	<input type="radio"/>	

**OFFICIAL BALLOT
SCHOOL DISTRICT WARRANT**

ARTICLE 2 – Operating Budget

Shall the Pelham School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling Forty Million, Nine Hundred Sixty-Five Thousand, Six Hundred Ninety-Three Dollars (40,965,693)? Should this article be defeated, the default budget shall be Thirty-Nine Million, Eight Hundred Sixty-Seven Thousand, Three Hundred and Five Dollars (\$39,867,305), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the Pelham School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

Recommended By the School Board
Recommended By the Budget Committee (9-0-0)

904 YES
524 NO

ARTICLE 3 - PESPA CBA

Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the Pelham School District and the Pelham Education Support Personnel Association (PESPA) that calls for the following increases in salaries and benefits over the amount paid in the prior fiscal year at current staffing levels:

Year	Estimated Increase
2023-2024	\$101,576
2024-2025	\$ 93,072
2025-2026	\$ 88,091

and further to raise and appropriate the sum of One Hundred One Thousand, Five Hundred and Seventy-Six Dollars (\$101,576) for the 2023-2024 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid at current staffing levels? (Majority vote required)

Recommended By the School Board
Recommended By the Budget Committee (11-0-0)

1038 YES
397 NO

2023 PSD Deliberative Session Minutes

PELHAM SCHOOL DISTRICT
Deliberative Session of Annual Meeting
February 8, 2023

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 8, 2023, at 7:00 P.M. for explanation, discussion, and debate of warrant articles number 1 through number 3. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article. Please present any proposed changes in writing.

Second session of annual meeting official ballot voting - You are hereby notified that the second session of the annual meeting of the School District of the Town of Pelham will be held at Pelham High School gymnasium, 85 Marsh Road, in said Pelham on Tuesday, March 14, 2023 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.

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. If they should have an additional question, please wait until all others have had their turn before returning 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.

Moderator Doug Viger asked resident Bob Sherman to lead in the Pledge of Allegiance. Moderator Viger introduced the Board from his right, School Board Member, Darlene Greenwood, School Board Member, David Wilkerson, School Board Member, Tom Gellar, School Board Member Vice-Chair, Troy Bressette, School Board Member Chair, Megan Larson, and Pelham School District Clerk, Danielle Pilato. To his right, Superintendent of Pelham School District, Dr. Eric “Chip” McGee, Pelham School District Business Administrator, Deborah Mahoney, Pelham School District Attorney Diane Gorrow, Pelham Budget Committee Chair, Meg Bressette, and Pelham Budget Committee Vice-Chair, Philip Haberman.

Article 1

To elect by ballot the following School District Officers:

School Board Member 3-Year Term

School District Treasurer 3-Year Term

School District Moderator 3-Year Term

School District Clerk 3-Year Term

There was no discussion on Article 1. He addressed that this article can not be amended and must appear on the ballot as written. Moderator Viger took a moment to thank those who have served the district and whose terms will be ending with this election. He then thanked those who would be running again.

Article 2

Shall the Pelham School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling Forty Million, Nine Hundred Sixty-Five Thousand, Six-Hundred Ninety Three Dollars (\$40,965,693)? Should this article be defeated, the default budget shall be Thirty-Nine Million, Eight Hundred Sixty-Seven Thousand, Three Hundred and Five Dollars, (\$39,867,305), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the Pelham School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (*Majority vote required*)

Recommended By the School Board

Recommended By the Budget Committee (9-0-0)

Moderator Viger asked School Board Member Darlene Greenwood to speak on this article. She stated that this article was a result of several months of work to prioritize the efforts of the School District. The proposed budget is \$40,965,693. The default budget is \$39,867,305. The default budget is the amount the district would use to operate if the proposed budget is voted down. It is a calculation that takes last year's budget and makes certain changes based on contractual and legal obligations. As a School Board, they developed this budget based on the commitments and priorities of the district. They are committed to maintaining the current level of programming and the class size guidelines based on the projected enrollment for next school year. The first slide outlined that in order for the district to function well in the long term, they are committed to the long term investments needed to maintain technology, instructional materials, and capital maintenance. Technology includes both the devices students and staff use for teaching and learning as well as the network infrastructure such as servers, switches, and wireless access points needed to keep the system functioning. Instructional materials include the textbooks, subscription services and workbooks. It also includes equipment and supplies for all classes including science labs, physical education classes, music and the arts. Capital Maintenance includes the investments to keep the mechanical, electrical, and plumbing systems working in our schools as well as roofs, parking lots, and fields.

The board is also committed to seeking all available opportunities to offset cost increases and inflation. One way they do that is by pursuing grant funding. She gave an example of that which was the federal grant that paid for the ventilation and air condition installation on the second floor and in the cafeteria at the elementary school last summer. Another way the board seeks to control costs is through alternative sources of energy. They are in the process of seeking proposals to contract with a solar provider for a leasing program for panels. And lastly, they are continuing to make staff reductions which is near to School Board Member Greenwood's heart as a retired teacher of 39 years. Nevertheless, the board has moved forward with the reduction of positions at Pelham High School and Pelham Memorial based on the enrollment. Those reductions will be outlined in a later slide.

Mrs. Greenwood spoke about the next slide which outlined the board's three goals for the current year. The three goals were Math Instruction, Belonging, and Making Pelham one of the best places to work. The Math Instruction goal includes additional professional development and prioritizing math instruction. They are scheduling a math program update which includes adding an accelerated program at Pelham Memorial to allow a high school level Algebra 1 course for those 8th graders who are ready. And lastly, they proposed a math coach at the elementary school which will help improve ways to support and reteach students who struggle with mastering math skills. The second goal is about Belonging. The goal is to help all students and staff know that they belong, and that all belong to the wonderful community that is Pelham. While it is an

important goal, the impact to the budget is limited. They have prioritized professional development in this area, sending teachers and counselors and administrators to trainings related to this topic. The last goal is to make Pelham one of the best places to work. They believe each role of each person in the district is important and what makes Pelham great. Therefore, recruiting and retaining great people will help all of the goals come together. Mrs. Greenwood said that later in the presentation the board is asking voters to support a collective bargaining agreement with the IAs. Mrs. Greenwood took time to pause and emphasize how amazing the IAs are. They look after and support the students with the most challenges. They are often the first people the students see in the morning and the last person they see at the end of the day. The starting wage for these great people is \$14.85. These are the instructional assistants who work with some of our neediest students. The board is hoping to improve that to make it more realistic so that the district can retain the great people we have and recruit more like them.

School Board Member Tom Gellar presented the next slide on Enrollment. He began by highlighting that many factors go into budgeting, inflation, salary and programming. One fundamental factor is enrollment. Each year the board takes a snapshot of the students enrolled on October 1st to compare one year to the next. As the grid on the slide showed, the enrollment has been slowly declining since 2018-19. This trend fits with that of the larger trend of Southern New Hampshire. In the grid on the slide in yellow he highlighted the increase in enrollment for this past school year which includes the addition of full day kindergarten.

The next slide was the key increases to the operating budget. Mr. Gellar discussed the fiscal year 24 budget that has three key cost increases that drive the overall budget. The non-discretionary increases which are areas of the budget where the increase is due to legal and contractual obligations and are outside of the control of the board. He used the example of the past warrant articles and items that are still being paid. The first key increase highlighted was in the area of Energy and Rubbish Removal. The District costs for natural gas, electricity, and rubbish removal are all scheduled to increase significantly next year. This is happening for two reasons. First, he stated we are all experiencing inflation, especially in these areas. Second, the district has had very favorable long-term contracts in these areas. Those contracts expire next year. As a result, it was necessary for the district to budget for an additional \$209,958 next year. The second area with significant increase is health insurance. Our health insurance provider has asked the board to budget with a guaranteed maximum rate of 11.3% for next year. The third key increase is in salaries. Mr. Gellar stated that we are in year 5 of 5 of the PEA teacher contract and the overall salary increase will be \$381,130. The overall cost of these three items is just over one million dollars. He noted that the numbers projected on the slides were accurate.

The next slide Mr. Gellar spoke on regarded staff reductions and their impact to the budget. There were four reductions at Pelham High School, one at Pelham Memorial and 8 district-wide for instructional assistants. These are positions that were budgeted

and not filled and the district does not anticipate having to fill them. Mr. Gellar closed his remarks on the budget.

Moderator Viger asked if any other board members had any comments or if the budget committee would like to comment. Budget Committee Chair Meg Bressette addressed the voters and thanked her committee for their work on the budget. She stated that they voted unanimously 9-0 in favor of this article. She highlighted that the town was seeing similar increases in the same areas and was no different in its approach to their changes in budget. She highlighted the changes that they worked on with the school board regarding adding the registrar at the high school, maintenance and custodial changes, and adding the creation of the math coach position which was lateral and did not impact the budget. She also highlighted changes to the budget to decrease the total by \$129,372 which included the PHS athletic supply line and energy costs of \$60,135. Mrs. Bressette also mentioned that the PMS modular building is in its last year of payment and the amount of \$44,838 will be gone from next year's budget. She ended by mentioning that the district is in year 9 of 20 for the high school bond payment and 2 of 20 for the memorial bond payment. The principal debt payment for these are \$2,415,000 and the interest debt payment is \$1,491,308 which is down about \$151,000 from last year.

Moderator Viger opened questions and comments to the public. He asked them to come to the microphone and state their name and street address.

The first to comment was Paul Grant of Bluejay Lane. He came to state his odds with the budget committee which he is a member of. He stated that he will be commenting as a taxpayer. He said he was not at the Reconsideration Meeting and did not vote. Therefore, it should not be stated it was a unanimous vote of the committee. He asked the taxpayers and voters to look at the data. He presented three slides. The first slide showed a chart of the declining district enrollment since 2016. Mr. Grant questioned, if enrollment is decreasing, why does the budget keep increasing? Moderator Viger reminded him of the three minute comment time limit. Mr. Grant understood and asked for his second slide to be shown which highlighted a chart taken of Pelham from Proficiency Percentages for New Hampshire Assessments from 2016 to the present. It showed three subject areas over six years in ELA, Math and Science. The chart showed that Pelham had decreased in all three areas during this time. Mr. Grant questioned why. The last chart was a budget graph for 2016-2023. It showed that enrollment and test scores are down yet the budget continues to go up. He encouraged the public to vote no on this budget and read the facts. He challenged the board to do better and be better.

Resident Bill Scanzani of Victoria Cir. came forward in favor of the article and to state his firm support. He commented that the charts previously shown by Mr. Grant did not mention that in the last three years we had a pandemic and many students did not

attend school and receive the instruction needed to improve test scores. He also stated that when we vote on bond articles for things like the High School and Memorial School they automatically roll into the budget and become a legal obligation to pay. Mr. Scanzani thanked the budget committee and school board for their hard work presenting good numbers and understanding the district's needs.

Resident Garrett Abare of Evergreen Ave. who is also a member of the budget committee came forward to give comments and remarks on the article. He stated he is often the committee member who goes line by line at meetings and has in the past asked for one small item to be removed from a budget to show good faith effort. He remarked that he would like to request a 1% reduction in the budget by removing items such as the cafeteria tables for \$2400, the fingerprint scanner for \$6500, and the additional custodian and math coach additions at \$36,000 and \$60,000. Moderator Viger asked if he would be willing to present this amendment in writing for the residents to vote on. Mr. Abare said yes.

Resident Jonathon Ingerham of Benoit Ave. came forward to mention how at last night's town meeting they focused on "Excellence" in the town with staff retention and support. He questioned why that is not the focus when we are talking about our schools and future. He stated his full support of the article.

Resident Doug Vincent of Arlene Dr. came forward to state in his opinion this was not the year for budget cuts as we come out of this pandemic. We need to be investing all we can in our students to support them. He mentioned that in years past Pelham was one of the lowest in per pupil spending and he would question if that were not still the case. He pleaded to the public to invest in the students and continue our investment in them. He asked that we not take part in the "them vs. us" mentality and remember it is just "us" as residents and these are our kids. As his comment closed School Board Member Gellar backed up Mr. Vincent's question with the numbers from the Department of Education on Pelham. He stated that New Hampshire's per pupil spending average was \$19,400 and Pelham was \$17,182. Pelham is the 19th lowest in the state of 162 school districts.

Resident Garrett Abare submitted his written amendment amount for the budget. Moderator Viger read the Amendment stating the current proposed budget amount at \$40,965,693 and the amended amount as \$40,556,036.07. Mr. Viger asked to drop the .07 from the amount and Mr. Abare agreed. A motion was made by Mr. Abare for the amendment to go to vote and seconded by Mr. Grant. The motion failed with overwhelming opposition.

Mr. Viger asked for any additional comment. Mr. Scanzani came forward and asked that the film crew show the staff of the school district behind him to show by hand how many have worked in a classroom using only ambient light and no lights turned on. Quite a few members in the audience raised their hands. He then stated the district has

installed many new lights using energy efficient LED lights. There was no further discussion on the article.

Article 3

Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the Pelham School District and the Pelham Education Support Personnel Association (PESPA) that calls for the following increases in salaries and benefits over the amount paid in the prior fiscal year at current staffing levels:

<u>Year</u>	<u>Estimated Increase</u>
2023-2024	\$101,576
2024-2025	\$93,072
2025-2026	\$88,091

and further to raise and appropriate the sum of One Hundred One Thousand, Five Hundred and Seventy-Six Dollars(\$101,576) for the 2023-2024 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid at current staffing levels? (*Majority vote required*)

Recommended By the School Board
Recommended By the Budget Committee (11-0-0)

After Moderator Viger read the article School Board Member Tom Gellar made a motion to restrict reconsideration on Article 2 and the motion was seconded by resident Dave Cate and the motion passed.

School Board member Troy Bressette began to speak on Article 3. He said he had the opportunity to serve on the School Board negotiations team for the contract. It allowed him to get to know the people of PESPA and the different roles they play in our schools. As background, he stated what was shown in his first slide that PESPA includes approximately 80 employees of the Pelham School District. They serve as Instructional Assistants(also known as IAs), Title 1 tutors, and Academic tutors. These staff members do some of the most important work in the district. Some help out in our kindergarten classrooms as the second adult, some work with students with significant disabilities. This happens at all levels from preschool to high school. Some serve as our lunch and recess monitors, others help support teachers who work with learning disabilities, and our Title 1 tutors work with students who need an extra boost academically.

Mr. Bressette spoke on the second slide that was an overview of the agreement. As part of the negotiations, the board set out some goals for itself. They were committed to a serious and good faith negotiations process. They designed a contract that would attract and retain quality staff in a very competitive market. For example, he outlined that the starting rate for the IAs is \$14.68 per hour. With the contract increase it would increase to \$15.34 per hour for the next year. Keeping in mind that they wanted to bring voters a contract that had a reasonable budget impact, Mr. Bressette highlighted year 1 to be a proposed cost estimate of \$101,576. This is compared to the contract voted on in 2020 which had a year 1 cost of \$88,848. Given the large increases in insurance costs and wage increases across the country in 2020, they hope that the voters can support their efforts to keep costs down.

Slide three were key provisions. Mr. Bressette outlined that it would be a three-year contract. It represents wage increases of 4.5%, 4.0% and 3.5% in each year to the starting wages of new Instructional Assistants(IAs). It represents wage increases of 3.0% annually to the starting rate for Title I and Academic Tutors. A copy of the “red-line” version of the contract was available as a handout and shows the actual language and changes proposed. Mr. Bressette also reminded voters that PESPA members do not qualify for the New Hampshire retirement benefits.

The last slide had additional key provisions that Mr. Bressette addressed. The provisions were related to Health Insurance. The current contract for PESPA provides funding based on a single-person plan. That has been maintained moving forward. PESPA also agreed to move from a 3-tier prescription plan to a 6-tier plan. They added a mail fulfillment option which reduces the premium cost for both the employer and employee. Mr. Bressette stated that perhaps the most important change was that the district and the employee are sharing the risk of health insurance rate increase. For fiscal year 2024, the district will be committed to paying up to \$7500 per employee who is eligible and opts for health insurance which is up from the \$7250 for this year.

Mr. Bressette thanked the voters for listening to this information and considering their vote for this contract. He also thanked Donna Dailey and Nancy Haskins who are co-presidents of PESPA.

Moderator Viger asked for comments on the article.

Nancy Haskins of Armand Dr who is co-president of PESPA and a Pelham resident came forward. She is new to this position this year. She began by thanking Superintendent, Dr. McGee, Assistant Superintendent, Dr. Marandos, Director of Human Resources, Joan Cote, Business Administrator, Deborah Mahoney, and School Board Members Tom Gellar and Troy Bressette for their part in the negotiations. She was thankful for the give and take of the experience. She said they did their very best to focus on the task while being cognizant of the cost to voters and most of all putting the students first.

There were no further questions or comments on Article 3.

Dave Cate made a motion to Restrict Reconsideration on articles one through three. The motion was seconded by Resident Bob Sherman and voted on by the residents in the audience. All articles were restricted for reconsideration.

There were no additional comments or questions.

Moderator Viger asked for a motion to adjourn. The motion was given by resident Tom Gellar and seconded by Resident Bob Sherman. Moderator Viger adjourned the meeting at 7:44 pm and closed by reminding residents about voting March 14th, 2023 at Pelham High School.

Respectfully Submitted by:



Date: 3-10-23

PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023



ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

TABLE OF CONTENTS

	<u>PAGES</u>
INDEPENDENT AUDITOR'S REPORT	1 - 3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4 - 18
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
A Statement of Net Position	19
B Statement of Activities	20
Fund Financial Statements	
<i>Governmental Funds</i>	
C-1 Balance Sheet	21
C-2 Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position.....	22
C-3 Statement of Revenues, Expenditures, and Changes in Fund Balances.....	23
C-4 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities	24
<i>Budgetary Comparison Information</i>	
D Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund	25
<i>Fiduciary Fund</i>	
E-1 Statement of Fiduciary Net Position	26
E-2 Statement of Changes in Fiduciary Net Position	27
NOTES TO THE BASIC FINANCIAL STATEMENTS	28 - 47
REQUIRED SUPPLEMENTARY INFORMATION	
F Schedule of the School District's Proportionate Share of Net Pension Liability	48
G Schedule of School District Contributions - Pensions	49
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION - PENSION LIABILITY	50
H Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability	51
I Schedule of School District Contributions – Other Postemployment Benefits.....	52
J Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios...	53
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - OTHER POSTEMPLOYMENT BENEFITS LIABILITY	54
COMBINING AND INDIVIDUAL FUND SCHEDULES	
Governmental Funds	
<i>Major General Fund</i>	
1 Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis).....	55
2 Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)	56
3 Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)	57
<i>Nonmajor Governmental Funds</i>	
4 Combining Balance Sheet	58
5 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances.....	59
<i>Student Activity Funds</i>	
6 Combining Balance Sheet	60
7 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance	61



**ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

TABLE OF CONTENTS

PAGES

**INDEPENDENT AUDITOR'S REPORTS AND
SINGLE AUDIT ACT SCHEDULES**

	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.....	62
	REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE.....	63 - 64
I	Schedule of Findings and Questioned Costs.....	65
II	Schedule of Expenditures of Federal Awards.....	66
	NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....	67



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the 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, 2023, and the related notes to the financial statements, which collectively comprise the Pelham School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Pelham School District, as of June 30, 2023, the respective changes in financial position, and the respective budgetary comparison for the major general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Pelham School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in the year ending June 30, 2023, the School District adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Pelham School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from

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

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions – Pensions,
- Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pelham School District's basic financial statements. The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are 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 was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Pelham School District
Independent Auditor's Report*

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2023 on our consideration of the Pelham School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Pelham School District's internal control over financial reporting and compliance.

December 6, 2023
Concord, New Hampshire



PLOBZIK & SANDERSON
Professional Association

PELHAM SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

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, 2023. 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 \$37,736,995; total expenses from governmental activities were \$35,302,613; resulting in an increase of \$2,434,382 in net position over the prior year's ending net position.
- The District's total net position for the year ending June 30, 2023, was \$4,034,652. Net position increased by \$2,434,382 between July 1, 2022 and June 30, 2023. Capital assets, net of debt, were \$23,384,773, an increase of \$2,523,349 from July 1, 2022 to June 30, 2023 as a result of the Pelham Memorial School project that is in progress.
- During the year, the District's General Fund Non-GAAP budgetary expenditures and transfers out of \$35,469,446 were \$2,527,307 less than the final adjusted budget and the General Fund Non-GAAP budgetary revenues of \$34,892,630 were \$203,888 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 \$2,667,472, or 7.6% of total General Fund expenditures, a decrease of 2.8% from the prior year.
- During the year, the District received \$1,496,055 in federal grants, a decrease of \$483,490, or 24.4%, less than the prior year, primarily due to reduced federal funding of school meals.



PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

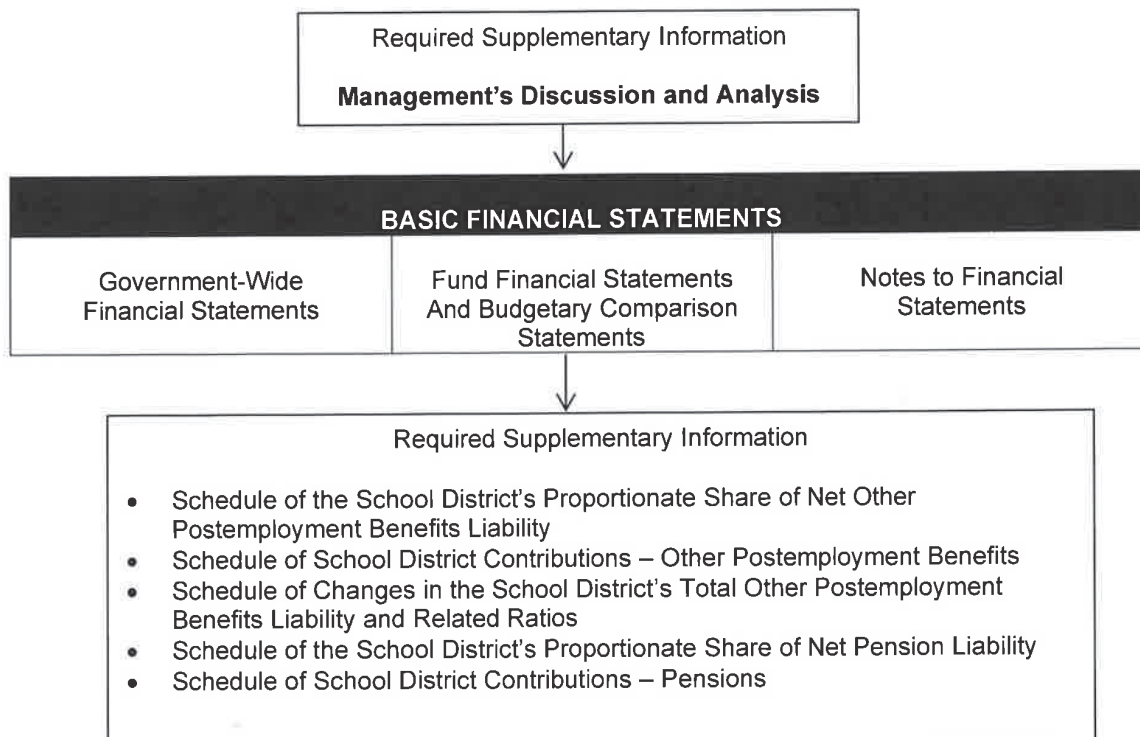
OVERVIEW OF FINANCIAL STATEMENTS

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, 2023

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.

	Governmental Activities	Governmental Funds	Fiduciary Funds
SCOPE	Entire District government (except fiduciary funds)	All activities of the District that are not proprietary or fiduciary	Instances in which the District is the trustee or agent for someone else's resources
REQUIRED FINANCIAL STATEMENTS	Statement of Net Position Statement of Activities	Balance Sheet Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Fiduciary Net Position Statement of Changes in Fiduciary Net Position
ACCOUNTING BASIS	Accrual	Modified Accrual	Accrual
MEASUREMENT FOCUS	Economic Resources	Current Financial Resources	Economic Resources
TYPE OF INFORMATION ASSETS AND LIABILITIES	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets or long-term liabilities included	All assets and liabilities, both short-term and long-term
TYPE OF INFORMATION REVENUES, EXPENSES, AND EXPENDITURES	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

Government-wide Financial Statements

The Government-wide Financial Statements show functions of the District that are principally supported by property taxes and intergovernmental revenues as "Governmental Activities." These functions are accounted for in the General Fund, Food Service Fund, Grants Fund, and Student Activity Fund. Intergovernmental revenues include local, state, and federal monies. The governmental activities of the District include instruction, support services, operation and maintenance of plant, student transportation, and operation of non-instructional services. Taxes and intergovernmental revenues also support capital assets and related debt.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund definitions are part of a state-mandated uniform accounting system and chart of accounts for all New Hampshire School Districts. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds. The General Fund, Food Service Fund, Grants Fund, Capital Project Fund, and Student Activity Fund are reported as Governmental Funds. Two of the funds' expenditures are compared to the budget in the Budgetary Comparison Statements. All Food Service revenues are expended on program operations and the Grants Fund revenues are spent mainly on instruction. Fiduciary Funds are established to account for monies belonging to private purpose trust funds held for the benefit of others and are shown on separate schedules.

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve, over time, as a useful indicator of a government's financial position. The largest portion of the District's net position reflects its investment in capital assets (e.g., land, buildings and improvements, and machinery and equipment); less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The District's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets and the depreciation of capital assets. Summaries of the capital assets, depreciation and long-term debt obligations can be found in the Notes to Financial Statements. Depreciation is included by accounting convention thus the depreciated value of a District asset, as reflected in these reports, does not reflect an asset's useful, market or replacement value.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

Net Position for the period ending June 30, 2023

Total net position at year-end was \$4,034,652, an increase of \$2,434,382 or 152% above the prior year.

Net Position	2023	2022	\$ Change 2022-2023	% Change 2022-2023
Assets				
Current Assets	16,487,921	30,688,824	(14,200,903)	-46.3%
Non-current Assets	60,870,924	45,649,279	15,221,645	33.34%
Total Assets	77,358,845	76,338,103	1,020,742	1.34%
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amounts related to pensions	6,214,431	6,442,080	(227,649)	-3.53%
Liabilities				
Other Liabilities	4,279,252	2,994,379	1,284,873	42.91%
Long Term Liabilities	74,472,463	72,016,831	2,455,632	3.41%
Total Liabilities	78,751,715	75,011,210	3,740,505	4.99%
DEFERRED INFLOWS OF RESOURCES				
Deferred amounts related to pensions	786,909	6,168,703	(5,381,794)	-87.24%
Investment in Capital Assets (net of debt)	23,384,773	20,861,424	2,523,349	12.10%
Restricted Net Position	8,232,810	215,807	8,017,003	3714.89%
Unrestricted Net Position	(27,582,931)	(19,476,961)	(8,105,970)	-41.62%
Total Net Position	4,034,652	1,600,270	2,434,382	152.12%

Change in Net Position

The District's total revenues were \$37,736,995; total expenses from governmental activities were \$35,302,613; resulting in an increase of \$2,434,382 in net position over the prior year's ending net position. More than \$2,000,000 of this change is a result of investments in capital assets (net of debt), including the Pelham Memorial project that is still in progress.

This year, 92.16% of the District's revenues came from the local tax assessment and the State of New Hampshire, an increase of 0.87% from last year. The State of New Hampshire's sources include the locally raised State property tax, federal aid received through the State, and the various State aid programs.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

The following Statement of Activities provides a more detailed breakdown of revenues and expenses.

Statement of Activities	June 30, 2023	% of Total	June 30, 2022	% of Total	\$ Change	% Change
Revenues:						
Program revenues:						
Charges for services	635,912	1.7%	203,901	0.6%	432,011	211.87%
Operating grants	2,215,804	5.9%	2,400,141	7.0%	(184,337)	-7.68%
General revenues:						
School district assessment	27,242,227	72.2%	23,666,078	68.9%	3,576,149	15.11%
Unrestricted grants	7,045,253	18.7%	7,481,348	21.8%	(436,095)	-5.83%
Miscellaneous	597,799	1.6%	617,826	1.8%	(20,027)	-3.24%
Total revenues	\$37,736,995	100%	\$34,369,294	100%	3,367,701	9.80%
Program Expenses:						
Instruction	19,721,498	55.9%	18,274,620	55.8%	1,446,878	7.92%
Support services:						
Student	3,074,369	8.7%	2,941,065	9.0%	133,304	4.53%
Instructional staff	1,084,946	3.1%	948,148	2.9%	136,798	14.43%
General administration	87,165	0.2%	76,786	0.2%	10,379	13.52%
Executive administration	756,196	2.1%	684,266	2.1%	71,930	10.51%
School administration	1,970,696	5.6%	1,627,881	5.0%	342,815	21.06%
Business	472,431	1.3%	425,729	1.3%	46,702	10.97%
Operation and maintenance of plant	2,812,766	8.0%	2,527,814	7.7%	284,952	11.27%
Student transportation	1,941,859	5.5%	1,748,389	5.3%	193,470	11.07%
Other	1,099,848	3.1%	1,130,616	3.5%	(30,768)	-2.72%
Non-instructional services	1,031,046	2.9%	899,208	2.7%	131,838	14.66%
Interest on long-term debt	1,249,793	3.5%	1,452,873	4.4%	(203,080)	-13.98%
Total governmental activities	\$35,302,613	100%	\$32,737,395	100%	\$2,565,218	7.84%
Change in net position	2,434,382		1,631,899		\$ 802,483	49.17%
Net Position, Beginning	1,600,270		(31,629)		\$ 1,631,899	5159.50%
Net Position, Ending	\$ 4,034,652		\$ 1,600,270		\$ 2,434,382	152.12%

Expenses

Expenses are reported on an accrual accounting basis. Amounts over or under the prior year expense amounts in the primary areas of instruction and instructional and staff support are as follows:

- Instruction expenses were 55.9% of total expenses for the fiscal year ended June 30, 2023, and expenses increased by 7.92% from the prior year.
- Instructional staff support service expenses were 3.1% of total expenses for the fiscal year ended June 30, 2023, and expenses increased by 14.43% 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, 2023**

Revenues

School district assessment was 72.19% of total revenues for the fiscal year ended June 30, 2023, an increase of 3.33% from the prior year.

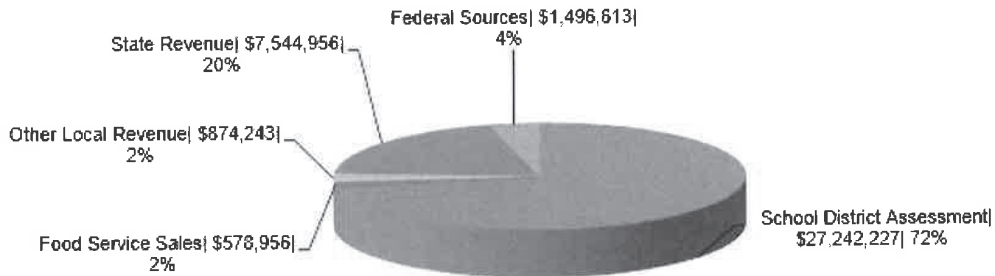
State of New Hampshire source intergovernmental revenues were 19.99% of total revenues for the fiscal year ended June 30, 2023, a decrease of 2.50% from the prior year.

Federal revenues were 3.97% of total revenues for the fiscal year ended June 30, 2023, a decrease of 1.79% from the prior year.

Summary of Revenues

The biggest share, \$34,787,183 (92.18%), 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 2022-2023

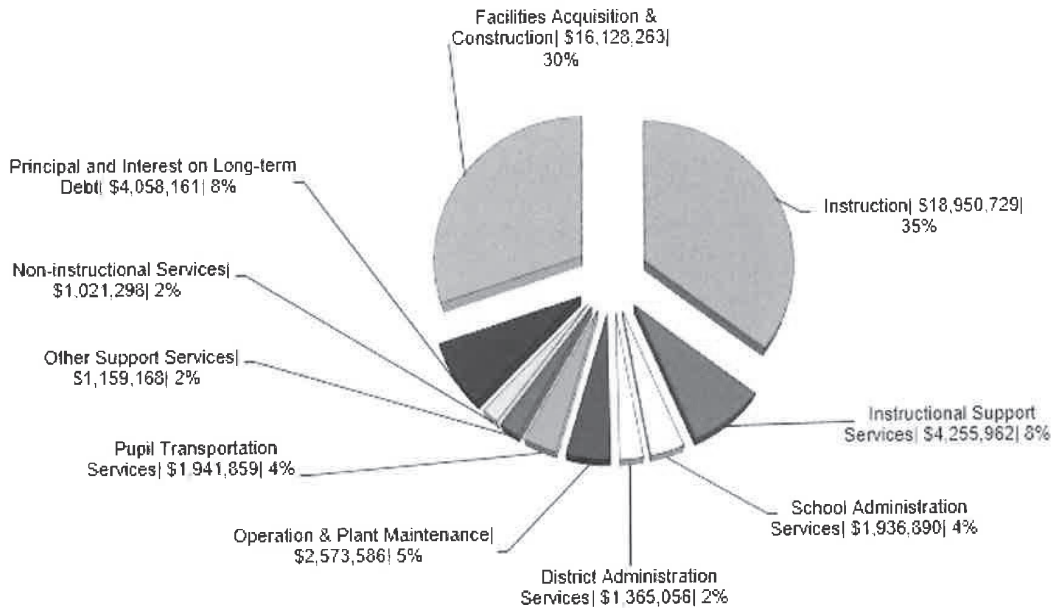


Summary of Expenditures

The Pelham School District used its budgetary resources as depicted in the following chart. 65.39% of all expenses were on instruction and instructional support. Federal revenues were expended mostly on special needs instruction and support, facilities acquisition and construction, teacher professional development, and the district's school lunch program. This expense statement includes expenses paid from local, state and federal appropriations.

PELHAM SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

School District Total Expenditures 2022-2023



Highlighted changes in total expenditures include:

- An increase in Instruction spending of \$1,068,392 or 5.97% over the prior year.
- An increase in Instructional and Staff Support Services of \$95,114 or 2.29% over the prior year.
- An increase in District Administration of \$113,574 or 9.08% over the prior year.
- An increase in School Administration services of \$268,037 or 16.06% over the prior year.
- An increase in Pupil Transportation services of \$193,470 or 11.07% over the prior year.
- An increase in Facilities Acquisition & Construction spending of \$6,751,408 or 72% over the prior year, due to the PMS construction project and PES HVAC Phase I project.
- An increase in Principal and Interest on Long-term Debt of \$1,859,254 or 84.55% over the prior year, due to the memorial school and high school capital bond payment schedules.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

Governmental Activities

The following exhibit presents the net cost of the District's largest functions based upon the total expense, less charges for services and operating grants and contributions, of each function. The net cost reflects the amount that was funded by general revenues (principally the school district assessment, which is derived by local and statewide property taxes and general state aid).

TOTAL AND NET COST OF SERVICES					
Functions / Programs	Total Cost of Services				Variance
	2023		2022		
Instruction	\$19,721,498	55.9%	\$18,274,620	55.8%	\$1,446,878
Support services	13,300,276	37.7%	12,110,694	37.0%	\$1,189,582
Non Instructional Services	1,031,046	2.9%	899,208	2.7%	\$131,838
Facilities acquisition	0	0.0%	0	0.0%	\$0
Unallocated					
Interest	1,249,793	3.5%	1,452,873	4.4%	(\$203,080)
	\$ 35,302,613	100.0%	\$ 32,737,395	100.0%	\$ 2,565,218
Functions / Programs	Net Cost of Services				Variance
	2023		2022		
Instruction	\$18,437,456	56.8%	\$17,290,498	57.4%	\$1,146,958
Support services	13,020,944	40.1%	11,940,127	39.6%	\$1,080,817
Non Instructional Services	141,109	0.4%	(147,432)	-0.5%	\$288,541
Facilities acquisition	(398,405)	-1.2%	(402,713)	-1.3%	\$4,308
Unallocated					
Interest	1,249,793	3.9%	1,452,873	4.8%	(\$203,080)
	\$ 32,450,897	100%	\$ 30,133,353	100%	\$ 2,317,544

The total cost of all governmental activities in 2023 was \$35,302,613; the total net cost was \$32,450,897. 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 \$29,934,879, an increase of 9.7% over last year. This amount consists of \$27,242,227 paid in the form of local property taxes and \$2,692,652 paid in the form of property taxes under the State of New Hampshire state-wide education tax system raised locally for the annual school district assessment.
- An additional amount of \$4,172,735, an increase of 8.2% 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. Other state funding includes \$38,415 (an increase of 17.7% over last year) that was received for special education services provided at charter schools. An additional \$162,261 was received as a one-time reimbursement of 7.5% of NH Retirement System district contributions made in FY2022 as a result of HR1221.

PELHAM SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

Charges for Services

- Total food service revenues of \$889,937 consisted of food service sales and local miscellaneous revenues in the amount of \$578,956 and federal and state food nutrition program operating contributions (free and reduced lunch reimbursements and commodities) of \$310,981.
- Under the implementation of GASB Statement No. 84, student activity funds are now reported as special revenue funds and generated \$269,480 in revenue.

Operating Grants and Contributions

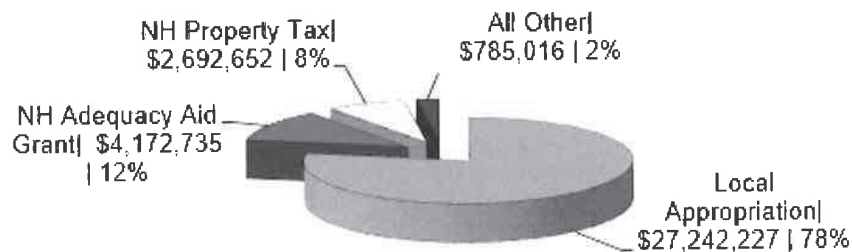
- Federal grants were received in the grants fund in the amount of \$1,496,055.

INDIVIDUAL FUND ANALYSIS

General Fund

The General Fund is what most people think of as “the budget”, since it is the focal point of the Annual Deliberative Session and largely supported by locally raised taxes. The local appropriation and the state property tax are raised locally and make up 85.79% of general fund revenues. Together, the revenues raised locally and the state adequacy grant comprises 97.75% 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.

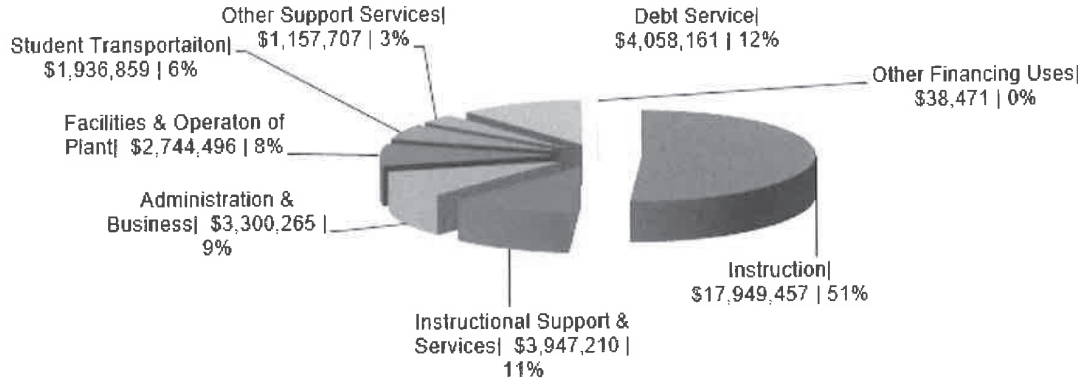
General Fund Budgetary Revenues 2022 - 2023



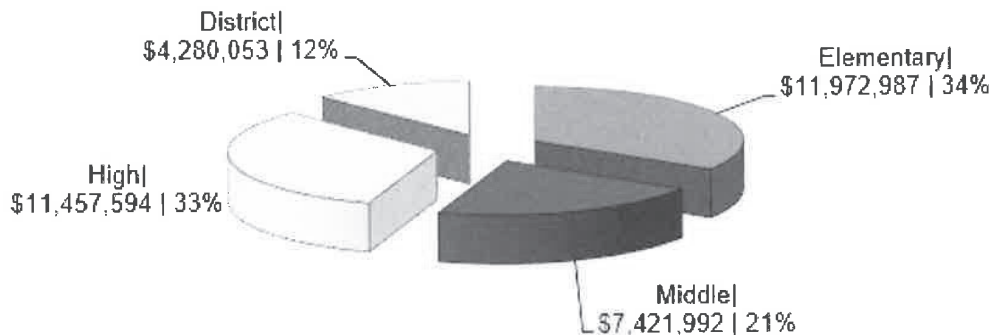
In 2023, instruction made up 51.09% of all general fund expenditures, a decrease of 2.62% from the prior year expenditures, while all other support services including transportation, operation of plant, and administration make up 36.73% of all General Fund expenditures, a decrease of 2.68% from the prior year. The remaining 12.18% includes facility acquisition & construction, debt service, and fund transfers, an increase of 5.30% from the prior year. The following charts provide a more detailed depiction of the makeup and proportions of the expenditures in these broad categories.

PELHAM SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

**General Fund Budgetary Expenditures by Functions
 2022- 2023**



**General Fund Budgetary Expenditures by Grade Level
 2022 - 2023**

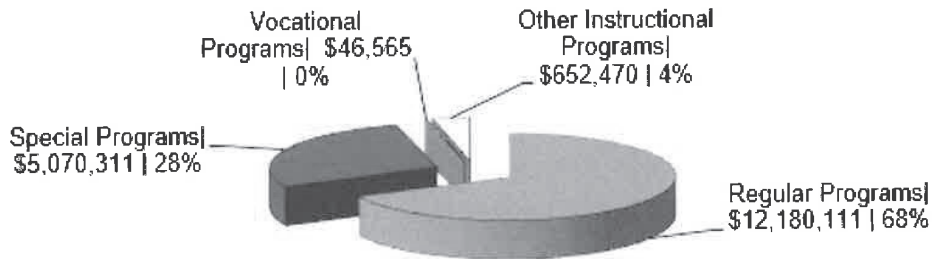


Note that all Grade 6 through Grade 8 expenditures are now reported as middle school expenditures through June 30, 2023, as approved by and in accordance with the NH Department of Education guidelines.

PELHAM SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

The following chart examines how the direct instructional expenditures were allocated to the various programs.

**General Fund Budgetary Expenditures for Instruction
 2022 - 2023**



SUMMARY OF FEDERAL SUPPORT OF THE DISTRICT

During fiscal year 2023, 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 \$426,639 (up from \$398,596). 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 \$158,936 (up from \$46,076). 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 \$60,481 (down from \$75,075). 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 \$276,573 and for the National Breakfast Program for the current period were \$25,201, for a total of \$301,774 (down from \$903,044). These revenues were used to offset the expenses of the school lunch program.
- Title IV(A), Student Support and Academic Enrichment Grant was awarded for the current period for \$20,697 (down from \$48,346). 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.
- ESSER II-CRRSA and III-ARPA was awarded for the current period for \$519,433 (up from \$499,872). These grants funded: Phase I of PES HVAC project including the 2nd floor classrooms and Cafeteria spaces, as well as academic supports and materials for Reading, Math, and for the effective use of technology.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

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. There was a withdrawal of \$25,000 from the ADA Modification, School District ETF.

Capital Reserve Funds and Expendible Trust Funds	Period Ending June 30, 2023	
	Change	Ending Balance
Special Education CRF	\$ 3,899	\$ 221,514
Building and Grounds Renovation & Improvement CRF	\$ 1,426	\$ 81,038
ADA Modif Fund School District ETF	\$ (23,892)	\$ 8,222
Robinson Tennis Courts ETF	\$ 399	\$ 5,085
School Building Maintenance ETF	\$ 26,405	\$ 336,735
	\$ 8,237	\$ 652,594

Total of all funds increased from \$644,357 on June 30, 2022 to \$652,594 as of June 30, 2023, inclusive of all funding, fees, changes in fair market value and interest earned. In accordance with statutory requirements, these funds are held in custody by the Trustees of Trust Funds of the Town of Pelham and are only released for the restricted specific purposes of the individual funds.

COMMENTS ON GENERAL FUND BUDGET COMPARISONS

The beginning General Fund fund balance was \$3,683,048. General Fund revenues, consisting largely of local taxes and state aid, were \$34,892,630. General Fund expenditures were \$35,132,626. The ending fund balance for the District was \$3,443,052 of which \$2,667,472 is an unassigned fund balance, a decrease of \$640,538 from the prior year's unassigned fund balance. The unassigned fund balance is used to lower the amount of money raised by property taxes.

- General Fund actual revenues were greater than the final budgeted revenues by \$203,888, a reduction of \$66,920 from the prior year.
- General Fund expenditures were less than the final adjusted budgeted spending by \$2,565,778. The major components of this budget underspend include:
 - Special Services' budget was underspent by approximately \$1,679,652. \$1,105,375 underspent in salaries (\$544,092 for IA/tutor positions, \$561,355 for all others), \$383,508 underspent in benefits, \$404,477 underspent in tuition (\$255,000 in residential), and \$30,598 underspent in transportation. Special Education professional services were overspent by \$326,508, due to contracted service contracts.
 - Salaries were underspent by approximately \$526,677 (excluding special services). This was primarily due to turnover and difficulty recruiting and retaining staff, including \$216,512 regular education teachers and \$57,467

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

IA/tutor positions, \$60,878 in building services, \$29,615 in co-curricular, \$21,495 in nurse services, and \$21,386 in technology services. Substitutes were overspent by approximately \$15,400.

- All benefits (excluding special services) were underspent by \$250,237. Medical was underspent by \$114,500, Dental was underspent by \$11,553. NH retirement was underspent by \$59,970, social security was underspent by approximately \$63,927, and unemployment was underspent by \$6,282. Worker's compensation was overspent by \$5,654.
- Transportation (excluding special services) was underspent by \$213,913.
- Utilities was underspent by \$95,799, and Gasoline was underspent by \$15,711.

COMMENTS ON FOOD SERVICE FUND

The results for the Food Service Fund, reported as a non-major fund in this fiscal year, reflects expenses of \$1,021,298 including an investment of \$92,890 in the Pelham Memorial Project (kitchen), with revenues of \$889,937. Post-audit results show a year-end restricted fund balance of \$122,917, a reduction of \$92,890.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

On June 30, 2023, the District reported capital assets of \$60,870,924 (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 2023 included: Work in progress for Year 2 of the PMS Renovation/Addition capital project. Phase I of the PES HVAC project (2nd floor Classrooms and Cafeteria completed fall 2022), Chariot scrubber for PMS, PES Camera system upgrade, and Technology equipment including Student Chromebook sets, PES teacher laptops, PMS Promethean Boards (30) and PES Promethean Boards (16).

Governmental Activities	2023	2022	Increase (Decrease)	% Increase (% Decrease)
Land & Improvements	\$ 699,000	\$ 699,000	\$ -	0.00%
CIP	24,299,388	9,167,513	\$15,131,875	100.00%
Land Improvements	2,197,452	2,197,452	\$ -	0.00%
Buildings & Improvements	41,887,854	41,026,759	\$ 861,095	2.10%
Machinery, Equipment & Vehicles	2,383,073	2,088,693	\$ 294,380	14.09%
Total Historical Cost	71,466,767	55,179,417	16,287,350	29.52%
Total Accumulated Depreciation	(10,595,843)	(9,530,138)	(1,065,705)	11.18%
NET CAPITAL ASSETS	60,870,924	45,649,279	15,221,645	33.34%

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

Long-Term Liabilities

On June 30, 2023, the District had \$43,926,368 in general obligation bonds and bond premiums. In addition, \$1,344,293 in notes payable (leases), \$701,640 in compensated absences payable long term liabilities, \$4,039,695 in net other post-employment benefits liability, and, \$24,460,467 in net pension liability were also reported as long term liabilities as can be seen below:

Governmental Activities			Increase	% Increase
	2023	2022	(Decrease)	(% Decrease)
Bonds Payable -Direct Placements	\$ 38,540,000	\$ 40,982,975	(2,442,975)	-5.96%
Bond Premiums	5,386,368	5,705,089	(318,721)	-5.59%
Notes Payable -Direct Borrowings	1,344,293	1,405,744	(61,451)	-4.37%
Compensated Absences	701,640	728,128	(26,488)	-3.64%
Other Post Employment Benefits Payable	4,039,695	4,223,606	(183,911)	-4.35%
Net Pension Liability	24,460,467	18,971,289	5,489,178	28.93%
TOTAL LONG-TERM LIABILITIES	74,472,463	72,016,831	2,455,632	3.41%

FUTURE BUDGETARY IMPLICATIONS

In New Hampshire, the public school fiscal year is July 1 to June 30; other programs, i.e., some federal budgets, operate on a different fiscal calendar, but are reflected in the District overall budget as they impact the District.

The beginning General Fund unassigned fund balance for the 2023-2024 fiscal year is \$2,667,472.

The significant activities or events that may have an impact on future district finances include:

1. The Pelham School Board and Pelham Education Association (PEA) collective bargaining agreement is currently in negotiations for a new contract to begin in the fall of 2024. The financial impacts are not known at this time.
2. The Pelham School District has partnered with Kearsarge Energy to design, install, own and operate rooftop solar arrays on school district school buildings. Through a multi-year power purchase agreement and rooftop lease, the District will achieve savings in electricity supply costs over the period of agreement. Following all required approvals, we anticipate installation during the 2024-2025 fiscal year, and related savings to begin shortly afterward.
3. Pelham Elementary School is a 128,000 square foot Prek – Grade 5 building. It was originally built in 2001 and some building equipment and building systems will need to be replaced over time.

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, 2023

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 15,578,306
Accounts receivable	43
Intergovernmental receivables	812,622
Prepaid items	96,950
Capital assets, not being depreciated	24,998,388
Capital assets, net of accumulated depreciation	35,872,536
Total assets	77,358,845
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	5,561,227
Amounts related to other postemployment benefits	653,204
Total deferred outflows of resources	6,214,431
LIABILITIES	
Accounts payable	1,463,983
Accrued interest payable	581,007
Retainage payable	2,234,262
Noncurrent obligations:	
Due within one year	2,957,609
Due in more than one year	71,514,854
Total liabilities	78,751,715
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - grants received in advance	189,184
Amounts related to pensions	181,962
Amounts related to other postemployment benefits	415,763
Total deferred inflows of resources	786,909
NET POSITION	
Net investment in capital assets	23,384,773
Restricted	8,232,810
Unrestricted	(27,582,931)
Total net position	\$ 4,034,652

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, 2023

	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Instruction	\$ 19,721,498	\$ 57,251	\$ 1,226,791	\$(18,437,456)
Support services:				
Student	3,074,369	-	-	(3,074,369)
Instructional staff	1,084,946	-	260,363	(824,583)
General administration	87,165	-	-	(87,165)
Executive administration	756,196	-	-	(756,196)
School administration	1,970,696	-	-	(1,970,696)
Business	472,431	-	-	(472,431)
Operation and maintenance of plant	2,812,766	-	12,508	(2,800,258)
Student transportation	1,941,859	-	5,000	(1,936,859)
Other	1,099,848	-	1,461	(1,098,387)
Noninstructional services	1,031,046	578,661	311,276	(141,109)
Interest on long-term debt	1,249,793	-	-	(1,249,793)
Facilities acquisition and construction	-	-	398,405	398,405
Total governmental activities	<u>\$ 35,302,613</u>	<u>\$ 635,912</u>	<u>\$ 2,215,804</u>	<u>\$(32,450,897)</u>
General revenues:				
School district assessment				27,242,227
Grants and contributions not restricted to specific programs				7,045,253
Interest				716
Miscellaneous				597,083
Total general revenues				<u>34,885,279</u>
Change in net position				<u>2,434,382</u>
Net position, beginning				<u>1,600,270</u>
Net position, ending				<u>\$ 4,034,652</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, 2023*

	General	Capital Project	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 3,941,134	\$ 11,111,349	\$ 525,823	\$ 15,578,306
Accounts receivable	43	-	-	43
Intergovernmental receivables	654,345	-	158,277	812,622
Interfund receivables	120,880	-	38,471	159,351
Prepaid items	96,950	-	-	96,950
Total assets	<u>\$ 4,813,352</u>	<u>\$ 11,111,349</u>	<u>\$ 722,571</u>	<u>\$ 16,647,272</u>
LIABILITIES				
Accounts payable	\$ 677,922	\$ 767,194	\$ 18,867	\$ 1,463,983
Interfund payable	38,471	-	120,880	159,351
Retainage payable	-	2,234,262	-	2,234,262
Total liabilities	<u>716,393</u>	<u>3,001,456</u>	<u>139,747</u>	<u>3,857,596</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants received in advance	-	-	189,184	189,184
FUND BALANCES				
Nonspendable	96,950	-	-	96,950
Restricted	-	8,109,893	122,917	8,232,810
Committed	652,594	-	-	652,594
Assigned	679,943	-	270,723	950,666
Unassigned	2,667,472	-	-	2,667,472
Total fund balances	<u>4,096,959</u>	<u>8,109,893</u>	<u>393,640</u>	<u>12,600,492</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,813,352</u>	<u>\$ 11,111,349</u>	<u>\$ 722,571</u>	<u>\$ 16,647,272</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, 2023

Total fund balances of governmental funds (Exhibit C-1)		\$12,600,492
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	\$ 71,466,767	
Less accumulated depreciation	<u>(10,595,843)</u>	60,870,924
Pension and other postemployment benefits (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 5,561,227	
Deferred inflows of resources related to pensions	(181,962)	
Deferred outflows of resources related to OPEB	653,204	
Deferred inflows of resources related to OPEB	<u>(415,763)</u>	5,616,706
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (159,351)	
Payables	<u>159,351</u>	-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(581,007)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bond/Notes	\$ 39,884,293	
Unamortized bond premium	5,386,368	
Compensated absences	701,640	
Net pension liability	24,460,467	
Other postemployment benefits	<u>4,039,695</u>	(74,472,463)
Net position of governmental activities (Exhibit A)		<u>\$ 4,034,652</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, 2023

	General	Capital Project	Other Governmental Funds	Total Governmental Funds
REVENUES				
School district assessment	\$27,242,227	\$ -	\$ -	\$27,242,227
Other local	183,694	303,739	965,766	1,453,199
State	7,535,749	-	9,207	7,544,956
Federal	558	-	1,496,055	1,496,613
Total revenues	<u>34,962,228</u>	<u>303,739</u>	<u>2,471,028</u>	<u>37,736,995</u>
EXPENDITURES				
Current:				
Instruction	18,073,153	-	877,576	18,950,729
Support services:				
Student	3,054,091	-	-	3,054,091
Instructional staff	939,799	-	262,072	1,201,871
General administration	87,165	-	-	87,165
Executive administration	809,672	-	-	809,672
School administration	1,936,890	-	-	1,936,890
Business	468,219	-	-	468,219
Operation and maintenance of plant	2,561,078	-	12,508	2,573,586
Student transportation	1,936,859	-	5,000	1,941,859
Other	1,157,707	-	1,461	1,159,168
Noninstructional services	-	-	1,021,298	1,021,298
Debt service:				
Principal	2,442,975	-	-	2,442,975
Interest	1,615,186	-	-	1,615,186
Facilities acquisition and construction	208,418	15,521,440	398,405	16,128,263
Total expenditures	<u>35,291,212</u>	<u>15,521,440</u>	<u>2,578,320</u>	<u>53,390,972</u>
Deficiency of revenues under expenditures	<u>(328,984)</u>	<u>(15,217,701)</u>	<u>(107,292)</u>	<u>(15,653,977)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	38,471	38,471
Transfers out	(38,471)	-	-	(38,471)
Inception of note	136,380	-	-	136,380
Total other financing sources (uses)	<u>97,909</u>	<u>-</u>	<u>38,471</u>	<u>136,380</u>
Net change in fund balances	(231,075)	(15,217,701)	(68,821)	(15,517,597)
Fund balances, beginning	4,328,034	23,327,594	462,461	28,118,089
Fund balances, ending	<u>\$ 4,096,959</u>	<u>\$ 8,109,893</u>	<u>\$ 393,640</u>	<u>\$ 12,600,492</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, 2023*

Net change in fund balances of total governmental funds (Exhibit C-3)		\$(15,517,597)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$ 16,294,275	
Depreciation expense	<u>(1,072,630)</u>	15,221,645
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (38,471)	
Transfers out	<u>38,471</u>	-
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Issuance of note	\$ (136,380)	
Principal repayment of bonds	2,442,975	
Principal repayment of notes	197,831	
Amortization of bond premium	<u>318,721</u>	2,823,147
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 46,672	
Decrease in compensated absences payable	26,488	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(254,279)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>88,306</u>	(92,813)
Change in net position of governmental activities (Exhibit B)		<u>\$ 2,434,382</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D
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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
School district assessment	\$ 27,242,227	\$ 27,242,227	\$ 27,242,227	\$ -
Other local	60,400	60,400	114,096	53,696
State	7,381,115	7,381,115	7,535,749	154,634
Federal	5,000	5,000	558	(4,442)
Total revenues	<u>34,688,742</u>	<u>34,688,742</u>	<u>34,892,630</u>	<u>203,888</u>
EXPENDITURES				
Current:				
Instruction	19,899,702	19,893,340	17,935,009	1,958,331
Support services:				
Student	3,507,064	3,358,399	3,031,099	327,300
Instructional staff	1,045,436	1,050,423	959,241	91,182
General administration	94,215	94,215	85,484	8,731
Executive administration	959,497	959,497	812,918	146,579
School administration	1,755,746	1,902,672	1,940,192	(37,520)
Business	463,253	463,253	467,327	(4,074)
Operation and maintenance of plant	2,639,642	2,639,642	2,805,153	(165,511)
Student transportation	2,172,510	2,180,510	1,936,112	244,398
Other	1,222,918	1,218,032	1,226,111	(8,079)
Debt service:				
Principal	2,442,975	2,442,975	2,442,975	-
Interest	1,615,186	1,615,186	1,615,186	-
Facilities acquisition and construction	178,609	178,609	174,168	4,441
Total expenditures	<u>37,996,753</u>	<u>37,996,753</u>	<u>35,430,975</u>	<u>2,565,778</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,308,011)</u>	<u>(3,308,011)</u>	<u>(538,345)</u>	<u>2,769,666</u>
OTHER FINANCING USES				
Transfers out	<u>-</u>	<u>-</u>	<u>(38,471)</u>	<u>(38,471)</u>
Net change in fund balance	<u>\$ (3,308,011)</u>	<u>\$ (3,308,011)</u>	<u>(576,816)</u>	<u>\$ 2,731,195</u>
Increase in nonspendable fund balance			(63,722)	
Unassigned fund balance, beginning			3,308,010	
Unassigned fund balance, ending			<u>\$ 2,667,472</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, 2023

	Private Purpose Trust
ASSETS	
Intergovernmental receivable	\$ 1,575
NET POSITION	
Held in trust for specific purposes	\$ 1,575

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, 2023

	Private Purpose Trust
ADDITIONS	
Investment earnings	\$ 20
Change in fair market value	146
Total additions	<u>166</u>
DEDUCTIONS	
Scholarship paid	1,000
Administrative expenses	8
Total deductions	<u>1,008</u>
Change in net position	(842)
Net position, beginning	2,417
Net position, ending	<u>\$ 1,575</u>

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, 2023

	<u>NOTE</u>
Summary of Significant Accounting Policies	1
Reporting Entity	1-A
Government-wide and Fund Financial Statements	1-B
Measurement Focus, Basis of Accounting, and Financial Statement Presentation.....	1-C
Cash and Cash Equivalents.....	1-D
Receivables.....	1-E
Prepaid Items.....	1-F
Capital Assets	1-G
Interfund Activities.....	1-H
Accounts Payable	1-I
Deferred Outflows/Inflows of Resources	1-J
Long-term Obligations	1-K
Compensated Absences	1-L
Defined Benefit Pension Plan.....	1-M
Postemployment Benefits Other Than Pensions (OPEB)	1-N
Net Position/Fund Balances.....	1-O
Use of Estimates	1-P
Material Change in Classification.....	1-Q
 Stewardship, Compliance, and Accountability	 2
Budgetary Information.....	2-A
Budgetary Reconciliation to GAAP Basis	2-B
Accounting Change	2-C

DETAILED NOTES ON ALL FUNDS

Cash and Cash Equivalents	3
Receivables	4
Capital Assets	5
Interfund Balances and Transfers	6
Deferred Outflows/Inflows of Resources	7
Long-term Liabilities	8
Defined Benefit Pension Plan	9
Postemployment Benefits Other Than Pensions (OPEB)	10
New Hampshire Retirement System (NHRS).....	10-A
Retiree Health Benefit Program.....	10-B
Commitments	11
Encumbrances	12
Governmental Activities and Fiduciary Fund Net Position	13
Governmental Fund Balances	14
Risk Management	15
Contingent Liabilities	16
Subsequent Events	17

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

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 GASB Statement No. 14 (as amended). The School District has no component units to include in its reporting entity.

The following is a summary of the more significant accounting policies:

1-B Government-wide and Fund Financial Statements

Government-wide Financial Statements – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. The effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through assessments and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the School District at year-end. This Statement includes all of the School District’s non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities.

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 the fiduciary fund, even though the latter is 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 function: instruction, support services, noninstructional, debt services, or facilities acquisition and construction. Current expenditures are subclassified by object and are for items such as salaries, grants, supplies, and services. Debt service includes both interest and principal outlays related to bonds and notes. Capital outlay includes expenditures for equipment, real property, or infrastructure.

Other Financing Sources (Uses) – These additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds. Transfers are reported when incurred as “transfers in” by the receiving fund and as “transfers out” by the disbursing fund.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement Focus and Basis of Accounting – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District generally considers revenues to be available if they are collected within 60 days of the end of

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

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.

Capital Project Fund – the capital project fund accounts for the activity pertaining to the construction/renovation of the Pelham Memorial School.

Nonmajor Funds – The School District also reports three nonmajor governmental 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. This fund accounts for resources held by the School District for the benefit of other parties and include the private purpose trust funds. The fiduciary fund is 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 and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the State. Funds may be deposited in banks outside the State if such banks pledge and deliver to a third-party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

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. This amount is equal to the nonspendable fund balance in the general fund at year-end.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

1-G Capital Assets

Capital assets are reported in the government-wide financial statements but are not reported in the fund financial statements. Capital assets are defined by the School District as assets with an initial individual cost of more than \$10,000 for all capital asset classes except infrastructure assets, which have a capitalization threshold of \$100,000 per item, 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.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the School District as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

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

Capital Asset Class:	Years
Land improvements	30
Buildings and building improvements	20 - 50
Machinery and equipment	5 - 15

1-H Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

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, 2023.

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 (expense/expenditure) until that time. The School District has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. The School has three types of items which qualify for reporting in this category. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years. In addition, unavailable revenue from grants arises when the related eligible expenditures will not be made until the subsequent period.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

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.

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, the School District utilizes the following classifications to categorize the financial transactions:

Direct Borrowings – financial transactions for a note or a loan where the School District negotiates certain terms with a single lender and are not offered for public sale.

Direct Placements – financial transactions for the sale of bonds where the School District engages with a single buyer or limited number of buyers without a public offering.

1-L Compensated Absences

General leave for the School District includes vacation, sick, and retirement stipend pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the School District's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable financial resources are maintained separately and represent a reconciling item between the governmental fund and government-wide presentations.

1-M Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by the New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-N Postemployment Benefits Other Than Pensions (OPEB)

The School District maintains two separate other postemployment benefit plans, as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the School District's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

1-O Net Position/Fund Balances

Government-wide statements – Equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, notes, or other debt attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The School District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future period.

Unrestricted Net Position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make 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 liabilities, 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.

1-Q Material Change in Classification

The accompanying financial statements reflect a change in classification from the prior year. Specifically, the grants fund which accounts for local and federal grant activity did not qualify as a major fund for the current fiscal year. As such it was reclassified to the nonmajor governmental funds.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the current year for the general fund, as well as the nonmajor grants and food service funds. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2023, \$3,308,011 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 the major general fund. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues:	
Per Exhibit D (budgetary basis)	\$ 34,892,630
Adjustments:	
Basis difference:	
Inception of note	136,380
Refunding bonds issued	
GASB Statement No. 54:	
Investment earnings related to the blended expendable trust funds	34,918
Other local revenue of the blended athletic funds	34,680
Per Exhibit C-3 (GAAP Basis)	<u>\$ 35,098,608</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 35,469,446
Adjustments:	
Basis difference:	
Encumbrances, beginning	341,810
Encumbrances, ending	(678,630)
Inception of note	136,380
Payments to refunded bond escrow agent	
GASB Statement No. 54:	
Expenditures of the blended athletic funds	33,996
Expenditures of the blended expendable trust funds	26,681
Per Exhibit C-3 (GAAP basis)	<u>\$ 35,329,683</u>

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

2-C Accounting Change

Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, was implemented during fiscal year 2023. The objective of this Statement is to better meet information needs of financial statement users by (a) establishing uniform accounting and financial reporting requirement for subscription-based information technology arrangements (SBITAs); (b) improving the comparability of financial statements among governments that have entered into SBITAs; and (c) enhancing the understandability, reliability, relevance, and consistency of information about SBITAs. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription assets (an intangible asset), and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards of SBITA are based on the standards established in Statement No. 87, *Leases*, as amended. The School District has assessed all potential agreements that may be applicable for reporting under GASB Statement No. 96 and have determined that none of the agreements have met the requirements of the pronouncement.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The School District’s deposits are entirely covered by Federal Depository Insurance Corporation (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 \$15,578,306 and the bank balances totaled \$15,853,231.

NOTE 4 – RECEIVABLES

Receivables at June 30, 2023, consisted of accounts and intergovernmental amounts arising from grants, the school lunch program, expendable trust funds held by the Town of Pelham Trustees of Trust Funds for the School District, and other miscellaneous amounts. Receivables are recorded on the School District’s financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 consisted of the following:

	Balance, beginning	Additions	Retirements	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 699,000	\$ -	\$ -	\$ 699,000
Construction in progress	9,167,513	15,625,341	(493,466)	24,299,388
Total capital assets not being depreciated	<u>9,866,513</u>	<u>15,625,341</u>	<u>(493,466)</u>	<u>24,998,388</u>
Being depreciated:				
Land improvements	2,197,452	-	-	2,197,452
Buildings and building improvements	41,026,759	861,095	-	41,887,854
Machinery and equipment	2,088,693	301,305	(6,925)	2,383,073
Total capital assets being depreciated	<u>45,312,904</u>	<u>1,162,400</u>	<u>(6,925)</u>	<u>46,468,379</u>
Total capital assets	<u>55,179,417</u>	<u>16,787,741</u>	<u>(500,391)</u>	<u>71,466,767</u>

(Continued)

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

Capital assets continued:

	Balance, beginning	Additions	Retirements	Balance, ending
Less accumulated depreciation:				
Land improvements	(751,290)	(63,223)	-	(814,513)
Buildings and building improvements	(7,605,370)	(747,431)	-	(8,352,801)
Machinery and equipment	(1,173,478)	(261,976)	6,925	(1,428,529)
Total accumulated depreciation	<u>(9,530,138)</u>	<u>(1,072,630)</u>	<u>6,925</u>	<u>(10,595,843)</u>
Net book value, capital assets being depreciated	35,782,766	89,770	-	35,872,536
Net book value, all capital assets	<u>\$ 45,649,279</u>	<u>\$ 15,715,111</u>	<u>\$ (493,466)</u>	<u>\$ 60,870,924</u>

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	\$ 943,976
Support services:	
Operation and maintenance of plant	100,719
Other support	18,021
Noninstructional services	9,914
Total depreciation expense	<u>\$ 1,072,630</u>

NOTE 6 – INTERFUND BALANCES AND TRANSFERS

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2023 are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	\$ 120,880
Nonmajor	General	38,471
		<u>\$ 159,351</u>

The interfund transfer in the amount of \$38,741 from the general fund to the nonmajor food service fund was made to cover an operating deficit.

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources at June 30, 2023 consist of amounts related to pension totaling \$5,561,227 and amounts related to OPEB totaling \$653,204. For further discussion on these amounts, see Notes 9 and 10, respectively.

Deferred inflows of resources at June 30, 2023 consist of the following:

	Governmental Activities	Governmental Funds Nonmajor
State and local grants and donations collected in advance of eligible expenditures being made	\$ 189,184	\$ 189,184
Amounts related to pensions, see Note 9	181,962	-
Amounts related to OPEB, see Note 10	415,763	-
Total deferred inflows of resources	<u>\$ 786,909</u>	<u>\$ 189,184</u>

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

NOTE 8 – LONG-TERM LIABILITIES

Changes in the School District’s long-term liabilities consisted of the following for the year ended June 30, 2023:

	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Due Within One Year	Due In More Than One Year
Bonds payable - Direct placements	\$ 40,982,975	\$ -	\$ (2,442,975)	\$ 38,540,000	\$ 2,415,000	\$ 36,125,000
Notes payable - Direct borrowings	1,405,744	136,380	(197,831)	1,344,293	181,838	1,162,455
Premiums	5,705,089	-	(318,721)	5,386,368	318,721	5,067,647
Total bonds/notes payable	48,093,808	136,380	(2,959,527)	45,270,661	2,915,559	42,355,102
Compensated absences	728,128	64,188	(90,676)	701,640	42,050	659,590
Pension related liability	18,971,289	5,489,178	-	24,460,467	-	24,460,467
Net other postemployment benefits	4,223,606	-	(183,911)	4,039,695	-	4,039,695
Total long-term liabilities	\$ 72,016,831	\$ 5,689,746	\$ (3,234,114)	\$ 74,472,463	\$ 2,957,609	\$ 71,514,854

Long-term bonds/notes are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2023
Bonds payable - Direct placements					
High School renovations/construction	\$ 20,745,000	2015	2035	3.20%	\$ 12,425,000
Pelham Memorial School renovations/construction	\$ 31,980,000	2022	2042	1.74%	26,115,000
					<u>\$ 38,540,000</u>
Notes payable - Direct borrowings					
Energy efficiency improvements	\$ 1,353,482	2021	2033	2.73%	\$ 1,157,125
Modular classroom	\$ 245,000	2019	2025	3.71%	84,921
Chromebooks	\$ 89,700	2022	2025	5.15%	58,679
Copy equipment	\$ 46,680	2023	2028	0.00%	43,568
Total direct borrowings					<u>\$ 1,344,293</u>

The annual requirements to amortize all general obligation bonds/notes outstanding as of June 30, 2023, including interest payments, are as follows:

Fiscal Year Ending June 30,	Bonds - Direct Placement			Notes - Direct Borrowings		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 2,415,000	\$ 1,491,308	\$ 3,906,308	\$ 181,838	\$ 37,728	\$ 219,566
2025	2,410,000	1,368,270	3,778,270	187,646	31,920	219,566
2026	2,410,000	1,255,710	3,665,710	117,199	25,904	143,103
2027	2,410,000	1,153,500	3,563,500	120,141	22,963	143,104
2028	2,410,000	1,046,115	3,456,115	120,050	19,941	139,991
2029-2033	12,050,000	3,542,175	15,592,175	617,419	51,417	668,836
2034-2038	8,945,000	1,201,008	10,146,008	-	-	-
2039-2042	5,490,000	230,370	5,720,370	-	-	-
Totals	\$ 38,540,000	\$ 11,288,456	\$ 49,828,456	\$ 1,344,293	\$ 189,873	\$ 1,534,166

All debt is general obligation debt of the School District, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

Arbitrage – The tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. During the current year, the School District performed calculations of excess investment earnings on various bonds and financings and at June 30, 2023 does not expect to incur a liability.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

NOTE 9 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time State employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

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

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

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

Members of both groups may qualify for vested deferred allowances, disability allowances, and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2023, the School District contributed 19.48% for teachers and 13.75% for other employees. The contribution requirement for the fiscal year 2023 was \$2,531,843, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2023, the School District reported a liability of \$24,460,467 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The School District’s proportion of the net pension liability was based on a projection of the School District’s long-term share of contributions to the pension plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2022, the School District’s proportion was 0.43%, which was the same as its proportion measured as of June 30, 2021.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

For the year ended June 30, 2023, the School District recognized pension expense of \$2,786,122. At June 30, 2023, 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	\$ 342,183	\$ 88,062
Net difference between projected and actual investment earnings on pension plan investments	927,020	-
Changes in assumptions	1,301,102	-
Differences between expected and actual experience	459,079	93,900
Contributions subsequent to the measurement date	2,531,843	-
Total	<u>\$ 5,561,227</u>	<u>\$ 181,962</u>

The \$2,531,843 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, 2024. 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,	
2023	\$ 1,045,745
2024	957,890
2025	(418,175)
2026	1,261,962
2027	-
Thereafter	-
Totals	<u>\$ 2,847,422</u>

Actuarial Assumptions – The collective total pension liability was determined by an actuarial performed as of June 30, 2020, rolled forward to June 30, 2021, using the following assumptions:

Inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.4% 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, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – 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.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

Following is a table presenting target allocations and long-term rates of return for 2021:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	3.60%
Inflation	0.00%	2.25%
Total	100.00%	7.30%

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, 2022	\$32,819,779	\$ 24,460,467	\$17,510,472

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

10-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2022 Comprehensive Annual Financial Report, which can be found on the System’s website at www.nhrs.org.

Benefits Provided – Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers, and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

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 2022 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2022, 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 2023, the School District contributed 1.54% for teachers and 0.31% for other employees. The contribution requirement for the fiscal year 2023 was \$182,452, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At June 30, 2023, the School District reported a liability of \$1,596,705 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The School District’s proportion of the net OPEB liability was based on a projection of the School District’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2022, the School District’s proportion was 0.42%, which was the same as its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the School District recognized OPEB expense of \$65,991. At June 30, 2023, 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
Net difference between projected and actual investment earnings on OPEB plan investments	\$ 4,364	\$ -
Contributions subsequent to the measurement date	182,452	-
Total	\$ 186,816	\$ -

The \$182,452 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, 2024. 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,	
2023	\$ 725
2024	188
2025	(1,717)
2026	5,168
2027	-
Thereafter	-
Totals	\$4,364

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2021 and a measurement date of June 30, 2022. 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:	5.4% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – 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 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	
Inflation	0.00%	2.25%
Total	100.00%	7.30%

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2022 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, 2022	\$ 1,733,495	\$ 1,596,705	\$ 1,477,571

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate – GASB Statement No. 75 requires the sensitivity of the Net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to the change in the healthcare cost trend assumption.

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

10-B Retiree Health Benefit Program

Plan Description – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time. The School District OPEB plan is not administered through a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

The total OPEB liability is based on the School District offering retirees postemployment 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.

Employees Covered by Benefit Terms – At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	102
Active employees	284
Total participants covered by OPEB plan	386

Total OPEB Liability – The School District’s total OPEB liability of \$2,442,990 was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2022 projected to June 30, 2023, reflecting actual premiums and contributions. The School District contracts with an outside actuary to complete the actuarial valuation and schedule of changes in the total OPEB liability. Detailed information can be found in the separately issued report through request of the School District business office.

Actuarial Assumptions and Other Inputs – The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	4.13%
Healthcare Cost Trend Rates:	
Current Year Trend	7.00%
Second Year Trend	6.50%
Decrement	0.50%
Ultimate Trend	4.50%
Year Ultimate Trend is Reached	2029
Salary Increases	2.75%

The discount rate was based on a yield for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of June 30, 2023.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

Mortality rates were based on the following:

- General (administrative and support staff) participants: SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2021,
- Teacher participants: SOA Pub-2010 Teacher Headcount Weighted Mortality Table fully generational using Scale MP-2021, and
- Surviving Spouses: SOA Pub-2010 Continuing Survivor Headcount Weighted Mortality Table fully generational using Scale MP-2021.

Changes in the Total OPEB Liability

	June 30,	
	2022	2023
Total OPEB liability, beginning of year	\$ 2,810,345	\$ 2,540,600
Changes for the year:		
Service cost	145,123	119,775
Interest	62,241	104,063
Assumption changes and difference between actual and expected experience	(249,051)	(87,008)
Benefit payments	(228,058)	(234,440)
Total OPEB liability, end of year	<u>\$ 2,540,600</u>	<u>\$ 2,442,990</u>

Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate – The July 1, 2022 actuarial valuation was prepared using a discount rate of 4.13%. If the discount rate were 1% lower than what was used, the OPEB liability would increase to \$2,624,558, or by 7.4%. If the discount rate were 1% higher than what was used, the OPEB liability would decrease to \$2,270,421, or by 7.1%.

	Discount Rate		
	1% Decrease	Baseline 4.13%	1% Increase
Total OPEB Liability	<u>\$ 2,624,558</u>	<u>\$ 2,442,990</u>	<u>\$ 2,270,421</u>

Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2022 actuarial valuation was prepared using an initial trend rate of 7.00%. If the trend rate were 1% lower than what was used, the OPEB liability would decrease to \$2,181,669, or by 10.7%. If the trend rate were 1% higher than what was used, the OPEB liability would increase to \$2,756,087, or by 12.8%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 7.00%	1% Increase
Total OPEB Liability	<u>\$ 2,181,669</u>	<u>\$ 2,442,990</u>	<u>\$ 2,756,087</u>

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2023, the School District recognized OPEB expense of \$262,595. At June 30, 2023, 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	\$ 149,091	\$ 309,830
Differences between expected and actual experience	317,297	105,933
Total	<u>\$ 466,388</u>	<u>\$ 415,763</u>

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

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,	
2024	\$ 38,757
2025	38,757
2026	38,759
2027	4,710
2028	5,532
Thereafter	<u>(75,890)</u>
Totals	<u>\$ 50,625</u>

NOTE 11 – COMMITMENTS

The School District entered into several construction contracts for construction and renovation at the Pelham Memorial School. As of June 30, 2023, the School District had outstanding construction contracts totaling \$6,326,091 that will be financed from bond proceeds.

Construction commitments and other significant commitments are as follows:

	Construction Commitments	Total Costs as of June 30, 2023	Balance to Complete
Pelham Memorial School construction/renovations:			
Project design and engineering	\$ 1,580,572	\$ 1,407,740	\$ 172,832
Construction	28,495,878	22,342,619	6,153,259
Total	<u>\$ 30,076,450</u>	<u>\$ 23,750,359</u>	<u>\$ 6,326,091</u>

NOTE 12 - ENCUMBRANCES

Encumbrances outstanding in the general fund at June 30, 2023 are as follows:

Current:	
Instruction:	
Regular programs	\$ 64,999
Special programs	49,701
Vocational programs	37,910
Other programs	9,439
Total instruction	<u>162,049</u>
Support services:	
Student	24,158
Instructional staff	20,410
Executive administration	6,315
School administration	5,102
Business	1,758
Operation and maintenance of plant	377,649
Student transportation	756
Other	80,433
Total support services	<u>516,581</u>
Total encumbrances	<u>\$ 678,630</u>

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

NOTE 13 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUND NET POSITION

Net position reported on the government-wide and fiduciary fund Statements of Net Position at June 30, 2023 include the following:

	Governmental Activities	Fiduciary Fund
Net investment in capital assets:		
Net book value of all capital assets	\$ 60,870,924	\$ -
Less:		
General obligation bonds/notes payable	(39,884,293)	-
Unamortized bond premiums	(5,386,368)	-
Amount of debt related to unspent proceeds	7,784,510	-
Total net investment in capital assets	<u>23,384,773</u>	<u>-</u>
Restricted net position:		
Food service	122,917	-
Capital project	8,109,893	-
Private purpose trust	-	1,575
Total restricted net position	<u>8,232,810</u>	<u>1,575</u>
Unrestricted	<u>(27,582,931)</u>	<u>-</u>
Total net position	<u>\$ 4,034,652</u>	<u>\$ 1,575</u>

NOTE 14 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2023 consist of the following:

	General Fund	Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:				
Prepaid items	\$ 96,950	\$ -	\$ -	\$ 96,950
Restricted:				
Capital project	-	8,109,893	-	8,109,893
Food service	-	-	122,917	122,917
Total restricted fund balance	<u>-</u>	<u>8,109,893</u>	<u>122,917</u>	<u>8,232,810</u>
Committed:				
Expendable trust	652,594	-	-	652,594
Assigned:				
Encumbrances	678,630	-	-	678,630
Student activities - district related	1,313	-	-	1,313
Student activities - student related	-	-	270,723	270,723
Total assigned fund balance	<u>679,943</u>	<u>-</u>	<u>270,723</u>	<u>950,666</u>
Unassigned	<u>2,667,472</u>	<u>-</u>	<u>-</u>	<u>2,667,472</u>
Total governmental fund balances	<u>\$ 4,096,959</u>	<u>\$ 8,109,893</u>	<u>\$ 393,640</u>	<u>\$ 12,600,492</u>

NOTE 15 – RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2023, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability programs.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2022 to June 30, 2023 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the School District's property schedule on file with Primex³. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2022-23, the School District paid \$98,495 and \$64,608, respectively, to Primex³ for Workers' Compensation and Property/Liability. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

The School District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 16 – CONTINGENT LIABILITIES

There are various claims and suits pending against the School District which arose in the normal course of the School District's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the School District.

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

NOTE 17 – 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 6, 2023, the date the June 30, 2023 financial statements were available to be issued, and noted no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
PELHAM SCHOOL DISTRICT
Schedule of the School District's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2023
Unaudited

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
School District's:										
Proportion of the net pension liability	0.36%	0.37%	0.38%	0.38%	0.39%	0.42%	0.41%	0.42%	0.43%	0.43%
Proportionate share of the net pension liability	\$ 15,579,212	\$ 14,061,131	\$ 14,937,721	\$ 20,115,897	\$ 18,956,263	\$ 19,986,959	\$ 19,836,752	\$ 27,132,032	\$ 18,971,289	\$ 24,460,467
Covered payroll	\$ 10,076,276	\$ 10,418,741	\$ 10,751,805	\$ 10,819,430	\$ 11,716,086	\$ 11,977,651	\$ 12,449,823	\$ 12,449,823	\$ 12,953,948	\$ 13,328,712
Proportionate share of the net pension liability as a percentage of its covered payroll	154.61%	134.96%	138.93%	185.92%	161.80%	166.87%	159.33%	217.93%	146.45%	183.52%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%	72.22%	65.12%

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, 2023
Unaudited

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	\$ 900,098	\$ 1,215,306	\$ 1,265,024	\$ 1,354,575	\$ 1,412,060	\$ 1,754,369	\$ 1,794,100	\$ 1,884,444	\$ 2,469,081	\$ 2,531,843
Contributions in relation to the contractually required contributions	(900,098)	(1,215,306)	(1,265,024)	(1,354,575)	(1,412,060)	(1,754,369)	(1,794,100)	(1,884,444)	(2,469,081)	(2,531,843)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 10,076,276	\$ 10,418,741	\$ 10,751,805	\$ 10,819,430	\$ 11,716,086	\$ 11,977,651	\$ 12,449,823	\$ 12,953,948	\$ 13,328,712	\$ 13,667,349
Contributions as a percentage of covered payroll	8.93%	11.66%	11.77%	12.52%	12.05%	14.65%	14.41%	14.55%	18.52%	18.52%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

PELHAM SCHOOL DISTRICT
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

***Schedule of the School District's Proportionate Share of Net Pension Liability and
Schedule of School District Contributions – Pensions***

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – Salary increases changed from 5.4% to 5.6% in the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the School District's pension plan at June 30, 2023. These schedules are presented to illustrate the requirement to show information for 10 years.



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, 2023
Unaudited

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
School District's proportion of the net OPEB liability	0.48%	0.49%	0.38%	0.38%	0.42%	0.42%	0.42%
School District's proportionate share of the net OPEB liability (asset)	\$ 2,319,087	\$ 2,246,337	\$ 1,747,895	\$ 1,665,188	\$ 1,826,872	\$ 1,683,006	\$ 1,596,705
School District's covered payroll	\$10,819,430	\$11,716,086	\$11,977,651	\$12,449,823	\$12,449,823	\$12,953,948	\$13,328,712
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	21.43%	19.17%	14.59%	13.38%	14.67%	12.99%	11.98%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%	10.64%

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, 2023

	<i>Unaudited</i>						
Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	
Contractually required contribution	\$ 278,355	\$ 291,187	\$ 168,866	\$ 173,336	\$ 193,732	\$ 177,925	\$ 182,452
Contributions in relation to the contractually required contribution	(278,355)	(291,187)	(168,866)	(173,336)	(193,732)	(177,925)	(182,452)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 10,819,430	\$ 11,716,086	\$ 11,977,651	\$ 12,449,823	\$ 12,953,948	\$ 13,328,712	\$ 13,667,349
Contributions as a percentage of covered payroll	2.57%	2.49%	1.41%	1.39%	1.50%	1.33%	1.33%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.



EXHIBIT J
PELHAM SCHOOL DISTRICT
Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios
For the Fiscal Year Ended June 30, 2023

	June 30,					
	2018	2019	2020	2021	2022	2023
OPEB liability, beginning of year	\$ 1,948,233	\$ 2,304,157	\$ 2,361,868	\$ 2,769,194	\$ 2,810,345	\$ 2,540,600
Changes for the year:						
Service cost	120,793	117,868	126,853	132,213	145,123	119,775
Interest	71,538	90,976	85,360	73,991	62,241	104,063
Assumption changes and difference between actual and expected experience	306,353	(7,928)	309,703	76,112	(249,051)	(87,008)
Benefit payments	(142,760)	(143,835)	(114,590)	(241,165)	(228,058)	(234,440)
OPEB liability, end of year	<u>\$ 2,304,157</u>	<u>\$ 2,361,238</u>	<u>\$ 2,769,194</u>	<u>\$ 2,810,345</u>	<u>\$ 2,540,600</u>	<u>\$ 2,442,990</u>
Covered payroll	<u>\$ 12,171,447</u>	<u>\$ 13,930,110</u>	<u>\$ 13,245,037</u>	<u>\$ 13,536,275</u>	<u>\$ 17,198,072</u>	<u>\$ 17,405,951</u>
Total OPEB liability as a percentage of covered payroll	18.93%	16.95%	20.91%	20.76%	14.77%	14.04%

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, 2023

Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of School District Contributions – Other Postemployment Benefits

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – Salary increases changed from 5.4% to 5.6% in the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2023. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Schedule of Changes in School District's Total Other Postemployment Benefits Liability and Related Ratios

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – The discount rate increased from 4.09% to 4.13%.

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, 2023. 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, 2023*

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 27,242,227	\$ 27,242,227	\$ -
Other local sources:			
Tuition	45,000	57,251	12,251
Investment earnings	400	716	316
Miscellaneous	15,000	56,129	41,129
Total from other local sources	<u>60,400</u>	<u>114,096</u>	<u>53,696</u>
State sources:			
Adequacy aid (grant)	4,172,735	4,172,735	-
Adequacy aid (tax)	2,692,652	2,692,652	-
Kindergarten aid	-	179,866	179,866
Catastrophic aid	161,708	265,308	103,600
Vocational aid	10,000	22,891	12,891
Other state aid	344,020	202,297	(141,723)
Total from state sources	<u>7,381,115</u>	<u>7,535,749</u>	<u>154,634</u>
Federal sources:			
Medicaid	5,000	558	(4,442)
Total revenues	34,688,742	\$ 34,892,630	\$ 203,888
Use of fund balance to reduce school district assessment	3,308,011		
Total revenues and use of fund balance	<u>\$ 37,996,753</u>		

See Independent Auditor’s Report.



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, 2023

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 105,434	\$ 12,494,432	\$ 12,180,111	\$ 64,999	\$ 354,756
Special programs	62,203	6,537,937	5,070,311	49,701	1,480,128
Vocational programs	8,860	110,000	46,565	37,910	34,385
Other programs	-	735,840	652,470	9,439	73,931
Non-public programs	-	15,131	-	-	15,131
Total instruction	<u>176,497</u>	<u>19,893,340</u>	<u>17,949,457</u>	<u>162,049</u>	<u>1,958,331</u>
Support services:					
Student	470	3,358,399	3,007,411	24,158	327,300
Instructional staff	968	1,050,423	939,799	20,410	91,182
General administration	-	94,215	85,484	-	8,731
Executive administration	3,069	959,497	809,672	6,315	146,579
School administration	1,800	1,902,672	1,936,890	5,102	(37,520)
Business	2,650	463,253	468,219	1,758	(4,074)
Operation and maintenance of plant	133,574	2,639,642	2,561,078	377,649	(165,511)
Student transportation	1,503	2,180,510	1,936,859	756	244,398
Other	12,029	1,218,032	1,157,707	80,433	(8,079)
Total support services	<u>156,063</u>	<u>13,866,643</u>	<u>12,903,119</u>	<u>516,581</u>	<u>603,006</u>
Debt service:					
Principal of long-term debt	-	2,442,975	2,442,975	-	-
Interest on long-term debt	-	1,615,186	1,615,186	-	-
Total debt service	<u>-</u>	<u>4,058,161</u>	<u>4,058,161</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction	<u>9,250</u>	<u>178,609</u>	<u>183,418</u>	<u>-</u>	<u>4,441</u>
Other financing uses:					
Transfers out	<u>-</u>	<u>-</u>	<u>38,471</u>	<u>-</u>	<u>(38,471)</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 341,810</u>	<u>\$ 37,996,753</u>	<u>\$ 35,132,626</u>	<u>\$ 678,630</u>	<u>\$ 2,527,307</u>

See Independent Auditor's Report.

*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, 2023*

Unassigned fund balance, beginning		\$ 3,308,010
Changes:		
Unassigned fund balance used to reduce school district assessment		(3,308,011)
2022-2023 Budget summary:		
Revenue surplus (Schedule 1)	\$ 203,888	
Unexpended balance of appropriations (Schedule 2)	<u>2,527,307</u>	
2022-2023 Budget surplus		2,731,195
Increase in nonspendable fund balance		<u>(63,722)</u>
Unassigned fund balance, ending		<u>\$ 2,667,472</u>

See Independent Auditor's Report.

SCHEDULE 4
PELHAM SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2023

	Special Revenue Funds			Total
	Grants	Food Service	Student Activity	
ASSETS				
Cash and cash equivalents	\$ 140,729	\$ 114,371	\$ 270,723	\$ 525,823
Intergovernmental receivable	120,880	37,397	-	158,277
Interfund receivable	-	38,471	-	38,471
Total assets	<u>\$ 261,609</u>	<u>\$ 190,239</u>	<u>\$ 270,723</u>	<u>\$ 722,571</u>
LIABILITIES				
Accounts payable	\$ -	\$ 18,867	\$ -	\$ 18,867
Interfund payable	120,880	-	-	120,880
Total liabilities	<u>120,880</u>	<u>18,867</u>	<u>-</u>	<u>139,747</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants received in advance	140,729	48,455	-	189,184
FUND BALANCES				
Restricted	-	122,917	-	122,917
Assigned	-	-	270,723	270,723
Total fund balances	<u>-</u>	<u>122,917</u>	<u>270,723</u>	<u>393,640</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 261,609</u>	<u>\$ 190,239</u>	<u>\$ 270,723</u>	<u>\$ 722,571</u>

See Independent Auditor's Report.

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, 2023

	Special Revenue Funds			Total
	Grants	Food	Student Activity	
REVENUES				
Other local	\$ 117,330	\$ 578,956	\$ 269,480	\$ 965,766
State	-	9,207	-	9,207
Federal	1,194,281	301,774	-	1,496,055
Total revenues	<u>1,311,611</u>	<u>889,937</u>	<u>269,480</u>	<u>2,471,028</u>
EXPENDITURES				
Current:				
Instruction	633,874	-	243,702	877,576
Support services:				
Instructional staff	260,363	-	1,709	262,072
Operation and maintenance of plant	12,508	-	-	12,508
Student transportation	5,000	-	-	5,000
Other	1,461	-	-	1,461
Noninstructional services	-	1,021,298	-	1,021,298
Facilities acquisition and construction	398,405	-	-	398,405
Total expenditures	<u>1,311,611</u>	<u>1,021,298</u>	<u>245,411</u>	<u>2,578,320</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(131,361)</u>	<u>24,069</u>	<u>(107,292)</u>
OTHER FINANCING SOURCES				
Transfers in	<u>-</u>	<u>38,471</u>	<u>-</u>	<u>38,471</u>
Net change in fund balances	-	(92,890)	24,069	(68,821)
Fund balances, beginning	-	215,807	246,654	462,461
Fund balances, ending	<u>\$ -</u>	<u>\$ 122,917</u>	<u>\$ 270,723</u>	<u>\$ 393,640</u>

See Independent Auditor's Report.



*SCHEDULE 6
 PELHAM SCHOOL DISTRICT
 Student Activity Funds
 Combining Balance Sheet
 June 30, 2023*

	Student Activity Funds				Total
	High School	High School Principal	Memorial School	Elementary School	
ASSETS					
Cash and cash equivalents	\$ 219,432	\$ 3,202	\$ 17,248	\$ 30,841	\$ 270,723
FUND BALANCES					
Assigned	\$ 219,432	\$ 3,202	\$ 17,248	\$ 30,841	\$ 270,723

See Independent Auditor's Report.

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, 2023

	Student Activity Funds				Total
	High School	High School Principal	Memorial School	Elementary School	
REVENUES					
Other local	\$ 163,139	\$ 420	\$ 81,472	\$ 24,449	\$ 269,480
EXPENDITURES					
Current:					
Instruction	139,486	-	80,758	23,458	243,702
Support services:					
Instructional staff	-	1,709	-	-	1,709
Total expenditures	139,486	1,709	80,758	23,458	245,411
Net change in fund balances	23,653	(1,289)	714	991	24,069
Fund balances, beginning	195,779	4,491	16,534	29,850	246,654
Fund balances, ending	<u>\$ 219,432</u>	<u>\$ 3,202</u>	<u>\$ 17,248</u>	<u>\$ 30,841</u>	<u>\$ 270,723</u>

See Independent Auditor's Report.



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

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

Independent Auditor's Report

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Pelham School District, as of and for the year ended June 30, 2023, 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 6, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Pelham School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Pelham School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Pelham School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

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 6, 2023
Concord, New Hampshire



PLODZIK & SANDERSON
Professional Association

**PLODZIK & SANDERSON***Professional Association/Certified Public Accountants*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

***REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE*****Independent Auditor's Report**

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

Report on Compliance for Each Major Federal Program***Opinion on Each Major Federal Program***

We have audited the Pelham School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Pelham School District's major federal programs for the year ended June 30, 2023. The Pelham School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Pelham School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Pelham School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Pelham School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Pelham School District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Pelham School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions,

***Pelham School District
Report on Compliance for Each Major Federal Program and Report on Internal Control Over
Compliance Required by the Uniform Guidance***

misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Pelham School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Pelham School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Pelham School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Pelham School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance


A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

December 6, 2023
Concord, New Hampshire



PLOBZIK & SANDERSON
Professional Association

SCHEDULE I
PELHAM SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:
Unmodified opinions on governmental activities, each major fund, and aggregate remaining fund information

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in
accordance with 2 CFR 200.516(a)? yes X no

Identification of major federal programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.027/84.173	Special Education Cluster

Dollar threshold used to distinguish between type A and
type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes no

SECTION II - FINANCIAL STATEMENT FINDINGS

NONE

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

SCHEDULE II
PELHAM SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through the State of New Hampshire Department of Education				
CHILD NUTRITION CLUSTER				
School Breakfast Program	10.553	N/A	\$ -	\$ 25,201
National School Lunch Program	10.555	N/A	-	276,573
<i>CLUSTER TOTAL</i>			-	301,774
U.S. DEPARTMENT OF EDUCATION				
Passed Through the State of New Hampshire Department of Education				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds				
School Security	21.027	20230766	-	3,975
School Security	21.027	20230770	-	1,120
<i>PROGRAM TOTAL</i>			-	5,095
Title I Grants to Local Educational Agencies:				
Title I Part A	84.010	20220294	-	29,187
Title I Part A	84.010	20230421	-	129,749
<i>PROGRAM TOTAL</i>			-	158,936
SPECIAL EDUCATION CLUSTER				
Special Education Grants to States:				
IDEA	84.027	20211158	-	54,894
IDEA	84.027	20220261	-	20,009
IDEA	84.027	20230181	-	311,455
COVID-19 - ARP - IDEA	84.027X	20220423	-	30,608
Special Education Preschool Grants:				
Preschool	84.173	20220261	-	6,968
Preschool	84.173	20230181	-	278
COVID-19 - ARP - Preschool	84.173X	20220423	-	2,427
<i>CLUSTER TOTAL</i>			-	426,639
English Language Acquisition State Grants:				
Title III	84.365	20211310	-	820
<i>PROGRAM TOTAL</i>			-	820
Supporting Effective Instruction State Grants:				
Title II Part A	84.367	20211107	-	10,135
Title II Part A	84.367	20220849	-	43,467
Title II Part A	84.367	20230794	-	6,879
<i>PROGRAM TOTAL</i>			-	60,481
Student Support and Academic Enrichment Program:				
Title IV A	84.424	20211136	-	20,697
<i>PROGRAM TOTAL</i>			-	20,697
COVID-19 - Education Stabilization Fund:				
ESSER I	84.425D	20204911	-	380
ESSER II	84.425D	20211428	-	76,040
ESSER III	84.425U	20220370	-	443,013
<i>PROGRAM TOTAL</i>			-	519,433
Passed Through the Goffstown School District, New Hampshire				
English Language Acquisition State Grants:				
Title III	84.365	20220727	-	1,363
Title III	84.365	20230682	-	817
<i>PROGRAM TOTAL</i>			-	2,180
Total Expenditures of Federal Awards			\$ -	\$ 1,496,055

The accompanying notes are an integral part of this schedule.

PELHAM SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the Pelham School District under programs of the federal government for the year ended June 30, 2023. 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, 2023, the value of food donations received was \$101,594.



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
10 - GENERAL FUND										
1100 - REGULAR EDUCATION PRGMS										
DW REGULAR EDUCATION										
1000110000	110	SALARIES	157,202	0.00	54,341.00	211,543.00	64,095.35	0.00	147,447.65	69.70%
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	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	120	DAILY SUBSTITUTE SALARIES	110,000	0.00	0.00	110,000.00	0.00	0.00	110,000.00	100.00%
1000110000	121	LONG TERM SUB SALARIES	90,000	0.00	0.00	90,000.00	0.00	0.00	90,000.00	100.00%
1000110000	211	HEALTH INSURANCE	164,550	0.00	10,383.50	174,933.42	132,745.87	0.00	42,187.55	24.12%
1000110000	212	DENTAL INSURANCE	7,913	0.00	538.60	8,451.19	6,720.00	0.00	1,731.19	20.48%
1000110000	213	LIFE INSURANCE	0	0.00	101.76	101.76	50.80	0.00	50.96	50.08%
1000110000	214	DISABILITY INSURANCE	0	0.00	156.96	156.96	714.54	0.00	(557.58)	(355.24%)
1000110000	220	SOCIAL SECURITY	27,517	0.00	4,157.23	31,674.44	4,817.63	0.00	26,856.81	84.79%
1000110000	232	TEACHER RETIREMENT	51,962	0.00	11,422.48	63,384.35	31,780.98	0.00	31,603.37	49.86%
1000110000	260	WORKERS COMP INSURANCE	1,207	0.00	269.48	1,476.76	4,812.55	0.00	(3,335.79)	(225.89%)
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	33,972	0.00	0.00	33,972.00	31,727.55	0.00	2,244.45	6.61%
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%
Total DW REGULAR EDUCATION			\$647,323	\$0.00	\$81,371.01	\$728,693.88	\$277,465.27	\$0.00	\$451,228.61	61.92%
Total 00 - DISTRICT-WIDE			\$647,323	\$0.00	\$81,371.01	\$728,693.88	\$277,465.27	\$0.00	\$451,228.61	61.92%
PES REGULAR EDUCATION										
1011110000	110	SALARIES	2,352,889	0.00	84,917.00	2,437,805.72	2,468,348.05	0.00	(30,542.33)	(1.25%)
1011110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	114	INSTRUC. ASST. SALARIES	212,473	0.00	9,233.32	221,706.36	193,341.59	0.00	28,364.77	12.79%
1011110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	73,516.00	0.00	(73,516.00)	0.00%
1011110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	55,682.92	0.00	(55,682.92)	0.00%
1011110000	211	HEALTH INSURANCE	740,354	0.00	29,535.26	769,889.47	790,939.43	0.00	(21,049.96)	(2.73%)
1011110000	212	DENTAL INSURANCE	38,624	0.00	1,924.40	40,548.36	38,199.85	0.00	2,348.51	5.79%
1011110000	213	LIFE INSURANCE	4,415	0.00	160.08	4,575.07	4,601.50	0.00	(26.43)	(0.58%)
1011110000	214	DISABILITY INSURANCE	6,624	0.00	242.88	6,866.40	6,939.65	0.00	(73.25)	(1.07%)
1011110000	220	SOCIAL SECURITY	198,760	0.00	7,317.25	206,077.52	207,502.26	0.00	(1,424.74)	(0.69%)
1011110000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	232	TEACHER RETIREMENT	494,577	0.00	10,831.61	505,408.79	519,178.51	0.00	(13,769.72)	(2.72%)
1011110000	260	WORKERS COMP INSURANCE	9,978	0.00	474.34	10,451.90	11,929.60	0.00	(1,477.70)	(14.14%)
1011110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	430	REPAIRS & MAINTENANCE	1,054	0.00	300.00	1,354.00	1,286.00	0.00	68.00	5.02%
1011110000	446	RENTAL/LEASE SOFTWARE	17,367	0.00	486.00	17,853.00	17,853.00	0.00	0.00	0.00%
1011110000	532	DATA COMMUNICATIONS	0	720.00	0.00	720.00	577.90	0.00	142.10	19.74%
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	35.91	0.00	464.09	92.82%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
101110000	610	SUPPLIES	65,662	10.99	(10,620.44)	55,052.55	55,001.80	0.00	50.75	0.09%
101110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101110000	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101110000	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101110000	650	SOFTWARE	910	0.00	(910.00)	0.00	0.00	0.00	0.00	0.00%
101110000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	3,213.05	(3,213.05)	0.00%
101110000	734	EQUIPMENT-ADDITIONAL	1,250	0.00	(1,250.00)	0.01	0.00	0.00	0.01	100.00%
101110000	737	FURNITURE-REPLACEMENT	9,799	6,339.36	3,151.69	19,290.05	17,094.70	44,457.25	(42,261.90)	(219.09)%
101110000	738	EQUIPMENT-REPLACEMENT	2,730	0.00	(90.00)	2,640.00	2,600.93	0.00	39.07	1.48%
101110000	890	MISCELLANEOUS	3,000	0.00	5,788.00	8,788.00	9,098.62	0.00	(310.62)	(3.53)%
Total PES REGULAR EDUCATION			\$4,160,965	\$7,070.35	\$141,491.39	\$4,309,527.20	\$4,473,728.22	\$47,670.30	(\$211,871.32)	(4.92)%
PES ART EDUCATION										
101110002	610	SUPPLIES	5,692	0.00	900.00	6,592.00	6,573.05	0.00	18.95	0.29%
101110002	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
Total PES ART EDUCATION			\$5,692	\$0.00	\$900.00	\$6,592.01	\$6,573.05	\$0.00	\$18.96	0.29%
PES PHYSICAL EDUCATION										
101110008	610	SUPPLIES	2,158	0.00	0.00	2,158.00	2,112.62	0.00	45.38	2.10%
101110008	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES PHYSICAL EDUCATION			\$2,158	\$0.00	\$0.00	\$2,158.00	\$2,112.62	\$0.00	\$45.38	2.10%
PES MATH EDUCATION										
101110011	610	SUPPLIES	863	0.00	7,615.44	8,478.44	8,473.19	0.00	5.25	0.06%
101110011	640	TEXTBOOKS - REPLACEMENT	900	0.00	(300.00)	600.00	502.86	0.00	97.14	16.19%
101110011	643	INFORMATION ACCESS FEES	3,300	0.00	(3,300.00)	0.00	0.00	0.00	0.00	0.00%
Total PES MATH EDUCATION			\$5,063	\$0.00	\$4,015.44	\$9,078.44	\$8,976.05	\$0.00	\$102.39	1.13%
PES MUSIC EDUCATION										
101110012	610	SUPPLIES	567	0.00	(91.02)	475.98	475.98	0.00	0.00	0.00%
101110012	640	TEXTBOOKS - REPLACEMENT	255	0.00	3.00	258.00	254.25	0.00	3.75	1.45%
101110012	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101110012	738	EQUIPMENT-REPLACEMENT	0	449.00	218.02	667.03	637.53	0.00	29.50	4.42%
Total PES MUSIC EDUCATION			\$822	\$449.00	\$130.00	\$1,401.01	\$1,367.76	\$0.00	\$33.25	2.37%
PES SCIENCE EDUCATION										
101110013	610	SUPPLIES	859	0.00	408.57	1,267.57	1,171.86	0.00	95.71	7.55%
101110013	640	TEXTBOOKS - REPLACEMENT	600	0.00	(300.00)	300.00	265.68	0.00	34.32	11.44%
101110013	643	INFORMATION ACCESS FEES	1,495	0.00	0.00	1,495.00	1,295.00	0.00	200.00	13.38%
101110013	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SCIENCE EDUCATION			\$2,954	\$0.00	\$108.57	\$3,062.57	\$2,732.54	\$0.00	\$330.03	10.78%
PES SOCIAL SCIENCE EDUC										
101110015	610	SUPPLIES	4,569	0.00	1,126.51	5,695.51	5,675.07	0.00	20.44	0.36%
101110015	640	TEXTBOOKS - REPLACEMENT	600	0.00	(385.08)	214.92	214.92	0.00	0.00	0.00%
101110015	650	SOFTWARE	900	0.00	(900.00)	0.00	0.00	0.00	0.00	0.00%
Total PES SOCIAL SCIENCE EDUC			\$6,069	\$0.00	(\$158.57)	\$5,910.43	\$5,889.99	\$0.00	\$20.44	0.35%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PES ENRICHMENT EDUCATION										
101110018	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES ENRICHMENT EDUCATION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PES STEAM EDUCATION										
101110019	610	SUPPLIES	3,174	0.00	(305.69)	2,868.31	2,868.31	0.00	0.00	0.00%
101110019	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101110019	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES STEAM EDUCATION			\$3,174	\$0.00	(\$305.69)	\$2,868.31	\$2,868.31	\$0.00	\$0.00	0.00%
PES READING EDUCATION										
101110023	325	TESTING PROTOCOLS	160	0.00	(5.00)	155.00	0.00	0.00	155.00	100.00%
101110023	610	SUPPLIES	10,268	0.00	(5,338.83)	4,929.17	4,929.17	0.00	0.00	0.00%
101110023	640	TEXTBOOKS - REPLACEMENT	75,371	11,142.33	5,688.83	92,202.16	92,004.40	0.00	197.76	0.21%
101110023	643	INFORMATION ACCESS FEES	40	0.00	5.00	45.00	45.00	0.00	0.00	0.00%
101110023	650	SOFTWARE	25	0.00	0.00	25.00	0.00	0.00	25.00	100.00%
101110023	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101110023	890	MISCELLANEOUS	300	0.00	(255.00)	45.00	45.00	0.00	0.00	0.00%
Total PES READING EDUCATION			\$86,164	\$11,142.33	\$95.00	\$97,401.33	\$97,023.57	\$0.00	\$377.76	0.39%
PES KINDERGARTEN REGULAR										
101110029	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101110029	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101110029	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101110029	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES KINDERGARTEN REGULAR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$4,273,061	\$18,661.68	\$146,276.14	\$4,437,999.30	\$4,601,272.11	\$47,670.30	(\$210,943.11)	(4.75%)
PMS REGULAR EDUCATION										
1012110000	110	SALARIES	1,687,590	0.00	0.00	1,687,590.05	1,658,413.67	0.00	29,176.38	1.73%
1012110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	114	INSTRUC. ASST. SALARIES	5,000	0.00	0.00	5,000.00	3,943.35	0.00	1,056.65	21.13%
1012110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	35,990.27	0.00	(35,990.27)	0.00%
1012110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	211	HEALTH INSURANCE	490,642	0.00	0.00	490,641.77	508,316.90	0.00	(17,675.13)	(3.60%)
1012110000	212	DENTAL INSURANCE	24,493	0.00	0.00	24,493.27	26,181.23	0.00	(1,687.96)	(6.89%)
1012110000	213	LIFE INSURANCE	3,163	0.00	0.00	3,163.44	3,099.30	0.00	64.14	2.03%
1012110000	214	DISABILITY INSURANCE	4,700	0.00	0.00	4,700.40	4,623.52	0.00	76.88	1.64%
1012110000	220	SOCIAL SECURITY	129,965	0.00	0.00	129,965.37	126,761.02	0.00	3,204.35	2.47%
1012110000	232	TEACHER RETIREMENT	349,695	0.00	0.00	349,695.47	348,598.42	0.00	1,097.05	0.31%
1012110000	260	WORKERS COMP INSURANCE	6,570	0.00	0.00	6,570.45	7,186.82	0.00	(616.37)	(9.38%)
1012110000	275	WORKSHOPS NON-UNION	2,000	0.00	0.00	2,000.00	1,750.00	0.00	250.00	12.50%
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	4,560	0.00	0.00	4,560.00	4,560.00	0.00	0.00	0.00%
1012110000	532	DATA COMMUNICATIONS	0	720.00	0.00	720.00	577.90	0.00	142.10	19.74%
1012110000	580	TRAVEL & MILEAGE	1,500	0.00	0.00	1,500.00	921.16	0.00	578.84	38.59%
1012110000	610	SUPPLIES	13,000	0.00	0.00	13,000.00	13,305.40	0.00	(305.40)	(2.35%)



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1012110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	737	FURNITURE-REPLACEMENT	2,500	31,918.56	3,000.00	37,418.56	38,170.64	0.00	(752.08)	(2.01%)
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	2,000.00	0.00	0.00	0.00%
Total PMS REGULAR EDUCATION			\$2,727,580	\$32,638.56	\$3,000.00	\$2,763,218.78	\$2,784,399.60	\$0.00	(\$21,180.82)	(0.77%)
PMS ART EDUCATION										
1012110002	610	SUPPLIES	4,000	0.00	1,160.64	5,160.64	5,135.51	0.00	25.13	0.49%
1012110002	643	INFORMATION ACCESS FEES	600	0.00	(600.00)	0.00	0.00	0.00	0.00	0.00%
1012110002	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110002	734	EQUIPMENT-ADDITIONAL	2,100	0.00	(560.64)	1,539.36	1,539.36	0.00	0.00	0.00%
1012110002	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS ART EDUCATION			\$6,700	\$0.00	\$0.00	\$6,700.00	\$6,674.87	\$0.00	\$25.13	0.38%
PMS LANGUAGE ARTS EDUC										
1012110005	330	PROFESSIONAL SERVICES	1,300	0.00	(1,036.60)	263.40	0.00	0.00	263.40	100.00%
1012110005	610	SUPPLIES	680	0.00	749.16	1,429.16	1,422.16	0.00	7.00	0.49%
1012110005	640	TEXTBOOKS - REPLACEMENT	2,172	0.00	528.11	2,700.11	2,700.11	0.00	0.00	0.00%
1012110005	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110005	643	INFORMATION ACCESS FEES	4,900	0.00	(1,452.05)	3,447.95	3,447.95	0.00	0.00	0.00%
1012110005	644	PUBLICATIONS	700	0.00	(57.16)	642.84	642.84	0.00	0.00	0.00%
1012110005	737	FURNITURE-REPLACEMENT	0	0.00	1,268.54	1,268.55	1,268.55	0.00	0.00	0.00%
1012110005	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS LANGUAGE ARTS EDUC			\$9,752	\$0.00	\$0.00	\$9,752.01	\$9,481.61	\$0.00	\$270.40	2.77%
PMS FOREIGN LANG EDUC										
1012110006	610	SUPPLIES	800	0.00	0.00	800.00	788.03	0.00	11.97	1.50%
1012110006	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110006	733	FURNITURE-ADDITIONAL	300	0.00	0.00	300.00	297.88	0.00	2.12	0.71%
1012110006	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110006	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS FOREIGN LANG EDUC			\$1,100	\$0.00	\$0.00	\$1,100.00	\$1,085.91	\$0.00	\$14.09	1.28%
PMS PHYS ED/HEALTH EDUC										
1012110008	610	SUPPLIES	3,110	0.00	47.61	3,157.61	3,117.45	0.00	40.16	1.27%
1012110008	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110008	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110008	644	PUBLICATIONS	315	0.00	(47.61)	267.39	267.39	0.00	0.00	0.00%
1012110008	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110008	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110008	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1012110008	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS PHYS ED/HEALTH EDUC			\$3,425	\$0.00	\$0.00	\$3,425.01	\$3,384.84	\$0.00	\$40.17	1.17%
PMS FACS EDUCATION										
1012110009	610	SUPPLIES	6,869	0.00	0.00	6,869.00	6,860.70	0.00	8.30	0.12%
Total PMS FACS EDUCATION			\$6,869	\$0.00	\$0.00	\$6,869.00	\$6,860.70	\$0.00	\$8.30	0.12%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PMS TECH EDUCATION										
1012110010	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110010	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS TECH EDUCATION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PMS MATH EDUCATION										
1012110011	610	SUPPLIES	3,336	0.00	626.53	3,962.53	3,875.49	0.00	87.04	2.20%
1012110011	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110011	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110011	643	INFORMATION ACCESS FEES	6,700	0.00	(2,600.00)	4,100.00	4,100.00	0.00	0.00	0.00%
1012110011	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110011	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110011	737	FURNITURE-REPLACEMENT	0	4,592.75	1,973.47	6,566.22	9,103.22	0.00	(2,537.00)	(38.64%)
Total PMS MATH EDUCATION			\$10,036	\$4,592.75	\$0.00	\$14,628.75	\$17,078.71	\$0.00	(\$2,449.96)	(16.75%)
PMS MUSIC EDUCATION										
1012110012	430	REPAIRS & MAINTENANCE	3,000	0.00	0.00	3,000.00	1,533.00	0.00	1,467.00	48.90%
1012110012	610	SUPPLIES	3,450	435.91	2,974.00	6,859.91	6,810.96	33.00	15.95	0.23%
1012110012	640	TEXTBOOKS - REPLACEMENT	1,850	0.00	1,124.54	2,974.54	2,913.35	0.00	61.19	2.06%
1012110012	643	INFORMATION ACCESS FEES	3,720	10.11	(2,400.69)	1,329.42	1,329.42	0.00	0.00	0.00%
1012110012	734	EQUIPMENT-ADDITIONAL	3,086	121.26	(1,309.00)	1,898.26	3,173.57	0.00	(1,275.31)	(67.18%)
1012110012	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110012	738	EQUIPMENT-REPLACEMENT	1,450	13,580.38	(23.85)	15,006.53	15,006.53	0.00	0.00	0.00%
1012110012	810	DUES AND FEES	500	0.00	(365.00)	135.00	135.00	0.00	0.00	0.00%
1012110012	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS MUSIC EDUCATION			\$17,056	\$14,147.66	\$0.00	\$31,203.66	\$30,901.83	\$33.00	\$268.83	0.86%
PMS SCIENCE EDUCATION										
1012110013	430	REPAIRS & MAINTENANCE	800	0.00	0.00	800.00	800.00	0.00	0.00	0.00%
1012110013	610	SUPPLIES	4,000	0.00	445.00	4,445.00	4,326.36	0.00	118.64	2.67%
1012110013	640	TEXTBOOKS - REPLACEMENT	600	0.00	(600.00)	0.00	0.00	0.00	0.00	0.00%
1012110013	643	INFORMATION ACCESS FEES	250	0.00	200.00	450.00	449.73	0.00	0.27	0.06%
1012110013	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1012110013	734	EQUIPMENT-ADDITIONAL	4,550	0.00	0.00	4,550.00	4,422.19	0.00	127.81	2.81%
1012110013	737	FURNITURE-REPLACEMENT	3,000	16,593.02	(3,045.00)	16,548.02	16,333.80	0.00	214.22	1.29%
Total PMS SCIENCE EDUCATION			\$13,200	\$16,593.02	(\$3,000.00)	\$26,793.03	\$26,332.08	\$0.00	\$460.95	1.72%
PMS SOCIAL SCIENCE EDUC										
1012110015	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110015	610	SUPPLIES	1,200	0.00	600.00	1,800.00	1,793.52	0.00	6.48	0.36%
1012110015	640	TEXTBOOKS - REPLACEMENT	1,000	0.00	0.00	1,000.00	598.75	0.00	401.25	40.12%
1012110015	643	INFORMATION ACCESS FEES	5,235	0.00	(900.00)	4,335.00	3,750.00	0.00	585.00	13.49%
1012110015	733	FURNITURE-ADDITIONAL	700	0.00	600.00	1,300.00	766.93	0.00	533.07	41.01%
1012110015	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1012110015	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110015	810	DUES AND FEES	300	0.00	(300.00)	0.00	0.00	0.00	0.00	0.00%
Total PMS SOCIAL SCIENCE EDUC			\$8,435	\$0.00	\$0.00	\$8,435.01	\$6,909.20	\$0.00	\$1,525.81	18.09%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PMS ENRICHMENT EDUCATION										
1012110018	610	SUPPLIES	400	0.00	0.00	400.00	119.95	0.00	280.05	70.01%
Total PMS ENRICHMENT EDUCATION			\$400	\$0.00	\$0.00	\$400.00	\$119.95	\$0.00	\$280.05	70.01%
PMS STEAM EDUCATION										
1012110019	610	SUPPLIES	6,000	0.00	0.00	6,000.00	5,997.85	0.00	2.15	0.04%
Total PMS STEAM EDUCATION			\$6,000	\$0.00	\$0.00	\$6,000.00	\$5,997.85	\$0.00	\$2.15	0.04%
PMS READING EDUCATION										
1012110023	325	TESTING PROTOCOLS	480	0.00	(480.00)	0.00	0.00	0.00	0.00	0.00%
1012110023	610	SUPPLIES	640	0.00	480.00	1,120.00	1,117.75	0.00	2.25	0.20%
1012110023	640	TEXTBOOKS - REPLACEMENT	525	0.00	0.00	525.00	516.96	0.00	8.04	1.53%
1012110023	643	INFORMATION ACCESS FEES	310	0.00	0.00	310.00	310.42	0.00	(0.42)	(0.14%)
1012110023	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS READING EDUCATION			\$1,955	\$0.00	\$0.00	\$1,955.00	\$1,945.13	\$0.00	\$9.87	0.50%
PMS COMPUTER EDUCATION										
1012110025	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1012110025	610	SUPPLIES	625	0.00	10.00	635.00	630.24	0.00	4.76	0.75%
1012110025	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110025	643	INFORMATION ACCESS FEES	539	0.00	(10.00)	529.00	120.00	0.00	409.00	77.32%
1012110025	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110025	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110025	734	EQUIPMENT-ADDITIONAL	0	806.00	0.00	806.01	806.00	0.00	0.01	0.00%
Total PMS COMPUTER EDUCATION			\$1,164	\$806.00	\$0.00	\$1,970.02	\$1,556.24	\$0.00	\$413.78	21.00%
Total 12 - PELHAM MEMORIAL SCHOOL			\$2,813,672	\$68,777.99	\$0.00	\$2,882,450.27	\$2,902,728.52	\$33.00	(\$20,311.25)	(0.70%)
PMS REGULAR EDUCATION										
1033110000	110	SALARIES	2,785,467	0.00	(105,871.00)	2,679,595.70	2,609,165.43	0.00	70,430.27	2.63%
1033110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	280.00	0.00	(280.00)	0.00%
1033110000	114	INSTRUC. ASST. SALARIES	40,056	0.00	0.00	40,055.72	14,230.51	0.00	25,825.21	64.47%
1033110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	18,115.00	0.00	(18,115.00)	0.00%
1033110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	39,114.52	0.00	(39,114.52)	0.00%
1033110000	211	HEALTH INSURANCE	804,341	0.00	(38,418.76)	765,921.91	725,157.60	0.00	40,764.31	5.32%
1033110000	212	DENTAL INSURANCE	40,934	0.00	(2,046.20)	38,888.16	34,905.66	0.00	3,982.50	10.24%
1033110000	213	LIFE INSURANCE	5,141	0.00	(199.68)	4,941.60	4,733.98	0.00	207.62	4.20%
1033110000	214	DISABILITY INSURANCE	7,577	0.00	(305.76)	7,271.52	6,928.14	0.00	343.38	4.72%
1033110000	220	SOCIAL SECURITY	217,362	0.00	(8,099.28)	209,262.75	201,192.00	0.00	8,070.75	3.86%
1033110000	232	TEACHER RETIREMENT	562,663	0.00	(22,254.09)	540,409.04	548,505.69	0.00	(8,096.65)	(1.50%)
1033110000	260	WORKERS COMP INSURANCE	10,984	0.00	(525.02)	10,459.00	11,346.00	0.00	(887.00)	(8.48%)
1033110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	430	REPAIRS & MAINTENANCE	945	0.00	0.00	945.00	806.59	0.00	138.41	14.65%
1033110000	532	DATA COMMUNICATIONS	0	720.00	0.00	720.00	577.90	0.00	142.10	19.74%
1033110000	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	610	SUPPLIES	14,213	0.00	0.00	14,213.00	12,815.27	0.00	1,397.73	9.83%
1033110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	650	SOFTWARE	6,737	0.00	0.00	6,737.00	6,438.00	0.00	299.00	4.44%
1033110000	733	FURNITURE-ADDITIONAL	0	7,499.36	0.00	7,499.36	7,499.36	0.00	0.00	0.00%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033110000	734	EQUIPMENT-ADDITIONAL	12,000	0.00	0.00	12,000.00	0.00	0.00	12,000.00	100.00%
1033110000	737	FURNITURE-REPLACEMENT	14,246	479.85	0.00	14,725.85	10,472.69	0.00	4,253.16	28.88%
1033110000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS REGULAR EDUCATION			\$4,522,666	\$8,699.21	(\$177,719.79)	\$4,353,645.61	\$4,252,284.34	\$0.00	\$101,361.27	2.33%
PHS ART EDUCATION										
1033110002	430	REPAIRS & MAINTENANCE	1,000	0.00	0.00	1,000.00	830.00	0.00	170.00	17.00%
1033110002	610	SUPPLIES	18,900	943.74	523.00	20,366.74	19,662.21	0.00	704.53	3.46%
1033110002	640	TEXTBOOKS - REPLACEMENT	523	0.00	(523.00)	0.00	0.00	0.00	0.00	0.00%
1033110002	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110002	737	FURNITURE-REPLACEMENT	0	1,247.89	0.00	1,247.89	1,276.89	0.00	(29.00)	(2.32%)
1033110002	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS ART EDUCATION			\$20,423	\$2,191.63	\$0.00	\$22,614.63	\$21,769.10	\$0.00	\$845.53	3.74%
PHS BUSINESS EDUCATION										
1033110003	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110003	610	SUPPLIES	4,200	0.00	(2,000.00)	2,200.00	2,105.37	0.00	94.63	4.30%
1033110003	640	TEXTBOOKS - REPLACEMENT	8,025	0.00	0.00	8,025.00	6,696.79	0.00	1,328.21	16.55%
1033110003	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110003	650	SOFTWARE	1,200	0.00	0.00	1,200.00	1,171.10	0.00	28.90	2.41%
1033110003	734	EQUIPMENT-ADDITIONAL	7,000	0.00	2,000.00	9,000.00	9,225.25	0.00	(225.25)	(2.50%)
1033110003	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS BUSINESS EDUCATION			\$20,425	\$0.00	\$0.00	\$20,425.00	\$19,198.51	\$0.00	\$1,226.49	6.00%
PHS LANGUAGE ARTS EDUC										
1033110005	610	SUPPLIES	5,420	0.00	0.00	5,420.00	5,393.99	0.00	26.01	0.48%
1033110005	640	TEXTBOOKS - REPLACEMENT	9,800	0.00	0.00	9,800.00	8,165.48	0.00	1,634.52	16.68%
1033110005	641	TEXTBOOKS - ADDITIONAL	7,000	0.00	0.00	7,000.00	6,755.72	0.00	244.28	3.49%
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%
1033110005	737	FURNITURE-REPLACEMENT	0	0.00	11,500.00	11,500.01	11,448.25	0.00	51.76	0.45%
Total PHS LANGUAGE ARTS EDUC			\$22,220	\$0.00	\$11,500.00	\$33,720.01	\$31,763.44	\$0.00	\$1,956.57	5.80%
PHS FOREIGN LANG EDUC										
1033110006	610	SUPPLIES	4,500	0.00	(4,500.00)	0.00	0.00	0.00	0.00	0.00%
1033110006	640	TEXTBOOKS - REPLACEMENT	7,000	0.00	(7,000.00)	0.00	0.00	0.00	0.00	0.00%
Total PHS FOREIGN LANG EDUC			\$11,500	\$0.00	(\$11,500.00)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PHS PHYS ED/HEALTH EDUC										
1033110008	433	CONTRACTED REPAIR & MAINT	1,950	0.00	0.00	1,950.00	0.00	0.00	1,950.00	100.00%
1033110008	610	SUPPLIES	5,000	0.00	0.00	5,000.00	4,879.17	0.00	120.83	2.42%
1033110008	640	TEXTBOOKS - REPLACEMENT	2,125	0.00	0.00	2,125.00	0.00	0.00	2,125.00	100.00%
1033110008	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110008	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS PHYS ED/HEALTH EDUC			\$9,075	\$0.00	\$0.00	\$9,075.00	\$4,879.17	\$0.00	\$4,195.83	46.24%
PHS FACS EDUCATION										
1033110009	430	REPAIRS & MAINTENANCE	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
1033110009	610	SUPPLIES	8,267	0.00	0.00	8,267.00	7,750.31	0.00	516.69	6.25%
1033110009	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
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	1,500	0.00	0.00	1,500.00	1,162.27	0.00	337.73	22.52%
Total PHS FACS EDUCATION			\$9,867	\$0.00	\$0.00	\$9,867.00	\$8,912.58	\$0.00	\$954.42	9.67%
PHS TECH EDUCATION										
1033110010	430	REPAIRS & MAINTENANCE	2,400	0.00	0.00	2,400.00	0.00	925.00	1,475.00	61.46%
1033110010	610	SUPPLIES	5,800	0.00	0.00	5,800.00	5,021.31	0.00	778.69	13.43%
1033110010	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	650	SOFTWARE	3,600	0.00	0.00	3,600.00	2,400.00	0.00	1,200.00	33.33%
1033110010	733	FURNITURE-ADDITIONAL	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
1033110010	734	EQUIPMENT-ADDITIONAL	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
1033110010	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS TECH EDUCATION			\$12,400	\$0.00	\$0.00	\$12,400.00	\$7,421.31	\$925.00	\$4,053.69	32.69%
PHS MATH EDUCATION										
1033110011	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110011	610	SUPPLIES	3,200	0.00	500.00	3,700.00	3,615.27	0.00	84.73	2.29%
1033110011	640	TEXTBOOKS - REPLACEMENT	13,500	0.00	0.00	13,500.00	(213.00)	12,170.76	1,542.24	11.42%
1033110011	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110011	738	EQUIPMENT-REPLACEMENT	500	0.00	(500.00)	0.00	0.00	0.00	0.00	0.00%
Total PHS MATH EDUCATION			\$17,200	\$0.00	\$0.00	\$17,200.00	\$3,402.27	\$12,170.76	\$1,626.97	9.46%
PHS MUSIC EDUCATION										
1033110012	430	REPAIRS & MAINTENANCE	1,638	200.00	0.00	1,838.00	515.00	0.00	1,323.00	71.98%
1033110012	610	SUPPLIES	2,050	0.00	0.00	2,050.00	2,010.20	0.00	39.80	1.94%
1033110012	640	TEXTBOOKS - REPLACEMENT	2,563	0.00	0.00	2,563.00	1,399.19	0.00	1,163.81	45.41%
1033110012	643	INFORMATION ACCESS FEES	1,025	0.00	0.00	1,025.00	0.00	0.00	1,025.00	100.00%
1033110012	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110012	734	EQUIPMENT-ADDITIONAL	1,500	3,809.09	0.00	5,309.09	4,929.03	0.00	380.06	7.16%
1033110012	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110012	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
Total PHS MUSIC EDUCATION			\$8,776	\$4,009.09	\$0.00	\$12,785.10	\$8,853.42	\$0.00	\$3,931.68	30.75%
PHS SCIENCE EDUCATION										
1033110013	421	UTILITIES-DISPOSAL	2,800	0.00	0.00	2,800.00	0.00	2,800.00	0.00	0.00%
1033110013	430	REPAIRS & MAINTENANCE	1,400	0.00	0.00	1,400.00	0.00	1,400.00	0.00	0.00%
1033110013	610	SUPPLIES	16,000	1,243.84	(5,440.00)	11,803.84	5,372.35	0.00	6,431.49	54.49%
1033110013	640	TEXTBOOKS - REPLACEMENT	10,000	0.00	4,600.00	14,600.00	14,499.44	0.00	100.56	0.69%
1033110013	733	FURNITURE-ADDITIONAL	0	1,850.00	1,905.00	3,755.00	1,850.00	0.00	1,905.00	50.73%
1033110013	734	EQUIPMENT-ADDITIONAL	2,473	0.00	3,915.00	6,388.00	3,919.50	0.00	2,468.50	38.64%
1033110013	738	EQUIPMENT-REPLACEMENT	3,400	0.00	(380.00)	3,020.00	1,576.41	0.00	1,443.59	47.80%
Total PHS SCIENCE EDUCATION			\$36,073	\$3,093.84	\$4,600.00	\$43,766.84	\$27,217.70	\$4,200.00	\$12,349.14	28.22%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PHS SOCIAL SCIENCE EDUC										
1033110015	610	SUPPLIES	500	0.00	0.00	500.00	464.48	0.00	35.52	7.10%
1033110015	640	TEXTBOOKS - REPLACEMENT	18,188	0.00	(4,600.00)	13,588.00	12,464.71	0.00	1,123.29	8.27%
1033110015	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110015	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110015	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total PHS SOCIAL SCIENCE EDUC	\$18,688	\$0.00 (\$4,600.00)		\$14,088.00	\$12,929.19	\$0.00	\$1,158.81	8.23%
PHS READING EDUCATION										
1033110023	610	SUPPLIES	500	0.00	0.00	500.00	12.09	0.00	487.91	97.58%
1033110023	640	TEXTBOOKS - REPLACEMENT	640	0.00	0.00	640.00	0.00	0.00	640.00	100.00%
		Total PHS READING EDUCATION	\$1,140	\$0.00	\$0.00	\$1,140.00	\$12.09	\$0.00	\$1,127.91	98.94%
		Total 33 - PELHAM HIGH SCHOOL	\$4,710,453	\$17,993.77 (\$177,719.79)		\$4,550,727.19	\$4,398,643.12	\$17,295.76	\$134,788.31	2.96%
		Total 1100 - REGULAR EDUCATION PRGMS	\$12,444,510	\$105,433.44	\$49,927.36	\$12,599,870.64	\$12,180,109.02	\$64,999.06	\$354,762.56	2.82%
1210 - SPECIAL EDUCATION PRGMS										
DW SPECIAL EDUCATION										
1000121000	110	SALARIES	88,435	0.00	0.00	88,434.68	62,614.39	0.00	25,820.29	29.20%
1000121000	113	TUTOR SALARIES	4,000	0.00	0.00	4,000.00	0.00	0.00	4,000.00	100.00%
1000121000	114	INSTRUC. ASST. SALARIES	8,850	0.00	0.00	8,850.00	188.43	0.00	8,661.57	97.87%
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	72.00	0.00	(72.00)	0.00%
1000121000	211	HEALTH INSURANCE	11,364	0.00	0.00	11,364.38	11,630.74	0.00	(266.36)	(2.34%)
1000121000	212	DENTAL INSURANCE	539	0.00	0.00	538.56	546.30	0.00	(7.74)	(1.44%)
1000121000	213	LIFE INSURANCE	81	0.00	0.00	81.12	83.15	0.00	(2.03)	(2.50%)
1000121000	214	DISABILITY INSURANCE	124	0.00	0.00	123.84	127.19	0.00	(3.35)	(2.71%)
1000121000	220	SOCIAL SECURITY	7,748	0.00	0.00	7,748.29	4,862.81	0.00	2,885.48	37.24%
1000121000	231	NON-TEACHER RETIREMENT	6,025	0.00	0.00	6,024.67	6,564.40	0.00	(539.73)	(8.96%)
1000121000	232	TEACHER RETIREMENT	10,423	0.00	0.00	10,422.77	3,622.10	0.00	6,800.67	65.25%
1000121000	260	WORKERS COMP INSURANCE	391	0.00	0.00	391.29	269.34	0.00	121.95	31.17%
1000121000	275	WORKSHOPS NON-UNION	7,000	0.00	0.00	7,000.00	6,608.40	0.00	391.60	5.59%
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	850.00	0.00	4,650.00	84.55%
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	103,896	559.99	0.00	104,455.85	49,882.71	875.00	53,698.14	51.41%
1000121000	332	TUTOR SERVICES	135,650	0.00	0.00	135,650.00	130,150.66	14,412.80	(8,913.46)	(6.57%)
1000121000	335	LEGAL SERVICES	50,000	3,128.25	0.00	53,128.25	44,879.00	6,043.50	2,205.75	4.15%
1000121000	421	UTILITIES-DISPOSAL	350	0.00	0.00	350.00	44.00	338.00	(32.00)	(9.14%)
1000121000	430	REPAIRS & MAINTENANCE	1,000	0.00	0.00	1,000.00	488.93	0.00	511.07	51.11%
1000121000	534	POSTAGE/GENERAL EXPENSES	1,800	0.00	0.00	1,800.00	224.49	0.00	1,575.51	87.53%
1000121000	540	ADVERTISING	0	0.00	0.00	0.00	717.02	0.00	(717.02)	0.00%
1000121000	561	TUITION TO OTHER LEAS	17,496	0.00	0.00	17,496.00	27,761.49	27,761.49	(38,026.98)	(217.35%)
1000121000	564	TUITION TO PRIVATE SCHOOL	844,053	32,614.11	0.00	876,667.11	730,414.56	0.00	146,252.55	16.68%
1000121000	569	TUITION RESIDENTIAL	498,147	25,900.34	0.00	524,047.34	300,146.03	0.00	223,901.31	42.73%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include various budget categories like SALARIES, INSURANCE, and MISCELLANEOUS, with sub-totals for DW and PES Special Education.



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PES PRESCHOOL SPED										
1011121028	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121028	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES PRESCHOOL SPED			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PES KINDERGARTEN SPED										
1011121029	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121029	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121029	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121029	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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%
Total PES KINDERGARTEN SPED			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$1,771,170	\$0.00	\$30,262.82	\$1,801,432.48	\$1,370,635.45	\$250.00	\$430,547.03	23.90%
PMS SPECIAL EDUCATION										
1012121000	110	SALARIES	516,178	0.00	(58,087.00)	458,090.50	474,109.70	0.00	(16,019.20)	(3.50%)
1012121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	114	INSTRUC. ASST. SALARIES	373,317	0.00	0.00	373,316.61	197,413.84	0.00	175,902.77	47.12%
1012121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	2,585.00	0.00	(2,585.00)	0.00%
1012121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	1,137.05	0.00	(1,137.05)	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	152,409	0.00	(3,000.00)	149,409.06	144,018.60	0.00	5,390.46	3.61%
1012121000	212	DENTAL INSURANCE	6,377	0.00	0.00	6,377.36	7,417.06	0.00	(1,039.70)	(16.30%)
1012121000	213	LIFE INSURANCE	1,047	0.00	(109.20)	937.68	1,037.08	0.00	(99.40)	(10.60%)
1012121000	214	DISABILITY INSURANCE	1,268	0.00	(168.00)	1,100.28	1,271.02	0.00	(170.74)	(15.52%)
1012121000	220	SOCIAL SECURITY	68,308	0.00	(4,673.16)	63,635.17	49,996.61	0.00	13,638.56	21.43%
1012121000	232	TEACHER RETIREMENT	108,500	0.00	(12,209.89)	96,290.61	99,551.46	0.00	(3,260.85)	(3.39%)
1012121000	260	WORKERS COMP INSURANCE	3,452	0.00	(302.93)	3,148.96	2,838.11	0.00	310.85	9.87%
1012121000	275	WORKSHOPS NON-UNION	2,000	0.00	0.00	2,000.00	325.00	0.00	1,675.00	83.75%
1012121000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
1012121000	325	TESTING PROTOCOLS	2,000	0.00	0.00	2,000.00	1,976.17	0.00	23.83	1.19%
1012121000	534	POSTAGE/GENERAL EXPENSES	1,200	0.00	0.00	1,200.00	558.00	0.00	642.00	53.50%
1012121000	580	TRAVEL & MILEAGE	2,600	0.00	0.00	2,600.00	0.00	0.00	2,600.00	100.00%
1012121000	610	SUPPLIES	4,000	0.00	0.00	4,000.00	3,990.09	0.00	9.91	0.25%
1012121000	640	TEXTBOOKS - REPLACEMENT	1,000	0.00	0.00	1,000.00	944.22	0.00	55.78	5.58%
1012121000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	643	INFORMATION ACCESS FEES	7,640	0.00	0.00	7,640.00	2,753.94	0.00	4,886.06	63.95%
1012121000	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	650	SOFTWARE	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1012121000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1012121000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	599.99	0.00	(599.99)	0.00%
1012121000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	810	DUES AND FEES	650	0.00	0.00	650.00	555.00	0.00	95.00	14.62%
1012121000	890	MISCELLANEOUS	2,400	0.00	0.00	2,400.00	1,403.00	0.00	997.00	41.54%
Total PMS SPECIAL EDUCATION			\$1,257,846	\$0.00	(\$78,550.18)	\$1,179,296.24	\$994,480.94	\$0.00	\$184,815.30	15.67%
Total 12 - PELHAM MEMORIAL SCHOOL			\$1,257,846	\$0.00	(\$78,550.18)	\$1,179,296.24	\$994,480.94	\$0.00	\$184,815.30	15.67%
PHS SPECIAL EDUCATION										
1033121000	110	SALARIES	492,630	0.00	0.00	492,629.90	378,689.66	0.00	113,940.24	23.13%
1033121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	787.50	0.00	(787.50)	0.00%
1033121000	114	INSTRUC. ASST. SALARIES	360,295	0.00	0.00	360,294.52	256,720.07	0.00	103,574.45	28.75%
1033121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	3,003.10	0.00	(3,003.10)	0.00%
1033121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	227.41	0.00	(227.41)	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	143,121	0.00	0.00	143,121.41	103,513.28	0.00	39,608.13	27.67%
1033121000	212	DENTAL INSURANCE	5,329	0.00	0.00	5,328.80	3,966.27	0.00	1,362.53	25.57%
1033121000	213	LIFE INSURANCE	1,036	0.00	0.00	1,036.32	836.40	0.00	199.92	19.29%
1033121000	214	DISABILITY INSURANCE	1,301	0.00	0.00	1,301.28	998.30	0.00	302.98	23.28%
1033121000	220	SOCIAL SECURITY	65,515	0.00	0.00	65,514.55	47,535.55	0.00	17,979.00	27.44%
1033121000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	232	TEACHER RETIREMENT	96,998	0.00	0.00	96,997.81	79,365.17	0.00	17,632.64	18.18%
1033121000	260	WORKERS COMP INSURANCE	3,311	0.00	0.00	3,310.55	2,781.81	0.00	528.74	15.97%
1033121000	275	WORKSHOPS NON-UNION	1,250	0.00	0.00	1,250.00	325.00	0.00	925.00	74.00%
1033121000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
1033121000	325	TESTING PROTOCOLS	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
1033121000	442	RENTAL/LEASE EQUIPMENT	4,700	0.00	0.00	4,700.00	4,699.92	0.00	0.08	0.00%
1033121000	534	POSTAGE/GENERAL EXPENSES	1,500	0.00	0.00	1,500.00	0.00	0.00	1,500.00	100.00%
1033121000	580	TRAVEL & MILEAGE	2,200	0.00	0.00	2,200.00	0.00	0.00	2,200.00	100.00%
1033121000	610	SUPPLIES	7,000	0.00	0.00	7,000.00	3,631.44	0.00	3,368.56	48.12%
1033121000	640	TEXTBOOKS - REPLACEMENT	1,000	0.00	0.00	1,000.00	75.00	0.00	925.00	92.50%
1033121000	644	PUBLICATIONS	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
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	0.00	0.00	4,000.00	3,087.15	0.00	912.85	22.82%
1033121000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1033121000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	810	DUES AND FEES	555	0.00	0.00	555.00	555.00	0.00	0.00	0.00%
Total PHS SPECIAL EDUCATION			\$1,198,240	\$0.00	\$0.00	\$1,198,240.15	\$890,798.03	\$0.00	\$307,442.12	25.66%
Total 33 - PELHAM HIGH SCHOOL			\$1,198,240	\$0.00	\$0.00	\$1,198,240.15	\$890,798.03	\$0.00	\$307,442.12	25.66%
Total 1210 - SPECIAL EDUCATION PRGMS			\$6,068,222	\$62,202.69	(\$48,287.36)	\$6,082,137.02	\$4,653,421.53	\$49,701.28	\$1,379,014.21	22.67%
1260 - BILINGUAL PROGRAMS										
DW BILINGUAL PROGRAMS										
1000126000	110	SALARIES	66,774	0.00	0.00	66,774.00	66,774.00	0.00	0.00	0.00%
1000126000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000126000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.01	0.00	0.00	0.01	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	28,035	0.00	0.00	28,035.26	28,161.37	0.00	(126.11)	(0.45%)
1000126000	212	DENTAL INSURANCE	1,508	0.00	0.00	1,507.60	1,511.33	0.00	(3.73)	(0.25%)
1000126000	213	LIFE INSURANCE	126	0.00	0.00	126.24	126.24	0.00	0.00	0.00%
1000126000	214	DISABILITY INSURANCE	174	0.00	0.00	173.52	173.52	0.00	0.00	0.00%
1000126000	220	SOCIAL SECURITY	5,110	0.00	0.00	5,110.29	4,875.71	0.00	234.58	4.59%
1000126000	232	TEACHER RETIREMENT	14,036	0.00	0.00	14,035.89	14,035.85	0.00	0.04	0.00%
1000126000	260	WORKERS COMP INSURANCE	258	0.00	0.00	258.13	280.02	0.00	(21.89)	(8.48%)
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	237.09	0.00	12.91	5.16%
1000126000	640	TEXTBOOKS - REPLACEMENT	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1000126000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW BILINGUAL PROGRAMS			\$116,921	\$0.00	\$0.00	\$116,920.94	\$116,175.13	\$0.00	\$745.81	0.64%
Total 00 - DISTRICT-WIDE			\$116,921	\$0.00	\$0.00	\$116,920.94	\$116,175.13	\$0.00	\$745.81	0.64%
Total 1260 - BILINGUAL PROGRAMS			\$116,921	\$0.00	\$0.00	\$116,920.94	\$116,175.13	\$0.00	\$745.81	0.64%
1280 - EXTENDED SCHOOL YEAR										
DW EXTENDED SCHOOL YEAR										
1000128000	110	SALARIES	71,500	0.00	0.00	71,500.00	61,042.96	0.00	10,457.04	14.63%
1000128000	114	INSTRUC. ASST. SALARIES	21,500	0.00	0.00	21,500.00	21,916.81	0.00	(416.81)	(1.94%)
1000128000	220	SOCIAL SECURITY	7,114	0.00	0.00	7,114.50	6,346.45	0.00	768.05	10.80%
1000128000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	487.13	0.00	(487.13)	0.00%
1000128000	232	TEACHER RETIREMENT	15,029	0.00	0.00	15,029.30	10,122.97	0.00	4,906.33	32.65%
1000128000	260	WORKERS COMP INSURANCE	360	0.00	0.00	360.19	347.97	0.00	12.22	3.39%
1000128000	330	PROFESSIONAL SERVICES	39,000	0.00	0.00	39,000.00	22,944.16	0.00	16,055.84	41.17%
1000128000	332	TUTOR SERVICES	4,000	0.00	0.00	4,000.00	7,565.00	0.00	(3,565.00)	(89.12%)
1000128000	561	TUITION TO OTHER LEAS	2,447	0.00	0.00	2,447.00	2,639.75	0.00	(192.75)	(7.88%)
1000128000	564	TUITION TO PRIVATE SCHOOL	135,280	0.00	0.00	135,280.00	93,718.86	0.00	41,561.14	30.72%
1000128000	569	TUITION RESIDENTIAL	103,328	0.00	0.00	103,328.00	72,345.80	0.00	30,982.20	29.98%
1000128000	610	SUPPLIES	1,200	0.00	0.00	1,200.00	924.06	0.00	275.94	23.00%
1000128000	890	MISCELLANEOUS	320	0.00	0.00	320.00	314.57	0.00	5.43	1.70%
Total DW EXTENDED SCHOOL YEAR			\$401,079	\$0.00	\$0.00	\$401,078.99	\$300,716.49	\$0.00	\$100,362.50	25.02%
Total 00 - DISTRICT-WIDE			\$401,079	\$0.00	\$0.00	\$401,078.99	\$300,716.49	\$0.00	\$100,362.50	25.02%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PES EXTENDED YEAR										
1011128028	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011128028	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES EXTENDED YEAR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 1280 - EXTENDED SCHOOL YEAR			\$401,079	\$0.00	\$0.00	\$401,078.99	\$300,716.49	\$0.00	\$100,362.50	25.02%
1301 - VOCATIONAL EDUCATION PRGM										
PHS VOCATIONAL EDUCATION										
1033130100	561	TUITION TO OTHER LEAS	110,000	8,859.78	0.00	118,859.78	46,564.82	37,909.54	34,385.42	28.93%
Total PHS VOCATIONAL EDUCATION			\$110,000	\$8,859.78	\$0.00	\$118,859.78	\$46,564.82	\$37,909.54	\$34,385.42	28.93%
Total 33 - PELHAM HIGH SCHOOL			\$110,000	\$8,859.78	\$0.00	\$118,859.78	\$46,564.82	\$37,909.54	\$34,385.42	28.93%
Total 1301 - VOCATIONAL EDUCATION PRGM			\$110,000	\$8,859.78	\$0.00	\$118,859.78	\$46,564.82	\$37,909.54	\$34,385.42	28.93%
1410 - CO-CURRICULAR ACTIVITIES										
DW CO-CURRICULAR										
1000141000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW CO-CURRICULAR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PES CO-CURRICULAR										
1011141000	110	SALARIES	19,865	0.00	0.00	19,865.00	5,586.00	0.00	14,279.00	71.88%
1011141000	220	SOCIAL SECURITY	1,520	0.00	0.00	1,519.67	420.64	0.00	1,099.03	72.32%
1011141000	231	NON-TEACHER RETIREMENT	91	0.00	0.00	91.39	0.00	0.00	91.39	100.00%
1011141000	232	TEACHER RETIREMENT	3,833	0.00	0.00	3,832.58	1,174.17	0.00	2,658.41	69.36%
1011141000	260	WORKERS COMP INSURANCE	77	0.00	0.00	76.51	23.44	0.00	53.07	69.36%
1011141000	610	SUPPLIES	500	0.00	0.00	500.00	348.80	0.00	151.20	30.24%
Total PES CO-CURRICULAR			\$25,885	\$0.00	\$0.00	\$25,885.15	\$7,553.05	\$0.00	\$18,332.10	70.82%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$25,885	\$0.00	\$0.00	\$25,885.15	\$7,553.05	\$0.00	\$18,332.10	70.82%
PMS CO-CURRICULAR										
1012141000	110	SALARIES	29,275	0.00	0.00	29,275.00	23,850.00	0.00	5,425.00	18.53%
1012141000	220	SOCIAL SECURITY	2,240	0.00	0.00	2,239.54	1,799.06	0.00	440.48	19.67%
1012141000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012141000	232	TEACHER RETIREMENT	5,882	0.00	0.00	5,882.03	5,013.25	0.00	868.78	14.77%
1012141000	260	WORKERS COMP INSURANCE	113	0.00	0.00	113.18	100.18	0.00	13.00	11.49%
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%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1012141000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012141000	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS CO-CURRICULAR			\$37,510	\$0.00	\$0.00	\$37,509.75	\$30,762.49	\$0.00	\$6,747.26	17.99%
Total 12 - PELHAM MEMORIAL SCHOOL			\$37,510	\$0.00	\$0.00	\$37,509.75	\$30,762.49	\$0.00	\$6,747.26	17.99%
PMS CO-CURRICULAR										
1033141000	110	SALARIES	55,728	0.00	0.00	55,728.00	45,817.50	0.00	9,910.50	17.78%
1033141000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	220	SOCIAL SECURITY	4,263	0.00	0.00	4,263.19	3,462.85	0.00	800.34	18.77%
1033141000	231	NON-TEACHER RETIREMENT	516	0.00	0.00	516.42	516.42	0.00	0.00	0.00%
1033141000	232	TEACHER RETIREMENT	10,496	0.00	0.00	10,496.37	8,858.74	0.00	1,637.63	15.60%
1033141000	260	WORKERS COMP INSURANCE	215	0.00	0.00	215.36	192.24	0.00	23.12	10.74%
1033141000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	580	TRAVEL & MILEAGE	5,130	0.00	0.00	5,130.00	3,834.35	0.00	1,295.65	25.26%
1033141000	610	SUPPLIES	5,000	0.00	0.00	5,000.00	3,918.87	0.00	1,081.13	21.62%
1033141000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	810	DUES AND FEES	6,500	0.00	0.00	6,500.00	5,232.17	0.00	1,267.83	19.51%
1033141000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS CO-CURRICULAR			\$87,849	\$0.00	\$0.00	\$87,849.34	\$71,833.14	\$0.00	\$16,016.20	18.23%
Total 33 - PELHAM HIGH SCHOOL			\$87,849	\$0.00	\$0.00	\$87,849.34	\$71,833.14	\$0.00	\$16,016.20	18.23%
Total 1410 - CO-CURRICULAR ACTIVITIES			\$151,244	\$0.00	\$0.00	\$151,244.24	\$110,148.68	\$0.00	\$41,095.56	27.17%
1420 - ATHLETIC ACTIVITIES										
PMS ATHLETICS										
1012142000	110	SALARIES	32,110	0.00	0.00	32,110.00	32,022.82	0.00	87.18	0.27%
1012142000	220	SOCIAL SECURITY	2,456	0.00	0.00	2,456.42	2,503.87	0.00	(47.45)	(1.93%)
1012142000	231	NON-TEACHER RETIREMENT	6,513	0.00	0.00	6,513.00	72.29	0.00	6,440.71	98.89%
1012142000	232	TEACHER RETIREMENT	4,572	0.00	0.00	4,571.85	3,960.17	0.00	611.68	13.38%
1012142000	260	WORKERS COMP INSURANCE	124	0.00	0.00	124.23	139.02	0.00	(14.79)	(11.91%)
1012142000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012142000	338	GAME OFFICIALS	6,564	0.00	(1,950.00)	4,614.00	2,800.00	0.00	1,814.00	39.32%
1012142000	430	REPAIRS & MAINTENANCE	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1012142000	610	SUPPLIES	7,070	0.00	(1,033.49)	6,036.51	6,014.78	0.00	21.73	0.36%
1012142000	650	SOFTWARE	0	0.00	0.00	0.00	1,315.00	0.00	(1,315.00)	0.00%
1012142000	738	EQUIPMENT-REPLACEMENT	0	0.00	2,983.49	2,983.50	6,461.49	9,439.36	(12,917.35)	(432.96%)
1012142000	810	DUES AND FEES	4,500	0.00	0.00	4,500.00	3,776.00	0.00	724.00	16.09%
Total PMS ATHLETICS			\$64,410	\$0.00	\$0.00	\$64,409.51	\$59,065.44	\$9,439.36	(\$4,095.29)	(6.36%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$64,410	\$0.00	\$0.00	\$64,409.51	\$59,065.44	\$9,439.36	(\$4,095.29)	(6.36%)
PMS ATHLETICS										
1033142000	110	SALARIES	209,597	0.00	0.00	209,597.00	203,896.20	0.00	5,700.80	2.72%
1033142000	211	HEALTH INSURANCE	30,684	0.00	0.00	30,683.74	30,683.66	0.00	0.08	0.00%
1033142000	212	DENTAL INSURANCE	1,884	0.00	0.00	1,884.48	1,884.36	0.00	0.12	0.01%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PHS Athletics, PHS High School, and PHS Other Student Activities.



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1501 - SELF-FUNDED PROGRAMS										
PES SELF-FUNDED PROGRAMS										
101150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101150100	519	TRANSPORTATION	8,931	0.00	0.00	8,931.00	0.00	0.00	8,931.00	100.00%
101150100	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101150100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total PES SELF-FUNDED PROGRAMS	\$8,931	\$0.00	\$0.00	\$8,931.00	\$0.00	\$0.00	\$8,931.00	100.00%
		Total 11 - PELHAM ELEMENTARY SCHOOL	\$8,931	\$0.00	\$0.00	\$8,931.00	\$0.00	\$0.00	\$8,931.00	100.00%
PMS SELF-FUNDED PROGRAMS										
1012150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012150100	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012150100	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012150100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total PMS SELF-FUNDED PROGRAMS	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		Total 12 - PELHAM MEMORIAL SCHOOL	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PHS SELF-FUNDED PROGRAMS										
1033150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	519	TRANSPORTATION	6,200	0.00	0.00	6,200.00	0.00	0.00	6,200.00	100.00%
1033150100	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total PHS SELF-FUNDED PROGRAMS	\$6,200	\$0.00	\$0.00	\$6,200.00	\$0.00	\$0.00	\$6,200.00	100.00%
		Total 33 - PELHAM HIGH SCHOOL	\$6,200	\$0.00	\$0.00	\$6,200.00	\$0.00	\$0.00	\$6,200.00	100.00%
		Total 1501 - SELF-FUNDED PROGRAMS	\$15,131	\$0.00	\$0.00	\$15,131.00	\$0.00	\$0.00	\$15,131.00	100.00%
2110 - SOCIAL WORK SERVICES										
DW SOCIAL WORK SERVICES										
1000211000	110	SALARIES	48,417	0.00	0.00	48,417.00	67,000.00	0.00	(18,583.00)	(38.38%)
1000211000	211	HEALTH INSURANCE	28,979	0.00	0.00	28,979.08	21,033.98	0.00	7,945.10	27.42%
1000211000	212	DENTAL INSURANCE	1,508	0.00	0.00	1,507.60	835.48	0.00	672.12	44.58%
1000211000	213	LIFE INSURANCE	90	0.00	0.00	90.48	126.24	0.00	(35.76)	(39.52%)
1000211000	214	DISABILITY INSURANCE	140	0.00	0.00	139.92	173.52	0.00	(33.60)	(24.01%)
1000211000	220	SOCIAL SECURITY	3,704	0.00	0.00	3,703.90	4,979.08	0.00	(1,275.18)	(34.43%)
1000211000	232	TEACHER RETIREMENT	10,177	0.00	0.00	10,177.25	14,083.44	0.00	(3,906.19)	(38.38%)
1000211000	260	WORKERS COMP INSURANCE	187	0.00	0.00	187.10	281.06	0.00	(93.96)	(50.22%)
1000211000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000211000	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total DW SOCIAL WORK SERVICES	\$93,202	\$0.00	\$0.00	\$93,202.33	\$108,512.80	\$0.00	(\$15,310.47)	(16.43%)
		Total 00 - DISTRICT-WIDE	\$93,202	\$0.00	\$0.00	\$93,202.33	\$108,512.80	\$0.00	(\$15,310.47)	(16.43%)



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PES SOCIAL WORK SERVICES										
1011211000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011211000	610	SUPPLIES	400	0.00	60.00	460.00	393.63	0.00	66.37	14.43%
1011211000	890	MISCELLANEOUS	200	0.00	(60.00)	140.00	0.00	0.00	140.00	100.00%
	Total PES SOCIAL WORK SERVICES		\$600	\$0.00	\$0.00	\$600.00	\$393.63	\$0.00	\$206.37	34.40%
Total 11 - PELHAM ELEMENTARY SCHOOL										
	Total 11 - PELHAM ELEMENTARY SCHOOL		\$600	\$0.00	\$0.00	\$600.00	\$393.63	\$0.00	\$206.37	34.40%
PMS SOCIAL WORK SERVICES										
1012211000	550	PRINTING	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
1012211000	610	SUPPLIES	150	0.00	0.00	150.00	129.83	0.00	20.17	13.45%
1012211000	890	MISCELLANEOUS	300	0.00	0.00	300.00	288.58	0.00	11.42	3.81%
	Total PMS SOCIAL WORK SERVICES		\$550	\$0.00	\$0.00	\$550.00	\$418.41	\$0.00	\$131.59	23.93%
Total 12 - PELHAM MEMORIAL SCHOOL										
	Total 12 - PELHAM MEMORIAL SCHOOL		\$550	\$0.00	\$0.00	\$550.00	\$418.41	\$0.00	\$131.59	23.93%
PHS SOCIAL WORK SERVICES										
1033211000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033211000	610	SUPPLIES	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
1033211000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total PHS SOCIAL WORK SERVICES		\$500	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL										
	Total 33 - PELHAM HIGH SCHOOL		\$500	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	0.00%
Total 2110 - SOCIAL WORK SERVICES										
	Total 2110 - SOCIAL WORK SERVICES		\$94,852	\$0.00	\$0.00	\$94,852.33	\$109,824.84	\$0.00	(\$14,972.51)	(15.79%)
2120 - GUIDANCE SERVICES										
DW GUIDANCE										
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	2,000	0.00	0.00	2,000.00	2,000.00	0.00	0.00	0.00%
1000212000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total DW GUIDANCE		\$2,000	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
	Total 00 - DISTRICT-WIDE		\$2,000	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	0.00%
PES GUIDANCE SERVICES										
1011212000	110	SALARIES	172,633	0.00	0.00	172,633.00	172,633.00	0.00	0.00	0.00%
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	84,106	0.00	0.00	84,105.78	84,484.11	0.00	(378.33)	(0.45%)
1011212000	212	DENTAL INSURANCE	4,523	0.00	0.00	4,522.80	4,533.99	0.00	(11.19)	(0.25%)
1011212000	213	LIFE INSURANCE	324	0.00	0.00	324.00	324.00	0.00	0.00	0.00%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011212000	214	DISABILITY INSURANCE	465	0.00	0.00	464.64	464.64	0.00	0.00	0.00%
1011212000	220	SOCIAL SECURITY	13,214	0.00	0.00	13,214.31	12,007.83	0.00	1,206.48	9.13%
1011212000	232	TEACHER RETIREMENT	36,287	0.00	0.00	36,287.46	36,287.42	0.00	0.04	0.00%
1011212000	260	WORKERS COMP INSURANCE	668	0.00	0.00	668.09	724.36	0.00	(56.27)	(8.42%)
1011212000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011212000	610	SUPPLIES	1,500	0.00	119.00	1,619.00	1,596.67	0.00	22.33	1.38%
1011212000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011212000	641	TEXTBOOKS - ADDITIONAL	300	0.00	0.00	300.00	215.92	0.00	84.08	28.03%
1011212000	643	INFORMATION ACCESS FEES	25	0.00	0.00	25.00	0.00	0.00	25.00	100.00%
1011212000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011212000	734	EQUIPMENT-ADDITIONAL	2,617	0.00	(119.00)	2,498.00	0.00	0.00	2,498.00	100.00%
1011212000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES GUIDANCE SERVICES			\$316,662	\$0.00	\$0.00	\$316,662.08	\$313,271.94	\$0.00	\$3,390.14	1.07%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$316,662	\$0.00	\$0.00	\$316,662.08	\$313,271.94	\$0.00	\$3,390.14	1.07%
PMS GUIDANCE SERVICES										
1012212000	110	SALARIES	134,387	0.00	0.00	134,387.00	129,533.25	0.00	4,853.75	3.61%
1012212000	211	HEALTH INSURANCE	31,150	0.00	0.00	31,150.39	14,402.98	0.00	16,747.41	53.76%
1012212000	212	DENTAL INSURANCE	1,372	0.00	0.00	1,372.00	989.90	0.00	382.10	27.85%
1012212000	213	LIFE INSURANCE	252	0.00	0.00	252.48	243.00	0.00	9.48	3.75%
1012212000	214	DISABILITY INSURANCE	334	0.00	0.00	333.60	316.92	0.00	16.68	5.00%
1012212000	220	SOCIAL SECURITY	10,298	0.00	0.00	10,297.85	10,050.06	0.00	247.79	2.41%
1012212000	232	TEACHER RETIREMENT	28,248	0.00	0.00	28,248.15	27,227.86	0.00	1,020.29	3.61%
1012212000	260	WORKERS COMP INSURANCE	519	0.00	0.00	519.42	553.57	0.00	(34.15)	(6.57%)
1012212000	325	TESTING PROTOCOLS	700	0.00	0.00	700.00	0.00	0.00	700.00	100.00%
1012212000	330	PROFESSIONAL SERVICES	2,500	0.00	0.00	2,500.00	872.34	578.38	1,049.28	41.97%
1012212000	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012212000	610	SUPPLIES	1,200	0.00	0.00	1,200.00	1,177.61	0.00	22.39	1.87%
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	0.00	700.00	0.00	0.00	700.00	100.00%
1012212000	890	MISCELLANEOUS	1,200	0.00	0.00	1,200.00	0.00	0.00	1,200.00	100.00%
Total PMS GUIDANCE SERVICES			\$214,861	\$0.00	\$0.00	\$214,860.89	\$185,367.49	\$578.38	\$28,915.02	13.46%
Total 12 - PELHAM MEMORIAL SCHOOL			\$214,861	\$0.00	\$0.00	\$214,860.89	\$185,367.49	\$578.38	\$28,915.02	13.46%
PMS GUIDANCE SERVICES										
1033212000	110	SALARIES	332,832	0.00	(89,175.00)	243,657.16	204,182.94	0.00	39,474.22	16.20%
1033212000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	211	HEALTH INSURANCE	135,212	0.00	(22,728.65)	112,483.05	61,731.38	0.00	50,751.67	45.12%
1033212000	212	DENTAL INSURANCE	7,185	0.00	(1,041.84)	6,143.47	2,299.06	0.00	3,844.41	62.58%
1033212000	213	LIFE INSURANCE	776	0.00	(335.28)	440.88	370.00	0.00	70.88	16.08%
1033212000	214	DISABILITY INSURANCE	900	0.00	(257.76)	642.24	539.24	0.00	103.00	16.04%
1033212000	220	SOCIAL SECURITY	25,723	0.00	(6,848.91)	18,873.74	15,794.04	0.00	3,079.70	16.32%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033212000	231	NON-TEACHER RETIREMENT	6,758	0.00	0.00	6,757.80	5,307.64	0.00	1,450.16	21.46%
1033212000	232	TEACHER RETIREMENT	59,858	0.00	(18,744.59)	41,113.68	34,984.17	0.00	6,129.51	14.91%
1033212000	260	WORKERS COMP INSURANCE	1,299	0.00	(442.22)	857.17	881.78	0.00	(24.61)	(2.87%)
1033212000	275	WORKSHOPS NON-UNION	1,950	0.00	(1,950.00)	0.00	0.00	0.00	0.00	0.00%
1033212000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
1033212000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	330	PROFESSIONAL SERVICES	250	0.00	0.00	250.00	67,035.44	0.00	(66,785.44)	(26,714.18%)
1033212000	332	TUTOR SERVICES	0	0.00	0.00	0.00	825.00	0.00	(825.00)	0.00%
1033212000	446	RENTAL/LEASE SOFTWARE	4,000	0.00	0.00	4,000.00	3,630.00	0.00	370.00	9.25%
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	5,900	0.00	(5,699.83)	200.17	200.17	0.00	0.00	0.00%
1033212000	610	SUPPLIES	16,320	0.00	0.00	16,320.00	14,454.04	0.00	1,865.96	11.43%
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	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1033212000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	810	DUES AND FEES	1,370	0.00	0.00	1,370.00	554.00	0.00	816.00	59.56%
1033212000	890	MISCELLANEOUS	500	0.00	0.00	500.00	107.92	0.00	392.08	78.42%
Total PHS GUIDANCE SERVICES			\$605,333	\$0.00	(\$147,224.08)	\$458,109.37	\$412,896.82	\$0.00	\$45,212.55	9.87%
Total 33 - PELHAM HIGH SCHOOL			\$605,333	\$0.00	(\$147,224.08)	\$458,109.37	\$412,896.82	\$0.00	\$45,212.55	9.87%
Total 2120 - GUIDANCE SERVICES			\$1,138,856	\$0.00	(\$147,224.08)	\$991,632.34	\$913,536.25	\$578.38	\$77,517.71	7.82%
2134 - NURSE SERVICES										
DW NURSE SERVICES										
1000213400	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	120	DAILY SUBSTITUTE SALARIES	7,885	0.00	0.00	7,885.00	0.00	0.00	7,885.00	100.00%
1000213400	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	220	SOCIAL SECURITY	603	0.00	0.00	603.21	0.00	0.00	603.21	100.00%
1000213400	260	WORKERS COMP INSURANCE	30	0.00	0.00	30.11	0.00	0.00	30.11	100.00%
Total DW NURSE SERVICES			\$8,518	\$0.00	\$0.00	\$8,518.32	\$0.00	\$0.00	\$8,518.32	100.00%
Total 00 - DISTRICT-WIDE			\$8,518	\$0.00	\$0.00	\$8,518.32	\$0.00	\$0.00	\$8,518.32	100.00%
PES NURSE SERVICES										
1011213400	110	SALARIES	121,349	0.00	0.00	121,349.00	122,324.00	0.00	(975.00)	(0.80%)
1011213400	114	INSTRUC. ASST. SALARIES	21,495	0.00	0.00	21,495.11	0.00	0.00	21,495.11	100.00%
1011213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	2,130.00	0.00	(2,130.00)	0.00%
1011213400	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	211	HEALTH INSURANCE	61,571	0.00	0.00	61,570.52	56,322.74	0.00	5,247.78	8.52%
1011213400	212	DENTAL INSURANCE	3,015	0.00	0.00	3,015.20	3,022.66	0.00	(7.46)	(0.25%)



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011213400	213	LIFE INSURANCE	230	0.00	0.00	229.68	229.68	0.00	0.00	0.00%
1011213400	214	DISABILITY INSURANCE	342	0.00	0.00	341.52	341.52	0.00	0.00	0.00%
1011213400	220	SOCIAL SECURITY	10,930	0.00	0.00	10,929.88	9,048.52	0.00	1,881.36	17.21%
1011213400	232	TEACHER RETIREMENT	25,508	0.00	0.00	25,507.56	25,712.42	0.00	(204.86)	(0.80%)
1011213400	260	WORKERS COMP INSURANCE	552	0.00	0.00	552.36	521.89	0.00	30.47	5.52%
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	1,120	0.00	0.00	1,120.00	341.49	165.99	612.52	54.69%
1011213400	430	REPAIRS & MAINTENANCE	150	0.00	0.00	150.00	157.50	0.00	(7.50)	(5.00%)
1011213400	610	SUPPLIES	4,170	0.00	(165.28)	4,004.72	3,876.33	0.00	128.39	3.21%
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	1,088	0.00	25.28	1,113.28	1,113.28	0.00	0.00	0.00%
1011213400	733	FURNITURE-ADDITIONAL	305	0.00	200.00	505.00	489.06	0.00	15.94	3.16%
1011213400	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	810	DUES AND FEES	300	0.00	0.00	300.00	300.00	0.00	0.00	0.00%
Total PES NURSE SERVICES			\$252,124	\$0.00	\$60.00	\$252,183.83	\$225,931.09	\$165.99	\$26,086.75	10.34%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$252,124	\$0.00	\$60.00	\$252,183.83	\$225,931.09	\$165.99	\$26,086.75	10.34%
PMS NURSE SERVICES										
1012213400	110	SALARIES	53,925	0.00	0.00	53,925.00	54,935.50	0.00	(1,010.50)	(1.87%)
1012213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012213400	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012213400	211	HEALTH INSURANCE	28,035	0.00	0.00	28,035.26	28,161.37	0.00	(126.11)	(0.45%)
1012213400	212	DENTAL INSURANCE	1,508	0.00	0.00	1,507.60	1,511.33	0.00	(3.73)	(0.25%)
1012213400	213	LIFE INSURANCE	102	0.00	0.00	101.76	101.76	0.00	0.00	0.00%
1012213400	214	DISABILITY INSURANCE	156	0.00	0.00	155.76	155.76	0.00	0.00	0.00%
1012213400	220	SOCIAL SECURITY	4,126	0.00	0.00	4,125.87	3,968.87	0.00	157.00	3.81%
1012213400	232	TEACHER RETIREMENT	11,335	0.00	0.00	11,335.04	11,334.96	0.00	0.08	0.00%
1012213400	260	WORKERS COMP INSURANCE	208	0.00	0.00	208.41	230.44	0.00	(22.03)	(10.57%)
1012213400	330	PROFESSIONAL SERVICES	3,972	0.00	0.00	3,972.00	253.69	117.19	3,601.12	90.66%
1012213400	430	REPAIRS & MAINTENANCE	200	0.00	0.00	200.00	105.00	0.00	95.00	47.50%
1012213400	610	SUPPLIES	2,560	0.00	0.00	2,560.00	2,458.44	0.00	101.56	3.97%
1012213400	650	SOFTWARE	272	0.00	0.00	272.00	278.33	0.00	(6.33)	(2.33%)
1012213400	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012213400	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012213400	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS NURSE SERVICES			\$106,399	\$0.00	\$0.00	\$106,398.70	\$103,495.45	\$117.19	\$2,786.06	2.62%
Total 12 - PELHAM MEMORIAL SCHOOL			\$106,399	\$0.00	\$0.00	\$106,398.70	\$103,495.45	\$117.19	\$2,786.06	2.62%
PHS NURSE SERVICES										
1033213400	110	SALARIES	52,884	0.00	0.00	52,884.00	50,802.00	0.00	2,082.00	3.94%
1033213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	150.00	0.00	(150.00)	0.00%
1033213400	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	211	HEALTH INSURANCE	28,035	0.00	0.00	28,035.26	20,860.35	0.00	7,174.91	25.59%
1033213400	212	DENTAL INSURANCE	1,508	0.00	0.00	1,507.60	835.48	0.00	672.12	44.58%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033213400	213	LIFE INSURANCE	100	0.00	0.00	99.84	96.00	0.00	3.84	3.85%
1033213400	214	DISABILITY INSURANCE	153	0.00	0.00	152.88	146.88	0.00	6.00	3.92%
1033213400	220	SOCIAL SECURITY	4,046	0.00	0.00	4,045.63	3,601.91	0.00	443.72	10.97%
1033213400	232	TEACHER RETIREMENT	11,116	0.00	0.00	11,116.22	10,678.48	0.00	437.74	3.94%
1033213400	260	WORKERS COMP INSURANCE	204	0.00	0.00	204.25	213.83	0.00	(9.58)	(4.69%)
1033213400	330	PROFESSIONAL SERVICES	2,023	0.00	0.00	2,023.00	273.27	175.77	1,573.96	77.80%
1033213400	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	610	SUPPLIES	2,400	0.00	0.00	2,400.00	1,774.17	0.00	625.83	26.08%
1033213400	650	SOFTWARE	272	0.00	0.00	272.00	278.33	0.00	(6.33)	(2.33%)
1033213400	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1033213400	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS NURSE SERVICES			\$102,741	\$0.00	\$0.00	\$102,740.69	\$89,710.70	\$175.77	\$12,854.22	12.51%
Total 33 - PELHAM HIGH SCHOOL			\$102,741	\$0.00	\$0.00	\$102,740.69	\$89,710.70	\$175.77	\$12,854.22	12.51%
Total 2134 - NURSE SERVICES			\$469,782	\$0.00	\$60.00	\$469,841.54	\$419,137.24	\$458.95	\$50,245.35	10.69%
2140 - PSYCHOLOGICAL SERVICES										
DW PSYCH SERVICES										
1000214000	110	SALARIES	199,125	0.00	0.00	199,125.00	544.72	0.00	198,580.28	99.73%
1000214000	211	HEALTH INSURANCE	45,457	0.00	0.00	45,457.41	0.00	0.00	45,457.41	100.00%
1000214000	212	DENTAL INSURANCE	2,119	0.00	0.00	2,118.82	0.00	0.00	2,118.82	100.00%
1000214000	213	LIFE INSURANCE	375	0.00	0.00	374.93	0.00	0.00	374.93	100.00%
1000214000	214	DISABILITY INSURANCE	504	0.00	0.00	503.88	0.00	0.00	503.88	100.00%
1000214000	220	SOCIAL SECURITY	15,235	0.00	0.00	15,235.09	41.67	0.00	15,193.42	99.73%
1000214000	232	TEACHER RETIREMENT	41,856	0.00	0.00	41,856.08	0.00	0.00	41,856.08	100.00%
1000214000	260	WORKERS COMP INSURANCE	770	0.00	0.00	770.47	2.29	0.00	768.18	99.70%
1000214000	275	WORKSHOPS NON-UNION	1,550	0.00	0.00	1,550.00	0.00	0.00	1,550.00	100.00%
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	2,064.46	0.00	(1,564.46)	(312.89%)
1000214000	330	PROFESSIONAL SERVICES	203,000	0.00	0.00	203,000.00	397,893.78	19,012.37	(213,906.15)	(105.37%)
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	0.00	5,130.00	2,569.92	0.00	2,560.08	49.90%
1000214000	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	644	PUBLICATIONS	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1000214000	650	SOFTWARE	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1000214000	734	EQUIPMENT-ADDITIONAL	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1000214000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	810	DUES AND FEES	140	0.00	0.00	140.00	0.00	0.00	140.00	100.00%
Total DW PSYCH SERVICES			\$519,712	\$0.00	\$0.00	\$519,711.68	\$403,116.84	\$19,012.37	\$97,582.47	18.78%
Total 00 - DISTRICT-WIDE			\$519,712	\$0.00	\$0.00	\$519,711.68	\$403,116.84	\$19,012.37	\$97,582.47	18.78%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PES PSYCH SERVICES										
1011214000	325	TESTING PROTOCOLS	4,791	0.00	0.00	4,791.00	4,288.51	287.09	215.40	4.50%
1011214000	610	SUPPLIES	420	0.00	0.00	420.00	0.00	0.00	420.00	100.00%
Total PES PSYCH SERVICES			\$5,211	\$0.00	\$0.00	\$5,211.00	\$4,288.51	\$287.09	\$635.40	12.19%
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS PSYCH SERVICES										
1012214000	325	TESTING PROTOCOLS	2,000	0.00	0.00	2,000.00	1,135.00	61.23	803.77	40.19%
1012214000	610	SUPPLIES	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
Total PMS PSYCH SERVICES			\$2,300	\$0.00	\$0.00	\$2,300.00	\$1,135.00	\$61.23	\$1,103.77	47.99%
Total 12 - PELHAM MEMORIAL SCHOOL										
PMS PSYCH SERVICES										
1033214000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	325	TESTING PROTOCOLS	2,500	322.91	0.00	2,822.91	1,909.89	240.02	673.00	23.84%
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	0.00	0.00	350.00	100.00%
Total PMS PSYCH SERVICES			\$2,850	\$322.91	\$0.00	\$3,172.91	\$1,909.89	\$240.02	\$1,023.00	32.24%
Total 33 - PELHAM HIGH SCHOOL										
Total 2140 - PSYCHOLOGICAL SERVICES										
2150 - SPEECH SERVICES										
DW SPEECH SERVICES										
1000215000	110	SALARIES	321,983	0.00	0.00	321,983.06	140,980.60	0.00	181,002.46	56.21%
1000215000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	78,763	0.00	0.00	78,763.32	24,033.98	0.00	54,729.34	69.49%
1000215000	212	DENTAL INSURANCE	3,039	0.00	0.00	3,038.76	835.48	0.00	2,203.28	72.51%
1000215000	213	LIFE INSURANCE	582	0.00	0.00	582.17	282.72	0.00	299.45	51.44%
1000215000	214	DISABILITY INSURANCE	786	0.00	0.00	786.31	347.04	0.00	439.27	55.86%
1000215000	220	SOCIAL SECURITY	24,903	0.00	0.00	24,902.62	10,908.61	0.00	13,994.01	56.19%
1000215000	231	NON-TEACHER RETIREMENT	4,490	0.00	0.00	4,490.49	3.23	0.00	4,487.26	99.93%
1000215000	232	TEACHER RETIREMENT	60,967	0.00	0.00	60,967.46	29,629.32	0.00	31,338.14	51.40%
1000215000	260	WORKERS COMP INSURANCE	1,257	0.00	0.00	1,256.60	603.88	0.00	652.72	51.94%
1000215000	275	WORKSHOPS NON-UNION	1,000	0.00	0.00	1,000.00	207.00	0.00	793.00	79.30%
1000215000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	330	PROFESSIONAL SERVICES	225,591	0.00	0.00	225,591.03	454,374.25	3,280.72	(232,063.94)	(102.87%)
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	15.92	0.00	184.08	92.04%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000215000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	734	EQUIPMENT-ADDITIONAL	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
Total DW SPEECH SERVICES			\$725,762	\$0.00	\$0.00	\$725,761.82	\$662,222.03	\$3,280.72	\$60,259.07	8.30%
Total 00 - DISTRICT-WIDE			\$725,762	\$0.00	\$0.00	\$725,761.82	\$662,222.03	\$3,280.72	\$60,259.07	8.30%
PES SPEECH SERVICES										
1011215000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	325	TESTING PROTOCOLS	1,000	0.00	0.00	1,000.00	958.10	0.00	41.90	4.19%
1011215000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	610	SUPPLIES	800	0.00	0.00	800.00	799.55	0.00	0.45	0.06%
1011215000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	650	SOFTWARE	150	0.00	0.00	150.00	149.99	0.00	0.01	0.01%
1011215000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SPEECH SERVICES			\$1,950	\$0.00	\$0.00	\$1,950.00	\$1,907.64	\$0.00	\$42.36	2.17%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$1,950	\$0.00	\$0.00	\$1,950.00	\$1,907.64	\$0.00	\$42.36	2.17%
PMS SPEECH SERVICES										
1012215000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012215000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012215000	325	TESTING PROTOCOLS	1,000	5.65	0.00	1,005.65	954.36	0.00	51.29	5.10%
1012215000	610	SUPPLIES	200	0.00	0.00	200.00	187.51	0.00	12.49	6.24%
Total PMS SPEECH SERVICES			\$1,200	\$5.65	\$0.00	\$1,205.65	\$1,141.87	\$0.00	\$63.78	5.29%
Total 12 - PELHAM MEMORIAL SCHOOL			\$1,200	\$5.65	\$0.00	\$1,205.65	\$1,141.87	\$0.00	\$63.78	5.29%
PHS SPEECH SERVICES										
1033215000	325	TESTING PROTOCOLS	1,000	141.45	0.00	1,141.45	0.00	0.00	1,141.45	100.00%
1033215000	610	SUPPLIES	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1033215000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS SPEECH SERVICES			\$1,500	\$141.45	\$0.00	\$1,641.45	\$0.00	\$0.00	\$1,641.45	100.00%
Total 33 - PELHAM HIGH SCHOOL			\$1,500	\$141.45	\$0.00	\$1,641.45	\$0.00	\$0.00	\$1,641.45	100.00%
Total 2150 - SPEECH SERVICES			\$730,412	\$147.10	\$0.00	\$730,558.92	\$665,271.54	\$3,280.72	\$62,006.66	8.49%
2162 - PT SERVICES										
DW PT SERVICES										
1000216200	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216200	330	PROFESSIONAL SERVICES	73,100	0.00	0.00	73,100.00	29,601.52	0.00	43,498.48	59.51%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000216200	610	SUPPLIES	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1000216200	734	EQUIPMENT-ADDITIONAL	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1000216200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW PT SERVICES			\$74,300	\$0.00	\$0.00	\$74,300.00	\$29,601.52	\$0.00	\$44,698.48	60.16%
Total 00 - DISTRICT-WIDE			\$74,300	\$0.00	\$0.00	\$74,300.00	\$29,601.52	\$0.00	\$44,698.48	60.16%
PHS PT SERVICES										
1033216200	610	SUPPLIES	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
Total PHS PT SERVICES			\$300	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	100.00%
Total 33 - PELHAM HIGH SCHOOL			\$300	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	100.00%
Total 2162 - PT SERVICES			\$74,600	\$0.00	\$0.00	\$74,600.00	\$29,601.52	\$0.00	\$44,998.48	60.32%
2163 - OT SERVICES										
DW OT SERVICES										
1000216300	110	SALARIES	255,642	0.00	0.00	255,642.00	268,884.00	0.00	(13,242.00)	(5.18%)
1000216300	211	HEALTH INSURANCE	93,157	0.00	0.00	93,157.13	95,704.58	0.00	(2,547.45)	(2.73%)
1000216300	212	DENTAL INSURANCE	4,387	0.00	0.00	4,387.16	3,562.48	0.00	824.68	18.80%
1000216300	213	LIFE INSURANCE	475	0.00	0.00	474.89	506.64	0.00	(31.75)	(6.69%)
1000216300	214	DISABILITY INSURANCE	683	0.00	0.00	682.68	692.64	0.00	(9.96)	(1.46%)
1000216300	220	SOCIAL SECURITY	19,676	0.00	0.00	19,675.86	19,779.14	0.00	(103.28)	(0.52%)
1000216300	232	TEACHER RETIREMENT	53,736	0.00	0.00	53,735.94	56,519.51	0.00	(2,783.57)	(5.18%)
1000216300	260	WORKERS COMP INSURANCE	1,094	0.00	0.00	1,093.60	1,127.88	0.00	(34.28)	(3.13%)
1000216300	275	WORKSHOPS NON-UNION	1,250	0.00	0.00	1,250.00	998.97	239.00	12.03	0.96%
1000216300	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216300	325	TESTING PROTOCOLS	250	0.00	0.00	250.00	144.10	0.00	105.90	42.36%
1000216300	330	PROFESSIONAL SERVICES	23,000	0.00	0.00	23,000.00	4,311.75	0.00	18,688.25	81.25%
1000216300	610	SUPPLIES	300	0.00	0.00	300.00	124.43	0.00	175.57	58.52%
1000216300	734	EQUIPMENT-ADDITIONAL	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1000216300	738	EQUIPMENT-REPLACEMENT	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
Total DW OT SERVICES			\$454,749	\$0.00	\$0.00	\$454,749.26	\$452,356.12	\$239.00	\$2,154.14	0.47%
Total 00 - DISTRICT-WIDE			\$454,749	\$0.00	\$0.00	\$454,749.26	\$452,356.12	\$239.00	\$2,154.14	0.47%
PES OT SERVICES										
1011216300	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	325	TESTING PROTOCOLS	1,000	0.00	(103.09)	896.91	896.91	0.00	0.00	0.00%
1011216300	610	SUPPLIES	855	0.00	78.09	933.09	894.42	0.00	38.67	4.14%
1011216300	650	SOFTWARE	85	0.00	0.00	85.00	57.99	0.00	27.01	31.78%
1011216300	734	EQUIPMENT-ADDITIONAL	1,600	0.00	25.00	1,625.00	1,616.08	0.00	8.92	0.55%
1011216300	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES OT SERVICES			\$3,540	\$0.00	\$0.00	\$3,540.00	\$3,465.40	\$0.00	\$74.60	2.11%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PES PRESCHOOL OT SERVICES, KINDERGARTEN OT SERVICES, PMS OT SERVICES, Total 11 - PELHAM ELEMENTARY SCHOOL, Total 12 - PELHAM MEMORIAL SCHOOL, Total 13 - PELHAM HIGH SCHOOL, and 2190 - OTHER PUPIL SERVICES.



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1012219000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012219000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS OTHER STUDENT SERVICE			\$1,200	\$0.00	\$0.00	\$1,200.00	\$754.06	\$0.00	\$445.94	37.16%
Total 12 - PELHAM MEMORIAL SCHOOL			\$1,200	\$0.00	\$0.00	\$1,200.00	\$754.06	\$0.00	\$445.94	37.16%
PMS OTHER STUDENT SERVICE										
1033219000	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	990.68	0.00	9.32	0.93%
Total PHS OTHER STUDENT SERVICE			\$1,000	\$0.00	\$0.00	\$1,000.00	\$990.68	\$0.00	\$9.32	0.93%
Total 33 - PELHAM HIGH SCHOOL			\$1,000	\$0.00	\$0.00	\$1,000.00	\$990.68	\$0.00	\$9.32	0.93%
Total 2190 - OTHER PUPIL SERVICES			\$3,700	\$0.00	(\$1,500.00)	\$2,200.00	\$1,744.74	\$0.00	\$455.26	20.69%
2210 - IMPROVEMENT- INSTRUCTION										
DW IMPROVEMENT INSTRUC										
1000221000	110	SALARIES	206,993	0.00	0.00	206,993.00	197,205.17	0.00	9,787.83	4.73%
1000221000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	211	HEALTH INSURANCE	30,684	0.00	0.00	30,683.74	30,683.66	0.00	0.08	0.00%
1000221000	212	DENTAL INSURANCE	1,884	0.00	0.00	1,884.48	1,884.36	0.00	0.12	0.01%
1000221000	213	LIFE INSURANCE	413	0.00	0.00	412.56	437.04	0.00	(24.48)	(5.93%)
1000221000	214	DISABILITY INSURANCE	972	0.00	0.00	971.52	1,075.68	0.00	(104.16)	(10.72%)
1000221000	220	SOCIAL SECURITY	15,850	0.00	0.00	15,850.48	15,012.70	0.00	837.78	5.29%
1000221000	232	TEACHER RETIREMENT	43,510	0.00	0.00	43,509.93	40,986.24	0.00	2,523.69	5.80%
1000221000	260	WORKERS COMP INSURANCE	800	0.00	0.00	800.49	818.08	0.00	(17.59)	(2.20%)
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	653.30	0.00	596.70	47.74%
1000221000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	3,500.00	0.00	(500.00)	(16.67%)
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	7,920	0.00	0.00	7,920.00	7,956.40	0.00	(36.40)	(0.46%)
1000221000	550	PRINTING	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1000221000	580	TRAVEL & MILEAGE	2,800	0.00	0.00	2,800.00	2,620.79	0.00	179.21	6.40%
1000221000	610	SUPPLIES	1,500	0.00	0.00	1,500.00	1,119.50	0.00	380.50	25.37%
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	2,174	0.00	0.00	2,174.00	2,084.37	0.00	89.63	4.12%
1000221000	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00%
Total DW IMPROVEMENT INSTRUC			\$320,750	\$0.00	\$0.00	\$320,750.21	\$307,037.29	\$0.00	\$13,712.92	4.28%
Total 00 - DISTRICT-WIDE			\$320,750	\$0.00	\$0.00	\$320,750.21	\$307,037.29	\$0.00	\$13,712.92	4.28%
PES IMPROV INSTRUC										
1011221000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011221000	644	PUBLICATIONS	400	0.00	0.00	400.00	359.97	0.00	40.03	10.01%
Total PES IMPROV INSTRUC			\$400	\$0.00	\$0.00	\$400.00	\$359.97	\$0.00	\$40.03	10.01%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$400	\$0.00	\$0.00	\$400.00	\$359.97	\$0.00	\$40.03	10.01%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PMS IMPROVE INSTRUCTION										
1012221000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012221000	641	TEXTBOOKS - ADDITIONAL	400	0.00	0.00	400.00	185.23	0.00	214.77	53.69%
1012221000	890	MISCELLANEOUS	1,200	0.00	0.00	1,200.00	871.10	0.00	328.90	27.41%
Total PMS IMPROVE INSTRUCTION			\$1,600	\$0.00	\$0.00	\$1,600.00	\$1,056.33	\$0.00	\$543.67	33.98%
Total 12 - PELHAM MEMORIAL SCHOOL										
			\$1,600	\$0.00	\$0.00	\$1,600.00	\$1,056.33	\$0.00	\$543.67	33.98%
PHS IMPROVE INSTRUCTION										
1033221000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	644	PUBLICATIONS	400	0.00	0.00	400.00	0.00	0.00	400.00	100.00%
Total PHS IMPROVE INSTRUCTION			\$400	\$0.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	100.00%
Total 33 - PELHAM HIGH SCHOOL										
			\$400	\$0.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	100.00%
Total 2210 - IMPROVEMENT- INSTRUCTION										
			\$323,150	\$0.00	\$0.00	\$323,150.21	\$308,453.59	\$0.00	\$14,696.62	4.55%
2212 - INSTR/CURRIC DEVELOPMENT										
INSTR & CURRICULUM DEVEL										
1000221200	110	SALARIES	15,000	0.00	0.00	15,000.00	14,680.50	0.00	319.50	2.13%
1000221200	220	SOCIAL SECURITY	1,148	0.00	0.00	1,147.50	1,108.83	0.00	38.67	3.37%
1000221200	232	TEACHER RETIREMENT	3,153	0.00	0.00	3,153.00	2,980.71	0.00	172.29	5.46%
1000221200	260	WORKERS COMP INSURANCE	58	0.00	0.00	58.39	61.61	0.00	(3.22)	(5.51%)
1000221200	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221200	610	SUPPLIES	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1000221200	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	171.76	0.00	828.24	82.82%
Total INSTR & CURRICULUM DEVEL			\$20,609	\$0.00	\$0.00	\$20,608.89	\$19,003.41	\$0.00	\$1,605.48	7.79%
Total 00 - DISTRICT-WIDE										
			\$20,609	\$0.00	\$0.00	\$20,608.89	\$19,003.41	\$0.00	\$1,605.48	7.79%
Total 2212 - INSTR/CURRIC DEVELOPMENT										
			\$20,609	\$0.00	\$0.00	\$20,608.89	\$19,003.41	\$0.00	\$1,605.48	7.79%
2213 - INSTRUCTION STAFF TRAIN'G										
DW INSTRUC STAFF TRAINING										
1000221300	110	SALARIES	18,750	0.00	0.00	18,750.00	18,000.00	0.00	750.00	4.00%
1000221300	114	INSTRUC. ASST. SALARIES	3,500	0.00	0.00	3,500.00	3,775.00	0.00	(275.00)	(7.86%)
1000221300	220	SOCIAL SECURITY	1,702	0.00	0.00	1,702.13	1,595.21	0.00	106.92	6.28%
1000221300	232	TEACHER RETIREMENT	3,941	0.00	0.00	3,941.25	3,783.60	0.00	157.65	4.00%
1000221300	260	WORKERS COMP INSURANCE	86	0.00	0.00	86.34	91.42	0.00	(5.08)	(5.88%)
1000221300	271	WORKSHOPS PESPA	9,000	0.00	0.00	9,000.00	300.00	0.00	8,700.00	96.67%
1000221300	272	COURSE REIMBURSE PESPA	9,000	0.00	0.00	9,000.00	2,844.00	0.00	6,156.00	68.40%
1000221300	273	WORKSHOPS PEA	22,000	0.00	0.00	22,000.00	6,871.29	100.00	15,028.71	68.31%
1000221300	274	COURSE REIMBURSEMENT PEA	59,000	0.00	0.00	59,000.00	29,500.00	3,323.00	26,177.00	44.37%
1000221300	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000221300	276	COURSE REIMBURS NON-UNION	31,160	0.00	0.00	31,160.00	13,894.97	0.00	17,265.03	55.41%
1000221300	330	PROFESSIONAL SERVICES	13,000	0.00	0.00	13,000.00	13,951.92	0.00	(951.92)	(7.32%)
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	533.32	0.00	16.68	3.03%
1000221300	890	MISCELLANEOUS	1,300	0.00	0.00	1,300.00	1,300.00	0.00	0.00	0.00%
Total DW INSTRUC STAFF TRAINING			\$172,990	\$0.00	\$0.00	\$172,989.73	\$96,440.73	\$3,423.00	\$73,126.00	42.27%
Total 00 - DISTRICT-WIDE			\$172,990	\$0.00	\$0.00	\$172,989.73	\$96,440.73	\$3,423.00	\$73,126.00	42.27%
Total 2213 - INSTRUCTION STAFF TRAIN'G			\$172,990	\$0.00	\$0.00	\$172,989.73	\$96,440.73	\$3,423.00	\$73,126.00	42.27%
2222 - LIBRARY SERVICES										
PES LIBRARY SERVICES										
1011222200	110	SALARIES	50,802	0.00	0.00	50,802.00	50,828.25	0.00	(26.25)	(0.05%)
1011222200	114	INSTRUC. ASST. SALARIES	22,359	0.00	0.00	22,358.70	18,096.52	0.00	4,262.18	19.06%
1011222200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	825.00	0.00	(825.00)	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	96	0.00	0.00	96.00	96.00	0.00	0.00	0.00%
1011222200	214	DISABILITY INSURANCE	147	0.00	0.00	146.88	146.88	0.00	0.00	0.00%
1011222200	220	SOCIAL SECURITY	5,826	0.00	0.00	5,826.29	5,565.49	0.00	260.80	4.48%
1011222200	232	TEACHER RETIREMENT	10,679	0.00	0.00	10,678.58	10,684.04	0.00	(5.46)	(0.05%)
1011222200	260	WORKERS COMP INSURANCE	295	0.00	0.00	294.69	305.23	0.00	(10.54)	(3.58%)
1011222200	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	610	SUPPLIES	500	0.00	100.00	600.00	517.42	0.00	82.58	13.76%
1011222200	640	TEXTBOOKS - REPLACEMENT	2,750	0.00	(67.00)	2,683.00	2,460.77	0.00	222.23	8.28%
1011222200	643	INFORMATION ACCESS FEES	4,100	0.00	25.00	4,125.00	3,964.20	0.00	160.80	3.90%
1011222200	644	PUBLICATIONS	175	0.00	0.00	175.00	159.41	0.00	15.59	8.91%
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	42.00	992.00	991.35	0.00	0.65	0.07%
1011222200	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	3,779.10	(3,779.10)	0.00%
1011222200	738	EQUIPMENT-REPLACEMENT	3,240	0.00	0.00	3,240.00	3,234.90	0.00	5.10	0.16%
Total PES LIBRARY SERVICES			\$104,918	\$0.00	\$100.00	\$105,018.14	\$100,875.46	\$3,779.10	\$363.58	0.35%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$104,918	\$0.00	\$100.00	\$105,018.14	\$100,875.46	\$3,779.10	\$363.58	0.35%
PMS LIBRARY SERVICES										
1012222200	110	SALARIES	65,734	0.00	0.00	65,734.00	66,774.00	0.00	(1,040.00)	(1.58%)
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	110.00	0.00	(110.00)	0.00%
1012222200	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	211	HEALTH INSURANCE	20,767	0.00	0.00	20,766.89	20,860.35	0.00	(93.46)	(0.45%)
1012222200	212	DENTAL INSURANCE	833	0.00	0.00	833.40	835.48	0.00	(2.08)	(0.25%)
1012222200	213	LIFE INSURANCE	124	0.00	0.00	124.32	126.24	0.00	(1.92)	(1.54%)



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include various school services like PMS LIBRARY SERVICES, PELHAM MEMORIAL SCHOOL, and PELHAM HIGH SCHOOL.



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2225 - COMPUTER TECHNOLOGY										
DW COMPUTER INSTRUCTION										
1000222500	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	275	WORKSHOPS NON-UNION	2,500	0.00	0.00	2,500.00	1,865.00	0.00	635.00	25.40%
1000222500	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	1,200.00	0.00	(1,200.00)	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	104,000	0.00	0.00	104,000.00	98,836.31	0.00	5,163.69	4.97%
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	14,200	0.00	(4,985.00)	9,215.00	5,806.42	0.00	3,408.58	36.99%
1000222500	650	SOFTWARE	1,500	0.00	0.00	1,500.00	221.95	0.00	1,278.05	85.20%
1000222500	734	EQUIPMENT-ADDITIONAL	0	0.00	4,985.00	4,985.00	0.00	0.00	0.00	0.00%
1000222500	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW COMPUTER INSTRUCTION			\$124,200	\$0.00	\$0.00	\$124,200.00	\$112,914.68	\$0.00	\$11,285.32	9.09%
Total 00 - DISTRICT-WIDE			\$124,200	\$0.00	\$0.00	\$124,200.00	\$112,914.68	\$0.00	\$11,285.32	9.09%
PES COMPUTER TECHNOLOGY										
1011222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222500	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	4,321.00	0.00	(4,321.00)	0.00%
1011222500	738	EQUIPMENT-REPLACEMENT	36,800	0.00	28,856.00	65,656.00	69,889.27	0.00	(4,233.27)	(6.45%)
Total PES COMPUTER TECHNOLOGY			\$36,800	\$0.00	\$28,856.00	\$65,656.00	\$74,210.27	\$0.00	(\$8,554.27)	(13.03%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$36,800	\$0.00	\$28,856.00	\$65,656.00	\$74,210.27	\$0.00	(\$8,554.27)	(13.03%)
PMS COMPUTER TECH										
1012222500	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222500	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222500	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS COMPUTER TECH			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 12 - PELHAM MEMORIAL SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PMS COMPUTER TECH										
1033222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222500	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222500	738	EQUIPMENT-REPLACEMENT	23,967	0.00	(23,967.00)	0.00	2,400.00	0.00	(2,400.00)	0.00%
Total PHS COMPUTER TECH			\$23,967	\$0.00	(\$23,967.00)	\$0.00	\$2,400.00	\$0.00	(\$2,400.00)	0.00%
Total 33 - PELHAM HIGH SCHOOL			\$23,967	\$0.00	(\$23,967.00)	\$0.00	\$2,400.00	\$0.00	(\$2,400.00)	0.00%
Total 2225 - COMPUTER TECHNOLOGY			\$184,967	\$0.00	\$4,889.00	\$189,856.00	\$189,524.95	\$0.00	\$331.05	0.17%
2311 - SCHOOL BOARD SERVICES										
SCHOOL BOARD SERVICES										
1001231100	110	SALARIES	11,000	0.00	0.00	11,000.00	8,667.60	0.00	2,332.40	21.20%
1001231100	220	SOCIAL SECURITY	842	0.00	0.00	841.50	663.09	0.00	178.41	21.20%
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	2,000	0.00	0.00	2,000.00	1,590.40	0.00	409.60	20.48%
1001231100	550	PRINTING	2,000	0.00	0.00	2,000.00	1,750.00	0.00	250.00	12.50%
1001231100	610	SUPPLIES	600	0.00	0.00	600.00	255.75	0.00	344.25	57.38%
1001231100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1001231100	810	DUES AND FEES	5,350	0.00	0.00	5,350.00	6,619.85	0.00	(1,269.85)	(23.74%)
1001231100	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	328.17	0.00	671.83	67.18%
Total SCHOOL BOARD SERVICES			\$23,006	\$0.00	\$0.00	\$23,006.50	\$20,124.86	\$0.00	\$2,881.64	12.53%
Total 01 - SCHOOL BOARD			\$23,006	\$0.00	\$0.00	\$23,006.50	\$20,124.86	\$0.00	\$2,881.64	12.53%
Total 2311 - SCHOOL BOARD SERVICES			\$23,006	\$0.00	\$0.00	\$23,006.50	\$20,124.86	\$0.00	\$2,881.64	12.53%
2312 - DISTRICT CLERK SERVICES										
DISTRICT CLERK SERVICES										
1001231200	110	SALARIES	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
1001231200	220	SOCIAL SECURITY	38	0.00	0.00	38.25	36.19	0.00	2.06	5.39%
1001231200	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1001231200	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1001231200	610	SUPPLIES	200	0.00	0.00	200.00	2,096.43	0.00	(1,896.43)	(948.22%)
Total DISTRICT CLERK SERVICES			\$738	\$0.00	\$0.00	\$738.25	\$2,632.62	\$0.00	(\$1,894.37)	(256.60%)
Total 01 - SCHOOL BOARD			\$738	\$0.00	\$0.00	\$738.25	\$2,632.62	\$0.00	(\$1,894.37)	(256.60%)
Total 2312 - DISTRICT CLERK SERVICES			\$738	\$0.00	\$0.00	\$738.25	\$2,632.62	\$0.00	(\$1,894.37)	(256.60%)
2313 - DIST TRESURER SERVICES										
DISTRICT TRESURER SERVICES										
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	200	0.00	0.00	200.00	222.64	0.00	(22.64)	(11.32%)



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1001231300	610	SUPPLIES	400	0.00	0.00	400.00	125.78	0.00	274.22	68.56%
1001231300	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DISTRICT TREASURER SERVIC			\$5,982	\$0.00	\$0.00	\$5,982.50	\$5,730.92	\$0.00	\$251.58	4.21%
Total 01 - SCHOOL BOARD			\$5,982	\$0.00	\$0.00	\$5,982.50	\$5,730.92	\$0.00	\$251.58	4.21%
Total 2313 - DIST TREASURER SERVICES			\$5,982	\$0.00	\$0.00	\$5,982.50	\$5,730.92	\$0.00	\$251.58	4.21%
2314 - ELECTION SERVICES										
ELECTION SERVICES										
1001231400	110	SALARIES	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
1001231400	220	SOCIAL SECURITY	38	0.00	0.00	38.25	38.25	0.00	0.00	0.00%
1001231400	442	RENTAL/LEASE EQUIPMENT	250	0.00	0.00	250.00	325.00	0.00	(75.00)	(30.00%)
1001231400	610	SUPPLIES	1,700	0.00	0.00	1,700.00	0.00	0.00	1,700.00	100.00%
Total ELECTION SERVICES			\$2,488	\$0.00	\$0.00	\$2,488.25	\$863.25	\$0.00	\$1,625.00	65.31%
Total 01 - SCHOOL BOARD			\$2,488	\$0.00	\$0.00	\$2,488.25	\$863.25	\$0.00	\$1,625.00	65.31%
Total 2314 - ELECTION SERVICES			\$2,488	\$0.00	\$0.00	\$2,488.25	\$863.25	\$0.00	\$1,625.00	65.31%
2317 - AUDIT SERVICES										
AUDIT SERVICES										
1001231700	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1001231700	331	AUDIT SERVICES	22,000	0.00	0.00	22,000.00	19,750.00	0.00	2,250.00	10.23%
Total AUDIT SERVICES			\$22,000	\$0.00	\$0.00	\$22,000.00	\$19,750.00	\$0.00	\$2,250.00	10.23%
Total 01 - SCHOOL BOARD			\$22,000	\$0.00	\$0.00	\$22,000.00	\$19,750.00	\$0.00	\$2,250.00	10.23%
Total 2317 - AUDIT SERVICES			\$22,000	\$0.00	\$0.00	\$22,000.00	\$19,750.00	\$0.00	\$2,250.00	10.23%
2318 - LEGAL SERVICES										
LEGAL SERVICES										
1001231800	335	LEGAL SERVICES	40,000	3,069.00	0.00	43,069.00	36,382.06	5,069.30	1,617.64	3.76%
Total LEGAL SERVICES			\$40,000	\$3,069.00	\$0.00	\$43,069.00	\$36,382.06	\$5,069.30	\$1,617.64	3.76%
Total 01 - SCHOOL BOARD			\$40,000	\$3,069.00	\$0.00	\$43,069.00	\$36,382.06	\$5,069.30	\$1,617.64	3.76%
Total 2318 - LEGAL SERVICES			\$40,000	\$3,069.00	\$0.00	\$43,069.00	\$36,382.06	\$5,069.30	\$1,617.64	3.76%
2321 - SUPERINTENDENT SERVICES										
DW SUPERINTENDENT SERVICE										
1000232100	110	SALARIES	168,202	0.00	0.00	168,202.45	0.00	0.00	168,202.45	100.00%
1000232100	220	SOCIAL SECURITY	12,485	0.00	0.00	12,484.98	0.00	0.00	12,484.98	100.00%
1000232100	231	NON-TEACHER RETIREMENT	8,304	0.00	0.00	8,303.52	0.00	0.00	8,303.52	100.00%
1000232100	232	TEACHER RETIREMENT	20,164	0.00	0.00	20,164.37	0.00	0.00	20,164.37	100.00%
1000232100	260	WORKERS COMP INSURANCE	1,170	0.00	0.00	1,169.98	0.00	0.00	1,169.98	100.00%
1000232100	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SUPERINTENDENT SERVICE			\$210,325	\$0.00	\$0.00	\$210,325.30	\$0.00	\$0.00	\$210,325.30	100.00%
Total 00 - DISTRICT-WIDE			\$210,325	\$0.00	\$0.00	\$210,325.30	\$0.00	\$0.00	\$210,325.30	100.00%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

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 SUPERINTENDENT SERVICES, DW SPEC SERVICES ADMIN, and 2332 - SPECIAL SERVICES ADMIN.



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000233200	260	WORKERS COMP INSURANCE	928	0.00	0.00	927.63	1,063.33	0.00	(135.70)	(14.63%)
1000233200	275	WORKSHOPS NON-UNION	5,000	0.00	0.00	5,000.00	3,608.00	0.00	1,392.00	27.84%
1000233200	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	291	TSA MATCH CONTRIBUTION	6,000	0.00	0.00	6,000.00	0.00	0.00	6,000.00	100.00%
1000233200	320	IN-DIST PROF DEVELOPMENT	750	0.00	0.00	750.00	0.00	0.00	750.00	100.00%
1000233200	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	421	UTILITIES-DISPOSAL	600	0.00	0.00	600.00	0.00	0.00	600.00	100.00%
1000233200	534	POSTAGE/GENERAL EXPENSES	20	0.00	0.00	20.00	0.00	0.00	20.00	100.00%
1000233200	550	PRINTING	800	0.00	0.00	800.00	695.00	0.00	105.00	13.12%
1000233200	580	TRAVEL & MILEAGE	5,000	0.00	0.00	5,000.00	2,573.32	0.00	2,426.68	48.53%
1000233200	610	SUPPLIES	300	0.00	0.00	300.00	251.04	0.00	48.96	16.32%
1000233200	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	650	SOFTWARE	600	0.00	0.00	600.00	588.00	0.00	12.00	2.00%
1000233200	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	810	DUES AND FEES	2,330	0.00	0.00	2,330.00	1,410.00	0.00	920.00	39.48%
1000233200	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SPEC SERVICES ADMIN			\$374,718	\$0.00	\$0.00	\$374,718.11	\$419,098.68	\$0.00	(\$44,380.57)	(11.84%)
Total 00 - DISTRICT-WIDE			\$374,718	\$0.00	\$0.00	\$374,718.11	\$419,098.68	\$0.00	(\$44,380.57)	(11.84%)
PES PRESCHOOL ADMIN										
1011233228	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	534	POSTAGE/GENERAL EXPENSES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES PRESCHOOL ADMIN			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL										
Total 2332 - SPECIAL SERVICES ADMIN										
2410 - SCHOOL ADMINISTRATION										
PES SCHOOL ADMINISTRATION										
1011241000	110	SALARIES	389,731	0.00	0.00	389,731.00	411,721.09	0.00	(21,990.09)	(5.64%)
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	104.94	0.00	395.06	79.01%
1011241000	211	HEALTH INSURANCE	101,461	0.00	0.00	101,460.51	100,592.94	0.00	867.57	0.86%
1011241000	212	DENTAL INSURANCE	5,303	0.00	0.00	5,302.68	5,307.33	0.00	(4.65)	(0.09%)
1011241000	213	LIFE INSURANCE	1,272	0.00	0.00	1,271.76	1,333.75	0.00	(61.99)	(4.87%)
1011241000	214	DISABILITY INSURANCE	1,126	0.00	0.00	1,126.32	1,177.23	0.00	(50.91)	(4.52%)
1011241000	220	SOCIAL SECURITY	30,358	0.00	0.00	30,357.52	31,710.08	0.00	(1,352.56)	(4.46%)
1011241000	231	NON-TEACHER RETIREMENT	14,865	0.00	0.00	14,864.93	15,349.37	0.00	(484.44)	(3.26%)
1011241000	232	TEACHER RETIREMENT	59,803	0.00	0.00	59,803.16	63,222.69	0.00	(3,419.53)	(5.72%)



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include various school district accounts like WORKERS COMP INSURANCE, SALARIES, and EQUIPMENT-REPLACEMENT.



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1012241000	810	DUES AND FEES	2,500	0.00	0.00	2,500.00	1,938.00	0.00	562.00	22.48%
1012241000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS SCHOOL ADMINISTRATION			\$474,992	\$0.00	\$0.00	\$474,991.65	\$497,857.80	\$545.28	(\$23,411.43)	(4.93%)
Total 12 - PELHAM MEMORIAL SCHOOL			\$474,992	\$0.00	\$0.00	\$474,991.65	\$497,857.80	\$545.28	(\$23,411.43)	(4.93%)
PHS SCHOOL ADMINISTRATION										
1033241000	110	SALARIES	296,819	0.00	89,175.00	385,994.03	407,549.65	0.00	(21,555.62)	(5.58%)
1033241000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	155.67	0.00	(155.67)	0.00%
1033241000	211	HEALTH INSURANCE	106,825	0.00	22,728.65	129,553.54	128,364.68	0.00	1,188.86	0.92%
1033241000	212	DENTAL INSURANCE	6,857	0.00	1,041.84	7,898.85	8,414.19	0.00	(515.34)	(6.52%)
1033241000	213	LIFE INSURANCE	957	0.00	335.28	1,292.40	1,354.27	0.00	(61.87)	(4.79%)
1033241000	214	DISABILITY INSURANCE	858	0.00	257.76	1,115.52	1,154.89	0.00	(39.37)	(3.53%)
1033241000	220	SOCIAL SECURITY	22,788	0.00	6,848.91	29,636.93	30,922.38	0.00	(1,285.45)	(4.34%)
1033241000	231	NON-TEACHER RETIREMENT	12,470	0.00	0.00	12,470.10	12,274.55	0.00	195.55	1.57%
1033241000	232	TEACHER RETIREMENT	43,748	0.00	18,744.59	62,492.89	66,921.53	0.00	(4,428.64)	(7.09%)
1033241000	260	WORKERS COMP INSURANCE	1,148	0.00	442.22	1,590.15	1,684.00	0.00	(93.85)	(5.90%)
1033241000	275	WORKSHOPS NON-UNION	2,000	0.00	2,699.00	4,699.00	649.00	0.00	4,050.00	86.19%
1033241000	291	TSA MATCH CONTRIBUTION	6,000	0.00	0.00	6,000.00	0.00	0.00	6,000.00	100.00%
1033241000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033241000	433	CONTRACTED REPAIR & MAINT	8,820	0.00	0.00	8,820.00	2,753.49	1,548.90	4,517.61	51.22%
1033241000	442	RENTAL/LEASE EQUIPMENT	9,400	0.00	0.00	9,400.00	7,217.18	0.00	2,182.82	23.22%
1033241000	534	POSTAGE/GENERAL EXPENSES	3,500	0.00	0.00	3,500.00	2,241.56	0.00	1,258.44	35.96%
1033241000	550	PRINTING	2,500	0.00	0.00	2,500.00	1,279.89	0.00	1,220.11	48.80%
1033241000	580	TRAVEL & MILEAGE	4,200	0.00	4,950.83	9,150.83	385.84	0.00	8,764.99	95.78%
1033241000	610	SUPPLIES	1,000	0.00	0.00	1,000.00	1,006.96	0.00	(6.96)	(0.70%)
1033241000	650	SOFTWARE	600	0.00	0.00	600.00	450.00	0.00	150.00	25.00%
1033241000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033241000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033241000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033241000	810	DUES AND FEES	6,770	0.00	0.00	6,770.00	5,958.00	0.00	812.00	11.99%
1033241000	890	MISCELLANEOUS	3,500	0.00	0.00	3,500.00	3,490.67	0.00	9.33	0.27%
Total PHS SCHOOL ADMINISTRATION			\$540,760	\$0.00	\$147,224.08	\$687,984.24	\$684,228.40	\$1,548.90	\$2,206.94	0.32%
Total 33 - PELHAM HIGH SCHOOL			\$540,760	\$0.00	\$147,224.08	\$687,984.24	\$684,228.40	\$1,548.90	\$2,206.94	0.32%
Total 2410 - SCHOOL ADMINISTRATION			\$1,680,309	\$0.00	\$146,924.08	\$1,827,232.69	\$1,867,148.26	\$5,102.32	(\$45,017.89)	(2.46%)
2490 - OTHER SUPPORT SERVICES										
PES OTHER SUPPORT SERVICE										
1011249000	110	SALARIES	12,600	0.00	0.00	12,600.00	12,600.00	0.00	0.00	0.00%
1011249000	220	SOCIAL SECURITY	964	0.00	0.00	963.90	923.24	0.00	40.66	4.22%
1011249000	232	TEACHER RETIREMENT	2,649	0.00	0.00	2,648.52	2,648.67	0.00	(0.15)	(0.01%)
1011249000	260	WORKERS COMP INSURANCE	48	0.00	0.00	48.46	53.79	0.00	(5.33)	(11.00%)
1011249000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES OTHER SUPPORT SERVICE			\$16,261	\$0.00	\$0.00	\$16,260.88	\$16,225.70	\$0.00	\$35.18	0.22%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$16,261	\$0.00	\$0.00	\$16,260.88	\$16,225.70	\$0.00	\$35.18	0.22%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PMS OTHER SUPPORT SERVICE										
1012249000	110	SALARIES	8,200	0.00	0.00	8,200.00	8,200.00	0.00	0.00	0.00%
1012249000	220	SOCIAL SECURITY	627	0.00	0.00	627.30	601.82	0.00	25.48	4.06%
1012249000	232	TEACHER RETIREMENT	1,724	0.00	0.00	1,723.64	1,723.61	0.00	0.03	0.00%
1012249000	260	WORKERS COMP INSURANCE	32	0.00	0.00	31.66	33.95	0.00	(2.29)	(7.23%)
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	2,800	0.00	0.00	2,800.00	4,560.70	0.00	(1,760.70)	(62.88%)
Total PMS OTHER SUPPORT SERVICE			\$13,383	\$0.00	\$0.00	\$13,382.60	\$15,120.08	\$0.00	(\$1,737.48)	(12.98%)
Total 12 - PELHAM MEMORIAL SCHOOL										
PMS OTHER SUPPORT SERVICE										
1033249000	110	SALARIES	16,500	0.00	0.00	16,500.00	16,500.00	0.00	0.00	0.00%
1033249000	220	SOCIAL SECURITY	1,262	0.00	0.00	1,262.26	1,229.74	0.00	32.52	2.58%
1033249000	232	TEACHER RETIREMENT	3,468	0.00	0.00	3,468.30	3,468.39	0.00	(0.09)	0.00%
1033249000	260	WORKERS COMP INSURANCE	64	0.00	0.00	63.84	69.08	0.00	(5.24)	(8.21%)
1033249000	610	SUPPLIES	4,500	0.00	0.00	4,500.00	572.81	0.00	3,927.19	87.27%
1033249000	890	MISCELLANEOUS	20,000	1,800.00	0.00	21,800.00	16,553.21	0.00	5,246.79	24.07%
Total PMS OTHER SUPPORT SERVICE			\$45,794	\$1,800.00	\$0.00	\$47,594.40	\$38,393.23	\$0.00	\$9,201.17	19.33%
Total 33 - PELHAM HIGH SCHOOL			\$45,794	\$1,800.00	\$0.00	\$47,594.40	\$38,393.23	\$0.00	\$9,201.17	19.33%
Total 2490 - OTHER SUPPORT SERVICES			\$75,438	\$1,800.00	\$0.00	\$77,237.88	\$69,739.01	\$0.00	\$7,498.87	9.71%
2510 - BUSINESS/FINANCE SERVICES										
DW BUSINESS & FINANCE										
1000251000	446	RENTAL/LEASE SOFTWARE	10,167	0.00	0.00	10,167.00	9,669.38	0.00	497.62	4.89%
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	4,712	0.00	0.00	4,712.00	4,948.00	0.00	(236.00)	(5.01%)
1000251000	810	DUES AND FEES	1,284	0.00	0.00	1,284.00	1,290.65	0.00	(6.65)	(0.52%)
1000251000	890	MISCELLANEOUS	4,144	0.00	0.00	4,144.00	1,770.60	0.00	2,373.40	57.27%
Total DW BUSINESS & FINANCE			\$21,207	\$0.00	\$0.00	\$21,207.00	\$17,678.63	\$0.00	\$3,528.37	16.64%
Total 00 - DISTRICT-WIDE BUSINESS/FINANCE SERVICES										
1090251000	110	SALARIES	239,215	0.00	0.00	239,215.36	249,318.20	0.00	(10,102.84)	(4.22%)
1090251000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	130	OVERTIME SALARIES	1,000	0.00	0.00	1,000.00	705.57	0.00	294.43	29.44%
1090251000	211	HEALTH INSURANCE	71,823	0.00	0.00	71,822.63	67,049.47	0.00	4,773.16	6.65%
1090251000	212	DENTAL INSURANCE	3,831	0.00	0.00	3,830.93	3,426.15	0.00	404.78	10.57%
1090251000	213	LIFE INSURANCE	617	0.00	0.00	616.90	651.36	0.00	(34.46)	(5.59%)
1090251000	214	DISABILITY INSURANCE	1,683	0.00	0.00	1,683.31	1,827.84	0.00	(144.53)	(8.59%)
1090251000	220	SOCIAL SECURITY	18,421	0.00	0.00	18,421.46	18,994.64	0.00	(573.18)	(3.11%)
1090251000	231	NON-TEACHER RETIREMENT	30,248	0.00	0.00	30,247.74	31,971.54	0.00	(1,723.80)	(5.70%)
1090251000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	260	WORKERS COMP INSURANCE	929	0.00	0.00	929.23	1,046.89	0.00	(117.66)	(12.66%)



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1090251000	275	WORKSHOPS -NON-UNION	6,075	0.00	0.00	6,075.00	4,209.99	1,685.00	180.01	2.96%
1090251000	291	TSA MATCH CONTRIBUTION	4,500	0.00	0.00	4,500.00	5,000.00	0.00	(500.00)	(11.11%)
1090251000	330	PROFESSIONAL SERVICES	5,300	2,650.00	0.00	7,950.00	2,650.00	0.00	5,300.00	66.67%
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	72.50	(72.50)	0.00%
1090251000	446	RENTAL/LEASE SOFTWARE	45,400	0.00	0.00	45,400.00	49,518.44	0.00	(4,118.44)	(9.07%)
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	4,670.87	0.00	(70.87)	(1.54%)
1090251000	610	SUPPLIES	6,000	0.00	0.00	6,000.00	6,725.70	0.00	(725.70)	(12.10%)
1090251000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	810	DUES AND FEES	2,403	0.00	0.00	2,403.00	2,577.07	0.00	(174.07)	(7.24%)
1090251000	890	MISCELLANEOUS	0	0.00	0.00	0.00	196.30	0.00	(196.30)	0.00%
Total BUSINESS/FINANCE SERVICES			\$442,046	\$2,650.00	\$0.00	\$444,695.56	\$450,540.03	\$1,757.50	(\$7,601.97)	(1.71%)
Total 90 - SAU #28			\$442,046	\$2,650.00	\$0.00	\$444,695.56	\$450,540.03	\$1,757.50	(\$7,601.97)	(1.71%)
Total 2510 - BUSINESS/FINANCE SERVICES			\$463,253	\$2,650.00	\$0.00	\$465,902.56	\$468,218.66	\$1,757.50	(\$4,073.60)	(0.87%)
2610 - SUPERVISION FACILITY OPER										
FACILITY OPERATIONS										
1000261000	110	SALARIES	110,409	0.00	0.00	110,409.02	117,572.18	0.00	(7,163.16)	(6.49%)
1000261000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000261000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	39.65	0.00	(39.65)	0.00%
1000261000	211	HEALTH INSURANCE	44,321	0.00	0.00	44,320.93	44,320.87	0.00	0.06	0.00%
1000261000	212	DENTAL INSURANCE	2,385	0.00	0.00	2,384.59	2,384.43	0.00	0.16	0.01%
1000261000	213	LIFE INSURANCE	366	0.00	0.00	366.24	391.20	0.00	(24.96)	(6.82%)
1000261000	214	DISABILITY INSURANCE	456	0.00	0.00	249.84	253.07	0.00	(3.23)	(1.29%)
1000261000	220	SOCIAL SECURITY	8,456	0.00	0.00	8,456.04	8,875.04	0.00	(419.00)	(4.96%)
1000261000	231	NON-TEACHER RETIREMENT	15,524	0.00	0.00	15,523.51	16,530.01	0.00	(1,006.50)	(6.48%)
1000261000	260	WORKERS COMP INSURANCE	428	0.00	0.00	427.52	492.79	0.00	(65.27)	(15.27%)
1000261000	275	WORKSHOPS -NON-UNION	1,500	0.00	0.00	1,500.00	895.00	0.00	605.00	40.33%
1000261000	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	3,500.00	0.00	(3,500.00)	0.00%
1000261000	580	TRAVEL & MILEAGE	4,300	0.00	0.00	4,300.00	2,039.82	0.00	2,260.18	52.56%
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	60	0.00	0.00	60.00	53.00	0.00	7.00	11.67%
Total FACILITY OPERATIONS			\$187,998	\$0.00	\$0.00	\$187,997.69	\$197,347.06	\$0.00	(\$9,349.37)	(4.97%)
Total 00 - DISTRICT-WIDE			\$187,998	\$0.00	\$0.00	\$187,997.69	\$197,347.06	\$0.00	(\$9,349.37)	(4.97%)
Total 2610 - SUPERVISION FACILITY OPER			\$187,998	\$0.00	\$0.00	\$187,997.69	\$197,347.06	\$0.00	(\$9,349.37)	(4.97%)



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2620 - BUILDING SERVICES										
DW BUILDING SERVICES										
1000262000	110	SALARIES	107,028	0.00	0.00	107,027.84	92,516.09	0.00	14,511.75	13.56%
1000262000	120	DAILY SUBSTITUTE SALARIES	5,000	0.00	0.00	5,000.00	0.00	0.00	5,000.00	100.00%
1000262000	130	OVERTIME SALARIES	5,000	0.00	0.00	5,000.00	2,866.72	0.00	2,133.28	42.67%
1000262000	211	HEALTH INSURANCE	3,000	0.00	0.00	3,000.00	18,341.95	0.00	(15,341.95)	(511.40)%
1000262000	212	DENTAL INSURANCE	539	0.00	0.00	538.56	1,292.19	0.00	(753.63)	(139.93)%
1000262000	213	LIFE INSURANCE	113	0.00	0.00	113.04	158.33	0.00	(45.29)	(40.07)%
1000262000	214	DISABILITY INSURANCE	174	0.00	0.00	173.52	236.46	0.00	(62.94)	(36.27)%
1000262000	220	SOCIAL SECURITY	9,186	0.00	0.00	9,186.08	7,477.59	0.00	1,708.49	18.60%
1000262000	231	NON-TEACHER RETIREMENT	9,143	0.00	0.00	9,143.22	12,183.09	0.00	(3,039.87)	(33.25)%
1000262000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	260	WORKERS COMP INSURANCE	3,632	0.00	0.00	3,631.91	3,200.05	0.00	431.86	11.89%
1000262000	275	WORKSHOPS NON-UNION	1,650	0.00	0.00	1,650.00	750.00	0.00	900.00	54.55%
1000262000	330	PROFESSIONAL SERVICES	4,650	619.20	0.00	5,269.20	10,864.80	0.00	(5,595.60)	(106.19)%
1000262000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	446	RENTAL/LEASE SOFTWARE	8,500	0.00	0.00	8,500.00	9,309.24	0.00	(809.24)	(9.52)%
1000262000	521	INSURANCE PROP/LIABILITY	64,084	0.00	0.00	64,084.00	64,608.00	0.00	(524.00)	(0.82)%
1000262000	580	TRAVEL & MILEAGE	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
1000262000	610	SUPPLIES	0	0.00	0.00	0.00	63.00	0.00	(63.00)	0.00%
1000262000	626	GASOLINE/DIESEL	2,000	67.32	0.00	2,067.32	1,128.83	226.92	711.57	34.42%
1000262000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	890	MISCELLANEOUS	0	0.00	0.00	0.00	366.89	0.00	(366.89)	0.00%
Total DW BUILDING SERVICES			\$223,998	\$686.52	\$0.00	\$224,684.69	\$225,363.23	\$226.92	(\$905.46)	(0.40)%
Total 00 - DISTRICT-WIDE			\$223,998	\$686.52	\$0.00	\$224,684.69	\$225,363.23	\$226.92	(\$905.46)	(0.40)%
PES BUILDING SERVICES										
1011262000	110	SALARIES	230,794	0.00	0.00	230,794.40	205,668.00	0.00	25,126.40	10.89%
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	19,476.87	0.00	(11,476.87)	(143.46)%
1011262000	211	HEALTH INSURANCE	68,186	0.00	0.00	68,186.28	69,133.00	0.00	(946.72)	(1.39)%
1011262000	212	DENTAL INSURANCE	3,821	0.00	0.00	3,821.28	3,011.84	0.00	809.44	21.18%
1011262000	213	LIFE INSURANCE	433	0.00	0.00	433.44	386.12	0.00	47.32	10.92%
1011262000	214	DISABILITY INSURANCE	666	0.00	0.00	666.24	594.19	0.00	72.05	10.81%
1011262000	220	SOCIAL SECURITY	18,268	0.00	0.00	18,267.77	16,938.90	0.00	1,328.87	7.27%
1011262000	231	NON-TEACHER RETIREMENT	33,574	0.00	0.00	33,574.49	31,608.19	0.00	1,966.30	5.86%
1011262000	260	WORKERS COMP INSURANCE	7,388	0.00	0.00	7,388.02	7,378.23	0.00	9.79	0.13%
1011262000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011262000	411	UTILITIES-WATER	24,715	1,798.00	0.00	26,513.00	21,330.80	3,579.24	1,602.96	6.00%
1011262000	412	UTILITIES-SEPTIC	4,642	0.00	2,543.00	7,185.00	7,185.00	0.00	0.00	0.00%
1011262000	421	UTILITIES-DISPOSAL	11,536	0.00	0.00	11,536.00	21,450.09	0.00	(9,914.09)	(85.94)%
1011262000	430	REPAIRS & MAINTENANCE	21,640	0.00	(4,200.00)	17,440.00	20,268.21	8,592.00	(11,420.21)	(65.48)%
1011262000	432	BOILER REPAIR & MAINT	7,082	0.00	4,200.00	11,282.00	7,035.39	0.00	4,246.61	37.64%
1011262000	433	CONTRACTED REPAIR & MAINT	12,871	750.00	0.00	13,621.00	6,777.64	0.00	6,843.36	50.24%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011262000	610	SUPPLIES	49,779	0.00	2,000.00	51,779.00	51,845.22	0.00	(66.22)	(0.13%)
1011262000	622	UTILITIES - ELECTRIC	106,814	0.00	0.00	106,814.00	85,678.90	5,900.00	15,235.10	14.26%
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	33,903	3,632.93	0.00	37,535.93	40,540.94	2,479.00	(5,484.01)	(14.61%)
1011262000	734	EQUIPMENT-ADDITIONAL	2,000	0.00	0.00	2,000.00	951.30	0.00	1,048.70	52.44%
1011262000	738	EQUIPMENT-REPLACEMENT	0	26,310.00	0.00	26,310.01	26,934.00	0.00	(623.99)	(2.37%)
1011262000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES BUILDING SERVICES			\$646,114	\$32,490.93	\$4,543.00	\$683,147.86	\$644,192.83	\$20,550.24	\$18,404.79	2.69%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$646,114	\$32,490.93	\$4,543.00	\$683,147.86	\$644,192.83	\$20,550.24	\$18,404.79	2.69%
PMS BUILDING SERVICES										
1012262000	110	SALARIES	141,942	0.00	0.00	141,942.24	145,601.75	0.00	(3,659.51)	(2.58%)
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	2,368.45	0.00	4,631.55	66.16%
1012262000	211	HEALTH INSURANCE	36,684	0.00	0.00	36,683.74	52,624.26	0.00	(15,940.52)	(43.45%)
1012262000	212	DENTAL INSURANCE	2,341	0.00	0.00	2,341.20	2,202.09	0.00	139.11	5.94%
1012262000	213	LIFE INSURANCE	215	0.00	0.00	214.80	213.50	0.00	1.30	0.61%
1012262000	214	DISABILITY INSURANCE	329	0.00	0.00	328.80	329.78	0.00	(0.98)	(0.30%)
1012262000	220	SOCIAL SECURITY	11,853	0.00	0.00	11,853.09	11,367.11	0.00	485.98	4.10%
1012262000	231	NON-TEACHER RETIREMENT	16,978	0.00	0.00	16,978.05	16,511.29	0.00	466.76	2.75%
1012262000	260	WORKERS COMP INSURANCE	4,632	0.00	0.00	4,631.71	4,976.66	0.00	(344.95)	(7.45%)
1012262000	330	PROFESSIONAL SERVICES	0	39,780.00	0.00	39,780.00	42,327.46	0.00	(2,547.46)	(6.40%)
1012262000	411	UTILITIES-WATER	7,427	611.40	0.00	8,038.40	5,220.72	1,563.52	2,817.68	35.06%
1012262000	412	UTILITIES-SEPTIC	5,000	0.00	0.00	5,000.00	3,000.00	0.00	2,000.00	40.00%
1012262000	421	UTILITIES-DISPOSAL	9,370	0.00	0.00	9,370.00	20,000.99	0.00	(10,630.99)	(113.46%)
1012262000	430	REPAIRS & MAINTENANCE	11,089	0.00	0.00	11,089.00	350.00	0.00	(10,739.00)	(96.77%)
1012262000	432	BOILER REPAIR & MAINT	5,700	0.00	0.00	5,700.00	0.00	0.00	5,700.00	100.00%
1012262000	433	CONTRACTED REPAIR & MAINT	6,019	0.00	0.00	6,019.00	1,000.79	0.00	5,018.21	83.37%
1012262000	441	RENTAL/LEASE BUILDINGS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012262000	610	SUPPLIES	30,015	0.00	(1,327.10)	28,687.90	24,688.91	0.00	3,998.99	13.94%
1012262000	622	UTILITIES - ELECTRIC	114,900	0.00	0.00	114,900.00	54,204.61	3,200.00	57,495.39	50.04%
1012262000	623	UTILITIES - PROPANE	6,389	0.00	0.00	6,389.00	6,708.69	0.00	(319.69)	(5.00%)
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	54,244	5,263.67	0.00	59,507.67	51,669.37	5,950.23	1,888.07	3.17%
1012262000	734	EQUIPMENT-ADDITIONAL	9,000	0.00	1,327.10	10,327.10	10,327.70	0.00	(0.60)	(0.01%)
1012262000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS BUILDING SERVICES			\$481,127	\$45,655.07	\$0.00	\$526,781.70	\$455,694.13	\$46,253.75	\$24,833.82	4.71%
Total 12 - PELHAM MEMORIAL SCHOOL			\$481,127	\$45,655.07	\$0.00	\$526,781.70	\$455,694.13	\$46,253.75	\$24,833.82	4.71%
PHS BUILDING SERVICES										
1033262000	110	SALARIES	221,160	0.00	0.00	221,159.62	196,260.26	0.00	24,899.36	11.26%
1033262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033262000	130	OVERTIME SALARIES	12,000	0.00	0.00	12,000.00	11,541.68	0.00	458.32	3.82%
1033262000	211	HEALTH INSURANCE	90,506	0.00	0.00	90,505.53	74,753.97	0.00	15,751.56	17.40%
1033262000	212	DENTAL INSURANCE	3,957	0.00	0.00	3,956.88	3,338.11	0.00	618.77	15.64%

Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033262000	213	LIFE INSURANCE	400	0.00	0.00	399.60	376.32	0.00	23.28	5.83%
1033262000	214	DISABILITY INSURANCE	612	0.00	0.00	612.48	574.51	0.00	37.97	6.20%
1033262000	220	SOCIAL SECURITY	18,066	0.00	0.00	18,066.19	16,042.18	0.00	2,024.01	11.20%
1033262000	231	NON-TEACHER RETIREMENT	31,502	0.00	0.00	31,501.54	29,171.92	0.00	2,329.62	7.40%
1033262000	260	WORKERS COMP INSURANCE	7,225	0.00	0.00	7,225.39	6,906.60	0.00	318.79	4.41%
1033262000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033262000	411	UTILITIES-WATER	10,894	713.00	0.00	11,607.00	12,685.15	1,728.25	(2,806.40)	(24.18%)
1033262000	412	UTILITIES-SEPTIC	4,087	0.00	2,968.00	7,055.00	7,055.00	0.00	0.00	0.00%
1033262000	421	UTILITIES-DISPOSAL	9,662	0.00	0.00	9,662.00	20,117.96	0.00	(10,455.96)	(108.22%)
1033262000	430	REPAIRS & MAINTENANCE	15,835	0.00	0.00	15,835.00	14,328.08	33,395.00	(31,888.08)	(201.38%)
1033262000	432	BOILER REPAIR & MAINT	16,400	0.00	0.00	16,400.00	8,057.25	4,322.80	4,019.95	24.51%
1033262000	433	CONTRACTED REPAIR & MAINT	13,855	0.00	0.00	13,855.00	11,498.72	0.00	2,356.28	17.01%
1033262000	610	SUPPLIES	46,672	0.00	(8,500.00)	38,172.00	38,818.65	0.00	(646.65)	(1.69%)
1033262000	622	UTILITIES - ELECTRIC	179,593	0.00	0.00	179,593.00	159,675.82	12,116.61	7,800.57	4.34%
1033262000	623	UTILITIES - PROPANE	702	0.00	0.00	702.00	0.00	0.00	702.00	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	74,266	5,439.82	0.00	79,705.82	57,389.21	3,133.82	19,182.79	24.07%
1033262000	734	EQUIPMENT-ADDITIONAL	2,000	0.00	0.00	2,000.00	10,482.58	0.00	(8,482.58)	(424.13%)
1033262000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033262000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
Total PHS BUILDING SERVICES			\$759,393	\$6,152.82	(\$5,532.00)	\$760,014.06	\$679,073.97	\$54,696.48	\$26,243.61	3.45%
Total 33 - PELHAM HIGH SCHOOL			\$759,393	\$6,152.82	(\$5,532.00)	\$760,014.06	\$679,073.97	\$54,696.48	\$26,243.61	3.45%
SAU BUILDING SERVICES										
1090262000	430	REPAIRS & MAINTENANCE	2,092	0.00	0.00	2,092.00	100.00	0.00	1,992.00	95.22%
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	195.71	0.00	304.29	60.86%
1090262000	622	UTILITIES - ELECTRIC	2,340	0.00	0.00	2,340.00	2,515.74	283.39	(459.13)	(19.62%)
1090262000	623	UTILITIES - PROPANE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090262000	625	UTILITIES - NATURAL GAS	4,981	446.19	0.00	5,427.19	5,369.13	299.69	(241.63)	(4.45%)
Total SAU BUILDING SERVICES			\$9,913	\$446.19	\$0.00	\$10,359.19	\$8,180.58	\$583.08	\$1,595.53	15.40%
Total 90 - SAU #28			\$9,913	\$446.19	\$0.00	\$10,359.19	\$8,180.58	\$583.08	\$1,595.53	15.40%
Total 2620 - BUILDING SERVICES			\$2,120,545	\$85,431.53	(\$989.00)	\$2,204,987.50	\$2,012,504.74	\$122,310.47	\$70,172.29	3.18%
2630 - GROUNDS SERVICES										
DW GROUNDS SERVICES										
1000263000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000263000	433	CONTRACTED REPAIR & MAINT	192,000	0.00	(9,630.00)	182,370.00	176,488.00	3,000.00	2,882.00	1.58%
1000263000	734	EQUIPMENT-ADDITIONAL	1,800	0.00	0.00	1,800.00	1,365.08	0.00	434.92	24.16%
1000263000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
Total DW GROUNDS SERVICES			\$193,800	\$0.00	(\$9,630.00)	\$184,170.01	\$177,853.08	\$3,000.00	\$3,316.93	1.80%
Total 00 - DISTRICT-WIDE			\$193,800	\$0.00	(\$9,630.00)	\$184,170.01	\$177,853.08	\$3,000.00	\$3,316.93	1.80%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PES GROUNDS SERVICES										
1011263000	430	REPAIRS & MAINTENANCE	3,500	0.00	0.00	3,500.00	3,358.50	0.00	141.50	4.04%
1011263000	433	CONTRACTED REPAIR & MAINT	6,400	5,490.00	5,530.00	17,420.00	14,030.00	2,500.00	890.00	5.11%
1011263000	610	SUPPLIES	3,750	0.00	0.00	3,750.00	3,040.00	0.00	710.00	18.93%
1011263000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011263000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES GROUNDS SERVICES			\$13,650	\$5,490.00	\$5,530.00	\$24,670.00	\$20,428.50	\$2,500.00	\$1,741.50	7.06%
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS GROUNDS SERVICES										
1012263000	430	REPAIRS & MAINTENANCE	3,000	1,950.00	0.00	4,950.00	2,525.00	0.00	2,425.00	48.99%
1012263000	433	CONTRACTED REPAIR & MAINT	1,000	0.00	0.00	1,000.00	0.00	224,500.00	(223,500.00)	(22,350.00%)
Total PMS GROUNDS SERVICES			\$4,000	\$1,950.00	\$0.00	\$5,950.00	\$2,525.00	\$224,500.00	(\$221,075.00)	(3,715.55%)
Total 12 - PELHAM MEMORIAL SCHOOL										
PMS GROUNDS SERVICES										
1033263000	430	REPAIRS & MAINTENANCE	2,500	0.00	0.00	2,500.00	6,790.92	8,400.00	(12,690.92)	(507.64%)
1033263000	433	CONTRACTED REPAIR & MAINT	11,059	5,840.00	12,600.00	29,499.00	29,235.00	0.00	264.00	0.89%
1033263000	610	SUPPLIES	3,750	0.00	0.00	3,750.00	858.50	0.00	2,891.50	77.11%
1033263000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS GROUNDS SERVICES			\$17,309	\$5,840.00	\$12,600.00	\$35,749.00	\$36,884.42	\$8,400.00	(\$9,535.42)	(26.67%)
Total 33 - PELHAM HIGH SCHOOL										
SAU GROUNDS SERVICES										
1090263000	433	CONTRACTED REPAIR & MAINT	500	1,025.00	0.00	1,525.00	1,025.00	0.00	500.00	32.79%
Total SAU GROUNDS SERVICES			\$500	\$1,025.00	\$0.00	\$1,525.00	\$1,025.00	\$0.00	\$500.00	32.79%
Total 90 - SAU #28										
Total 2630 - GROUNDS SERVICES										
2640 - NON-INSTRUCTIONAL EQUIP										
PES NON-INSTRUCTIONAL EQU										
1011264000	430	REPAIRS & MAINTENANCE	1,000	0.00	0.00	1,000.00	981.60	0.00	18.40	1.84%
1011264000	432	BOILER REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011264000	433	CONTRACTED REPAIR & MAINT	37,061	0.00	(4,543.00)	32,518.00	23,462.69	78.00	8,977.31	27.61%
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	4,748.00	(4,747.99)	(47,479,900.00%)
Total PES NON-INSTRUCTIONAL EQU			\$38,061	\$0.00	(\$4,543.00)	\$33,518.01	\$24,444.29	\$4,826.00	\$4,247.72	12.67%
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS NON-INSTRUCTIONAL EQU										
1012264000	430	REPAIRS & MAINTENANCE	2,000	0.00	0.00	2,000.00	1,850.00	0.00	150.00	7.50%
1012264000	432	BOILER REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012264000	433	CONTRACTED REPAIR & MAINT	25,089	0.00	0.00	25,089.00	13,370.68	188.00	11,530.32	45.96%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1012264000	734	EQUIPMENT-ADDITIONAL	0	11,615.00	0.00	11,615.00	11,615.00	0.00	0.00	0.00%
1012264000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS NON-INSTRUCTIONAL EQU			\$27,089	\$11,615.00	\$0.00	\$38,704.00	\$26,835.68	\$188.00	\$11,680.32	30.18%
Total 12 - PELHAM MEMORIAL SCHOOL			\$27,089	\$11,615.00	\$0.00	\$38,704.00	\$26,835.68	\$188.00	\$11,680.32	30.18%
PMS NON-INSTRUCTIONAL EQU										
1033264000	430	REPAIRS & MAINTENANCE	1,500	0.00	(1,500.00)	0.00	0.00	0.00	0.00	0.00%
1033264000	432	BOILER REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033264000	433	CONTRACTED REPAIR & MAINT	30,230	0.00	(1,468.00)	28,762.00	28,214.00	287.00	261.00	0.91%
1033264000	734	EQUIPMENT-ADDITIONAL	0	19,649.00	0.00	19,649.00	19,949.00	0.00	(300.00)	(1.53%)
1033264000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS NON-INSTRUCTIONAL EQU			\$31,730	\$19,649.00	(\$2,968.00)	\$48,411.00	\$48,163.00	\$287.00	(\$39.00)	(0.08%)
Total 33 - PELHAM HIGH SCHOOL			\$31,730	\$19,649.00	(\$2,968.00)	\$48,411.00	\$48,163.00	\$287.00	(\$39.00)	(0.08%)
SAU NON-INSTRUCTIONAL EQU										
1090264000	433	CONTRACTED REPAIR & MAINT	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
Total SAU NON-INSTRUCTIONAL EQU			\$500	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	100.00%
Total 90 - SAU #28			\$500	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	100.00%
Total 2640 - NON-INSTRUCTIONAL EQUIP			\$97,380	\$31,264.00	(\$7,511.00)	\$121,133.01	\$99,442.97	\$5,301.00	\$16,389.04	13.53%
2660 - EMERGENCY MANAGEMENT										
DW EMERGENCY MANAGEMENT										
1000266000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW EMERGENCY MANAGEMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PES EMERGENCY MANAGEMENT										
1011266000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	2,290.00	0.00	(2,290.00)	0.00%
1011266000	610	SUPPLIES	1,000	858.00	0.00	1,858.00	3,946.52	0.00	(2,088.52)	(112.41%)
1011266000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	7,877.16	(7,877.16)	0.00%
1011266000	738	EQUIPMENT-REPLACEMENT	460	0.00	0.00	460.00	0.00	0.00	460.00	100.00%
Total PES EMERGENCY MANAGEMENT			\$1,460	\$858.00	\$0.00	\$2,318.00	\$6,236.52	\$7,877.16	(\$11,795.68)	(508.87%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$1,460	\$858.00	\$0.00	\$2,318.00	\$6,236.52	\$7,877.16	(\$11,795.68)	(508.87%)
PMS EMERGENCY MANAGEMENT										
1012266000	610	SUPPLIES	500	858.00	0.00	1,358.00	1,322.30	0.00	35.70	2.63%
1012266000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012266000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS EMERGENCY MANAGEMENT			\$500	\$858.00	\$0.00	\$1,358.00	\$1,322.30	\$0.00	\$35.70	2.63%
Total 12 - PELHAM MEMORIAL SCHOOL			\$500	\$858.00	\$0.00	\$1,358.00	\$1,322.30	\$0.00	\$35.70	2.63%
PMS EMERGENCY MANAGEMENT										
1033266000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	2,150.00	3,760.00	(5,910.00)	0.00%
1033266000	610	SUPPLIES	2,000	858.00	0.00	2,858.00	2,858.00	0.00	0.00	0.00%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033266000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033266000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS EMERGENCY MANAGEMENT			\$2,000	\$858.00	\$0.00	\$2,858.00	\$5,008.00	\$3,760.00	(\$5,910.00)	(206.79%)
Total 33 - PELHAM HIGH SCHOOL			\$2,000	\$858.00	\$0.00	\$2,858.00	\$5,008.00	\$3,760.00	(\$5,910.00)	(206.79%)
SAU EMERGENCY MANAGEMENT										
1090266000	610	SUPPLIES	500	0.00	0.00	500.00	496.52	0.00	3.48	0.70%
Total SAU EMERGENCY MANAGEMENT			\$500	\$0.00	\$0.00	\$500.00	\$496.52	\$0.00	\$3.48	0.70%
Total 90 - SAU #28			\$500	\$0.00	\$0.00	\$500.00	\$496.52	\$0.00	\$3.48	0.70%
Total 2660 - EMERGENCY MANAGEMENT			\$4,460	\$2,574.00	\$0.00	\$7,034.00	\$13,063.34	\$11,637.16	(\$17,666.50)	(251.16%)
2721 - TRANSPORTATION (REGULAR)										
REGULAR TRANSPORTATION										
1000272100	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000272100	519	TRANSPORTATION	1,250,449	0.00	0.00	1,250,449.00	1,133,574.46	0.00	116,874.54	9.35%
1000272100	626	GASOLINE/DIESEL	15,000	0.00	0.00	15,000.00	0.00	0.00	15,000.00	100.00%
Total REGULAR TRANSPORTATION			\$1,265,449	\$0.00	\$0.00	\$1,265,449.00	\$1,133,574.46	\$0.00	\$131,874.54	10.42%
Total 00 - DISTRICT-WIDE			\$1,265,449	\$0.00	\$0.00	\$1,265,449.00	\$1,133,574.46	\$0.00	\$131,874.54	10.42%
PHS STUDENT TRANSPORTATIO										
1033272100	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS STUDENT TRANSPORTATIO			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 2721 - TRANSPORTATION (REGULAR)			\$1,265,449	\$0.00	\$0.00	\$1,265,449.00	\$1,133,574.46	\$0.00	\$131,874.54	10.42%
2722 - TRANSPORTATION(SPECIAL)										
SPECIAL ED TRANSPORTATION										
1000272200	519	TRANSPORTATION	555,200	0.00	0.00	555,200.00	524,601.10	0.00	30,598.90	5.51%
Total SPECIAL ED TRANSPORTATION			\$555,200	\$0.00	\$0.00	\$555,200.00	\$524,601.10	\$0.00	\$30,598.90	5.51%
Total 00 - DISTRICT-WIDE			\$555,200	\$0.00	\$0.00	\$555,200.00	\$524,601.10	\$0.00	\$30,598.90	5.51%
Total 2722 - TRANSPORTATION(SPECIAL)			\$555,200	\$0.00	\$0.00	\$555,200.00	\$524,601.10	\$0.00	\$30,598.90	5.51%
2723 - TRANSPORTATION (VOC ED)										
VOCATIONAL TRANSPORTATION										
1000272300	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total VOCATIONAL TRANSPORTATION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PHS VOCATIONAL TRANSPORTA										
1033272300	519	TRANSPORTATION	245,090	1,503.20	0.00	246,593.20	168,191.51	756.00	77,645.69	31.49%
Total PHS VOCATIONAL TRANSPORTA			\$245,090	\$1,503.20	\$0.00	\$246,593.20	\$168,191.51	\$756.00	\$77,645.69	31.49%
Total 33 - PELHAM HIGH SCHOOL			\$245,090	\$1,503.20	\$0.00	\$246,593.20	\$168,191.51	\$756.00	\$77,645.69	31.49%
Total 2723 - TRANSPORTATION (VOC ED)			\$245,090	\$1,503.20	\$0.00	\$246,593.20	\$168,191.51	\$756.00	\$77,645.69	31.49%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2724 - TRANSPORTATION (ATHLETIC)										
PHS ATHLETIC TRANSPORTATI										
1000272400	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS ATHLETIC TRANSPORTATI			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
PMS ATHLETIC TRANSPORT										
1012272400	519	TRANSPORTATION	22,131	0.00	0.00	22,131.00	22,434.68	0.00	(303.68)	(1.37%)
Total PMS ATHLETIC TRANSPORT			\$22,131	\$0.00	\$0.00	\$22,131.00	\$22,434.68	\$0.00	(\$303.68)	(1.37%)
Total 12 - PELHAM MEMORIAL SCHOOL										
PHS ATHLETIC TRANSPORTATI										
1033272400	519	TRANSPORTATION	80,340	0.00	8,000.00	88,340.00	86,589.23	0.00	1,750.77	1.98%
1033272400	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS ATHLETIC TRANSPORTATI			\$80,340	\$0.00	\$8,000.00	\$88,340.00	\$86,589.23	\$0.00	\$1,750.77	1.98%
Total 33 - PELHAM HIGH SCHOOL			\$80,340	\$0.00	\$8,000.00	\$88,340.00	\$86,589.23	\$0.00	\$1,750.77	1.98%
Total 2724 - TRANSPORTATION (ATHLETIC)			\$102,471	\$0.00	\$8,000.00	\$110,471.00	\$109,023.91	\$0.00	\$1,447.09	1.31%
2725 - TRANSPORTATION (FT/COCUR)										
PHS COCURRICULAR TRANSPOR										
1033272500	519	TRANSPORTATION	4,300	0.00	0.00	4,300.00	1,468.35	0.00	2,831.65	65.85%
Total PHS COCURRICULAR TRANSPOR			\$4,300	\$0.00	\$0.00	\$4,300.00	\$1,468.35	\$0.00	\$2,831.65	65.85%
Total 33 - PELHAM HIGH SCHOOL			\$4,300	\$0.00	\$0.00	\$4,300.00	\$1,468.35	\$0.00	\$2,831.65	65.85%
Total 2725 - TRANSPORTATION (FT/COCUR)			\$4,300	\$0.00	\$0.00	\$4,300.00	\$1,468.35	\$0.00	\$2,831.65	65.85%
2830 - HR STAFF SERVICES										
HR STAFF SERVICES										
1090283000	110	SALARIES	159,547	0.00	0.00	159,547.46	181,110.06	0.00	(21,562.60)	(13.51%)
1090283000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090283000	130	OVERTIME SALARIES	750	0.00	0.00	750.00	1,008.85	0.00	(258.85)	(34.51%)
1090283000	211	HEALTH INSURANCE	38,002	0.00	0.00	38,002.15	58,715.65	0.00	(20,713.50)	(54.51%)
1090283000	212	DENTAL INSURANCE	1,645	0.00	0.00	1,644.91	1,739.95	0.00	(95.04)	(5.78%)
1090283000	213	LIFE INSURANCE	484	0.00	0.00	483.50	445.88	0.00	37.62	7.78%
1090283000	214	DISABILITY INSURANCE	1,033	0.00	0.00	1,033.25	967.15	0.00	66.10	6.40%
1090283000	220	SOCIAL SECURITY	12,547	0.00	0.00	12,547.07	13,808.95	0.00	(1,261.88)	(10.06%)
1090283000	231	NON-TEACHER RETIREMENT	22,538	0.00	0.00	22,537.82	22,559.52	0.00	(21.70)	(0.10%)
1090283000	260	WORKERS COMP INSURANCE	629	0.00	0.00	629.08	673.45	0.00	(44.37)	(7.05%)
1090283000	275	WORKSHOPS NON-UNION	1,825	0.00	0.00	1,825.00	1,274.00	0.00	551.00	30.19%
1090283000	280	NEW HIRE EXPENSES	7,600	156.00	0.00	7,756.00	7,590.84	0.00	165.16	2.13%
1090283000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	3,500.00	0.00	(500.00)	(16.67%)
1090283000	330	PROFESSIONAL SERVICES	1,700	0.00	0.00	1,700.00	407.50	0.00	1,244.00	73.18%
1090283000	446	RENTAL/LEASE SOFTWARE	15,375	0.00	0.00	15,375.00	15,448.27	0.00	(73.27)	(0.48%)
1090283000	540	ADVERTISING	1,100	0.00	0.00	1,100.00	2,000.00	0.00	(900.00)	(81.82%)
1090283000	580	TRAVEL & MILEAGE	3,500	0.00	0.00	3,500.00	2,217.27	0.00	1,282.73	36.65%
1090283000	610	SUPPLIES	1,106	0.00	0.00	1,106.25	1,121.94	0.00	(15.69)	(1.42%)



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1090283000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	1,561.96	0.00	(1,561.96)	0.00%
1090283000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090283000	810	DUES AND FEES	300	0.00	0.00	300.00	229.00	0.00	71.00	23.67%
1090283000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total HR STAFF SERVICES			\$272,681	\$156.00	\$0.00	\$272,837.49	\$316,380.24	\$48.50	(\$43,591.25)	(15.98%)
Total 90 - SAU #28			\$272,681	\$156.00	\$0.00	\$272,837.49	\$316,380.24	\$48.50	(\$43,591.25)	(15.98%)
Total 2830 - HR STAFF SERVICES			\$272,681	\$156.00	\$0.00	\$272,837.49	\$316,380.24	\$48.50	(\$43,591.25)	(15.98%)
2840 - TECHNOLOGY SERVICES										
DW TECHNOLOGY SERVICES										
1000284000	110	SALARIES	348,783	0.00	0.00	348,782.66	327,396.38	0.00	21,386.28	6.13%
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	0.00	0.00	0.00	0.00%
1000284000	130	OVERTIME SALARIES	2,500	0.00	0.00	2,500.00	881.28	0.00	1,618.72	64.75%
1000284000	211	HEALTH INSURANCE	96,188	0.00	0.00	96,187.70	96,596.55	0.00	(408.85)	(0.43%)
1000284000	212	DENTAL INSURANCE	4,803	0.00	0.00	4,802.69	4,497.84	0.00	304.85	6.35%
1000284000	213	LIFE INSURANCE	791	0.00	0.00	790.56	775.75	0.00	14.81	1.87%
1000284000	214	DISABILITY INSURANCE	1,506	0.00	0.00	1,505.52	1,499.09	0.00	6.43	0.43%
1000284000	220	SOCIAL SECURITY	27,137	0.00	0.00	27,136.61	24,819.77	0.00	2,316.84	8.54%
1000284000	231	NON-TEACHER RETIREMENT	44,913	0.00	0.00	44,913.35	44,437.54	0.00	475.81	1.06%
1000284000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	260	WORKERS COMP INSURANCE	1,370	0.00	0.00	1,369.90	1,364.13	0.00	5.77	0.42%
1000284000	275	WORKSHOPS NON-UNION	8,500	0.00	0.00	8,500.00	512.20	0.00	7,987.80	93.97%
1000284000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
1000284000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	330	PROFESSIONAL SERVICES	24,500	0.00	(1,870.00)	22,630.00	15,673.08	0.00	6,956.92	30.74%
1000284000	430	REPAIRS & MAINTENANCE	45,900	6,013.00	0.00	51,913.00	43,457.68	6,091.12	2,364.20	4.55%
1000284000	432	BOILER REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	446	RENTAL/LEASE SOFTWARE	3,300	0.00	0.00	3,300.00	3,300.00	0.00	0.00	0.00%
1000284000	531	TELEPHONE	36,920	2,878.29	0.00	39,798.29	39,328.38	1,330.61	(860.70)	(2.16%)
1000284000	532	DATA COMMUNICATIONS	26,195	2,306.97	0.00	28,501.97	17,988.08	0.00	10,513.89	36.89%
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	(5,246.50)	12,753.50	11,752.68	0.00	1,000.82	7.85%
1000284000	650	SOFTWARE	81,059	675.00	1,870.00	83,604.00	83,597.79	0.00	6.21	0.01%
1000284000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	738	EQUIPMENT-REPLACEMENT	104,550	0.00	357.50	104,907.50	105,737.00	2,818.90	(3,648.40)	(3.48%)
1000284000	810	DUES AND FEES	500	0.00	0.00	500.00	340.00	0.00	160.00	32.00%
1000284000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW TECHNOLOGY SERVICES			\$885,413	\$11,873.26	(\$4,889.00)	\$892,397.25	\$823,955.22	\$10,240.63	\$58,201.40	6.52%
Total 00 - DISTRICT-WIDE			\$885,413	\$11,873.26	(\$4,889.00)	\$892,397.25	\$823,955.22	\$10,240.63	\$58,201.40	6.52%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PES TECHNOLOGY SERVICES										
1011284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011284000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	36,536.00	36,536.00	(36,536.00)	0.00%
	Total PES TECHNOLOGY SERVICES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$36,536.00	(\$36,536.00)	0.00%
PRESCHOOL TECH SERVICES										
1011284028	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total PRESCHOOL TECH SERVICES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL										
PMS TECHNOLOGY SERVICES										
1012284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total PMS TECHNOLOGY SERVICES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 12 - PELHAM MEMORIAL SCHOOL										
PHS TECHNOLOGY SERVICES										
1033284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	33,608.00	33,608.00	(33,608.00)	0.00%
	Total PHS TECHNOLOGY SERVICES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$33,608.00	(\$33,608.00)	0.00%
Total 33 - PELHAM HIGH SCHOOL										
SAU TECHNOLOGY SERVICES										
1090284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090284000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total SAU TECHNOLOGY SERVICES		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 90 - SAU #28										
Total 2840 - TECHNOLOGY SERVICES										
			\$885,413	\$11,873.26	(\$4,889.00)	\$892,397.25	\$823,955.22	\$80,384.63	(\$11,942.60)	(1.34%)
2900 - BENEFITS & FIXED CHARGES										
DW BENEFITS & FIXED CHARG										
1000290000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	211	HEALTH INSURANCE	35,000	0.00	0.00	35,000.00	(1,072.23)	0.00	36,072.23	103.06%
1000290000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	(100.01)	0.00	100.01	0.00%
1000290000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	232	TEACHER RETIREMENT	5,000	0.00	0.00	5,000.00	0.00	0.00	5,000.00	100.00%
1000290000	250	UNEMPLOYMENT INSURANCE	24,824	0.00	0.00	24,824.00	18,542.00	0.00	6,282.00	25.31%
1000290000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	274	COURSE REIMBURSEMENT PEA	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000290000	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW BENEFITS & FIXED CHARG			\$64,824	\$0.00	\$0.00	\$64,824.00	\$17,369.76	\$0.00	\$47,454.24	73.20%
Total 00 - DISTRICT-WIDE			\$64,824	\$0.00	\$0.00	\$64,824.00	\$17,369.76	\$0.00	\$47,454.24	73.20%
Total 2900 - BENEFITS & FIXED CHARGES			\$64,824	\$0.00	\$0.00	\$64,824.00	\$17,369.76	\$0.00	\$47,454.24	73.20%
4200 - SITE IMPROVEMENTS										
PES SITE IMPROVEMENT										
1011420000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011420000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SITE IMPROVEMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PMS SITE IMPROVEMENT										
1012420000	433	CONTRACTED REPAIR & MAINT	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
Total PMS SITE IMPROVEMENT			\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%
Total 12 - PELHAM MEMORIAL SCHOOL			\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%
PHS SITE DEVELOPMENT										
1033420000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033420000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS SITE DEVELOPMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 4200 - SITE IMPROVEMENTS			\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%
4300 - ARCHITECT & ENGR SERVICES										
ARCHITECT & ENGINEERING										
1000430000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000430000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ARCHITECT & ENGINEERING			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PES ARCHITCT AND ENGINEER										
1011430000	330	PROFESSIONAL SERVICES	0	9,250.00	0.00	9,250.00	4,812.50	0.00	4,437.50	47.97%
Total PES ARCHITCT AND ENGINEER			\$0	\$9,250.00	\$0.00	\$9,250.00	\$4,812.50	\$0.00	\$4,437.50	47.97%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$9,250.00	\$0.00	\$9,250.00	\$4,812.50	\$0.00	\$4,437.50	47.97%
PMS ARCHITECT & ENGINEER										
1012430000	330	PROFESSIONAL SERVICES	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
Total PMS ARCHITECT & ENGINEER			\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%
Total 12 - PELHAM MEMORIAL SCHOOL			\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%
Total 4300 - ARCHITECT & ENGR SERVICES			\$1	\$9,250.00	\$0.00	\$9,251.00	\$4,812.50	\$0.00	\$4,438.50	47.98%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
4500 - BUILDING ACQUISITION										
BUILDING ACQUISITION										
1000450000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total BUILDING ACQUISITION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
PMS BLDG ACQUISITION										
1012450000	441	RENTAL/LEASE BUILDINGS	44,838	0.00	0.00	44,838.04	44,838.04	0.00	(0.04)	0.00%
Total PMS BLDG ACQUISITION			\$44,838	\$0.00	\$0.00	\$44,838.04	\$44,838.04	\$0.00	(\$0.04)	0.00%
Total 12 - PELHAM MEMORIAL SCHOOL										
SAU BLDG ACQUISITION										
1090450000	441	RENTAL/LEASE BUILDINGS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SAU BLDG ACQUISITION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 90 - SAU #28			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 4500 - BUILDING ACQUISITION			\$44,838	\$0.00	\$0.00	\$44,838.04	\$44,838.04	\$0.00	(\$0.04)	0.00%
4600 - BUILDING IMPROVEMENT										
BUILDING IMPROVEMENTS										
1000460000	442	RENTAL/LEASE EQUIPMENT	133,768	0.00	0.00	133,768.00	133,767.20	0.00	0.80	0.00%
1000460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total BUILDING IMPROVEMENTS			\$133,768	\$0.00	\$0.00	\$133,768.00	\$133,767.20	\$0.00	\$0.80	0.00%
Total 00 - DISTRICT-WIDE			\$133,768	\$0.00	\$0.00	\$133,768.00	\$133,767.20	\$0.00	\$0.80	0.00%
PES BLDG IMPROVEMENT										
1011460000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011460000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES BLDG IMPROVEMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PMS BLDG IMPROVEMENT										
1012460000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012460000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012460000	450	CONSTRUCTION SERVICES	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
1012460000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PMS BLDG IMPROVEMENT			\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%
Total 12 - PELHAM MEMORIAL SCHOOL			\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%
PHS BLDG IMPROVEMENT										
1033460000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS BLDG IMPROVEMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
SAU BLDG ACQUISITION										
1090460000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SAU BLDG ACQUISITION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 90 - SAU #28			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 4600 - BUILDING IMPROVEMENT			\$133,769	\$0.00	\$0.00	\$133,769.00	\$133,767.20	\$0.00	\$1.80	0.00%
5110 - DEBT SERVICES - PRINCIPLE										
PRINCIPAL DEBT			2,442,975	0.00	0.00	2,442,975.00	2,442,975.00	0.00	0.00	0.00%
Total PRINCIPAL DEBT			\$2,442,975	\$0.00	\$0.00	\$2,442,975.00	\$2,442,975.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$2,442,975	\$0.00	\$0.00	\$2,442,975.00	\$2,442,975.00	\$0.00	\$0.00	0.00%
Total 5110 - DEBT SERVICES - PRINCIPLE			\$2,442,975	\$0.00	\$0.00	\$2,442,975.00	\$2,442,975.00	\$0.00	\$0.00	0.00%
5120 - DEBT SERVICES - INTEREST										
INTEREST DEBT			1,615,186	0.00	0.00	1,615,185.86	1,615,185.86	0.00	0.00	0.00%
Total INTEREST DEBT			\$1,615,186	\$0.00	\$0.00	\$1,615,185.86	\$1,615,185.86	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$1,615,186	\$0.00	\$0.00	\$1,615,185.86	\$1,615,185.86	\$0.00	\$0.00	0.00%
Total 5120 - DEBT SERVICES - INTEREST			\$1,615,186	\$0.00	\$0.00	\$1,615,185.86	\$1,615,185.86	\$0.00	\$0.00	0.00%
5220 - SPEC REV FUND TRANSFERS										
DISTRICT MONEY			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	250	UNEMPLOYMENT INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	930	FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DISTRICT MONEY			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 5220 - SPEC REV FUND TRANSFERS			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%



Pelham School District FY2023 Year-To-Date Budget Status Report

Account Detail by Function Through Jun 30, 2023

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
5221 - FOOD SERV FUND TRANSFER										
FOOD SERVICE XFR										
1000522100	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522100	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522100	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	38,469.54	0.00	0.00	(38,469.54)	0.00%
Total FOOD SERVICE XFR			\$0	\$0.00	\$0.00	\$38,469.54	\$0.00	\$0.00	(\$38,469.54)	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$38,469.54	\$0.00	\$0.00	(\$38,469.54)	0.00%
Total 5221 - FOOD SERV FUND TRANSFER			\$0	\$0.00	\$0.00	\$38,469.54	\$0.00	\$0.00	(\$38,469.54)	0.00%
5251 - CAPITAL RES FUND TRANSFER										
CAPITAL RESERVE TRANSFER										
1000525100	930	FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total CAPITAL RESERVE TRANSFER			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 5251 - CAPITAL RES FUND TRANSFER			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5252 - EXPENDABLE TRUST FUND XFR										
TRANSFER TO EXPENDABLE TR										
1000525200	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000525200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total TRANSFER TO EXPENDABLE TR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 5252 - EXPENDABLE TRUST FUND XFR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5390 - TRANSFER TO OTHER AGENCIES										
TRANSFER TO OTHER AGENCY										
1000539000	930	FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total TRANSFER TO OTHER AGENCY			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 5390 - TRANSFER TO OTHER AGENCIES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 10 - GENERAL FUND			\$37,996,753	\$341,809.85	\$0.00	\$38,338,562.85	\$35,132,620.74	\$678,629.64	\$2,527,312.47	6.59%
Summary			\$37,996,753	\$341,809.85	\$0.00	\$38,338,562.85	\$35,132,620.74	\$678,629.64	\$2,527,312.47	6.59%

2023 TAX RATE CALCULATION

Town of Pelham

School Portion

Net Local School Budget		\$36,075,056
Less: Adequate Education Grant		(\$3,907,137)
State Education Taxes		(\$3,704,981)
Approved School(s) Tax Effort		<u>\$28,462,938</u>

Local School Rate

Equalized Valuation (with utilities)	\$2,737,437,647	\$10.40
--------------------------------------	-----------------	---------

State Education Taxes

State School Rate		
Divided by Local Assessed Valuation (no utilities)	\$2,658,306,538	\$1.39

**PSD Employee Wages
SAU Office (2022-2023)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2023 BASE WAGES	FY 2023 OTHER WAGES	FY 2023 TOTAL WAGES
BARKDOLL	TONI	DIRECTOR HUMAN RESOURCES	SAU	\$ 5,111.18	\$ -	\$ 5,111.18
COTE	JOAN	DIRECTOR HUMAN RESOURCES	SAU	\$ 79,313.55	\$ 20,916.91	\$ 100,230.46
DESCHENES	MEGHAN	PAYROLL CLERK	SAU	\$ 21,282.95	\$ 993.05	\$ 22,276.00
DOUCETTE	JOYCE	LEAD ACCOUNTANT	SAU	\$ 71,939.00	\$ -	\$ 71,939.00
HOFFMAN	BRENDAN	DIRECTOR STUDENT SERVICES	SAU	\$ 107,164.00	\$ 23,088.72	\$ 130,252.72
KEATING	EMILY	RECEPTIONIST / BA ASST.	SAU	\$ 9,185.61	\$ 362.78	\$ 9,548.39
KELLEY	KIM	HR COORDINATOR	SAU	\$ 50,468.64	\$ 1,278.50	\$ 51,747.14
LAVACCHIA	CHRISTINE	PAYROLL/HR COORDINATOR	SAU	\$ 57,367.20	\$ 2,210.17	\$ 59,577.37
MAHONEY	DEBORAH	BUSINESS ADMINISTRATOR	SAU	\$ 119,544.00	\$ -	\$ 119,544.00
MARANDOS	SARAH	ASSISTANT SUPERINTENDENT	SAU	\$ 115,798.00	\$ 2,218.35	\$ 118,016.35
MAZZARIELLO	ERIN	ADMINISTRATIVE ASST-SUPERINTENDENT	SAU	\$ 52,418.27	\$ 941.14	\$ 53,359.41
MCGEE	ERIC	SUPERINTENDENT	SAU	\$ 150,000.00	\$ -	\$ 150,000.00
RODRIGUE	KRISTEN	ADMINISTRATIVE ASST-SPECIAL ED	SAU	\$ 51,406.68	\$ 190.16	\$ 51,596.84

**PSD Employee Wages
District Wide (2022-2023)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2023 BASE WAGES	FY 2023 OTHER WAGES	FY 2023 TOTAL WAGES
AYOTTE	KENNETH	IT TECHNICIAN	DIST	\$ 42,164.00	\$ -	\$ 42,164.00
BEER	THOMAS	ASST DIRECTOR STUDENT SERVICES	DIST	\$ 91,405.00	\$ 7,400.97	\$ 98,805.97
BELIVEAU	EILEEN	OCCUPATIONAL THERAPIST	DIST	\$ 67,471.00	\$ 1,908.11	\$ 69,379.11
BRUNELLE	CYNTHIA	IT TECHNICIAN	DIST	\$ 44,499.20	\$ 32.12	\$ 44,531.32
CHURCHILL	KAREN	ADMINISTRATIVE ASST-BUILDING SERV	DIST	\$ 45,746.40	\$ 66.09	\$ 45,812.49
CURTIN	CHRISTOPHER	IT SYSTEM & NETWORK ADMIN	DIST	\$ 71,216.80	\$ 822.72	\$ 72,039.52
DELANGIE	CULLEN	IT TECHNICIAN	DIST	\$ 41,240.00	\$ -	\$ 41,240.00
FASTNACHT	ALYSSA	OCCUPATIONAL THERAPIST	DIST	\$ 59,560.00	\$ 1,177.68	\$ 60,737.68
HANSEN	VICTORIA	REGISTERED BEHAVIOR TECH	DIST	\$ 46,208.85	\$ 216.00	\$ 46,424.85
HEBERT	SHANNON	MASTER LICENSED MENTAL HLTH CSLR	DIST	\$ 67,000.00	\$ 357.50	\$ 67,357.50
KONDI	CATHERINE	CHORAL TEACHER DW	DIST	\$ 47,396.00	\$ 5,073.68	\$ 52,469.68
LEPPANEN	TESSA	DATA SPECIALIST	DIST	\$ 8,838.00	\$ -	\$ 8,838.00
LORD	KEITH	DIRECTOR TECHNOLOGY	DIST	\$ 97,000.00	\$ 1,858.25	\$ 98,858.25
LOVETT	BARBARA	SPEECH LANGUAGE PATHOLOGIST	DIST	\$ 87,172.00	\$ 5,503.21	\$ 92,675.21
MERRILL	KRISTEN	OCCUPATIONAL THERAPIST	DIST	\$ 70,500.00	\$ 3,768.95	\$ 74,268.95
MILNER	KRISTINE	OCCUPATIONAL THERAPIST	DIST	\$ 71,353.00	\$ 279.08	\$ 71,632.08
PERRY	MADELINE	SPEECH LANGUAGE PATHOLOGIST	DIST	\$ 53,785.60	\$ 8,335.47	\$ 62,121.07
SANDS	BRIAN	DIRECTOR OF FACILITIES	DIST	\$ 89,973.00	\$ -	\$ 89,973.00
WILKINS	RAYMOND	MAINTENANCE TECHNICIAN	DIST	\$ 61,820.00	\$ 4,450.80	\$ 66,270.80
ZILIFIAN	VAHRAM	MAINTENANCE TECHNICIAN	DIST	\$ 43,388.80	\$ 2,831.78	\$ 46,220.58

**PSD Employee Wages
Nutrition Services (2022-2023)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2023 BASE WAGES	FY 2023 OTHER WAGES	FY 2023 TOTAL WAGES
AGOSTINO	DAWN	FOOD SERVICE ASST	PHS	\$ 18,537.68	\$ 185.16	\$ 18,722.84
BETTENCOURT	ALICIA	FOOD SERVICE ASST	PES	\$ 10,793.25	\$ 2,801.36	\$ 13,594.61
BREAULT	STEPHANIE	FOOD SERVICE ASST	PMS	\$ 14,504.37	\$ 607.31	\$ 15,111.68
CHATEL	CATHY	FOOD SERVICE ASST	PMS	\$ 10,183.68	\$ 152.65	\$ 10,336.33
DONOVAN	JENNIFER	FOOD SERVICE BOOKKEEPER	PES	\$ 26,255.96	\$ 419.51	\$ 26,675.47
GERVAIS	KELLEY	FOOD SERVICE ASST	PMS	\$ 22,009.09	\$ 284.02	\$ 22,293.11
GOUPIL	SHARON	FOOD SERVICE ASST	PHS	\$ 20,229.84	\$ 211.97	\$ 20,441.81
HICKEY	JANET	FOOD SERVICE ASST	PES	\$ 20,487.78	\$ 385.09	\$ 20,872.87
JONES	JODI	FOOD SERVICE ASST	PES	\$ 7,455.26	\$ 192.93	\$ 7,648.19
KUBIT	KIMBERLY	FOOD SERVICE MANAGER	PHS	\$ 29,138.26	\$ 363.39	\$ 29,501.65
KUBIT	LINDA	FOOD SERVICE MANAGER	PES	\$ 31,169.84	\$ 2,507.03	\$ 33,676.87
MARTIN	ALICIA	FOOD SERVICE ASST	PMS	\$ 9,762.62	\$ 73.50	\$ 9,836.12
SPRACKLIN	LINDA	FOOD SERVICE ASST	PES	\$ 18,554.91	\$ 312.50	\$ 18,867.41
ST. PETER	GAIL	FOOD SERVICE ASST	PHS	\$ 10,526.88	\$ 5.88	\$ 10,532.76
TAYLOR	LAURA	FOOD SERVICE MANAGER	PMS	\$ 29,606.55	\$ 4,121.08	\$ 33,727.63
TEMMALLO	TARYN	DIRECTOR WELLNESS & NUTRITION	DIST	\$ 64,525.00	\$ -	\$ 64,525.00

PSD Employee Wages
Pelham Elementary School (2022-2023)

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2023 BASE WAGES	FY 2023 OTHER WAGES	FY 2023 TOTAL WAGES
ANDREWS	CHERYL	TEACHER -GRADE 1	PES	\$ 60,115.00	\$ 1,894.65	\$ 62,009.65
BAHILL	TIONNA	TEACHER -KINDERGARTEN	PES	\$ 57,463.00	\$ 1,071.58	\$ 58,534.58
BAKER	JEAN	ED TECHNOLOGY INTEGRATOR	PES	\$ 56,422.00	\$ 5,937.33	\$ 62,359.33
BASINAS	KELLY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 18,032.66	\$ 651.29	\$ 18,683.95
BELANGER	ZACHARY	CUSTODIAN LEAD	PES	\$ 46,032.80	\$ 5,999.82	\$ 52,032.62
BENOIT	KELSEY	TEACHER -STEAM	PES	\$ 26,757.80	\$ 2,248.75	\$ 29,006.55
BERNARD	STEPHANIE	MONITOR LUNCH	PES	\$ 4,744.98	\$ 12.19	\$ 4,757.17
BIANCHI	SUSAN	ADMINISTRATIVE ASST YR RD	PES	\$ 51,315.00	\$ 504.42	\$ 51,819.42
BOAMAN	NICOLE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 8,360.86	\$ -	\$ 8,360.86
BODENRADER	JENNIFER	SCHOOL NURSE	PES	\$ 64,237.00	\$ 1,512.06	\$ 65,749.06
BOUTIN	MELISSA	IA-KINDERGARTEN	PES	\$ 21,543.06	\$ 824.52	\$ 22,367.58
BROWN	JOSEPH	CUSTODIAN	PES	\$ 39,478.40	\$ 455.53	\$ 39,933.93
BROWN	KIANA	TEACHER -GRADE 4	PES	\$ 42,818.00	\$ 4,057.50	\$ 46,875.50
BUSHEY	HANNAH	TEACHER -GRADE 2	PES	\$ 43,338.00	\$ 3,025.00	\$ 46,363.00
BYRNE	ELIZABETH	TEACHER -GRADE 4	PES	\$ 67,774.00	\$ 3,270.90	\$ 71,044.90
CALLAHAN	COLLEEN	TEACHER -GRADE 1	PES	\$ 47,396.00	\$ 935.00	\$ 48,331.00
CAMPBELL	ELLEN	MONITOR LUNCH	PES	\$ 7,266.60	\$ 3.67	\$ 7,270.27
CLIFTON	KELLY	TEACHER-SPECIAL EDUCATION	PES	\$ 53,820.00	\$ 2,062.95	\$ 55,882.95
COGAN	KIRSTEN	SCHOOL NURSE	PES	\$ 58,087.00	\$ 297.50	\$ 58,384.50
COLEMAN	YVONNE	TEACHER -KINDERGARTEN	PES	\$ 52,572.00	\$ 1,439.08	\$ 54,011.08
COSTA	BRIANA	TEACHER -KINDERGARTEN	PES	\$ 55,381.00	\$ 5,230.28	\$ 60,611.28
COVART	NICOLE	SPECIAL ED COORDINATOR	PES	\$ 89,227.00	\$ 1,709.35	\$ 90,936.35
CROTEAU	JENNIFER	MONITOR RECESS	PES	\$ 4,396.66	\$ 7.34	\$ 4,404.00
CUNHA	KRISTEN	1:1 NURSE PRESCHOOL	PES	\$ 8,068.02	\$ 7,850.35	\$ 15,918.37
DAILEY	DONNA	INSTRUCTIONAL ASST 6.75HR	PES	\$ 26,653.08	\$ 2,287.48	\$ 28,940.56
DAY	STEFANI	TEACHER -GRADE 2	PES	\$ 47,396.00	\$ 8,661.40	\$ 56,057.40
DEMERS	DESIREE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 18,060.76	\$ 865.38	\$ 18,926.14
DESMARAIS	ASHLEY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 19,743.41	\$ 1,415.92	\$ 21,159.33
DESMARAIS	DEBRA	IA-PRESCHOOL	PES	\$ 8,734.40	\$ 127.72	\$ 8,862.12
DESMARAIS	NICOLE	SECRETARY-SPECIAL ED	PES	\$ 23,354.91	\$ 272.72	\$ 23,627.63
DROUIN	KRISTEN	TEACHER -GRADE 3	PES	\$ 57,463.00	\$ 4,870.00	\$ 62,333.00
DUTIL	CARRIE	TEACHER -GRADE 3	PES	\$ 60,584.00	\$ 1,205.45	\$ 61,789.45
FALLON	MACKENZIE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 15,872.62	\$ 97.44	\$ 15,970.06
FLAHERTY	TRACI	TEACHER -GUIDANCE COUNSELOR	PES	\$ 71,937.00	\$ 1,988.62	\$ 73,925.62
FREEMAN	KELLEY	TEACHER -STEAM	PES	\$ 54,667.00	\$ -	\$ 54,667.00
GALLAGHER	KIERA	TEACHER -GRADE 2	PES	\$ 59,544.00	\$ 3,658.13	\$ 63,202.13
GAMBLE	TRACY	TEACHER -LIBRARY MEDIA	PES	\$ 50,802.00	\$ 4,228.28	\$ 55,030.28
GEDRICH	ASHLEY	TEACHER -GRADE 1	PES	\$ 42,298.00	\$ 3,927.50	\$ 46,225.50
GETTY	DEBRA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 22,746.09	\$ -	\$ 22,746.09
GLUCK	JESSICA	MONITOR LUNCH	PES	\$ 7,920.82	\$ -	\$ 7,920.82
GOLDSACK	SARAH	TEACHER -ESOL	PES	\$ 66,774.00	\$ 1,988.17	\$ 68,762.17

**PSD Employee Wages
Pelham Elementary School (2022-2023)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2023 BASE WAGES	FY 2023 OTHER WAGES	FY 2023 TOTAL WAGES
GORDON	STACY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 19,409.60	\$ 120.57	\$ 19,530.17
GOULET	KYLA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 17,630.53	\$ 128.09	\$ 17,758.62
GRANT	CHELSEY	TEACHER -GUIDANCE COUNSELOR	PES	\$ 47,396.00	\$ 227.50	\$ 47,623.50
HAMILTON	ALICIA	IA-KINDERGARTEN	PES	\$ 18,300.80	\$ 1,645.79	\$ 19,946.59
HARRIS	JOSEPH	TEACHER -GRADE 5	PES	\$ 55,470.92	\$ 3,118.97	\$ 58,589.89
HASKINS	NANCY	IA-KINDERGARTEN	PES	\$ 23,506.94	\$ 1,238.31	\$ 24,745.25
HENDERSON	WENDY	TEACHER -GRADE 1	PES	\$ 66,005.00	\$ 7,789.49	\$ 73,794.49
HIGGINS	ELAINA	TEACHER -GRADE 1	PES	\$ 57,384.18	\$ 5,606.03	\$ 62,990.21
HOGAN	RACHEL	INSTRUCTIONAL ASST 6.5HR	PES	\$ 3,344.50	\$ -	\$ 3,344.50
HUSSEY	TRACY	TEACHER -GRADE 3	PES	\$ 52,884.00	\$ 7,952.50	\$ 60,836.50
INFANTE	STEPHANIE	TEACHER-SPECIAL EDUCATION	PES	\$ 53,300.00	\$ 5,060.00	\$ 58,360.00
JACK	MORGAINA	TEACHER -GRADE 4	PES	\$ 43,338.00	\$ 1,465.22	\$ 44,803.22
KALINOWSKI	EILEEN	TUTOR TITLE I MATH	PES	\$ 34,984.80	\$ 389.85	\$ 35,374.65
KEARNEY	KIM	TEACHER -READING SPECIALIST	PES	\$ 65,734.00	\$ 1,166.42	\$ 66,900.42
KEMP	ANGELA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 11,949.96	\$ 1,910.32	\$ 13,860.28
KIRANE	KIMBERLY	TEACHER -GRADE 5	PES	\$ 56,422.00	\$ 4,691.35	\$ 61,113.35
KOBRENSKI	KRISTIN	IA-PRESCHOOL	PES	\$ 24,376.07	\$ 633.85	\$ 25,009.92
KOSIK	TANYA	IA-LIBRARY AIDE	PES	\$ 6,484.17	\$ 2,585.00	\$ 9,069.17
KOWAL	SAMUEL	TEACHER -PHYSICAL EDUCATION	PES	\$ 46,356.00	\$ 5,570.15	\$ 51,926.15
KWIATKOWSKI	KAREN	INSTRUCTIONAL ASST 6.5HR	PES	\$ 8,468.79	\$ 1,641.32	\$ 10,110.11
LABONTE	KELLY	ASST PRINCIPAL ELEMENTARY	PES	\$ 94,389.00	\$ 3,000.00	\$ 97,389.00
LACASSE	SHAWNA	TEACHER -KINDERGARTEN	PES	\$ 48,382.72	\$ 1,299.08	\$ 49,681.80
LIAKOS	DAVID	MONITOR LUNCH	PES	\$ 8,672.48	\$ 161.80	\$ 8,834.28
LIARDO	DEIRDRE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 13,288.21	\$ 122.15	\$ 13,410.36
LOMBARDO	KATHLEEN	TEACHER -GRADE 2	PES	\$ 62,613.00	\$ 2,954.08	\$ 65,567.08
LONGDEN	JODI	TEACHER -PRESCHOOL	PES	\$ 64,693.00	\$ 1,695.45	\$ 66,388.45
LYNDE	DIANNE	TEACHER -GRADE 1	PES	\$ 57,463.00	\$ 5,736.45	\$ 63,199.45
MACKAY	ROBERT	CUSTODIAN	PES	\$ 38,215.20	\$ 3,524.02	\$ 41,739.22
MADEIROS	ELAINE	TUTOR READING	PES	\$ 17,646.65	\$ 2,057.58	\$ 19,704.23
MAGUIRE	KATE	TEACHER -GRADE 5	PES	\$ 61,624.00	\$ 1,413.40	\$ 63,037.40
MAHONEY-BARNETT	MIRANDA	TEACHER -GRADE 1	PES	\$ 53,820.00	\$ 1,757.50	\$ 55,577.50
MANSFIELD	PAMELA	TUTOR TITLE I READING	PES	\$ 23,540.72	\$ 1,917.86	\$ 25,458.58
MASCIA	KATHERINE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 10,099.92	\$ 683.05	\$ 10,782.97
MASIELLO	KELLY	TEACHER -KINDERGARTEN	PES	\$ 64,237.00	\$ 2,539.30	\$ 66,776.30
MAY	PATRICIA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 10,952.55	\$ -	\$ 10,952.55
MCCARTY	VALERIE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 23,011.35	\$ 1,216.80	\$ 24,228.15
MCNIFF	SARA	TUTOR TITLE I READING	PES	\$ 22,290.13	\$ 400.25	\$ 22,690.38
MENESES	NINA	IA-KINDERGARTEN	PES	\$ 20,915.49	\$ -	\$ 20,915.49
MILLER	KELLY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 16,600.58	\$ 111.76	\$ 16,712.34
MILSOP	SHANNON	TEACHER -KINDERGARTEN	PES	\$ 56,824.51	\$ 6,060.90	\$ 62,885.41
MONDEJAR	MADISON	TEACHER-SPECIAL EDUCATION	PES	\$ 40,706.55	\$ 1,396.55	\$ 42,103.10

PSD Employee Wages
Pelham Elementary School (2022-2023)

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2023 BASE WAGES	FY 2023 OTHER WAGES	FY 2023 TOTAL WAGES
MONTANILE	LAURA	TEACHER -GRADE 3	PES	\$ 49,762.00	\$ 2,220.90	\$ 51,982.90
MORAN	NANCY	IA-KINDERGARTEN	PES	\$ 25,120.78	\$ -	\$ 25,120.78
MULLEN	KATHLEEN	INSTRUCTIONAL ASST 6.5HR	PES	\$ 19,952.07	\$ 126.97	\$ 20,079.04
MURPHY	ELIZABETH	TEACHER -READING SPECIALIST	PES	\$ 68,857.00	\$ 2,129.53	\$ 70,986.53
NAVA	GUADALUPE	CUSTODIAN	PES	\$ 41,068.00	\$ 5,352.76	\$ 46,420.76
NOTTEBART	MARY	IA-KINDERGARTEN	PES	\$ 23,164.50	\$ 477.65	\$ 23,642.15
O'CONNOR	TIMOTHY	IA-REGULAR ED 6.5HR	PES	\$ 15,473.89	\$ 3,180.00	\$ 18,653.89
PALINGO	LINDA	IA-REGULAR ED 6.5HR	PES	\$ 14,291.78	\$ 1,526.12	\$ 15,817.90
PARKHURST	TRACY	TEACHER -GRADE 3	PES	\$ 55,381.00	\$ 2,361.88	\$ 57,742.88
PHILCRANTZ	BETH	TEACHER -GRADE 5	PES	\$ 59,544.00	\$ 1,830.67	\$ 61,374.67
PILATO	DANIELLE	SECRETARY SCHOOL YEAR	PES	\$ 24,280.15	\$ 702.89	\$ 24,983.04
PORTALLA	ANGELA	TEACHER-SPECIAL EDUCATION	PES	\$ 43,858.00	\$ 6,673.74	\$ 50,531.74
PROUTY	SHANNON	TEACHER -GUIDANCE COUNSELOR	PES	\$ 53,300.00	\$ 2,410.90	\$ 55,710.90
ROBERSON	NICOLE	TEACHER -GRADE 5	PES	\$ 62,925.00	\$ 1,710.22	\$ 64,635.22
ROCK	KATE	TEACHER -GRADE 2	PES	\$ 53,156.72	\$ 1,641.58	\$ 54,798.30
ROSSI	AMY	TEACHER -GRADE 3	PES	\$ 54,965.00	\$ 2,277.95	\$ 57,242.95
SAWYERS	MARIE	TEACHER -HEALTH	PES	\$ 53,241.29	\$ 672.15	\$ 53,913.44
SHARP	EMILY	TEACHER-SPECIAL EDUCATION	PES	\$ 44,587.00	\$ 4,857.50	\$ 49,444.50
SHIELDS	JANE	TEACHER-SPECIAL EDUCATION	PES	\$ 46,148.00	\$ 3,689.93	\$ 49,837.93
SILVA	KASSIDY	TEACHER-SPECIAL EDUCATION	PES	\$ 46,356.00	\$ 3,583.35	\$ 49,939.35
SLOSSAR	EMILIE	TEACHER-SPECIAL EDUCATION	PES	\$ 42,818.00	\$ 4,413.75	\$ 47,231.75
SORENSEN	KRISTENE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 17,502.87	\$ 160.09	\$ 17,662.96
ST. AUBIN	BETHANY	TEACHER -GRADE 4	PES	\$ 46,876.00	\$ 1,785.45	\$ 48,661.45
STRUTH	KERRY	ASST PRINCIPAL ELEMENTARY	PES	\$ 93,972.00	\$ 1,800.25	\$ 95,772.25
SULLIVAN	MEGHAN	TEACHER -GRADE 4	PES	\$ 47,916.00	\$ 3,867.67	\$ 51,783.67
TALBOT	SHANNON	TEACHER -GRADE 5	PES	\$ 44,379.00	\$ 1,970.67	\$ 46,349.67
TEED	KERRY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 12,064.41	\$ 162.27	\$ 12,226.68
TERRIO	REBECCA	TEACHER -PRESCHOOL	PES	\$ 57,463.00	\$ 2,402.95	\$ 59,865.95
THOMPSON	CAROLYN	IA-LIBRARY AIDE	PES	\$ 12,589.33	\$ 137.12	\$ 12,726.45
VAILLANCOURT	LIZAH	TEACHER -ART	PES	\$ 49,762.00	\$ 26.25	\$ 49,788.25
VAN AUKEN	BRUCE	CUSTODIAN	PES	\$ 39,884.00	\$ 4,046.40	\$ 43,930.40
VAN VRANKEN	JESSICA	PRINCIPAL ELEMENTARY	PES	\$ 110,300.00	\$ 2,113.05	\$ 112,413.05
WEIGLER	ERIN	TEACHER -MUSIC	PES	\$ 65,734.00	\$ 8,175.20	\$ 73,909.20
WEIGLER	LAURA	SECRETARY SCHOOL YEAR	PES	\$ 32,771.98	\$ 3,401.32	\$ 36,173.30
WEIR	NICOLE	TEACHER -GRADE 2	PES	\$ 53,820.00	\$ 1,797.03	\$ 55,617.03
ZIDEK	JILL	TEACHER -GRADE 4	PES	\$ 64,237.00	\$ 2,213.63	\$ 66,450.63

**PSD Employee Wages
Pelham Memorial School (2022-2023)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2023 BASE WAGES	FY 2023 OTHER WAGES	FY 2023 TOTAL WAGES
BARRIOS	SARAH	TEACHER-SPECIAL EDUCATION	PMS	\$ 43,338.00	\$ 4,165.09	\$ 47,503.09
BEINEKE	HEIDI	TEACHER -8 SCIENCE	PMS	\$ 53,820.00	\$ 5,195.00	\$ 59,015.00
BOSWELL	KATIE	TEACHER -HEALTH	PMS	\$ 46,356.00	\$ 4,730.00	\$ 51,086.00
BRANCO	AMY	TEACHER -GRADE 6	PMS	\$ 66,774.00	\$ 3,517.50	\$ 70,291.50
BRYANT	JAMIE	TEACHER -8 SOCIAL STUDIES	PMS	\$ 66,774.00	\$ 1,305.00	\$ 68,079.00
CARTEN	KARENA	TEACHER -8 MATH	PMS	\$ 64,237.00	\$ 2,761.25	\$ 66,998.25
CARTIER	KATHLEEN	TEACHER -GUIDANCE COUNSELOR	PMS	\$ 79,006.00	\$ 560.00	\$ 79,566.00
CASAVANT	DIANE	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 26,623.67	\$ 958.75	\$ 27,582.42
COUTU	RANDY	TEACHER -ART	PMS	\$ 61,884.00	\$ 7,120.42	\$ 69,004.42
CURFMAN	CHARLES	TUTOR READING	PMS	\$ 41,185.20	\$ 707.91	\$ 41,893.11
DAVIS	KATHERINE	TEACHER - GRADE 6/7 ENGLISH	PMS	\$ 58,503.00	\$ 2,938.50	\$ 61,441.50
DELUCIA	MEGAN	TEACHER -8 ENGLISH	PMS	\$ 47,916.00	\$ 2,970.22	\$ 50,886.22
DRISCOLL	BRIAN	MENTAL HEALTH COUNSELOR	PMS	\$ 49,634.00	\$ 2,674.50	\$ 52,308.50
ERNST	CATHLEEN	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 26,159.73	\$ 682.23	\$ 26,841.96
FOUNTAIN	KEEGHAN	TEACHER -MUSIC	PMS	\$ 42,818.00	\$ 3,000.00	\$ 45,818.00
GILMAN	BRYANNA	TEACHER -GRADE 6	PMS	\$ 53,820.00	\$ 1,675.00	\$ 55,495.00
GRIFFIN	ANGELA	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 26,683.02	\$ 2,957.94	\$ 29,640.96
GROVER	JENNIFER	TEACHER-SPECIAL EDUCATION	PMS	\$ 60,584.00	\$ 5,669.30	\$ 66,253.30
HATZIMANOLIS	CRYSTAL	TEACHER -8 ENGLISH	PMS	\$ 51,917.85	\$ 7,392.50	\$ 59,310.35
HATZIMANOLIS	HARALAMBOS	TEACHER -GUIDANCE COUNSELOR	PMS	\$ 893.25	\$ 70.00	\$ 963.25
HEATON	JACQUELINE	LT SUB -SPECIAL EDUCATION	PMS	\$ 40,485.05	\$ 157.50	\$ 40,642.55
IGO	MOLLY	TEACHER -7 ENGLISH/SOCIAL STUDIES	PMS	\$ 55,381.00	\$ 3,630.00	\$ 59,011.00
JEAN	KELLY	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 27,154.19	\$ 279.68	\$ 27,433.87
KAVARNOS	JAMES	TEACHER -PHYSICAL EDUCATION	PMS	\$ 42,818.00	\$ 6,509.16	\$ 49,327.16
KELLY	EILEEN	TEACHER -8 MATH	PMS	\$ 44,379.00	\$ 4,010.00	\$ 48,389.00
KIVIKOSKI	JEAN	SECRETARY SCHOOL YEAR	PMS	\$ 33,295.44	\$ 695.31	\$ 33,990.75
KONG	RAYMOND	TEACHER-SPECIAL EDUCATION	PMS	\$ 13,609.08	\$ 1,855.00	\$ 15,464.08
LAMONTAGNE	PATRICIA	ED TECHNOLOGY INTEGRATOR	PMS	\$ 64,693.00	\$ 10,178.70	\$ 74,871.70
LEE	TARYN	TEACHER -6/7 SCIENCE	PMS	\$ 57,463.00	\$ 3,494.65	\$ 60,957.65
LEMERISE	KELLY	TEACHER-SPECIAL EDUCATION	PMS	\$ 55,381.00	\$ 5,864.17	\$ 61,245.17
LEWIS	KEITH	TEACHER -8 SCIENCE	PMS	\$ 44,379.00	\$ 6,992.50	\$ 51,371.50
LORENTZEN	CHRISTOPHER	CUSTODIAN	PMS	\$ 34,267.20	\$ 111.31	\$ 34,378.51
MADDEN	DOROTHY	TEACHER-SPECIAL EDUCATION	PMS	\$ 83,168.00	\$ 4,880.00	\$ 88,048.00
MAGHAKIAN	STACY	PRINCIPAL MEMORIAL SCHOOL	PMS	\$ 114,916.00	\$ -	\$ 114,916.00
MARVIN	MELISSA	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 18,323.45	\$ 257.32	\$ 18,580.77
MCCUNE	ERIN	TEACHER-SPECIAL EDUCATION	PMS	\$ 55,694.00	\$ 445.87	\$ 56,139.87
MEDLOCK	ZACHARY	ASST PRINCIPAL MEMORIAL SCHOOL	PMS	\$ 91,855.00	\$ -	\$ 91,855.00
MILLER	ALLISON	TEACHER -GRADE 6	PMS	\$ 57,983.00	\$ 2,020.00	\$ 60,003.00
MOORE	SANDRA	TEACHER -READING SPECIALIST	PMS	\$ 63,706.00	\$ 3,900.00	\$ 67,606.00
MORRISON	JOANNE	SCHOOL NURSE	PMS	\$ 53,925.00	\$ 1,270.00	\$ 55,195.00
MURPHY	RONALD	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 20,848.50	\$ -	\$ 20,848.50
NORTHRUP	CHERYL	SPECIAL ED COORDINATOR	PMS	\$ 78,912.00	\$ 1,644.00	\$ 80,556.00

**PSD Employee Wages
Pelham Memorial School (2022-2023)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2023 BASE WAGES	FY 2023 OTHER WAGES	FY 2023 TOTAL WAGES
OROZCO UMANA	LESLIE	TEACHER -7 SCIENCE	PMS	\$ 46,876.00	\$ 5,102.50	\$ 51,978.50
PATTERSON	REBECCA	TEACHER -8 SOCIAL STUDIES	PMS	\$ 56,422.00	\$ 4,633.68	\$ 61,055.68
PEREZ	ANDRES	TEACHER -FOREIGN LANGUAGE	PMS	\$ 47,916.00	\$ 2,890.00	\$ 50,806.00
PERRY	BEVERLY	CUSTODIAN PART TIME	PMS	\$ 29,295.00	\$ 695.99	\$ 29,990.99
PRAETZ	DANIEL	CUSTODIAN LEAD	PMS	\$ 45,726.40	\$ 3,681.42	\$ 49,407.82
RALLS	KATIE	TEACHER -FACS	PMS	\$ 44,067.00	\$ 2,804.38	\$ 46,871.38
RAYMOND	KELLEY	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 19,365.67	\$ 656.97	\$ 20,022.64
RENAUD	EMILY	TEACHER - STEAM	PMS	\$ 50,282.00	\$ 2,575.00	\$ 52,857.00
ROUSE	SUSAN	ADMINISTRATIVE ASST YR RD	PMS	\$ 2,260.50	\$ 1,508.59	\$ 3,769.09
SANDERS	ANN-MARIE	TEACHER -LIBRARY MEDIA	PMS	\$ 66,774.00	\$ 230.00	\$ 67,004.00
SAUNDERS	ELISA	TEACHER -MUSIC	PMS	\$ 65,734.00	\$ 3,964.00	\$ 69,698.00
SECCARECCIO	MICHELLE	ADMINISTRATIVE ASST YR RD	PMS	\$ 34,540.80	\$ 20.56	\$ 34,561.36
SHANTELER	JUDITH	TEACHER -GRADE 6	PMS	\$ 64,237.00	\$ 4,992.90	\$ 69,229.90
SMITH	ASHLEY	TEACHER -GRADE 6	PMS	\$ 64,693.00	\$ 695.00	\$ 65,388.00
STECK	JENNIFER	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 17,820.68	\$ 1,504.52	\$ 19,325.20
STEVENS	LISA	TEACHER-SPECIAL EDUCATION	PMS	\$ 67,737.11	\$ 8,494.47	\$ 76,231.58
TATE	STEPHANIE	CUSTODIAN	PMS	\$ 32,870.40	\$ 1,476.00	\$ 34,346.40
TESSIER	KELLY	TEACHER -GRADE 6	PMS	\$ 62,613.00	\$ 2,550.00	\$ 65,163.00
VANTI	LINDA	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 26,146.77	\$ 824.21	\$ 26,970.98
WALLACK	SAMANTHA	TEACHER - 8 MATH	PMS	\$ 50,802.00	\$ 6,862.00	\$ 57,664.00
ZANNONI	JOSEPH	TEACHER -7 MATH	PMS	\$ 46,356.00	\$ 1,675.00	\$ 48,031.00

**PSD Employee Wages
Pelham High School (2022-2023)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2023 BASE WAGES	FY 2023 OTHER WAGES	FY 2023 TOTAL WAGES
ARSENEAULT	JACOB	CUSTODIAN	PHS	\$ 30,672.00	\$ 3,088.56	\$ 33,760.56
BABAIAN	THOMAS	ASST PRINCIPAL HIGH SCHOOL	PHS	\$ 93,500.00	\$ 1,791.20	\$ 95,291.20
BARR	MEGAN	SECRETARY SCHOOL YEAR	PHS	\$ 27,538.52	\$ 826.59	\$ 28,365.11
BARRIERE	ADAM	ASST PRINCIPAL HIGH SCHOOL	PHS	\$ 98,700.00	\$ 1,890.80	\$ 100,590.80
BOULTER	LAUREN	TEACHER-SPECIAL EDUCATION	PHS	\$ 59,544.00	\$ 1,836.24	\$ 61,380.24
BRAY	CYNTHIA	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 24,929.19	\$ 250.00	\$ 25,179.19
BYRNE	KATHRENE	TEACHER -HS BUSINESS	PHS	\$ 72,762.00	\$ 7,735.31	\$ 80,497.31
CARMODY	KAITLIN	SPECIAL ED COORDINATOR	PHS	\$ 91,816.00	\$ 5,814.43	\$ 97,630.43
CHARBONNEAU	STEPHEN	TEACHER -HS SOCIAL STUDIES	PHS	\$ 56,006.00	\$ 4,191.00	\$ 60,197.00
CLARK	RYAN	TEACHER -HS SOCIAL STUDIES	PHS	\$ 60,584.00	\$ 272.21	\$ 60,856.21
COLEMAN	DARRIN	TEACHER -HS SOCIAL STUDIES	PHS	\$ 44,104.00	\$ 651.57	\$ 44,755.57
DAILEY	JOSEPH	CUSTODIAN LEAD	PHS	\$ 43,472.80	\$ 8,850.98	\$ 52,323.78
DAVITT	AMANDA	TEACHER -HS ENGLISH	PHS	\$ 61,624.00	\$ 2,938.67	\$ 64,562.67
DAY	KRISTA	TEACHER -HS ENGLISH	PHS	\$ 47,916.00	\$ 10,462.70	\$ 58,378.70
DECINTO	BRYAN	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 22,380.72	\$ 8,475.46	\$ 30,856.18
DETELLIS	NORA	TEACHER -HS BUSINESS	PHS	\$ 53,300.00	\$ 6,773.47	\$ 60,073.47
DEXTER	KIMBERLY	TEACHER -HS MATH	PHS	\$ 56,422.00	\$ 2,006.66	\$ 58,428.66
DORVAL	WENDY	TEACHER -HS BUSINESS	PHS	\$ 69,640.00	\$ 9,542.50	\$ 79,182.50
DOWDLE	BELINDA	SECRETARY-GUIDANCE	PHS	\$ 25,347.98	\$ 221.40	\$ 25,569.38
EMMETT	HOLLY	TEACHER -GUIDANCE COUNSELOR	PHS	\$ 46,356.00	\$ 1,394.89	\$ 47,750.89
ENGLISH	AMELIA	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 19,316.12	\$ -	\$ 19,316.12
ERELLI	ERICA	TEACHER -GUIDANCE COUNSELOR	PHS	\$ 46,876.00	\$ 3,357.02	\$ 50,233.02
FAZIOLI	PHILIP	TEACHER -HS MATH	PHS	\$ 57,463.00	\$ 9,786.31	\$ 67,249.31
FITZPATRICK	LEO	TEACHER -HS SOCIAL STUDIES	PHS	\$ 46,876.00	\$ 2,825.15	\$ 49,701.15
FOSKITT	TEGHAN	TEACHER-SPECIAL EDUCATION	PHS	\$ 42,988.50	\$ 3,882.20	\$ 46,870.70
FOX	MICHELLE	TEACHER -HS SCIENCE	PHS	\$ 49,478.00	\$ 4,069.78	\$ 53,547.78
GLOOR	SCOTT	TEACHER -HS BUSINESS	PHS	\$ 54,341.00	\$ 7,269.03	\$ 61,610.03
GRIFFIN	PAUL	CUSTODIAN	PHS	\$ 38,360.80	\$ 927.64	\$ 39,288.44
HANNON	BRANDON	TEACHER -HS SCIENCE	PHS	\$ 43,338.00	\$ 6,157.41	\$ 49,495.41
HENDERSON	ERIN	TEACHER -LIBRARY MEDIA	PHS	\$ 47,916.00	\$ 10,957.82	\$ 58,873.82
HOGUE	LARA	TEACHER-SPECIAL EDUCATION	PHS	\$ 47,916.00	\$ 6,220.58	\$ 54,136.58
HOLDEN	JANET	TEACHER -HS SCIENCE	PHS	\$ 71,937.00	\$ 2,803.68	\$ 74,740.68
HURLEY	THOMAS	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 23,232.88	\$ -	\$ 23,232.88
HUSBY	TRISTAN	TEACHER -HS SOCIAL STUDIES	PHS	\$ 50,518.00	\$ 5,111.75	\$ 55,629.75
JARVIS	DEBORAH	TEACHER -HS ENGLISH	PHS	\$ 61,624.00	\$ 4,821.55	\$ 66,445.55
JIANG-DEMETRION	DARLENE	TEACHER-SPECIAL EDUCATION	PHS	\$ 58,503.00	\$ 12,514.26	\$ 71,017.26
JONES	DANIEL	TEACHER -ART	PHS	\$ 50,282.00	\$ 3,492.83	\$ 53,774.83
KORAVOS	BETH	SECRETARY-GUIDANCE	PHS	\$ 12,180.63	\$ -	\$ 12,180.63
KRESS	HEATHER	TEACHER -GUIDANCE COUNSELOR	PHS	\$ 67,774.00	\$ 9,236.40	\$ 77,010.40
KRESS	TODD	DIRECTOR OF HS ATHLETICS	PHS	\$ 92,092.00	\$ 1,764.20	\$ 93,856.20

**PSD Employee Wages
Pelham High School (2022-2023)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2023 BASE WAGES	FY 2023 OTHER WAGES	FY 2023 TOTAL WAGES
KRUMLAUF	SHANNON	ADMINISTRATIVE ASST YR RD	PHS	\$ 40,701.75	\$ 3,782.73	\$ 44,484.48
KUDALIS	TAYLOR	TEACHER -ART	PHS	\$ 47,916.00	\$ 2,466.00	\$ 50,382.00
LADUKE-SANCHIS	SUSANNE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 18,443.98	\$ 2,755.30	\$ 21,199.28
LALIBERTE	ALLISON	TEACHER -FOREIGN LANGUAGE	PHS	\$ 71,937.00	\$ 25,605.02	\$ 97,542.02
LARSON	SHANNON	TEACHER -HS SCIENCE	PHS	\$ 52,884.00	\$ 1,512.10	\$ 54,396.10
LEONDIRES	DEBORAH	TEACHER -HS MATH	PHS	\$ 49,762.00	\$ 2,457.69	\$ 52,219.69
LIMERICK	THOMAS	TEACHER -HS SCIENCE	PHS	\$ 53,820.00	\$ 9,589.96	\$ 63,409.96
LOCKE	CASEY	TEACHER -ART	PHS	\$ 58,087.00	\$ 1,508.59	\$ 59,595.59
LYON	SANDRA	TEACHER-SPECIAL EDUCATION	PHS	\$ 66,005.00	\$ 24,919.67	\$ 90,924.67
MACPHERSON	LAUREN	SCHOOL NURSE	PHS	\$ 50,802.00	\$ 460.00	\$ 51,262.00
MAKARA	JESSICA	TEACHER -HS MATH	PHS	\$ 56,422.00	\$ 5,702.27	\$ 62,124.27
MARTIN	LORRIE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 27,154.19	\$ 77.31	\$ 27,231.50
MARTINS	KALEIGH	TEACHER -HS SCIENCE	PHS	\$ 53,255.31	\$ 3,361.00	\$ 56,616.31
MASSAHOS	LISA	SCHOOL TO CAREER COORDNTR	PHS	\$ 27,816.85	\$ 434.28	\$ 28,251.13
MEAD	DAWN	PRINCIPAL HIGH SCHOOL	PHS	\$ 122,042.00	\$ 2,337.95	\$ 124,379.95
MEUSE	JILL	SECRETARY SCHOOL YEAR	PHS	\$ 22,468.28	\$ 148.49	\$ 22,616.77
MORGAN	RICKARD	TEACHER -PHYSICAL EDUCATION	PHS	\$ 50,282.00	\$ 3,041.21	\$ 53,323.21
NESKEY	KAREN	CUSTODIAN	PHS	\$ 26,398.26	\$ 232.47	\$ 26,630.73
NESKEY	STEPHEN	CUSTODIAN	PHS	\$ 33,070.40	\$ 3,779.31	\$ 36,849.71
NOLIN	AUDRA	TEACHER -FOREIGN LANGUAGE	PHS	\$ 65,005.00	\$ 4,659.97	\$ 69,664.97
NUGENT	JENNIFER	TEACHER -HS ENGLISH	PHS	\$ 67,774.00	\$ 1,499.02	\$ 69,273.02
PAGE	CHERYL	TEACHER -HS MATH	PHS	\$ 58,503.00	\$ 9,828.22	\$ 68,331.22
PARENT	JESSICA	TEACHER -HS ENGLISH	PHS	\$ 54,341.00	\$ 4,972.50	\$ 59,313.50
PASCOAL	ERIC	TEACHER -HS ENGLISH	PHS	\$ 59,544.00	\$ 4,529.59	\$ 64,073.59
QUICK	LAURIE	IA-REGULAR ED 6.75 HR	PHS	\$ 14,173.54	\$ 29.36	\$ 14,202.90
ROBINSON	SHAWNI	TEACHER -HS SCIENCE	PHS	\$ 52,011.78	\$ 3,551.71	\$ 55,563.49
ROGERS	LAURA	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 26,674.78	\$ -	\$ 26,674.78
ROONEY	KRISTEN	TEACHER -ART	PHS	\$ 46,356.00	\$ 3,344.26	\$ 49,700.26
ROSSE	LEIGH ANN	TEACHER -FOREIGN LANGUAGE	PHS	\$ 62,613.00	\$ 16,658.00	\$ 79,271.00
SANCHIS	BERNARD	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 18,045.39	\$ -	\$ 18,045.39
SCANLON	IRENE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 25,506.97	\$ 395.25	\$ 25,902.22
SCANZANI	LOUISE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 26,060.10	\$ 84.80	\$ 26,144.90
SCANZANI	WILLIAM	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 16,859.88	\$ 411.04	\$ 17,270.92
SEARLES	MARK	TEACHER -PHYSICAL EDUCATION	PHS	\$ 67,816.00	\$ 929.20	\$ 68,745.20
SHUMWAY	RYAN	TEACHER -MUSIC	PHS	\$ 53,925.00	\$ 7,244.88	\$ 61,169.88
SIMBERG	AMY	TEACHER -PHYSICAL EDUCATION	PHS	\$ 43,858.00	\$ 3,577.09	\$ 47,435.09
TANDY	DIANE	TEACHER -HS MATH	PHS	\$ 69,897.00	\$ 5,025.95	\$ 74,922.95
THERRIEN	GARY	TEACHER-SPECIAL EDUCATION	PHS	\$ 43,858.00	\$ 3,184.39	\$ 47,042.39
TOBIN	JEFFREY	TEACHER -STEAM	PHS	\$ 64,693.00	\$ 1,451.13	\$ 66,144.13
TORRISI	DAVID	TEACHER -HS SOCIAL STUDIES	PHS	\$ 64,237.00	\$ 105.00	\$ 64,342.00

**PSD Employee Wages
Pelham High School (2022-2023)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	BLDG	FY 2023 BASE WAGES	FY 2023 OTHER WAGES	FY 2023 TOTAL WAGES
WAGNER	JEANNA	ED TECHNOLOGY INTEGRATOR	PHS	\$ 71,937.00	\$ 4,504.50	\$ 76,441.50
WATERS	PETER	TEACHER -HS ENGLISH	PHS	\$ 52,080.00	\$ 7,948.31	\$ 60,028.31
WILSON	RYAN	TEACHER -HS MATH	PHS	\$ 6,955.98	\$ -	\$ 6,955.98
YOUNG	LINDSEY	TEACHER -FACS	PHS	\$ 42,818.00	\$ 1,017.00	\$ 43,835.00

SCHOOL BOARD 2023 Annual Report

To All Our Friends and Neighbors, the Residents of Pelham,

We are proud to be a part of a community that values and supports public education, and our sincere hope is that our schools and our students make you proud as well. Our goals for this year, in pursuit of achieving our mission of, “Inspiring Success One Mind at a Time,” include the following:

1. Improve math performance;
2. Enhance culture and belonging; and,
3. Make the District one of the best places to work.

Each of these goals is specific, actionable, and measurable. Accordingly, the Board and the community expects progress under each, and we are continuously monitoring them to ensure adequate progress is being made. The Board is pleased with the District’s efforts and actions taken in pursuit of these goals. Such actions have included, but are certainly not limited to: reinvigorating district-wide curriculum vertical teams including mathematics; adjusting accelerated math in Grade 6 to allow for High School-level Algebra I in Grade 8; implementing several additional supports in mathematics for students who most need them; creating a task-force charged with identifying and developing methods to improve culture District-wide; receiving voter approval of a new contract for our support personnel; and, successfully negotiating an agreement with teachers that will go before voters for approval in March 2024.

One of the easiest and most actionable ways we all can demonstrate our support for public education is by showing up at the polls and voting in favor of the proposed teacher’s contract on March 12, 2024. This proposal recognizes the value and importance of teachers in shaping and molding young minds, and seeks to make the Pelham School District more competitive among surrounding communities. Offering more competitive salaries and benefits will help us attract and retain top talent, and contribute toward greater stability and consistency throughout our District. Your recent support at the polls has had highly visible results - we now have 21st century facilities for our elementary, middle, and high schools; the renovation and upgrade of Pelham Memorial School is nearing the finish line. This renovation provides students and teachers a learning environment that is far more conducive to learning, and provides space that is used and appreciated throughout the community. We will soon be installing solar panels on the roofs of our school buildings, which will further reduce our energy costs and the bottom line for taxpayers and make us better stewards of the environment.

Public education is the cornerstone of our community, with inherent and far-reaching value and benefits not only for students, but for their families and throughout our entire community. Keep in mind, too, that there is a direct correlation between quality of schools and housing values. Municipalities across this great State of New Hampshire are, unfortunately, starting at a disadvantage when it comes to funding public education though. We should all be aware that, out of all 50 states, New Hampshire provides the lowest level of state funding for public education.

Another way we can all show our support for public education is by reaching out to our legislators to let them know how much value we place on this important institution and ask them to work toward the State of New Hampshire adhering to its constitutional responsibility to provide an adequate education. We must hold our elected officials, at the state and especially the local level, accountable for representing all of us and the value we place on public education.

In closing, we are grateful for your continued support of, input on, and involvement with the activities of the Pelham School District – it truly makes us all better at what we do.

Respectfully,

The Pelham School Board

Troy Bressette, Chair
David Wilkerson, Vice Chair
Thomas Gellar
Darlene Greenwood
John Russell

PELHAM ELEMENTARY SCHOOL

Principal's Report 2023

This school year Pelham Elementary School started the year with an enrollment of 763 students in grades preschool through grade 5. In our primary grades (Grades Kindergarten, 1st and 2nd grade), we make our best effort to keep class sizes below 18 as this is the best learning environment for this age group of learners developing their fundamental skills. In our upper grades (Grade 3, 4, & 5), our largest class size is 21 students per class. Our preschool program is a state-approved, special education program that is 50% special education students and 50% typical peers. Our typical peers are selected through a lottery process and pay monthly tuition to attend.

Pelham Elementary school has 41 classrooms in the building as well as 6 unified arts (music, art, physical education, health, library and STEAM). We also house the district Title I program, English Language Learners program, our Mental Health Counselor, Assistant Director of Student Services, and the PES & PMS School Resource Officer. Pelham Elementary School also has two special education programs which are our Social and Emotional Learning (SEL) resource room and our PALS (Pelham Alternative Learning Setting) program.

As our full day kindergarten program continues to expand, we welcomed 124 kindergarten students this August, which was our largest kindergarten class to date. We added an additional kindergarten classroom to accommodate our growth. Currently we have 17-18 students per kindergarten classroom.

The district continues to work on improving math scores in the district through teaching and learning. We continue to work with McGraw Hill to provide professional development for teachers on the Reveal program. We also offer intervention time within our school day called WIN, What I Need, this is a time to help students develop skills that they need further support in through small groups and one on one instruction. Our Title I supports math instruction throughout the school day. Last year we saw a great amount of growth in math and want to continue this trend.

Our PES teaching staff have been expanding on their professional growth learning about our new Math program, which is Reveal from McGraw Hill. This program is updated from our previous program, offering students traditional learning as well as inquiry task-based learning pathways. We have a trainer that supports teachers through this new change of teaching and learning curriculum.

This school year, we have revamped our Response to Intervention process of tracking students' progress and providing intervention in a timely and effective manner. Our intervention process looks at students' academic growth, behavioral and developmental needs. The team of professionals supports the students where they are and provides intervention strategies to help them be successful.

This school year, we have also established Vertical Teams within the building. These teams are composed of different teachers around the building that are brought together once a month to discuss building needs. These groups are facilitated by our team leaders and a topic of discussion is given to them based on the building needs. This school year we have had discussions around the needs for learning, bringing our theme alive and behavior management with logical consequences within the classroom.

This school year, our theme is **Watch Us Grow**, which you will see when you enter the building. The theme was decided upon to help students and staff understand that we continue to grow and learn each and every day. Our teacher has met to discuss having this theme come to life within their classroom to support learning and growing. Our theme coincides 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."*

Our new teaching staff for the 2023 school year at Pelham Elementary School is:

- Mrs. Amie Libby, Preschool Teacher
- Mrs. Cynthia Milne, Kindergarten Teacher
- Ms. Alexandra Camirand, 3rd grade teacher
- Mrs. Chrysta Wong-Sierra, Special Education Teacher
- Mrs. Nicole Hauswirth, Special Education Teacher

- Mrs Elissa Plante, Special Education Teacher
- Ms. Sara McNiff, STEAM Teacher
- Mrs. Nicole Bridge, Math Coach
- Mrs. Stephanie Lee, School Counselor
- Mrs. Julia Nicolosi, Speech Therapist
- Ms. Kailey SanAntonio, Preschool Speech Therapist
- Mrs. Jane Shields, Preschool Special Education Case Manager
- We also have our new support staff to welcome for the 2023-2024 school year2:
- Mrs. Vennessa Gillis, Preschool Special Education General Assistant
- Mrs. Kyla Goulet, Kindergarten General Assistant
- Mrs. Tanya Kosik, Library Assistant
- Mrs. Connie Marcotte, Special Education Instructional Assistant
- Mr. Patrick Millstone, Special Education Instructional Assistant/Recess Monitor
- Mrs. Caitlin Pace, Special Education Instructional Assistant
- Ms. Molly Stewart, Special Education Instructional Assistant
- Mr. Kyle Bowlan, Special Education Instructional Assistant
- Mrs. Laura Blair, Special Education Instructional Assistant
- Mrs. Ashley St. Jean, Recess Monitor

Respectfully submitted,

Jessica L. Van Vranken
Principal

PELHAM MEMORIAL SCHOOL

Principal's Report 2023

This year, Pelham Memorial School's enrollment is 340 students. We are privileged to welcome new teaching staff to the Pelham Memorial Team this year: Noah Huizenga, Music; Cheyenne Rancourt, Grade 6 Science; Karen Emery: Reading, Jennifer Steck, Grade 7; ELA; Jenna MacKinnon, Grade 8 ELA; Kristen Descheneaux, Grade 6 ELA; Janelle James, Grade 7 Math; . We also welcome Jen Steck as an Instructional Assistant. Ms. Renaud, formerly a 6th grade science teacher, transitioned to our new STEAM program.

We opened the new wing of the construction project and all of our UAs have beautiful new spaces in which students can experience all that these programs offer. During the December 2023 Holiday Break, we will transition all classrooms from the first floor of the old building to the second floor. Again, this transition will allow for greater learning opportunities in these newly renovated classrooms. We are closing in on the end of construction and renovation, and by the start of the 2024-25 school year we will be finished!

This year was uniquely challenging with the movement of classrooms, but at the same time, uniquely satisfying. The students and staff have been patient and resilient throughout the moves, and should be commended for their grit and determination. With each move, we are closer to the final move and will have a complete school that matches the worth of all students in Pelham.

Math Department:

There has been a lot of movement in the math department towards the district's goals to ensure all students are taught a rigorous mathematics curriculum. While teachers are still integrating technology into the classroom, it looks much different than when we first started with 1:1 technology. Students continue to access the Kahoot! Website, Quizzizz, GimKit, and Blooket to review, assess, and introduce concepts. We have learned a more seamless way to integrate these items with the help of the math coach.

This year, students and teachers were introduced to IXL in the math department. The teachers love how versatile it can be. You can differentiate the lessons without the students even catching knowing. Being able to assign skills and concepts at the student's level of understanding is a great way to help accelerate learning in the math classroom. IXL has been a great engagement tool for students because, for any assigned skill, students can go back and find out where they went wrong by practicing skills leading up to the one they are working on, watching a video lesson, and/or going back to the teacher. There is a neat feature on IXL for diagnostic assessments and candid conversations on how to improve their knowledge occurred regularly. Also, with the implementation of the leaderboard, students can work and achieve more skills with incentives. We are excited to see what next school year brings!

Chromebooks continue to be an asset in the math classroom. Students can create and build projects at varying levels to help deepen their knowledge of the concept while they can still personalize it for themselves and show mastery of the content in new and inventive ways.

We are currently working on creating a new class for the 2023-2024 school year which will be called MathLab. The purpose of this class is to help students close the gaps in math while accessing the regular education curriculum in grade 8. The teachers are incredibly excited to see how this class unfolds and how it could impact other grade levels. The department is looking forward to the addition of this class.

Social Studies Department:



Looking back on the last few years, there have been a couple of recurring themes: change and challenge! This year we are living through construction while we eagerly anticipate our new and updated classrooms.

In the meantime, incredible things continue to happen within the social studies department. We continue to deliver engaging curriculum in flexible learning environments. Our students are engaged in hands-on learning activities such as performing skits, creating maps, analyzing primary sources, drawing timelines, and debating and thinking critically about how events and people connect. Doing all those things that create a passion for learning and a connection with their peers and the world around them.

Speaking of the world around us, the social studies department continues to value experience-based learning and organizes many field trips throughout the year, including visits to the Stockbridge Theater at

Pinkerton Academy, the Plimoth Patuxet Museum, the Pelham Center Cemetery and the annual 8th-grade Washington DC trip.

As we look forward to our new and exciting surroundings, the social studies department remains committed to helping our students grow into knowledgeable and committed citizens of their community.

Science Department:

The Science Department at the Memorial School is extremely proud of our science students! During the first trimester of the academic year, sixth grade students were introduced to Anatomy and Physiology. Sixth graders learned all about the hierarchy of the organism from cell to organ system. They learned the content and mastered new scientific skills through hands-on activities like microscope observations, laboratory activities and specimen dissection. Even though the dissections were smelly and gooey they learned so much about organs and how they work together! Seventh grade students are continuing their science exploration through topics like energy transfer and an introduction to chemistry. They showed off their knowledge with models of matter and even took their learning one step further by creating their own insulated device. Seventh grade science is going to be exciting and explosive in chemistry! Meanwhile, eighth grade science students are compiling everything they have learned over the past two years of earth science and are applying it to new concepts like human impact on the environment. They are taking what they know about the content and using their skills to provide solutions to real world problems. They are learning more and more and shaping their science skills to be successful in high school and beyond! The Science Department looks forward to seeing all the amazing things students will do with their science learning.



Special Education Department: The Special Education Department at PMS consists of a coordinator, six case managers, and nine instructional assistants. Four of the six case managers are assigned to specific grade levels in order to make sure identified student needs are being met as required by each student's IEP. Individual case manager roles/responsibilities are broken down as follows:

- Grade 8 – one case manager to monitor/coordinate students' in class and pull-out services as required by IEPs.
- Grade 7 - two case managers to monitor/coordinate students in class and pull out services as required by IEPs.
- Grade 6 – one case manager to monitor/coordinate students' in class and pull-out services as required by IEPs.
- Two case managers oversee additional services that need to be delivered outside of the regular classroom settings as follows:
 - Memorial Alternative Curriculum Setting (MACS) program – a targeted instruction approach utilizing evidence-based practices for students identified with significant learning disabilities.
 - Social Emotional Learning Program (SEL) – a resource room model for students requiring assistance outside the classroom that do not meet the significant disability threshold. This program is designed to provide academic, behavioral, social, and therapeutic support to increase each student's availability for learning by enhancing coping skills.

There is currently one vacant case manager position at the sixth-grade level that is being addressed through an "all hands-on deck" approach, specifically the MACS and SEL case managers extending their managerial services to help coordinate required student classroom services as well.

As the renovation process continues, the coordinator and case managers envision improved learning environments that will provide even greater opportunities for enhanced individual and small-group services. As part of the facility improvements being made, each case manager will receive their own office space. These new spaces will provide the case managers with the ability to communicate with all parties of the student service team in an even more secure and confidential manner.

Art:

This year's art class starts off in a brand new beautiful and modern classroom... a great space for inspiring creativity!!! The new art room has an entire wall of windows allowing for lots of bright, natural light. It is on the first floor, perfect for when the heavy boxes of clay, paper, and supplies need to be delivered. The new space is climate controlled with both heating and air conditioning which creates a comfortable environment for everyone to relax and make art as we listen to Imagine Dragon radio (unless it is Friday, then we listen to classic rock radio). The new space is equipped with three sinks for when students need to wash hands, brushes, trays, etc. without ever having to miss a beat or leave the room.



This makes cleanup quick and efficient, especially when working with the messier projects.



The new space has a designated kiln room with a great ventilation system for firing up clay at any time. This helps keep clay projects moving along through all phases of the firing process. We have a crazy storage space with lots of draws, cabinetry, and a beautiful separate storage room for keeping the art room organized and making all supplies easy to find.... Definitely a great space to inspire creativity one mind at a time!

General Music:

This is my first year at Pelham Memorial and I am so excited to get started in this beautiful new space! In each grade I have a main content focus, as well as an instrument we are learning how to play. For 6th grade, we are learning to play piano and our main content focus is instrumental music. At the start of the trimester we cover Medieval, Renaissance, Baroque, and Classical music, before transitioning into Film and Video Game music. This allows us to see the aspects of instrumental music that stayed the same throughout history, as well as what changed. Integrated into these units are multiple composition-based projects, analyses, and group assignments. For the piano we focus on reading treble clef notes, identifying various rhythms and notes that span over an octave. Songs that we play include Ode To Joy, Imagine, and So Long Farewell, which increase in difficulty over time.

The 7th grade's main content focus is "songs." Students that have gone through the 6th grade curriculum will especially benefit from this, as "songs" refers to any music that includes lyrics, the opposite of the instrumental music covered in 6th grade. Again, we start from the beginning to show what the first songs ever written were like and how that informed the songs that followed. We then dive into three distinct units: song structure, rhymes and poetic devices, and song meaning. These units build on each other so that by the end students have a strong understanding of how songs work. This knowledge is assessed through song analyses, lyric writing, and group work. The instrument of choice in 7th grade is the Ukulele, which goes hand in hand with our content focus because it allows us to learn and play along to different songs. Some of the songs we play include Let It Be, All Too Well, and Call Me Maybe.

Finally, for 8th grade we focus more heavily on the history of music, specifically American music, and how current events and music developments inform each other. Starting with a bit of a summary on music from the 1700s-1920s, we dive deep into each decade starting from 1920 and going up until present day. For each decade, the students have to pick a song that they think best represents that time in music history and write a short explanation of why they picked it. These songs eventually culminate into what I call the "American Music Mixtape," which when finished can take a listener through the last 100+ years of music history! For an instrument we focus on learning guitar, playing more complicated chord shapes and progressions than in Ukulele.

Band:

The new band room is big and beautiful and ready for Ms. Saunders triumphant return to the classroom. The new band room has a large space for full band rehearsals, instrument storage, and offers 3 practice rooms for individual and group rehearsals. First trimester, band students and substitute teachers persevered to bring music to the new space. A winter band concert is right around the corner!



Choir:

The Pelham Memorial Choir is off to an exciting start this fall, preparing songs by PINKZEBRA, Teresa Jennings, Leonard Cohen, and Mykola Leontovych for their Winter Concert on December 12th, at 6:00pm in the Pelham High School auditorium. With a mixed ensemble of 35 students, the PMS choir has been able to expand their repertoire and abilities exponentially. They have explored rounds, developed new warmups, successfully sang in two- and three-part harmony, and studied new techniques used in jazz, pop, and classical styles. The PMS Choir is thrilled to invite the Pelham community to their winter concert on December 12th and are excited to start preparing their May 2024 Pops Concert repertoire soon.

Physical Education:



Physical Education is another Unified Arts program that has benefited from starting in a new space this year! Students of all grades have had the opportunity to experience new units that were not previously offered. These units include Archery, Ping Pong, Basketball and Spikeball. Students also learn about physical and mental mindfulness, what progression means in regards to building strength and endurance and learning strategies to improve in those areas. All classes utilize heart rate devices which allow students to track their heart activity and keep track of target heart rate zones.

At the start of each trimester, all grade levels come up with a list of warm-up routines and exercises that touch on all major muscle groups and are typically done 3 days a week. 7th and 8th grade students keep track of their progress and try to improve/beat personal bests. They are motivated to work together and encourage each other through all levels of difficulty. We discuss the importance of heart rate + endurance, tuning + improving fine/gross motor skills, and finding ways to stay active and healthy (*and happy!*) in and out of school.

6th grade classes' emphasis is on team building and communication skills. They take part in daily challenges, explore our school campus' track and cross-country trails, along with introductions to many of the team sports and games they will continue to see in their future.

7th and 8th grade classes hone their skills on team-related sports including soccer, basketball, speedball, volleyball, softball, KanJam, fitness relays among a variety of other games and activities that promote a healthy lifestyle.

Health:

The Health Class at Pelham Memorial School covers topics relating to health that impact our students both now, and in the future, giving them the information to help them make informed, healthful decisions. Class lectures pair different technologies and platforms with traditional book work. Guest speakers with immense knowledge on some of these topics are also brought in to talk to students about their health.

Our 6th graders begin by learning about the 3 main aspects of health- mental, physical, and emotional. The students then begin to explore stress and stress management techniques, interpersonal communication and bullying, and the basics of nutrition using the MyPlate model. Safety (weather, outdoor, swim) topics are covered, as well as a unit on internet safety, with a presentation given by SRO Myia Yates. The students round out the trimester with a unit on puberty and hygiene, before exploring the healthcare industry.

The 7th grade students take a look at analyzing influences on social media, and cyberbullying. Mental health issues such as anxiety and depression are covered. The 7th grade learns about chronic health conditions, and how decisions they make now with their growing bodies can affect their health later in life. Vaping and its effect on health is covered in depth, using the experts at Breathe New Hampshire. 7th graders are also exposed to basic first aid and CPR thanks to a certified CPR instructor.



The 8th grade covers topics like sleep health, sun safety, physical injuries, and nutritional supplements. They take an in-depth look at building healthy relationships with family and peers, including how to recognize dating violence with a presentation given by the district-wide Clinical Mental Health Counselor, Shannon Hebert. Alcohol and drugs are covered, as well as analyzing the influences in the student's life that may affect their decisions on these. Students learned about human reproduction- the anatomy, the process, fetal development, and childbirth. They wrap up their trimester with a unit on body image and self-esteem.

STEAM:

STEAM - STEAM classes are off to a great start this year. The classroom is beautiful and we are anxiously awaiting when it can be used for STEAM classes. We are presently doing our best on the cart and using the school cafeteria.

S- science has been focused on animals and their environments and things that threaten them. Ideas of what can be done to help have been a focus.

T- technology skills have been reinforced. Students use their chromebooks for many activities.

E- Engineering and building have been a big focus. Students are using different engineering practices to approach each build.

A - Posters, game boards, drawings and painting have been practiced as well as using supportive music and poetry.

M- STEAM classes have been practicing math vocabulary, graphing and measuring in support of the district math focus.

We are very excited for the school garden and greenhouse that should be ready for next year’s STEAM students.



Family and Consumer Sciences:

Pelham Memorial is up and running with our new Family and Consumer Sciences classroom! The room houses a full classroom as well as four state-of-the-art kitchens. Eighth grade students are focusing on Foods and Nutrition. They are learning different cooking methods and ways to make a healthier meal. Students display their learning through cooking labs weekly.

The seventh-grade classes are focusing on the child development portion of the Family and Consumer Sciences curriculum. This class provides a broad introduction to child development. Students identify the characteristics of the developmental areas (physical, social, emotional, and cognitive) and stages (infancy, toddler, preschool, and school-age). Students obtain a broad understanding of the considerations needed to make an informed decision to become a responsible parent. Students were provided the opportunity to apply communication, leadership, management, and cognitive skills needed to understand raising a child through a “Sugar Baby” project. The course ends with an Intro to Babysitting Certificate through the Safe Sitter program.

The sixth-grade curriculum is focused on making knowledge-based decisions that has become increasingly important as students learn to navigate the demands of adulthood. The course is focused on independent living which is designed to prepare students for the realities and responsibilities of managing all aspects of their futures: education, career, interpersonal relationships, civic involvement, and financial security. Students spent a good portion of the semester looking at career choices and what their finances may look like through a simulated budgeting project.



Library:

The new space looks beautiful! We can’t wait to fill the shelves with books. Our students started off the year with a subway celebration for the Summer Challenge participants (picture below) and we’ve continued the year with the book fair (pictures below). You can see some of the new furniture in these pictures however, it looks even better in person!



**Technology:
Instructional Coach**



Tiger Tech Program - is a program open to all interested 6th, 7th, and 8th-grade students. The Pelham Memorial Tiger Techs have been busy with our new Digital Signage Screens. Where they create and post for the students and staff to be instantly informed on the events happening at Pelham Memorial. These students also learn how to assist staff and students with Google tools and other resources. Questions please email Mrs. Lamontagne at plamontagne@pelhamsd.org

Warmest regard,

Zack Medlock
Interim Principal



PELHAM HIGH SCHOOL Principal's Report 2023

Pelham High School is always committed to fostering a culture of learning and acceptance. Our leadership team returned without any changes. They are committed to a common vision and goal. We said goodbye to one veteran teacher as they moved on to enjoy their retirement. Our faculty welcomed four new members. Our counseling department has all four positions filled. They are a great team. Our student body welcomed one hundred and twenty new members, as the Class of 2027 joined the Python family.

Our faculty began the year by attending three days of professional development. We attended training sessions on topics related to social-emotional learning, culture and climate, and technology tools. Staff was given time to prepare their classrooms and meet with colleagues and attend school-based PD on instructional practices and tools.



We welcomed our incoming freshman during an orientation that gave them the opportunity to meet with students, counselors, and administration. Our student ambassadors answered questions, conducted tours, and counselors had conversations about graduation expectations, Naviance, CTE, and other amazing opportunities at PHS. They received swag bags as welcome gifts. The leadership team met with each class on opening day. We introduced our adopted motto for the year of #BeBrave. Each student received a wristband with the new motto. Our seniors received a car magnet with the Python 'P'. Throughout the year, students and staff are recognized for going above and beyond and are presented with Python Pride t-shirts or Python pins. Our school store has expanded and is up and running. We have an online store as well. We are able to make Python spirit gear available to the school, district, and community.

We continue to use the New England Association of Schools and Colleges (NEASC) 2019 visiting team's report and recommendations to review, reflect, and revise our curriculum, instruction, and assessment practices. We have formalized Professional Learning Community (PLC) groups. They meet daily to collaborate with colleagues across content areas. The focus this year is on best instructional practices and tools. PHS administrators are assigned to PLC groups and offer feedback and participate in 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. We are so very proud of this group of student-athletes. Our football team brought home another state championship. This is their fourth in a row. What an impressive run. Our fall cheer came in third in the state. Our fall sports teams met the challenge of fundraising for various causes and/or being actively engaged in the community. We held our third BlackOut #turnoutthelights football game. The art department has

adorned the hallways of the SAU with more beautiful paintings and photographs. Our marching band has performed at halftime shows and town parades. They look and sound great. Two members of our PHS music program auditioned and were selected for NHMEA's All-State band. We are so very proud of them and their accomplishments.



We have been able to hold a school wide pep rallies, our annual first day senior march, and a Homecoming dance. All of our HOCO events were well attended by students, staff, families, and the community. We opened our doors to the Class of 2028 as we held our annual PHS Showcase on November 16th. It was the perfect event to celebrate our #PythonPride and share the amazing opportunities both academic, athletic, and extra-curricular that Pelham High School has to offer. We are all proud to be members of the Python Family.

Dawn M Mead
Pelham High School Principal

DIRECTOR OF STUDENT SERVICES

2023 Annual Report

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.

The mission of the Pelham School District special education department is to provide a Free Appropriate Public Education to students who qualify for special education services. During the 2022-2023 school year, Pelham School District provided specialized instruction and related services to over three hundred (326 in October 2022) students ages three through twenty-one. While RSA: 186-C:2 requires services for eligible students through the age 21, inclusive, there were no students currently aged 21 during the 22-23 school year. During the 2022-2023 school year, the district via the special education process had a total of 14 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 16 students whose families selected a public charter school as their school placement and four students whose parents have privately placed them at Crossroads Christian School.

The Pelham School District met on June 6, 2023, and engaged in meaningful consultation regarding the District's responsibilities to appropriate a proportional share of IDEA grants for FY24 to serve students with disabilities attending private schools in Pelham. As a result of this discussion, parent input, and the equitable share formula, the Pelham School District and Crossroads school agreed to an expenditure of up to \$4,543.32 to support students via the eligibility process who require Speech and Language services through the Individualized Services Plan process.

The primary financial drivers to the special services overall budget remain in the areas of out of district placements, contracted providers, and transportation. While the goal is to be able to support all students within the greater Pelham community, it is not always possible. Some students require a different level of support given their unique learning profiles. In the 2022-2023 school year 13 students were educated at a private day school with specialized focuses and one student was educated at a private residential school with a specialized focus. With these placements, transportation is also expected and required.

All three school psychologists and all but one speech language pathologist have been hired through contracted agencies due to difficulty hiring through the district hiring. Unfortunately, this is an ongoing issue and concern. While the services provided are of high quality and the providers are wonderful professionals, it will always be in the district's best interest to hire as a district employee for continuity of care and commitment to Pelham.

With a significant increase in students in need of specialized placements, the district has begun to analyze the district's specialized programs and services provided. The 2023-2024 school year will have a primary focus on in-district programs and specially designed instruction to support our district's most vulnerable learners. The district continues to work with the New England Center for Children (NECC) across all schools, but most specifically at Pelham Elementary School as a 'cooperative classroom' within the PALS program. Throughout preschool, PES, PMS, and PHS, the NECC program provides Board Certified Behavior Analyst (BCBA) consultation for student specific needs.

The Pelham School District supports students with special education needs as well as students who are supported under the Section 504 of the Rehabilitation Act of 1973. As of October 2022, 188 students were supported through these accommodation plans. English Language Learners are also served well by our District. The Pelham School District ran a successful ESOL program which served roughly 16 students during the 2022-2023 school year.

The district attempted to increase the engagement with the Medicaid to school’s reimbursement program. While this was not as successful as anticipated, this year provided a foundation for improvements for the 2023-2024 school year. The total revenue was minimal at \$558.

The approvals of the IDEA grant and Preschool grant awarded the district with funds to bring programming, services, and materials to promote inclusive and comprehensive education to children with disabilities. Among the enhancements to programs is the improvements to the preschool environments. The Pelham Preschool program purchased materials to support sensory friendly developmentally appropriate playground equipment and classroom play materials to support inclusive social experiences for all.

In accordance with SAU 28’s local Child Find Program, referrals for students between the ages of 3 and 22 who are suspected of having an educational disability can be made at any time by contacting the Director of Student Services or the buildings’ special education coordinators. A special education referral form is available at www.pelhamsd.org. Also available on the District website is information regarding Section 504, special education, bullying and home education.

Thank you to the hard-working staff members who develop and support comprehensive programming for students who have complex learning profiles. As a school community, we have a talented group of teachers, special educators, service providers, and instructional assistants who demonstrate dedication to students every day. Their innovation and devotion is admirable and promotes constant progress throughout the district.

With the 2023-2024 school year being my first year as the Director of Student Services I am honored to have the opportunity to serve the community of Pelham. I look forward to a new year of creative excellence for our students and families.

Submitted with gratitude,

Kimberly Noyes
Director of Student Services

**Statement of Actual Expenditures for
Special Education Programs and Services**

	2021-2022	2022-2023
EXPENDITURES		
Instruction	\$ 5,295,887	\$ 5,337,409
Related Services	\$ 1,420,348	\$ 1,563,166
Administration	\$ 357,367	\$ 419,099
Legal Services	\$ 32,772	\$ 44,879
Transportation	\$ 358,164	\$ 524,601
Total Expenditures	\$ 7,464,538	\$ 7,889,154
REVENUES		
Special Education Aid	\$ 183,870	\$ 265,308
IDEA Grant	\$ 383,463	\$ 418,360
Other Federal Grants	\$ 15,134	\$ 8,279
Medicaid	\$ 454	\$ 558
Total Revenues	\$ 582,921	\$ 692,505

PELHAM SCHOOL DISTRICT ENROLLMENT

<u>Grade</u>	<u>Enrolled 2023-24</u>	<u>Projected for 2024-25</u>
PK	57	72
K	123	120
1	104	129
2	132	109
3	107	129
4	107	106
5	122	108
6	114	113
7	115	112
8	110	116
9	120	103
10	139	119
11	145	141
12	152	146
PES Total	752	773
PMS Total	339	341
PHS Total	556	509
PSD Grand Total	1,647	1,623



This Page Left Intentionally Blank

Board of Selectmen
6 Village Green
Pelham, NH 03076

Bound Printed Matter
U.S. Postage Paid
Hudson, NH 03051
Permit #82