

2020

# Annual Town Report



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## 2020 ANNUAL TOWN REPORT DEDICATION

### Glennie Edwards



Annually, the Board of Selectmen dedicates the Annual Town Report to individuals who have served or made a positive impact in our community.

Glennie Edwards has been an active/integral part of our community and Town government for most of her life. Glennie was born and raised in Pelham, raised her family in Pelham, was one of the first female stock car drivers in New Hampshire and won a number of modified-profile stock car races in the 1960's. Glennie worked for the Police Department as a dispatcher, records clerk, a matron, and she worked in the Town Hall in the Assessor's office and most recently in the Selectmen's office. If you needed to know anything about Pelham, its history, our culture (and some gossip!) Glennie is an invaluable resource! Glennie also worked at the Concord Prison for a number of years.

Glennie has been an avid volunteer for a number of civic groups over the years to include the Red Cross, New England Banjo Yankee Strummers, Conservation Commission, New Greely Singers, Sherburne Hall Committee, Pelham's 250<sup>th</sup> Anniversary and most recently with the Pelham Garden Club. Glennie loves sewing, quilting and working on projects around her house.

Glennie has a strong, independent spirit (see the above second photo), a strong community spirit and she is the epitome of "Pelham Proud".

Glennie has made an enormous contribution to the Town of Pelham in the course of her young 88 years! It is with great pleasure that the 2020 Pelham Annual Town Report is dedicated to **Glennie Edwards**.

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## 2020 BOARD OF SELECTMEN SPECIAL RECOGNITION – William McDevitt

The Board of Selectmen would like to acknowledge the efforts of one of our citizens and retired Board of Selectmen, William McDevitt. Bill served on several committee's and Boards over his almost fifty years of working in our Town government.

Bill and Joyce McDevitt moved their family to Pelham in 1971 and he quickly became involved in our Town government. Bill was elected as a Library Trustee in 1974 and in 1991 he was appointed as a Selectmen. Bill served as the Selectmen's representative to the Planning Board for several years and he also served as the Chairman of the Board several times completing his political service in that role in 2019.



Bill served on Pelham's 250 Anniversary committee, Sherburne Hall committee, the Pelham Garden club, the Greely Singers, and most recently with the Pelham Community Spirit group. At Christmas time every year, Bill sets up his "Polar Express" train set, donned his "Train Conductor" uniform and entertains countless visitors and children who attend the "Festival of Trees" event. More importantly, Bill was the epitome of a community leader, a volunteer, a mentor, and friend to all who knew him.

The Board of Selectmen would like to thank Bill (and Joyce too!) McDevitt for his time, mentoring, friendship, and tireless dedication to the Town of Pelham.



2020

**IN MEMORIAM**

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

***EUGENE BRIGGS***

*PELHAM POLICE OFFICER 1977 - 1997*



***KENNETH DUNNE***

*BOARD OF ADJUSTMENT (ALTERNATE) 2007*

*CAPITAL IMPROVEMENT 2007 - 2008*

*PLANNING BOARD 2006*

*PLANNING BD ALTERNATE 2005*



***E DAVID FISHER***

*CIVIL DEFENSE DIRECTOR 1990 - 1997*

*DEPUTY DIRECTOR (FIRE CHIEF) 1984 - 1987*

*FIRE CHIEF 1987 - 2005*

*FORESTRY COMMITTEE (FIRE CHIEF) 1998 - 2005*

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

## Federal, State, County and Town Officials 2020

Governor	<b>Christopher Sununu</b>		
Executive Councilor, District 3	<b>Russell E. Prescott</b>		
U.S. Senators	<b>Maggie Hassan</b> <b>Jeanne Shaheen</b>		
State Senator	<b>Charles “Chuck” Morse</b>		
Representative in Congress, District 2	<b>Ann Kuster</b>		
County Commissioner, District	<b>Paul Bergeron</b>		
Representatives to the General Court, District 37	<b>Bob J. Greene</b> <b>Alicia Lekas</b> <b>Tony Lekas</b> <b>Hershel Nunez</b> <b>Lynne M. Ober</b> <b>Russell T. Ober</b> <b>Andrew J. Prout</b> <b>Andrew Renzullo</b> <b>Kimberly A. Rice</b> <b>Jordan G. Ulery</b> <b>James R. Whittemore</b>		
	Name	Title	Term Expires
Board of Selectmen	<b>Robert Haverty</b>	Chairman	2024
	<b>Heather Forde</b>	Vice-Chairman	2021
	<b>Harold Lynde</b>	Member	2022
	<b>Kevin Cote</b>	Member	2022
	<b>Jaie Bergeron</b>	Member	2022
Town Moderator	<b>Philip Currier</b>		2021
Supervisors of the Checklist	<b>Laurie Hogan</b>		2024
	<b>Brenda Eaves</b>		2023
	<b>Kimberly Regan</b>		2022
Town Clerk/Tax Collector	<b>Dorothy Marsden</b>		2022
Town Treasurer	<b>Charlene Takesian</b>		
Town Administrator	<b>Brian McCarthy</b>		
Animal Control Officer	<b>Allison Caprigno</b>		
Assessing Assistant	<b>Susan Snide</b>		

## Federal, State, County and Town Officials 2020

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



## Town Boards, Commissions & Committees 2020

BOARD OR COMMITTEE	NAME	TITLE	TERM EXPIRES
Board of Adjustment	<b>Bill Kearney</b> <b>David Hennessey</b> <b>Matthew Hopkinson</b> <b>Peter McNamara</b> <b>Jim Bergeron</b> <b>John Westwood</b> <b>Karen Plumley</b> <b>Jeff Caira</b> <b>David Wing</b> <b>Jennifer Beauregard</b> <b>Charity Landry</b>	Chair Vice Chair Secretary Member Member Alternate Alternate Alternate Alternate Planner/Zoning Admin Recording Secretary	2021 2021 2022 2022 2023 2022 2022 2023 2023 Permanent
Agricultural Commission	<b>Jenny Larson</b> <b>Jessica Edwards</b> <b>Laura Spottiswood</b> <b>Steve Doherty</b> <b>Theresa Wentzell</b> <b>Jeff Caira</b> <b>John Spottiswood</b>	Chair Vice Chair Recording Secretary Treasurer Member Alternate Alternate	2022 2023 2022 2023 2021
Budget Committee	<b>David Cronin</b> <b>Amber Capone</b> <b>Meg Bressette</b> <b>Jason Cote</b> <b>Philip Haberlen</b> <b>Eduardo Martony</b> <b>Jas Moorjani</b> <b>Kannan Sasi</b> <b>Robert Sherman</b> <b>Charity Landry</b> <b>Robert Haverty</b> <b>Deb Ryan</b>	Chair Vice Chair Member Member Member Member Member Member Member Recording Secretary Selectmen's Representative School Board Representative	2021 2021 2021 2023 2023 2022 2022 2022 2023 Appointed Appointed
Cemetery Trustees	<b>Edmund Gleason</b> <b>Tim Zelonis</b> <b>Dave Provencial</b> <b>Donna Smith</b> <b>Nate Boutwell</b>	Chair Vice Chair Trustee Trustee Trustee	2022 2023 2022 2023 2021
Conservation Commission	<b>Paul Gagnon</b> <b>Mike Gendreau</b> <b>Karen MacKay</b> <b>Louise A. Delehanty</b> <b>Lisa Loosigian</b> <b>Brandie Shydo</b>	Chair Vice-Chair Secretary Member Member Member	2021 2022 2021 2021 2023 2023

## Town Boards, Commissions & Committees 2020

BOARD OR COMMITTEE	NAME	TITLE	TERM EXPIRES
Conservation Commission (cont.)	<b>Ken Stanwick</b> <b>Dennis Hogan</b> <b>Kara Kubit</b> <b>Nathaniel Al Steward</b>	Member Alternate Alternate Alternate	2022 2022 2022 2022
Forestry Committee	<b>Deborah Waters</b> <b>Paul Gagnon</b> <b>Gayle Plouffe</b> <b>Robert Lamoureux</b> <b>Charles Gale</b>	Chair Member Member Member Member	2021 2022 2023 2021 2023
Library Trustees	<b>Rose Ann Cares</b> <b>Jennifer Maslanek</b> <b>Lynn Garcia</b> <b>Carol Beland</b> <b>Barbara Sherman</b>	President Vice President Treasurer Secretary FLIP Liaison	2023 2021 2022 2022 2023
Planning Board	<b>Timothy Doherty</b> <b>James Bergeron</b> <b>Cindy Kirkpatrick</b> <b>Roger Montbleau</b> <b>Paul Dadak</b> <b>Danielle Masse Quinn</b> <b>Paddy Culbert</b> <b>Richard Olsen</b> <b>Bruce Bilapka</b> <b>Samuel Thomas</b> <b>Mike Sherman</b> <b>Kevin Cote</b> <b>Hal Lynde</b> <b>Jeff Gowan</b> <b>Charity Landry</b>	Chair Vice Chair Secretary Member Member Member Alternate Alternate Alternate Alternate Alternate Selectmen's Representative Selectmen's Representative-Alt Planning Director Recording Secretary	2022 2023 2022 2021 2023 2021 2022 2022 2023 2023 2021 2022 2023 2023 2021
Trustee of the Trust Funds	<b>Edmund Gleason</b> <b>Demetra Bergeron</b> <b>Cindy Ronning</b>	Trustee/Chair Trustee/Secretary Trustee	2021 2022 2023
Water Commission	<b>Donald Smith</b> <b>Paul Leonard</b> <b>Nate Boutwell</b> <b>Bill Scanzani</b> <b>Samuel Thomas</b>	Chair Commissioner Vice Chair Commissioner Commissioner Commissioner Commissioner	2022 2022 2022 2022 2022

## Board of Selectmen

Robert Haverty, Chair '24  
Heather Forde, Vice Chair, '21

6 Village Green  
Pelham, NH 03076

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

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

### Selectmen:

Hal Lynde, '22  
Kevin Cote, '22  
Jaie Bergeron, '24

## BOARD OF SELECTMEN 2020 Annual Report

To say that 2020 was a challenging year would be a dramatic understatement, in fact this past year has brought into contrast the true meaning of the word “unprecedented”. The public health crisis of COVID-19 that has swept across our nation and the world challenged us here at home in ways we never imagined. The town had to adapt quickly to a contactless business model, closing the Town Hall temporarily to the public and conducting most business either online or by appointment. Like many of us, town employees quickly came to understand the meaning of the term “remote worker”. Although Town Hall eventually did reopen, business is now conducted through shields and masks while we continue to adapt. The Board wishes to thank the employees of Pelham for continuing to deliver great service to our residents while keeping them and us safe. A special thank you to the first responders and public health officials who continue to work every day on behalf of us, the residents, to ensure our continued health and safety.

In spite of the challenges, we were able to claim a few victories as well.

The Liberty Utilities sidewalk project completed this past year, adding a much-needed pedestrian walkway starting at the Pelham Memorial School and continuing south down Marsh Road until it reaches Willow Street. This stretch of sidewalk extends the portion that was already in place from PMS that ran north on Marsh Road to the town center and creates a safe route for many of our students and residents of Marsh Road.

A new pavilion was created at the Pelham Veterans Memorial Park. This structure gives children attending the summer camp a place to go in extreme heat or rain and alleviates some of the crowd from the existing lodge. This structure was critical in being able to run a summer camp last summer, providing adequate social distancing necessary to prevent the spread of COVID-19.

This past year construction started on the towns new Highway Department garage. The new garage will give a proper place to store and maintain some of the most important assets the town owns.

During the 2020 Town Elections, the voters approved the creation of an Agricultural Commission. This volunteer commission is responsible to work with the Selectmen on agricultural topics. The Board fully appointed this commission and has been working cooperatively on issues such as New Hampshire Agricultural Livestock UNH Guidelines Extension and a program to bring a farmers market back to town.

Last March, Selectman McDevitt and Selectman Viger stepped down from the Board. We thank them for their many years of service to the town. Selectman Jaie Bergeron was elected to his first term on the Board, making him a second generation selectman after the years of service from his father, Jean Guy. I also returned to the Board after taking a few years off. I thank the voters for their support in allowing me to come back and serve the town again.

Selectwoman Forde has announced that she will not be seeking re-election this March. The Board would like to thank her for her service to the town and looks forward to working with her in the future in other capacities.

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

Very Respectfully Yours,

Robert Haverty  
Chairman, Board of Selectmen

## Town Administrator

Brian McCarthy

6 Village Green  
Pelham, NH 03076

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

Email:  
[bmccarthy@pelhamweb.com](mailto:bmccarthy@pelhamweb.com)

Website:  
[www.pelhamweb.com/town-administrator](http://www.pelhamweb.com/town-administrator)

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

## TOWN ADMINISTRATOR 2020 Annual Report

2020 was certainly a year filled with challenges. The outbreak of the Covid-19 virus in March challenged all of us in Federal, State and Town government to implement policies, protocols, and procedures to ensure public safety and that our government continued to serve our citizens during the most uncertain time in our nation's history. I would like to thank all our citizens for their patience, understanding and support with respect to all the inconveniences and challenges the pandemic has caused our community and Town government. We would not have been able to persevere through, at times, the insurmountable challenges without your support. I would also like to thank and commend all our first responders during this pandemic. Our first responders were our front line of defense during the pandemic and because of their diligence, professionalism, and determination, lives were saved, and comfort and care were given to those in need.

Before the pandemic arrived, the results of the Town meeting in March were positive and a continued sign that our citizens to support our programs, infrastructure, and operational needs. All the approved warrant articles and budgets will continue to improve the Town's efficiency and provide the highest level of service to all our citizens in the years to come. The 2021 Town warrant has less articles than in years past but contain several projects that will need your support. Please take time to review the voter's guide and if you have any question about any of the warrant articles, please feel free to contact me at my office.

The Abbot Bridge (or stone bridge) on Old Bridge Street is next to be upgraded and is scheduled to begin in 2022. Although the bridge replacement will cause a significant traffic inconvenience for several months, this will be the second step in our efforts to help reduce flooding in the downtown area's (Windham Road, Main Street, Old Bridge Street and Willow Street). It is important to remember that the actual stone bridge will not be renovated however a piped culvert will be created before the bridge to improve the flow of water when the water level rises. The Town has applied matching grant funds from the State of New Hampshire to offset the Towns portion of the costs. The Gonet Bridge (Main Street) is scheduled to be replaced in 2023 and the State of New Hampshire will incur the entire cost of that bridge replacement cost.

The construction of the Highway Department/Transfer Station building is nearly completed. The building will house all our Highway and Transfer Departments equipment, vehicles, and provide office space for our employees. The building is located on the current Highway Department property and the office trailers will be returned to the manufacturer once the building is completed. The new building will allow the Town to better preserve our equipment (vehicles, plowing equipment) and create a location out of the elements for our Highway personnel to repair and maintain our equipment. This will allow the Town to reduce repair costs and increase response times for calls for service.

If anyone has a question, comment or suggestion about anything we do as a Town, please feel free to contact me at my office or stop in if you're visiting Town Hall. I enjoy having the opportunity to meet new citizens in our community.

Respectfully Submitted,

Brian McCarthy, Town Administrator

## Town Clerk/ Tax Collector

Department Head:  
Dorothy Marsden  
Town Clerk/Tax Collector

Linda Newcomb:  
Deputy Town Clerk/  
Tax Collector

6 Village Green  
Pelham, NH 03076

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

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

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

### Services Offered:

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

### Important Dates:

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

## TOWN CLERK/TAX COLLECTOR 2020 Annual Report

I am pleased to present the Annual Report for the Town Clerk/Tax Collector Department for 2020. This department is responsible for the collection of property taxes, boat and motor vehicle registrations, vital (birth/marriage/death/divorce) records, dog licensing, hunting and fishing licenses, voter registration, as well as conducting Town and State Elections as governed by the laws of the State of New Hampshire.

2020 was another extremely busy year for our Department. We conducted four Elections with a typical year only having one. The biggest Election, which consumed the largest amount of staff time and resources, was the November General Election. This election had a total of 11,635 voters on the checklist and 8,953 ballots cast. I am happy to report that all four of the elections this year ran smoothly and competently, especially the General Election which was overwhelming but run very efficiently. I would like to thank the Board of Selectmen, Town Administrator, Town Moderator, all Assistant Moderators, Supervisors of the Checklist, Ballot Clerks, Pelham Police Officers, Pelham Fire Department staff, Pelham School Custodians and my Office Staff for all their hard work in making our Elections run smoothly and without incident. This was an extremely trying time with Covid precautions to deal with.

Motor Vehicle transactions continue to comprise the “bulk” of our everyday operations for the staff. We continue to have a great response with our EB2Gov program, which is an online service for renewal of motor vehicles, dog licensing renewals, vital records applications and property tax payments. This service can be accessed by a link on our Town webpage, [www.pelhamweb.com/townclerk](http://www.pelhamweb.com/townclerk). Pelham is a one check Town. A single check made out to the Town of Pelham covers both the Town and State fees for vehicle registrations. We accept credit cards at the counter; however, there is a fee of 2.79% incurred with this service. Cash and check is still an acceptable form of payment. Residents need to have their current driver license or government issued ID for motor vehicle transactions. To renew through the mail, enclose a self-addressed stamped envelope with a check and the renewal notice. Registrations which are not simple renewals such as new vehicles, transfers or ownership changes must be completed in person at the Town Clerk’s office. Our office hours are M-F 8:00 a.m. to 1:00 p.m. and 1:30 p.m. to 4:00 p.m.

Dogs must be licensed by April 30<sup>th</sup> of each year (RSA 466:1). Pelham currently has 2500 licensed dogs. A late fee of \$1 per month is charged beginning June 1<sup>st</sup> for each unlicensed dog. Any dog still unlicensed after June 20<sup>th</sup> will be issued a civil forfeiture fine of \$25.00 in accordance with RSA 466:13.

Property taxes are issued semi-annually and are due in July and December. Online payment options include ACH and Credit Card. At the counter we accept cash, check or credit cards.

The Deputy Town Clerk/Tax Collector, Linda Newcomb, Kelly Salois and Regina Malloy continue to provide outstanding service for our residents. Their vast

knowledge that is required of the motor vehicle procedures, tax collection and of the New Hampshire laws that pertain to our office can sometimes be overwhelming; but these employees are highly appreciated for their dedication and friendliness to serving the public, accuracy and hard work which helps to make the department a success. It is a great team effort and I cannot thank them enough for all that they do.

Respectfully Submitted,

Dorothy A. Marsden

## To Pelham Dog Owners

**2021 DOG LICENSES ARE NOW BEING ISSUED AT THE TOWN CLERK'S OFFICE.  
PROOF OF RABIES VACCINATION IS REQUIRED.  
PLEASE STOP BY, MAIL OR USE E-REG AT:  
[Pelhamweb.com/town-clerk-tax-collector](http://Pelhamweb.com/town-clerk-tax-collector)**

**6.50 SPAYED OR NEUTERED  
\$9.00 IF UNALTERED  
\$2.00 FOR SENIORS 1<sup>ST</sup> DOG**

**ENCLOSE A STAMPED SELF-ADDRESSED ENVELOPE IF REGISTERING BY MAIL  
OFFICE HOURS MONDAY THRU FRIDAY 8:00AM – 4:00PM  
CLOSED FROM 1:00 PM TO 1:30 PM DAILY**

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



*Commemorating the  
New Hampshire  
First-in-the-Nation  
Presidential Primary  
Centennial (1920-2020)*



REPUBLICAN

Official Ballot

DIRECT PRIMARY ELECTION

FEBRUARY 11, 2020

IN

PELHAM

  
Matt Heaton  
Secretary of State

Respectfully Submitted,  
Matthew G. Heaton, Town Clerk

**CANDIDATE OF THE REPUBLICAN PARTY  
FOR PRESIDENT OF THE UNITED STATES**

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

Juan Payne	Theodore, Alabama	<input checked="" type="radio"/>
Donald J. Trump	Palm Beach, Florida	<input checked="" type="radio"/> 1795
Joe Walsh	Wendell, Illinois	<input checked="" type="radio"/> 9
Bill Weld	Cambridge, Massachusetts	<input checked="" type="radio"/> 124
Robert Ardini	Long Island City, New York	<input checked="" type="radio"/> 3
President A. Boddie	Conway, Georgia	<input checked="" type="radio"/> 3
Stephen B. Comley, Sr.	Rowley, Massachusetts	<input checked="" type="radio"/> 7
Roque "Rocky" Da La Fuente	San Diego, California	<input checked="" type="radio"/> 3
Bob Ely	Lake Forest, Illinois	<input checked="" type="radio"/> 0
Zoltan Ishvan Gyurko	Mill Valley, California	<input checked="" type="radio"/> 0
Larry Horn	Scappoose, Oregon	<input checked="" type="radio"/> 0
Rick Kraft	Roswell, New Mexico	<input checked="" type="radio"/> 0
Star Locks	Marlboro, Texas	<input checked="" type="radio"/> 1
Matthew John Malorn	Los Angeles, California	<input checked="" type="radio"/> 3
Mary Maxwell	Concord, New Hampshire	<input checked="" type="radio"/> 6
Eric Merrill	New Boston, New Hampshire	<input checked="" type="radio"/> 5
William N. Murphy	Ames, New Hampshire	<input checked="" type="radio"/> 6
WRITE-IN		<input type="radio"/>

*Commemorating the  
New Hampshire  
First-in-the-Nation  
Presidential Primary  
Centennial (1920-2020)*



**DEMOCRATIC**  
**Official Ballot**

**DIRECT PRIMARY ELECTION**

**FEBRUARY 11, 2020**

IN

**PELHAM**

A handwritten signature in black ink.

Secretary of State

*Respectfully Submitted,  
Parley G. Harlan, Town Clerk*

**CANDIDATE OF THE DEMOCRATIC PARTY  
FOR  
PRESIDENT OF THE UNITED STATES**

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

Raymond Michael Marz	Colonia, New York	10
Deval Patrick	Arlington, Massachusetts	15
Bernie Sanders	Wright, Vermont	51.8
Joe Sestak	Albemarle, Virginia	17
Sam Sloan	Bronx, New York	10
Tom Steyer	San Francisco, California	13.5
David John Thistle	The Woodlands, Texas	12
Thomas James Torgeson	San Diego, New York	12
Elizabeth Warren	Cambridge, Massachusetts	144
Robby Wells	Waynesboro, Georgia	10
Marlanna Williamson	Des Moines, Iowa	15
Andrew Yang	New York, New York	45
Michael Bennet	Denver, Colorado	70
Joseph R. Biden	Wilmington, Delaware	246
Cory Booker	Newark, New Jersey	17
Mosie Boyd	Fort Smith, Arkansas	10
Steve Bullock	Helena, Montana	10
Steve Burke	Hopewell, New York	1
Pete Buttigieg	South Bend, Indiana	59.3
Julián Castro	San Antonio, Texas	10
Raquel Da La Fuente	San Diego, California	10
John K. Delaney	Potomac, Maryland	10
Jason Eynon Duleep	Oxford, Maryland	10
Michael A. Ellinger	Los Angeles, California	15
Tulsi Gabbard	Waialae, Hawaii	81
Ben Gleib Gliberman	San Jose, California	10
Mark Stewart Greenstein	West Hartford, Connecticut	1
Kamala Harris	Los Angeles, California	12
Henry Hewes	New York, New York	1
Amy Klobuchar	Minneapolis, Minnesota	374
Tom Kucinich	Woodside, California	15
Lorenz Krantz	Troy, New York	10
Rita Krichevsky	Lawrenceville, New Jersey	10

WITNESS



BALLOT 1 OF 2

**OFFICIAL BALLOT**  
**ANNUAL TOWN MEETING**  
**TOWN OF**  
**PELHAM, NEW HAMPSHIRE**  
**March 10, 2020**

*Jessica G. Anderson*  
 TOWN CLERK

**INSTRUCTIONS TO VOTERS**

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

**TOWN OFFICES****Selectmen**

THREE YEARS Voter for less than TWO

JOSEPH PASSAMONTE *6/5* AL STEWART *335* DAVID WHOLEY *647* JAE J. BERGERON *1234* ROBERT HAVERTY *1241* HERIBEL NUNEZ *645* WRITE-IN WRITE-IN **Town Moderator**

TWO YEARS Voter for less than ONE

PHILIP R. CURRIER *1352* WRITE-IN WRITE-IN **Budget Committee**

THREE YEARS Voter for less than THREE

JASON CROTEAU *2095* PHILIP ANDREW HABERLEM *1703* ROBERT S. SHERMAN *1934* WRITE-IN WRITE-IN WRITE-IN **Cemetery Trustee**

THREE YEARS Voter for less than TWO

DONNA M. SMITH *2091* J. TIMOTHY ZELONIS *2107* WRITE-IN WRITE-IN **Library Trustee**

THREE YEARS Voter for less than TWO

ROSE ANN CAREY *2107* BARBARA C. SHERMAN *2063* WRITE-IN WRITE-IN **Trustee of Trust Funds**

THREE YEARS Voter for less than ONE

CINDY RONNISD *0/29* WRITE-IN **Planning Board**

THREE YEARS Voter for less than TWO

JIM BERGERON *1828* BRUCE M. BILAPKA *9/3* PAUL L. DADAK *1329* WRITE-IN WRITE-IN **Planning Board**

ONE YEAR Voter for less than ONE

BOB LAVOURUE *5/3* DANIELLE MASSE-DUHIN *10/2* DEREK STEELE *5/2* WRITE-IN **TOWN WARRANT****ARTICLES****Article 2**

Are you in favor of adopting Amendment No. 1 as proposed by the Planning Board for the Town of Pelham to change Pelham Zoning Article XII Special Exceptions to allow Accessory Dwelling Units (ADUs) to be a maximum of 1,000 square feet (increased from 800 square feet), and to eliminate the common wall requirement. ADUs shall not be allowed on lots of less than one acre unless the lots are within an approved Conservation Subdivision or within the Mixed-Use Zoning District where the Planning Board has approved smaller lots under their authority over Innovative Land Use projects. Detached ADUs will be allowed where the Planning Board approves them with a conditional use permit after verifying the lot is at least 1.6 acres or more with a minimum of 45,000 square feet of contiguous non-wetland space. The Planning Board will have the authority to determine the placement of a detached ADU within the property. (Recommended by the Planning Board).

*1996* YES *937* NO **Article 3**

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

*2390* YES *545* NO 

TURN BALLOT OVER AND CONTINUE VOTING

**Article 4**  
Are you in favor of repealing, in its entirety, Pelham Zoning Ordinance Article XV, Residential Conservation Subdivision by Special Permit as proposed by citizen petition? The effect of the repeal would be to eliminate the building of subdivisions that would allow "cluster" style developments where houses are built closer together (on less than the required 1 acre of property) in exchange for open space land. (Not recommended by the Planning Board).

1503 YES

1452 NO

**Article 5**  
Are you in favor of repealing, in its entirety, as proposed by citizen petition, the ordinance that was created by Article 3 of the 2019 Town Warrant passed at the March 2019 Town Meeting (Swing). "Are you in favor of the adoption of Amendment No. 2 as proposed by Citizen's Petition for the Town of Pelham Zoning Ordinance as follows: this amendment would modify Article IV, Section 307-16(A); Article V, Section 307-18 Table of Permitted uses; and Article V-1 Mixed-Use Overlay District as follows: The raising and keeping of livestock, including poultry, may be conducted as an accessory use of a principal Residential or Mixed-Use Overlay District property of at least (3) acres and shall be clearly incidental and subordinate to the use of the lot for its principal purpose. Structures and enclosures used in conjunction with the raising and keeping of livestock shall be a minimum fifty (50) feet from any property line and shall comply with the best practices as identified by the UNH Cooperative Extension's housing and space guidelines for livestock. At no time shall a nuisance be created as to sight sound, smell, or any other means that may interfere with nearby property owners rights and enjoyment of their properties. A yes vote would remove the language from the Town of Pelham's Zoning Ordinance. (Recommended by Planning Board).

2427 YES

847 NO

**Article 6**  
Shall the Town vote to appropriate items included in the five (5) year collective bargaining agreement ratified by the Board of Selectmen and the Professional Firefighters of Pelham, The Intervening Association of Fire Fighters, Local 4646, which calls for the following increases and benefits and to further raise and appropriate the sum of \$118,704 to fund the first year of this agreement; such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This is a Special Warrant article. (Recommended by the Selectmen) (Recommended by the Budget Committee)

Year	Cost	Accumulated Exp
2020	\$118,704	\$118,704
2021	\$54,725	\$173,43
2022	\$57,139	\$230,570
2023	\$59,771	\$280,34
2024*	\$70,376	\$355,918

\*Includes 3 months of 2025

2075 YES

902 NO

**Article 7**  
Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately the amounts set forth on the budget passed with the warrant or as amended by vote of the first session, for the purpose of further herein listing Seventeen Million, Seven-Hundred and Thirteen Thousand, Four Hundred and Sixty-one Dollars (\$17,713,461)? Should this article be defeated, the current budget shall be Seventeen Million, Three-Hundred and Forty Thousand, Three-Hundred and Ninety-one Dollars (\$17,340,391); which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI to take up the issue of a revised operating budget only. (Recommended by the Selectmen) (Recommended by the Budget Committee)

1864 YES

1061 NO

**Article 8**  
Shall the Town vote to raise and appropriate the sum of six-hundred and Thirty-thousand dollars (\$630,000) for the purpose of purchasing a new Marion Fire Apparatus (Fire Truck) to replace the current Engine 1. The current Engine 1 is Twenty four years old and beyond the end of its use with anticipated significant ongoing repair expenses in the future. This sum to come from the unassigned fund balance. No Money to be raised by taxation. (Recommended by the Selectmen) (Recommended by the Budget Committee)

2390 YES

1594 NO

**Article 9**  
Shall the Town vote to raise and appropriate the sum of One Hundred-Thirteen Dollars (\$130,000) to be placed into the Highway Department Maintenance Capital Reserve Fund previously established for the purpose of constructing a highway maintenance facility to house office and equipment (with the Board of Selectmen having been named as agents to expend, authorizing expenditures following one public hearing.) (Recommended by the Selectmen) (Recommended by the Budget Committee)

2077 YES

876 NO

**Article 10**  
Shall the Town vote to raise and appropriate the sum of Three Hundred Thirty-Six Thousand, One Hundred Eighty-Five Dollars (\$336,185) for repair, maintenance, purchase of equipment and upgrading of Town roads, to be offset by the State Highway Grant? This will be a non-tapping account per RSA 32:7, V. No money to be raised by taxation. (Recommended by the Selectmen) (Recommended by the Budget Committee)

270 YES

286 NO

BALLOT 2 OF 2



**OFFICIAL BALLOT**  
**ANNUAL TOWN MEETING**  
**TOWN OF**  
**PELHAM, NEW HAMPSHIRE**  
 March 10, 2020

*Dorothy S. Parker*  
 TOWN CLERK

**Article 11**

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

NAME	ACRES (2007)	ACRES (2019)
Lower Golden Brook	72.7	98.8
Upper Golden Brook	85.3	64
Caron Ponds	38.0	32.1
Durlop	79.6	98
Orchard Bog	16.7	20.9
Milkman's Ditchard	28.2	21.3
Hens Brook	14.2	29.6
<b>Total</b>	<b>334.6</b>	<b>354.7</b>

*2562 YES*   
*445 NO*

**Article 12**

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

NAME	ACRES (2000)	ACRES (2019)
Little Island Pond	24.6	26.9
St. Patrick's	18.1	16.5
Shersume Pood Bog	2.4	3.7
Silvermine Pond Open Water	17.7	19.7
<b>Total</b>	<b>90.8</b>	<b>84.9</b>

*2554 YES*   
*406 NO*

**Article 13**

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

*2742 YES*   
*214 NO*

**Article 14**

Shall the Town vote to modify the current Exemption with a new Old-age Exemption from property tax as authorized by RSA 72:39-a. The Town of Pelham, based on assessed value, for qualified taxpayers as follows: For a person 65 years of age and older including 70 years of age \$79,000, for persons 75 up to and including 79 years of age, \$112,000 and for persons 80 years of age and over \$145,000. To qualify, the voter must meet the requirements of State Law as delineated in RSA 72:39-a and 72:39-a-b. In addition, a qualified taxpayer must have a net worth or income of not more than \$35,000 if single, or if married, a combined net annual income of not more than \$45,000 and own assets, excluding the value of the personal residence, of not more than \$130,000. (Recommended by the Selectmen).

*2352 YES*   
*593 NO*

**Article 15**

Shall the Town vote to allow the operation of sports bank near buildings within the Town of Pelham in accordance with the traffic requirements of the statutes and regulations? (Recommended by the Selectmen).

*1736 YES*   
*1225 NO*

**TURN BALLOT OVER AND CONTINUE VOTING**

Article 16

- Shall the town vote to establish an Agricultural Commission as is authorized by N.H. RSA Section 874:4 a, 873:1-11, and NH RSA Section 873:4 b. The purpose of this Commission is an Advisory Role to the town and it will recognize, educate, promote, protect and encourage agriculture and agricultural resources throughout the Town. The Agricultural Commission shall consist of five (5) full time members and five (5) alternate members, appointed through the Board of Selectman. Members must be Pelham residents. Initial terms will be appointed for 1, 2, and 3 years and shall thereafter be appointed to 3-year terms. (Recommended by the Selectman)

2149 YES

655 NO

Article 17

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

2054 YES

541 NO

Respectfully Submitted,  
Dorothy G. Haroder,  
Town Clerk

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

## INSTRUCTIONS TO VOTERS

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

## ABSENTEE BALLOT AND OFFICIAL BALLOT

FOR  
PELHAM  
REPUBLICAN  
STATE PRIMARY ELECTION  
September 8, 2020



*Mark Gardner*  
MARK GARDNER  
RECESSIONARY OF STATE

## For Governor

Vote for not more than 1

Chris Sununu	1497
Karen Testerman	107
Nobody	9
WRITE-IN	0

## For United States Senator

Vote for not more than 1

Don Bolduc	738
Andy Martin	66
Corky Heusner	740
Gerard Beloin	15
WRITE-IN	0

## For Representative in Congress

Vote for not more than 1

Matthew B. Bjelobrk	126
Lynne Ferrari Blankenbeker	531
Eli D. Clemmer	80
Steven Nagron	690
WRITE-IN	0

## For Executive Councilor

Vote for not more than 1

Bruce Crochetiere	497
Janel Stevens	468
Timothy Cormier	401
WRITE-IN	0

## For State Senator

Vote for not more than 1

Chuck Morse	1286
WRITE-IN	0

## For State Representatives

Vote for not more than 11

Bob Greene	1093
Alicia Lekas	919
Tony Lekas	901
Hershel Nunez	1014
Lynne Ober	1024
Russell Ober	972
Andrew Proul	854
Andrew Renzullo	867
Kimberly Rice	940
Denise Smith	864
Jordan Ulery	893
Louis F. Alciere	546
WRITE-IN	0

## For Sheriff

Vote for not more than 1

Christopher Connolly	1077
Joshua Holmes	245
WRITE-IN	1

## For County Attorney

Vote for not more than 1

Dan Hynes	634
John J. Coughlin	696
WRITE-IN	0

## For County Treasurer

Vote for not more than 1

David G. Fredette	1267
WRITE-IN	0

## For Register of Deeds

Vote for not more than 1

Edward J. Sapienza	664
Jack Flanagan	617
WRITE-IN	0

## For Register of Probate

Vote for not more than 1

Elizabeth Ann Moreau	920
David Salvatore Recupero	352
WRITE-IN	0

## For County Commissioner

Vote for not more than 1

Michael Soucy	1271
WRITE-IN	0

BALLOT CONTINUES ON BACK - TURN OVER

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

Laura Spofford	1051	<input checked="" type="radio"/>
Jurg Dreusick	1000	<input type="radio"/>
Madeline Dreusick	1044	<input checked="" type="radio"/>
John Spofford	1037	<input checked="" type="radio"/>
	BRUNN, M.	<input type="radio"/>
	WILHELM, M.	<input checked="" type="radio"/>
	WILHELM, M.	<input checked="" type="radio"/>
	WILHELM, M.	<input type="radio"/>

Respectfully Submitted,  
Frederick A. Gardner,  
Town Clerk

## INSTRUCTIONS TO VOTERS

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

## ABSENTEE BALLOT AND OFFICIAL BALLOT

FOR  
**PELHAM**  
**DEMOCRATIC**  
 STATE PRIMARY ELECTION  
 September 8, 2020



*Wm Gardner*  
 HONORARY DEPUTY STATE

**For Governor**

Vote for not more than 1

Dan Fazzio	479	<input type="radio"/>
Andrea Valentino	352	<input type="radio"/>
	WRITE-IN	<input type="radio"/>

**For United States Senator**

Vote for not more than 1

Tom Albrecht	433	<input type="radio"/>
Paul J. Kauder	397	<input type="radio"/>
Jeanne Shaheen	842	<input type="radio"/>
	WRITE-IN	<input type="radio"/>

**For Representative in Congress**

Vote for not more than 1

Joseph Mirzoeff	99	<input type="radio"/>
Ann McLane Kuster	815	<input type="radio"/>
	WRITE-IN	<input type="radio"/>

**For Executive Councilor**

Vote for not more than 1

Patty Lovelace	312	<input type="radio"/>
Mindi Massmer	516	<input type="radio"/>
	WRITE-IN	<input type="radio"/>

**For State Senator**

Vote for not more than 1

Thomas R. Hayes	792	<input type="radio"/>
	WRITE-IN	<input type="radio"/>

**For State Representatives**

Vote for not more than 11

Brett Gagnon	616	<input type="radio"/>
David Hennessy	677	<input type="radio"/>
Beatriz Jeuregui	550	<input type="radio"/>
Steven Katsos	547	<input type="radio"/>
Harold Lynde	659	<input type="radio"/>
Lana Pally	579	<input type="radio"/>
Robert S. Sherman	598	<input type="radio"/>
Alejandro Urrutia	551	<input type="radio"/>
Timothy Wyatt	530	<input type="radio"/>
Barbara A. Blue	609	<input type="radio"/>
Nancy S. Brucker	597	<input type="radio"/>
	WRITE-IN	<input type="radio"/>

**For Sheriff**

Vote for not more than 1

Bill Barry	759	<input type="radio"/>
	WRITE-IN	<input type="radio"/>

**For County Attorney**

Vote for not more than 1

Michael Conlon	766	<input type="radio"/>
	WRITE-IN	<input type="radio"/>

**For County Treasurer**

Vote for not more than 1

William Bryk	749	<input type="radio"/>
	WRITE-IN	<input type="radio"/>

**For Register of Deeds**

Vote for not more than 1

Mary Ann Crowell	620	<input type="radio"/>
Jim O'Connell	171	<input type="radio"/>
	WRITE-IN	<input type="radio"/>

**For Register of Probate**

Vote for not more than 1

Elizabeth Rapp	769	<input type="radio"/>
	WRITE-IN	<input type="radio"/>

**For County Commissioner**

Vote for not more than 1

David Bernard Lise	331	<input type="radio"/>
Daniel C. Hansberry	416	<input type="radio"/>
	WRITE-IN	<input type="radio"/>

Respectfully Submitted,  
 Dorothy A. Gardner,  
 Town Clerk

#### INSTIUTIONS TO VOTERS

1. To Vote: Completely fill in the oval  to the right of your choice. For each office you fill in no more than the number of candidates stated in the sentence. You fill in no more than 1 if you vote for more than the stated number of candidates. You vote for that office will not be counted.

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

MISSOURI BALLOT AND OFFICIAL BALLOT

100

**PELHAM  
GENERAL ELECTION  
NOVEMBER 3, 2020**



*Wm. L. Ladd*  
SECRETARY OF STATE

**BALLOT CONTINUES ON BACK - TURN OVER**

Offices	Democratic Candidates	Other Candidates	Republican Candidates	Write-in Candidates
For Sheriff Vote for not more than 1	Bill Barry ( ) 2692		Christopher Connally ( ) 5289	Sheriff ( )
For County Attorney Vote for not more than 1	Michael Coyle ( ) 2702	Nicholas Sarwark ( ) 359	John J. Coughlin ( ) 4509	County Attorney ( )
For County Treasurer Vote for not more than 1	William Bryk ( ) 2474	Richard Manzo ( ) 430	David G. Freddie ( ) 4821	County Treasurer ( )
For Register of Deeds Vote for not more than 1	Mary Ann Crowell ( ) 3618		Jack Flanagan ( ) 4753	Reg. of Deeds ( )
For Register of Probate Vote for not more than 1	Elizabeth Ropp ( ) 2776		Elizabeth Ann Moreau ( ) 4948	Reg. of Probate ( )
For County Commissioner Vote for not more than 1	Daniel C. Hampshire ( ) 2905		Michael Savoy ( ) 5050	County Commissioner ( )

Respectfully Submitted,  
 Dorothy A. Mandes  
 Town Clerk

**Town of Pelham**

**The State of New Hampshire**

**2020 Town Deliberative Session  
Minutes**



**TOWN OF PELHAM  
DELIBERATIVE SESSION  
SHERBURNE HALL  
PELHAM MUNICIPAL BUILDING  
FEBRUARY 4, 2020**

The Town Moderator, Philip Currier, opened the Deliberative Session of the 2020 Town Meeting at 7:00 p.m. at the Sherburne Hall in the Pelham Municipal Building on Tuesday, February 4, 2020. He then introduced Assistant Moderator, Jim Hogan; Selectman Chairman, William McDevitt; Selectmen Hal Lynde, Heather Forde, Kevin Cote; Town Administrator, Brian McCarthy; Town Clerk, Dorothy Marsden; Deputy Town Clerk, Linda Newcomb; Budget Committee Chairman, Dave Cronin; Budget Committee Vice Chairman, Amber Capone; Town Accountant, Jean Olson and Town Counsel, John Ratigan. He then asked William McDevitt to lead in the Pledge of Allegiance. He then explained that this Session shall consist of explanation, discussion and debate of warrant articles numbered 6 through 17. Articles 2 through 5 are Zoning Articles and cannot be discussed or amended this evening. The Planning Board held public hearings previously to discuss these Articles. He explained that warrant articles 6 through 17 may be amended subject to the following limitations: (a) warrant articles, the wording of which is prescribed by law shall not be amended and (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended. The second session of our Annual Town Meeting will be held at Pelham High School, 85 Marsh Road, on Tuesday, March 10, 2020 between the hours of 7:00 a.m. and 8:00 p.m. Town Moderator, Philip Currier then called the meeting to order.

Selectman, William McDevitt made an amendment to remove on Article 1 (Election of Officers) the Election of one (1) Cemetery Trustee for a term of two (2) years. The reason being is that with the passing of Cemetery Trustee, Walter Kosik, it left a vacancy which needs to be filled by appointment by the Board of Selectmen. The amendment was adopted.

**Article 2**

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

**Article 3**

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

(Recommended by the Planning Board).

**Article 4**

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

(Not recommended by the Planning Board).

**Article 5**

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

(Recommended by Planning Board).

**Article 6**

Shall the Town vote to approve cost items included in the five (5) year collective bargaining agreement ratified by the Board of Selectmen and the Professional Firefighters of Pelham, The International Association of Fire Fighters, Local 4546, which calls for the following increases and benefits and to further raise and appropriate the sum of \$118,704 to fund the first year of this agreement, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This is a Special Warrant article. (Recommended by the Selectmen) (Recommended by the Budget Committee).

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

\*includes 3 months of 2025

The Moderator, Philip Currier, declared Article 6 will appear on the Official Ballot as read.

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

#### Article 7

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling Seventeen Million, Seven-Hundred and Thirteen Thousand, Four Hundred and Sixty-one Dollars (\$17,713,461)? Should this article be defeated, the default budget shall be Seventeen Million, Three-Hundred and Forty Thousand, Three-Hundred and Ninety-one Dollars (\$17,340,391) which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

(Recommended by the Selectmen) (Recommended by the Budget Committee).

<u>Department</u>	<u>Selectmen</u> <u>2020 Approved</u>	<u>Budcom</u> <u>2020 Approved</u>
Assessor	\$205,801	\$206,640
Budget Committee	\$1	\$1
Cable Department	\$144,480	\$145,873
Cemetery	\$152,979	\$152,793
Conservation	\$5,989	\$5,989
Debt Service Interest	\$96,999	\$96,999
Debt Service Principal	\$649,037	\$649,037
Elections	\$30,779	\$30,779
Emergency Management	\$8,644	\$8,644
Fire Department	\$2,401,014	\$2,436,800

Health Officer	\$45,766	\$45,766
Health Services	\$73,500	\$73,500
Highway Maintenance	\$1,696,756	\$1,810,268
Human Services	\$93,040	\$73,290
Insurance	\$2,579,929	\$2,637,814
Legal	\$96,000	\$96,000
Library	\$521,696	\$527,953
Parks & Recreation	\$259,971	\$263,261
Planning Dept	\$463,828	\$507,131
Police Department	\$3,332,115	\$3,373,951
Retirement	\$1,870,081	\$1,917,125
Selectmen	\$518,920	\$524,699
Senior Center	\$144,630	\$146,643
Technology	\$151,912	\$161,728
Town Buildings	\$649,758	\$668,118
Town Celebrations	\$9,260	\$9,260
Town Clerk/Tax Collector	\$262,961	\$266,846
Transfer	\$856,591	\$861,154
Treasurer	\$15,249	\$15,249
Trust Funds	\$150	\$150
<b>Total</b>	<b>\$17,337,836</b>	<b>\$17,713,461</b>

The Moderator, Philip Currier, declared Article 7 will appear on the Official Ballot as read.

A motion was made and seconded to Restrict Reconsideration on Article 7.

#### **Article 8**

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

The Moderator, Philip Currier, declared Article 8 will appear on the Official Ballot as read.

A motion was made by William McDevitt and seconded to Restrict Reconsideration on Article 8.

**Article 9**

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

(Recommended by the Selectmen) (Recommended by the Budget Committee).

The Moderator, Philip Currier, declared Article 9 will appear on the Official Ballot as read.

**Article 10**

Shall the Town vote to raise and appropriate the sum of Three Hundred Thirty- Six Thousand, One Hundred Eighty-Five Dollars (\$336,185) for repair, maintenance, purchase of equipment and upgrading of Town roads, to be offset by the State Highway Grant? This will be a non-lapsing account per RSA 32:7, IV. No money to be raised by taxation. (Recommended by the Selectmen) (Recommended by the Budget Committee).

The Moderator, Philip Currier, declared Article 10 will appear on the Official Ballot as read.

A motion was made by William McDevitt and seconded to Restrict Reconsideration on Articles 9 and 10.

The Assistant Town Moderator, Jim Hogan took over for the following Warrant Articles.

**Article 11**

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

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

The Assistant Town Moderator, Jim Hogan, declared Article 11 will appear on the Official Ballot as read.

**Article 12**

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

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

The Assistant Moderator, Jim Hogan, declared Article 12 will appear on the Official Ballot as read.

**Article 13**

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

The Assistant Moderator, Jim Hogan, declared Article 13 will appear on the Official Ballot as read.

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

**Article 14**

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

Attorney, John Ratigan spoke saying that there was a typo on the word new on the sixth line. It should say net.

Selectmen, William McDevitt made an amendment to change the word new to net. The amendment was adopted.

The Assistant Moderator, Jim Hogan, declared Article 14 will appear, as amended, on the Official Ballot as read.

A motion was made by Amber Capone and seconded to Restrict Reconsideration on Article 14.

**Article 15**

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

The Assistant Moderator, Jim Hogan, declared Article 15 will appear on the Official Ballot as read.

**Article 16**

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

The Assistant Town Moderator, Jim Hogan, declared Article 16 will appear on the Official Ballot as read.

A motion was made and seconded to Restrict Reconsideration on Articles 15 & 16.

Town Moderator, Philip Currier, took over for the last Warrant Article.

**Article 17**

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

The Moderator, Philip Currier, declared Article 17 will appear on the Official Ballot as read.

A motion was made and seconded to Restrict Reconsideration on Article 17.

Selectman, Heather Forde sincerely thanked Selectmen William McDevitt and Doug Viger for all their service to the Town.

The Deliberative Session was adjourned at 7:30 p.m.

Respectfully Submitted,

Dorothy A. Marsden

Town Clerk



## Tax Collector's Report

For the period beginning Jan 1, 2020 and ending Dec 31, 2020

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:

**NHDRA Municipal and Property Division**

Phone: (603) 230-5090

Fax: (603) 230-5947

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

#### CITY'S INFORMATION

Municipality: PELHAM

County: HILLSBOROUGH

Report Year: 2020

#### PREPARER'S INFORMATION

First Name

Last Name

DOROTHY

MARSDEN

Street No.

Street Name

Phone Number

6

VILLAGE GREEN

(603) 508-3076

Email (optional)

TOWNCLERK@PELHAMWEB.COM



**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: 2019	Year: _____	Year: _____
Property Taxes	3110		\$941,830.12		
Resident Taxes	3180				
Land Use Change Taxes	3120		553,806.00		
Yield Taxes	3185		\$2,392.59		
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		157,023.59			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies		
			2019	2018	2017
Property Taxes	3110	\$40,070,703.96			
Resident Taxes	3180				
Land Use Change Taxes	3120	\$84,309.00		\$48,466.00	
Yield Taxes	3185	\$5,581.56		\$8,502.74	
Excavation Tax	3187				
Other Taxes	3189				

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2019	2018	2017
Property Taxes	3110	\$101,049.19			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$0,164.55	\$33,181.95		
Interest and Penalties on Resident Taxes	3190				
<b>Total Debits</b>		<b>\$40,263,784.67</b>	<b>\$1,088,179.40</b>	<b>\$0.00</b>	<b>\$0.00</b>



*New Hampshire*  
Department of  
Revenue Administration

**MS-61**

**Credits**

Remitted to Treasurer	Levy for Year of this Report	Prior Levies	
		2019	
Property Taxes	\$35,476,967.66	\$638,531.27	
Resident Taxes			
Land Use Change Taxes	\$84,309.00	\$102,272.00	
Yield Taxes	\$5,381.56	\$2,392.58	
Interest (Include Lien Conversion)	\$9,164.55	\$90,072.95	
Penalties		\$3,109.00	
Excavation Tax			
Other Taxes			
Conversion to Lien (Principal Only)		\$303,303.94	
Discounts Allowed			

Abatements Made	Levy for Year of this Report	Prior Levies	
		2019	
Property Taxes	\$4,721.84	\$1,163.92	
Resident Taxes			
Land Use Change Taxes			
Yield Taxes		\$7,333.73	
Excavation Tax			
Other Taxes			
Current Levy Deeded			



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

**MS-61**

Uncollected Taxes - End of Year 4/1/2020	Lavy for Year of this Report	Prior Levies		
		2019		
Property Taxes	\$4,767,374.59			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Eviction Tax				
Other Taxes				
Property Tax Credit Balance	(\$84,334.53)			
Other Tax or Charges Credit Balance				
<b>Total Credits</b>	<b>\$40,263,784.67</b>	<b>\$1,088,179.40</b>	<b>\$0.00</b>	<b>\$0.00</b>

For DRA Use Only		
Total Uncollected Taxes (Account #1080 - All Years)	\$4,683,040.06	
Total Unredeemed Liens (Account #1110 - All Years)	\$235,901.48	



## Lien Summary

## Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2018	Year: 2017	Year: 2016
Unredeemed Liens Balance - Beginning of Year		\$132,210.98	\$60,320.98	\$9,921.24
Liens Executed During Fiscal Year	\$318,634.28			
Interest & Costs Collected (After Lien Execution)	\$9,138.00	\$13,294.61	\$18,035.65	\$5,055.33
<b>Total Debits</b>	<b>\$327,972.28</b>	<b>\$145,505.59</b>	<b>\$78,365.63</b>	<b>\$14,982.62</b>

## Summary of Credits

	Last Year's Levy	Prior Levies		
		2018	2017	2016
Redemptions				
	\$156,801.20	\$76,776.24	\$30,878.72	\$307.93
Interest & Costs Collected (After Lien Execution) #3190				
	\$9,138.00	\$13,294.61	\$18,035.65	\$5,055.33
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Lien Balance - End of Year #1110	\$162,033.08	\$55,434.74	\$9,314.35	\$9,119.31
<b>Total Credits</b>	<b>\$327,972.28</b>	<b>\$145,505.59</b>	<b>\$78,365.63</b>	<b>\$14,982.62</b>

## For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	54,643,040.06
Total Unredeemed Liens (Account #1110 - All Years)	5235,901.46



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**PELHAM (359)**

**1. CERTIFY THIS FORM**

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

Preparer's First Name

**Dorothy**

Preparer's Last Name

**MARSDEN**

Date

**01/32/2021**

**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://propertax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

**PREPARER'S CERTIFICATION**

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

Dorothy Marsten - Tax Collector  
Preparer's Signature and Title

## 2020 STATEMENT OF TOWN CLERK ACCOUNTS

### RECEIPTS

Motor Vehicle Permits	\$3,450,454.43
Dog Licenses	20,096.00
Municipal Agent Fees	60,909.00
Title Fees	7,234.00
Vital Statistics	9,597.00
Hunt/Fish Licenses	3,910.50
UCC'S	3,000.00
Boat Fees	11,194.30
Miscellaneous	<u>3,909.99</u>
TOTAL	\$3,570,305.22

### REMITTED TO TREASURER 3,570,305.22

Motor Vehicle Permits Issued	20,883
Dog Licenses Issued	2,481

Respectfully Submitted,

Dorothy A. Marsden,  
Town Clerk/Tax Collector

## RESIDENT BIRTH REPORT

01/01/2020- 12/31/2020

-PELHAM-

Child's Name	Date of Birth	Place of Birth	Father's/Partner's Name	Mother's Name
MCPHEE, MORGAN J	01/01/20	NASHUA, NH	MCPHEE, NICHOLAS	MCPHEE, DARYL
LISTER, THEODORE PHILIP	01/08/20	NASHUA, NH		EMERSON, SAVANNAH
DELMEDICO, LAYLA ROSE	01/16/20	DERRY, NH	DELMEDICO, VINCENT	DUBAY, REBECCA
ZARING, HARPER LYN	01/22/20	NASHUA, NH	ZARING, MARK	ZARING, MICHAELA
TAKAHASHI, AYANA REN	03/05/20	NASHUA, NH	TAKAHASHI, JONATHAN	TAKAHASHI, STEFANI
MILOS, ODIN SEAN	03/12/20	MANCHESTER, NH	MILOS, SEAN	CORNELIUS, ALEXIS
SAUCIER, DECKER MICHAEL	03/20/20	NASHUA, NH	SAUCIER, MICHAEL	SAUCIER, MELISSA
MCKINLEY, CALEB JAMES	04/03/20	NASHUA, NH	MCKINLEY, RAYMOND	MCKINLEY, KRISTEN
KLIMENKO, MAKSIM ALEXANDER IVANOVICH	04/18/20	SALEM, NH	KLIMENKO, IVAN	KLIMENKO, RYLEIGH
PARADISE III, PAUL MICHAEL	04/23/20	MANCHESTER, NH	PARADISE II, PAUL	PARADISE, MARY ELIZABETH
MERCIER, DUSTIN GERALD	05/22/20	SALEM, NH	MERCIER, JEFFREY	MERCIER, NICHOLE
KAKKAD, MAXWELL LIAM	06/23/20	NASHUA, NH	KAKKAD, MANIL	KAKKAD, KANDIS
QUEENAN, CASH VITO	07/02/20	NASHUA, NH	QUEENAN, MICHAEL	QUEENAN, CHERIE
CARTER, EVAN WILLIAM	08/07/20	NASHUA, NH	CARTER JR, FRED	CARTER, BRIANNA
TRACY, HAWK MANUEL PAUL	08/18/20	SALEM, NH	TRACY, TYLER	VEIGA, LISA
MCINTURFF, CORA ELISE	08/29/20	NASHUA, NH	MCINTURFF, SHEA	MCINTURFF, SHANNON
SILVA-KATIN, EMILIA TERESA	09/01/20	NASHUA, NH	KATIN, JOSEPH	SILVA, MARISSA
COLANTUONI, ALANA OFELIA	09/06/20	NASHUA, NH	COLANTUONI, FRANK	COLANTUONI, ALEXANDRA
BERUBE, ELOAIYAH FOREST	09/13/20	SALEM, NH	BERUBE, DOUGLAS	BERUBE, MIRANDA
ALBRECHT, LIAM ERIK	10/03/20	MANCHESTER, NH	ALBRECHT, ERIK	ALBRECHT, CRYSTAL
HOPKINSON, WILLOW GRAY	10/17/20	MANCHESTER, NH	HOPKINSON, MATTHEW	HOPKINSON, RENEE
HAGLUND, KENNA MARGARET	10/27/20	MANCHESTER, NH	HAGLUND, ERIK	HAGLUND, ASHLEY
WAITT, HAILEY ANN	11/03/20	NASHUA, NH	WAITT SR, CHARLES	WAITT, LINDSAY
GALLAGHER, KENTON PATRICK	11/10/20	NASHUA, NH	GALLAGHER, BRIAN	GALLAGHER, MICHELLE
JANDREW, AVA MARIE	11/30/20	MANCHESTER, NH	JANDREW, ERIC	JANDREW, KATHERINE

## RESIDENT DEATH REPORT

01/01/2020-12/31/2020

-PELHAM-

Name of Deceased	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
DELUCA, CARMEN	1/3/20	PELHAM	LEVASSEUR, WILFRED	COTE, GERTRUDE
DUFFEN JR, FREDERICK J	1/8/20	PELHAM	DUFFEN SR, FREDERICK	DANAHY, EVA
WHITE SR, ROBERT F	1/11/20	PELHAM	WHITE, ROLAND	RILEY, JOSEPHINE
JUSSAUME, NORMAN J	1/20/20	PELHAM	JUSSAUME, GERARD	ARSENault, FLORENCE
ST AMAND, DANIEL R	1/22/20	PELHAM	ST AMAND, RAYMOND	BERGERON, YVETTE
BRETTELL, MARIANNE T	1/26/20	PELHAM	PERIGNY, NORMAND	GENERAUX, THERESE
RANCOURT, ALICE A	2/6/20	PELHAM	THIBEAULT, PHILIPPE	BARRY, EVA
CHAPMAN, MEGAN NICOLE	2/13/20	MERRIMACK	CHAPMAN, DAVID	CHATFIELD, KATHRYN
MURPHY, CORNELIUS DOMINICK	2/27/20	PELHAM	MURPHY, JOHN	ANDREWS, NORMA
MONAHAN, GREGORY	3/6/20	PELHAM	MONAHAN, ROBERT	DIMOCK, MYRTLE
BOYLE, RICHARD G	3/12/20	PELHAM	BOYLE SR, THOMAS	BOURK, JEAN
OURKE, PAUL H	3/12/20	PELHAM	OURKE, HENRY	LERICHE, MARY
STANISEWSKI, JOHN PETER	3/13/20	PELHAM	STANISEWSKI, HENRY	SENIOR, ALICE
MENDES, DANIEL A	3/18/20	HUDSON	MENDES, JOHN	AVILA, BELVINA
FRENCH, ANNE T	3/28/20	DERRY	CURRAN, JOHN	NOHELTY, ALICE
ACCIOPOLI, GEORGE L	4/7/20	PELHAM	ACCIOPOLI, GEORGE	GIUSTO, CONCETTA
CHENEY, LISA S	4/9/20	PELHAM	HOLT, MILTON	DONNELLY, CORINNE
DIXON, NANCY	4/12/20	FREMONT	FORD, ORVILLE	BRAGG, HELEN
HILBERT, PAULINE F	4/25/20	MANCHESTER	TISBERT, ARTHUR	COUTURE, OLAVINE
SMITH, DAVID S	4/27/20	PORTSMOUTH	SMITH, GEORGE	DRAKE, SHIRLEY
TYLER, VERNON LEE	5/4/20	DERRY	TYLER, PRESTEN	WILLIAMS, RUTH
LUSSIER, MARCELLE D	5/9/20	DERRY	LUSSIER, DAMASE	DIONNE, AUGUSTA
O'RIORDEN, NANCY A	5/20/20	PELHAM	NESTICO, FRANCIS	HOOD, LORRAINE
FISHER, ERNEST	5/27/20	DERRY	FISHER, E	COCKROFT, EVELYN
MCLoughlin, ROBERT FRANCIS	5/27/20	PELHAM	MCLoughlin, JOHN	DONOVAN ELIZABETH
WILLIAMS, NANCY E	6/14/20	PELHAM	TAYLOR, JOHN	SCHRUENDER, RITA
BOURK-BOYLE, RUTH A	6/14/20	PELHAM	MCCAFFREY, MATTHEW	CONLON, ALICE
WELLS, REGINALD LAWRENCE	6/15/20	PELHAM	WELLS, REGINALD	VAN COT, MARJORIE
BEDARD, RAYMOND R	6/21/20	PELHAM	BEDARD, THEODORE	LEMAY, JEANNE
BEDARD, RONALD E	6/28/20	PELHAM	BEDARD, ARTHUR	RONDEAU, GEORGIANA
OUELLETTE, PAUL VICTOR	7/5/20	PELHAM	OUELLETTE, VICTOR	TRAVERSY, IDA
DUNNE, KENNETH P	7/6/20	PELHAM	DUNNE, CHARLES	MURPHY, PHYLISS
DOHERTY, WILLIAM F	7/11/20	WINDHAM	DOHERTY, ARTHUR	DONOVAN, DOROTHY
ZIELINSKI, PETER JAMES	7/21/20	PELHAM	ZIELINSKI, WILLIAM	MAHONEY, MARILYN
PIERCE, THERESE C	8/11/20	PELHAM	PLOURDE, LUDOVIC	VIGNEAULT, LILLIAN
NIVISON, MELVYN D	8/11/20	PELHAM	NIVISON, WILLIAM	HUARD, EMELENE
GARLAND, THOMAS W	8/25/20	PELHAM	GARLAND, RAYMOND	COAKLEY, MARY
SMITH, PEARL P	9/12/20	PELHAM	PLEASANT, WILLIE JOE	CLAIBORNE, ADELIA
ST ONGE, CLINT J	9/19/20	PELHAM	ST ONGE, ALFRED	VLAHOS, HARRIET
HAFEMAN, SUSAN FARWELL	9/26/20	LONDONDERRY	FARWELL, THOMAS	CAMERON, RENA
MACDONALD, HEATHER LEA	9/30/20	NASHUA	GARSIDE, ROBERT	MARGARET, LOIS
GLAUDE, MARY STOWELL	9/30/20	PELHAM	STOWELL, WILLIAM	KELLEY, GLADYS
PERIGNY, DAVID A	10/3/20	NASHUA	PERIGNY, NORMAND	GENERAUX, THERESE
SAVAGE, BARBARA E	10/13/20	PELHAM	CHICCARELLI, NICHOLAS	BUCHINO, ENIS
BUONAROSA JR, DOMINIC JAMES	10/16/20	PELHAM	BUONAROSA SR, DOMINIC	HOGAN, CAROL
QUINTILIANI, LOUIS	10/22/20	PELHAM	QUINTILIANI, LOUIS	LAWLER, PATRICIA
LAMBERT, SYLVIA C	10/27/20	PELHAM	PENNINGTON, EDGAR	WALDROP, KATHLEEN
NYSTROM, LISA M	11/8/20	PELHAM	SWIDERSKI, STANLEY	ROUTHIER, CLAIRE
BERGERON, PAUL ARMAND	11/16/20	PELHAM	BERGERON, ALBERT	COULLARD, FRANCAISE
HIGGINBOTTOM, SALLY MARIE	11/16/20	PELHAM	CASTIGLIONE, SALVATORE	MORELLO, CARMELLA
MOREIRA, MARIA ESTRELLINA	11/24/20	PELHAM	PINTO, LUIS	PEREIRA, CLOTILDE
MCLoughlin, PATRICIA M	11/28/20	PELHAM	DICKER, ARTHUR	CRANDALL, RUTH
RICHARD, JASON D	11/20/20	PELHAM	RICHARD, CHARLES	BERGERON, PAMELA
BARSALOU, EDWARD L	12/2/20	NASHUA	BARSALOU, VALMORE	LAMPRON, ANTOINETTE
MARINO, ANTHONY V	12/4/20	PELHAM	MARINO, STFANO	MARCHESE, MARIE
CHALIFOUX, GERALDINE M	12/7/20	PELHAM	KUNDE, HENRY	LAFFEY, MARGUERITE
TAYLOR, ROBERT J	12/10/20	PELHAM	TAYLOR, WILLIAM	BREAUT, MARY
LETOURNEAU, SANDRA ALICE	12/10/20	PELHAM	MONAN, GEORGE	DUXBURY RUTH
BRIGGS, EUGENE A	12/11/20	NASHUA	BARKLEY, CHARLES	BRIGGS, UNKNOWN
DESMARAIIS, PAUL	12/13/20	NASHUA	DESMARAIIS, NAPOLEON	CYR, ALDA
LAMOUREUX, CECILE I	12/14/20	PELHAM	COUILLARD, ARMAND	DUBE, YVONNE
HEALEY, ALMA A	12/15/20	PELHAM	HARGREAVES, HARRY	WHEELER, MARION
CHADWICK, FRANCES M	12/21/20	HUDSON	STACEY, DAN	WILSON, LOUISE
CIARLA, GIUSEPPE	12/23/20	PELHAM	CIARLA, ATTILIO	VETRONE, FIOMENNA

**RESIDENT MARRIAGE REPORT**  
**01/01/2020-12/31/2020**  
**PELHAM**

Name	Residence	Name	Residence	Place Of Marriage	Date
DEMBKOSKI, LAURA A	PELHAM, NH	BEAUREGARD, CHAD G	PELHAM, NH	PELHAM	1/10/20
MAGLIOZZI, BRADY	PELHAM, NH	CAMPISI, KAYLA M	PELHAM, NH	TILTON	1/18/20
BERARD, JENNIFER L	LOWELL, MA	IGNATOWICZ, JOHN W	PELHAM, NH	PELHAM	1/24/20
CUMMINGS III, RALPH D	PELHAM, NH	CERRA, AMANDA M	PELHAM, NH	WINDHAM	2/2/20
LAMOUREUX, DEVON R	PELHAM, NH	HIRSCH, DUSTIN R	PELHAM, NH	PELHAM	2/20/20
VERNI, ELISABETH A	WEYMOUTH, MA	CAMERLIN, IAN J	PELHAM, NH	NORTH CONWAY	4/11/20
QUIROZ, DOMINGO A	PELHAM, NH	TRINIDAD, CARY Y	PELHAM, NH	PELHAM	4/22/20
ABBOTT, KRISTEN R	PELHAM, NH	MANSON, ANDREW J	PELHAM, NH	PELHAM	5/9/20
IRESON, ALYSHA M	DRACUT, MA	BOURGEOIS, BRIAN J	PELHAM, NH	WINDHAM	5/11/20
JONES, WINSTON K	CAMBRIDGE, MA	WILSON, SUSAN J	PELHAM, NH	NASHUA	6/6/20
FANNING, KEVIN M	PELHAM, NH	ROLFE, APRIL R	PELHAM, NH	HUDSON	6/6/20
LANZA, MARK A	PELHAM, NH	CUNNINGHAM, ALLYSON M	PELHAM, NH	AMHERST	6/20/20
SCHARES, KATHERINE R	PELHAM, NH	DAVIS, MATTHEW A	PELHAM, NH	PELHAM	7/17/20
DINIS, AMANDA M	PELHAM, NH	VARGA, NICHOLAS	PELHAM, NH	PELHAM	7/18/20
BURKE, LAURA	PELHAM, NH	CROWLEY, SHANE R	PELHAM, NH	PELHAM	7/25/20
DEMERS, KIMBERLY J	PELHAM, NH	HERRICK, MICHAEL J	PELHAM, NH	SALEM	8/14/20
CHRISTIE, HOPE C	PELHAM, NH	AUBIN JR, DAVID F	PELHAM, NH	HAMPTON	8/16/20
CANAVAN, CHELSEY M	PELHAM, NH	CAMPBELL, THOMAS V	PELHAM, NH	LEE	8/22/20
DUFOUR III, ROBERT J	PELHAM, NH	STEPHEN, TIFFANIE M	PELHAM, NH	PELHAM	8/22/20
SEARLES, JUSTIN A	PELHAM, NH	BENATTI, FABIA G	PELHAM, NH	PELHAM	8/28/20
MATTE, GRACE	PELHAM, NH	KOSIK, TIMOTHY R	PELHAM, NH	PLYMOUTH	8/28/20
PERRY, JACQUELYN M	PELHAM, NH	BOUSA, BENJAMIN	PELHAM, NH	PELHAM	9/10/20
FOLEY, KERI A	PELHAM, NH	MANCA, JAMES R	LEOMINSTER, MA	RINDGE	9/21/20
DEACON, ALYSSA Q	PELHAM, NH	CASHMAN, COREY J	PELHAM, NH	DERRY	9/25/20
BARCELLOS, RAYMOND T	PELHAM, NH	DROLET, LEANNE B	PELHAM, NH	PELHAM	10/3/20
YELLE, KIM S	PELHAM, NH	HALDE, RICHARD A	PELHAM, NH	PELHAM	10/11/20
RAYMOND, DAVID S	PELHAM, NH	CURTIS, NICOLE M	PELHAM, NH	NORTH CONWAY	10/17/20
MCLAUGHLIN, DALTON	PELHAM, NH	BELANGER, STEPHANIE A	PELHAM, NH	PLYMOUTH	10/17/20
HANEGAN, RICHARD S	PELHAM, NH	DALIMATA, PAULINE C	PELHAM, NH	BRETTON WOODS	10/18/20
NORMANDIN, TROY R	PELHAM, NH	BERBERICH, SHANNON M	HUDSON, NY	PELHAM	10/26/20
LUCIANO, MICHAEL A	PELHAM, NH	ABOUKASSIM, JESSICA	OTTAWA, CANADA	DERRY	12/11/20

**Town of Pelham, NH**  
**Reconciled Cash Account Balances**  
**As of Dec 31, 2020**

**General Fund Accounts:**

G/F Checking Enterprise	\$	1,208,154.14
Ambulance Clearing Enterprise		100.42
Auto Registration Clearing Enterprise		97,534.86
Petty Cash		2,120.00

**Escrow Accounts:**

Planning Dept Escrow	\$	208,287.15
Road Bonds		228,009.08

**General Fund Investments:**

General Fund-Investment	\$	14,760,728.96
General Fund Certificate of Deposit		216,404.56
Investment Washington Savings		849,638.25
Santander Bank Money Market		510,450.14
NHPDIP Investment Account		187,344.47

**Other Funds:**

Firearm License Fees	\$	4,065.88
Village Green Tree Fund		5,414.24
Drug Forfeiture Fund		8,820.34
Senior Recreation Impact Fees		34,040.73
Sherburne/Mammoth Intersection Improvements		<u>161,161.23</u>

**Total Cash on Hand:** **\$ 18,482,274.45**

Respectfully Submitted:

Charlene F. Takesian  
 Treasurer  
 Town of Pelham, NH

These Balances are Unaudited



October 20, 2020

Mr. Brian McCarthy  
Town Administrator  
Town of Pelham  
6 Village Green  
Pelham, NH 03076

Dear Mr. McCarthy:

During the course of our 2019 audit we identified certain areas where improvements and/or efficiencies could be made that were not included in the formal management letter. The following summarizes these issues very briefly:

**Town Accountant**

- The budgeted amounts for expenditures per the general ledger should agree with the final amounts on the MS-232-R and MS-434-R.
- Letters should be sent to all local banks requesting a list of all accounts in the Town's Employee Identification Number (EIN).
- Tax transactions should be recorded in the general ledger at their gross amounts and different types of transactions should be identified specifically when they are posted.
- Tax transactions should be recorded in the general ledger at their gross amounts and different types of transactions should be identified specifically when they are posted.
- Internal audits of departmental receipts should be performed on an annual basis.
- The general ledger cash balances for the Planning Escrows and Road Bonds should be reconciled to the offsetting general ledger liability balances to ensure they agree.

**Treasurer**

- Monthly cash reconciliations with the general ledger should be signed by a preparer and a reviewer.

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- Variances on monthly cash reconciliations of general ledger cash balances to reconciled bank balances should be researched and resolved.

**Other**

- The Town should formalize technology controls by establishing a written backup and data retention policy/schedule.
- Inactive special revenue funds should be researched and closed.
- During testing of Library expenditures, it was noted that 4 of the 5 selections were missing approval. We recommend all expenditures be formally approved prior to payment.
- A detailed list of outstanding welfare items should be maintained to support the welfare Non accounts receivable balance on the general ledger.
- The Finance Department should provide revenue budget versus actual reports to the Board of Selectmen on a quarterly basis.
- Revenues and expenditures should be recorded to the general ledger at their gross amounts, instead of netting them together.

We encourage the Town to implement these recommendations in order to improve controls and efficiencies. I will be available to discuss these with you in more detail at your convenience.

Sincerely,

A handwritten signature in black ink that reads "Scott C. McIntire".

Scott McIntire, CPA  
Principal



**TOWN OF PELHAM, NEW HAMPSHIRE**  
**Financial Statements and Supplementary Information**  
**For the Year Ended December 31, 2019**  
**(With Independent Auditors' Report Thereon)**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen  
Town of Pelham, New Hampshire

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

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

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reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

#### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire, as of December 31, 2019, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Other Matters**

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

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

A handwritten signature in black ink that reads "Melanson".

Nashua, New Hampshire  
October 20, 2020

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Pelham, New Hampshire (the Town), we offer readers this narrative overview and analysis of the Town's financial activities for the year ended December 31, 2019.

### Overview of the Financial Statements

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

#### *Government-Wide Financial Statements*

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

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

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

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

#### *Fund Financial Statements*

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

#### *Governmental Funds*

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

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

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

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

#### ***Fiduciary Funds***

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

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

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

#### ***Other Information***

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

#### ***Financial Highlights***

- As of the close of the current year, the total of assets and deferred outflows exceeded liabilities and deferred inflows by \$23,848,784 (i.e., net position), a change of \$(31,532) in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$10,721,724, a change of \$(625,891) in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$5,410,510, a change of \$(39,529) in comparison to the prior year.

### Government-Wide Financial Analysis

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

#### NET POSITION

	Governmental Activities	
	2019	2018
Current and other assets	\$ 24,468,007	\$ 24,229,250
Capital assets	<u>30,725,485</u>	<u>30,016,266</u>
Total assets	55,193,492	54,245,516
Deferred outflows of resources	1,894,068	1,858,277
Current liabilities	13,642,727	12,743,304
Noncurrent liabilities	<u>19,034,497</u>	<u>18,747,854</u>
Total liabilities	32,677,224	31,491,158
Deferred inflows of resources	561,552	732,319
Net investment in capital assets	28,329,047	26,915,316
Restricted	3,137,597	2,614,813
Unrestricted	<u>(7,617,860)</u>	<u>(5,649,813)</u>
Total net position	\$ <u>23,848,784</u>	\$ <u>23,280,316</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent year, total net position was \$23,848,784, a change of \$(31,532) in comparison to the prior year.

The largest portion of net position \$28,329,047 reflects our investment in capital assets (e.g., land, construction in progress, buildings and improvements, vehicles, machinery, and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$3,137,597, 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 \$(7,617,860), primarily resulting from the Town's unfunded net pension and OPEB liabilities.

## CHANGES IN NET POSITION

	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2018</u>
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 1,146,841	\$ 1,318,098
Operating grants and contributions	795,405	529,625
Capital grants and contributions	375,513	1,241,745
General revenues:		
Property taxes	10,251,158	11,211,363
Interest, penalties and other taxes	215,133	222,172
Motor vehicle permit fees	3,466,919	3,362,674
Grants and contributions not restricted to specific programs	701,209	691,742
Capital contributions	-	156,900
Investment income	553,707	110,783
Miscellaneous	<u>1,671</u>	<u>120,634</u>
<b>Total revenues</b>	<b>17,507,556</b>	<b>18,965,736</b>
<b>Expenses:</b>		
General government	7,028,067	5,972,733
Public safety	5,814,333	5,280,537
Highways and streets	2,345,577	2,213,896
Sanitation	677,941	720,400
Health	122,444	102,925
Welfare	25,208	38,409
Culture and recreation	1,423,931	1,346,253
Conservation	34,799	47,238
Debt service	<u>106,789</u>	<u>114,630</u>
<b>Total expenses</b>	<b>17,539,088</b>	<b>15,836,821</b>
<b>Change in net position</b>	<b>(31,532)</b>	<b>3,128,915</b>
<b>Net position - beginning of year</b>	<b>23,880,316</b>	<b>20,751,401</b>
<b>Net position - end of year</b>	<b>\$ 23,848,784</b>	<b>\$ 23,880,316</b>

**Governmental Activities**

Governmental activities for the year resulted in a change in net position of \$(31,532). Key elements of this change are as follows:

General fund operations	\$ 226,397
Nonmajor funds change in fund balance	(852,288)
Road improvements	2,074,825
Building improvements	359,251
Various machinery and equipment purchases	266,278
Depreciation expense in excess of principal debt service	(1,308,015)
Change in deferred revenue	(85,672)
Change in total OPEB liability and related deferred inflows/outflows	(270,229)
Change in net pension liability and related deferred inflows/outflows	(418,752)
Other	<u>(23,327)</u>
<b>Total</b>	<b>\$ <u>(31,532)</u></b>

**Financial Analysis of Funds**

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

**Governmental Funds**

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

As of the end of the current year, governmental funds reported combined ending fund balances of \$10,721,724, a change of \$(625,891) in comparison to the prior year. Key elements of this change are as follows:

General fund operations, as discussed further below	\$ 226,397
Nonmajor funds change in fund balance	<u>(852,288)</u>
<b>Total</b>	<b>\$ <u>(625,891)</u></b>

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$5,410,510, while total fund balance was \$8,168,364. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>12/31/19</u>	<u>12/31/18</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance	\$ 5,410,510	\$ 5,450,039	\$ (39,529)	33.7%
Total Fund balance	\$ 8,168,364	\$ 7,941,967	\$ 226,397	50.9%

The total fund balance of the general fund changed by \$226,397 during the current year. Key factors in this change are as follows:

Local revenues in excess of budget	\$ 534,775
Expenditures less than budget	968,346
Use of fund balance as a funding source	(1,850,364)
Change in carryforwards	160,331
Change in capital reserves	303,214
Other	<u>110,095</u>
<b>Total</b>	<b>\$ 226,397</b>

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

	<u>12/31/19</u>	<u>12/31/18</u>	<u>Change</u>
Capital reserve funds	\$ 834,964	\$ 531,750	\$ 303,214

### **General Fund Budgetary Highlights**

There was no difference between the Town's original and final budget in 2019.

### **Capital Asset and Debt Administration**

#### **Capital Assets**

Total investment in capital assets for governmental activities at year end amounted to \$90,725,485 (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:

- \$681,233 for various road infrastructure improvements.
- \$266,178 for various vehicles, machinery and equipment.
- \$1,414,984 for land and projects in process, including the Willow Street Bridge and the purchase of conservation land.

- \$359,251 for various building improvements, including a new roof at Town Hall.
- \$2,012,527 for current year depreciation expense.

***Long-Term Debt***

At the end of the current year, total bonded debt outstanding was \$1,605,000, all of which was backed by the full faith and credit of the government. In addition, total capital lease obligations outstanding at the end of the current year were \$791,438.

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

**Requests for Information**

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

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

## TOWN OF PELHAM, NEW HAMPSHIRE

Statement of Net Position  
December 31, 2019

		<u>Governmental Activities</u>
<b>Assets</b>		
<b>Current</b>		
Cash and short-term investments	\$ 20,516,090	
Unemployment	2,532,684	
Receivables, net of allowance for uncollectibles:		
Taxes	1,092,116	
Departmental	161,249	
Intergovernmental	10,953	
Other assets	21,972	
Total current assets	<u>24,655,064</u>	
Noncurrent:		
Receivables, net of allowance for uncollectibles:		
Taxes	132,923	
Land and construction in progress	31,002,601	
Capital assets, net of accumulated depreciation	39,722,484	
Total noncurrent assets	<u>30,838,408</u>	
<b>Deferred Outflows of Resources</b>		
Related to operations	1,809,304	
Related to OPEB	<u>34,764</u>	
<b>Total Assets and Deferred Outflows of Resources</b>	<u>57,087,560</u>	
<b>LIABILITIES</b>		
<b>Current:</b>		
Accounts payable	590,445	
Accrued liabilities	213,307	
Due to school district	81,773,534	
Tax refunds payable	150,952	
Due to external parties	8,315	
Other liabilities	296,936	
Current portion of long-term liabilities:		
Bonds payable	415,000	
Capital leases	234,088	
Total current liabilities	<u>18,642,727</u>	
Noncurrent:		
Bonds payable, net of current portion	1,190,000	
Capital leases, net of current portion	557,400	
Net pension liability	18,537,780	
Net OPEB liability	3,261,500	
Compensated absences	547,808	
Total noncurrent liabilities	<u>19,034,497</u>	
<b>Deferred Inflows of Resources</b>		
Related to pensions	550,329	
Related to OPEB	4,205	
Other	7,024	
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>33,239,776</u>	
<b>Net Position</b>		
Net investment in capital assets	28,329,047	
Restricted for:		
Grants and other	1,118,263	
Permanent funds:		
Nonexpendable	879,747	
Expendable	139,587	
Unrestricted	(7,617,869)	
<b>Total Net Position</b>	<u>5 23,848,784</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, 2019

Expenditures	Changes for Contributions	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
<b>Expenditures by Activity</b>					
General Government	\$ 7,020,067	\$ 139,666	\$ 134,578	\$ -	\$ (6,752,323)
Public safety	5,814,333	871,953	184,871	-	(5,137,409)
Highways and streets	2,305,577	26,212	-	364,138	(1,915,157)
Solid waste	677,941	52,799	-	-	(625,142)
Health	172,464	-	-	-	(122,444)
Welfare	25,208	-	643	-	(24,565)
Culture and recreation	1,423,931	436,131	477,124	11,325	(705,291)
Conservation	34,799	-	204,169	-	169,390
Debt service	105,733	-	-	-	(105,733)
<b>Total</b>	<b>\$ 17,539,068</b>	<b>\$ 1,146,243</b>	<b>\$ 795,405</b>	<b>\$ 375,513</b>	<b>\$ 25,233,329</b>
<b>General Revenues</b>					
Property taxes				10,251,158	
Interest, penalties and other taxes				215,133	
Motor vehicle permit fees				3,466,919	
Grants and contributions not restricted to specific programs				201,209	
Investment income				553,707	
Miscellaneous				1,671	
<b>Total general revenues</b>				<b>25,189,797</b>	
<b>Change in Net Position</b>					
				<b>(\$1,532)</b>	
<b>Net Position</b>					
				<b>Beginning of year</b>	<b>23,880,316</b>
				<b>End of year</b>	<b>\$ 23,848,784</b>

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

## TOWN OF PELHAM, NEW HAMPSHIRE

Governmental Funds  
Balance Sheet  
December 31, 2019

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>			
Cash and short-term investments	\$ 20,183,884	\$ 332,206	\$ 20,516,090
Investments	1,010,696	1,541,988	2,552,684
Receivables:			
Taxes	1,193,332	40,355	1,233,687
Departmental	144,131	17,119	161,250
Intergovernmental	10,953	-	10,953
Due from other funds	618,834	1,290,874	1,909,708
Other assets	21,972	-	21,972
<b>Total Assets</b>	<b>\$ 23,183,782</b>	<b>\$ 3,222,542</b>	<b>\$ 26,406,324</b>
<b>Liabilities</b>			
Accounts payable	\$ 542,592	\$ 7,865	\$ 550,447
Accrued liabilities	179,664	-	179,664
Due to school district	11,773,534	-	11,773,534
Tax refunds payable	150,952	-	150,952
Due to other funds	1,197,061	620,962	1,818,023
Other liabilities	296,936	-	296,936
<b>Total Liabilities</b>	<b>14,240,729</b>	<b>628,827</b>	<b>14,869,556</b>
<b>Deferred Inflows of Resources</b>			
Unavailable revenues	774,689	40,355	815,044
<b>Fund Balances</b>			
Nonspendable	21,972	879,747	901,719
Restricted	-	2,276,146	2,276,146
Committed	2,616,367	-	2,616,367
Assigned	129,515	-	129,515
Unassigned	5,410,510	(602,593)	4,807,977
<b>Total Fund Balances</b>	<b>8,158,364</b>	<b>2,553,360</b>	<b>10,721,724</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 23,183,782</b>	<b>\$ 3,222,542</b>	<b>\$ 26,406,324</b>

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, 2019

<b>Total governmental fund balances</b>	<b>\$ 10,721,724</b>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	30,725,485
Revenues are reported on the accrual basis of accounting and are not deferred until collection.	779,412
Long-term liabilities, including bonds payable, capital leases, compensated absences, net pension liability, and total OPEB liability are not due and payable in the current period; therefore, they are not reported in the governmental funds:	
Bonds payable	(1,605,000)
Capital leases	(791,438)
Net pension liability and related deferred outflows and inflows of resources	(12,078,799)
Total OPEB liability and related deferred outflows and inflows of resources	(3,180,950)
Compensated absences	(687,808)
Other	(33,842)
<b>Net position of governmental activities</b>	<b>\$ 23,848,794</b>

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, 2019**

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>			
Property taxes	\$ 10,336,065	\$ -	\$ 10,336,065
Interest, penalties and other taxes	214,258	209,855	418,113
Licenses, permits and fees	3,611,139	44,205	3,655,344
Intergovernmental	1,162,089	184,871	1,346,960
Charges for services	623,773	618,303	1,252,076
Investment income	309,555	166,701	476,356
Miscellaneous	1,580	105,092	106,572
<b>Total Revenues</b>	<b>16,258,559</b>	<b>1,393,027</b>	<b>17,591,586</b>
<b>Expenditures</b>			
Current:			
General government	6,554,733	1,381,399	7,936,132
Public safety	5,134,026	290,624	5,424,650
Highways and streets	1,669,947	49,286	1,719,235
Sanitation	658,769	-	658,769
Health	102,195	-	102,195
Welfare	45,457	-	45,457
Culture and recreation	951,090	423,102	1,374,192
Conservation	27,965	27,535	55,500
Capital outlay	77,630	-	77,630
Debt service	823,717	-	823,717
<b>Total Expenditures</b>	<b>16,045,529</b>	<b>2,171,948</b>	<b>18,217,477</b>
Excess (deficiency) of revenues over expenditures	213,030	(838,921)	(625,891)
<b>Other Financing Sources (Uses)</b>			
Transfers in	30,000	16,633	46,633
Transfers out	(16,633)	(30,000)	(46,633)
<b>Total Other Financing Sources (Uses)</b>	<b>13,367</b>	<b>(13,367)</b>	<b>-</b>
Change in fund balance	226,397	(852,288)	(625,891)
<b>Fund Equity, at Beginning of Year</b>	<b>7,941,967</b>	<b>3,405,648</b>	<b>11,347,615</b>
<b>Fund Equity, at End of Year</b>	<b>\$ 8,168,364</b>	<b>\$ 2,553,360</b>	<b>\$ 10,721,724</b>

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, 2019

Net changes in fund balances - total governmental funds	\$ (625,891)
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	2,721,746
Depreciation	(2,012,527)

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

Repayments of debt	704,532
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Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and land use change taxes) differ between the two statements. This amount represents the net change in deferred revenue.

(85,672)
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Net pension liability and related deferred outflows and inflows of resources	(418,752)
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Net OPEB liability and related deferred outflows and inflows of resources	(270,229)
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Other differences.	(44,719)
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Change in net position of governmental activities	\$ (31,532)
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The accompanying notes are an integral part of these financial statements.

## TOWN OF PELHAM, NEW HAMPSHIRE

## General Fund

Statement of Revenues and Other Sources, and Expenditures and Other Uses – Budget and Actual  
For the Year Ended December 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amount	
<b>Revenues</b>				
Property taxes	\$ 10,213,874	\$ 10,213,874	\$ 10,213,874	\$ -
Interest, penalties and other taxes	205,413	205,413	225,854	20,441
Licenses, permits and fees	3,012,000	3,012,000	3,511,139	599,139
Intergovernmental	2,513,873	2,513,873	2,532,489	18,616
Charges for services	821,179	821,179	623,773	(197,406)
Investment income	200,000	200,000	292,505	92,505
Miscellaneous	600	600	2,080	1,480
<b>Total Revenues</b>	<b>16,966,939</b>	<b>16,966,939</b>	<b>17,501,714</b>	<b>534,775</b>
<b>Expenditures</b>				
General government	6,747,275	6,747,275	6,284,132	463,143
Public safety	5,428,409	5,428,409	5,160,568	267,841
Highways and streets	3,595,256	3,595,256	3,447,303	147,953
Sanitation	724,140	724,140	658,769	65,371
Health	119,266	119,266	102,195	17,071
Welfare	93,040	93,040	45,457	47,583
Culture and recreation	977,779	977,779	1,000,976	(43,197)
Conservation	97,947	97,947	35,840	2,107
Debt service	824,191	824,191	823,717	474
<b>Total Expenditures</b>	<b>18,547,303</b>	<b>18,547,303</b>	<b>17,578,957</b>	<b>968,346</b>
<b>Excess (Deficiency) of revenues over expenditures</b>				
	(1,580,364)	(1,580,364)	(77,243)	1,503,121
<b>Other Financing Sources (Uses)</b>				
Transfers in	30,000	30,000	30,000	-
Transfers out	(300,000)	(300,000)	(300,000)	-
Use of fund balance	1,850,364	1,850,364	1,850,364	-
<b>Total Other Financing Sources (Uses)</b>	<b>1,580,364</b>	<b>1,580,364</b>	<b>1,580,364</b>	<b>-</b>
<b>Excess of revenues and other sources over expenditures and other uses</b>				
	\$ -	\$ -	\$ 1,503,121	\$ 1,503,121

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, 2019

	<u>Agency Funds</u>
<b>Assets</b>	
Cash and short-term investments	\$ 714,618
Investments:	
Certificates of deposit	238,538
Equity mutual funds	274,381
Fixed income mutual funds	<u>200,843</u>
Total investments	713,862
Due from external parties	<u>8,315</u>
<b>Total Assets</b>	<u>\$ 1,436,795</u>
 <b>Liabilities</b>	
Other Liabilities:	
Town funds:	
Escrow deposits	\$ 681,706
Private trust funds	10,792
School funds:	
Capital reserve funds	629,663
Trust, gift, and scholarship funds	106,319
Impact fees	<u>8,315</u>
<b>Total Liabilities</b>	<u>\$ 1,436,795</u>

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

## TOWN OF PELHAM, NEW HAMPSHIRE

### Notes to Financial Statements

#### **1. Summary of Significant Accounting Policies**

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

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

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In year 2019, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

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

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

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

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

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

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

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

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

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

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

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

#### *Fund Financial Statements*

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

The Town reports the following major governmental fund:

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

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

The Town reports the following fiduciary funds:

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

#### *Cash and Short-Term Investments*

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and

interest earnings are recognized in the general fund. Certain special revenue, trust, and fiduciary funds segregate cash and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

#### ***Investments***

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

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

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

#### ***Interfund Receivables and Payables***

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

#### ***Inventories***

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

#### ***Capital Assets***

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

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

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

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

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

#### *Compensated Absences*

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

#### *Long-Term Obligations*

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

#### *Fund Equity*

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

#### *Fund Balance*

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

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

#### *Net Position*

Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets consists of capital assets, net

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

***Use of Estimates***

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

**2. Stewardship, Compliance, and Accountability**

***Budgetary Information***

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

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

The Board of Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

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

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

***Budgetary Basis***

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

**Budget/GAAP Reconciliation**

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

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

<u>General Fund</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>	<u>Total</u>
Revenues/expenditures/other financing sources/uses (GAAP basis)	\$ 16,758,559	\$ 16,045,529	\$ 13,367	\$ 226,397
Adjust property tax revenue to budgetary basis	(122,191)	-	-	(122,191)
Recognize use of fund balance as funding source	-	-	1,850,364	1,850,364
Reverse beginning of year appropriation carryforwards from expenditures	-	(659,959)	-	(659,959)
Add end-of-year appropriation carryforwards and related funding sources	-	820,190	-	(820,190)
To net down unspent grant funded activity	1,370,400	1,370,400	-	-
Reverse the effects of non-budgeted audit adjustments	12,096	16,633	16,633	12,096
Reverse effect of combining capital reserve funds with general fund	(17,150)	(11,936)	(300,000)	(303,216)
<b>Budgetary Basis</b>	<b>\$ 17,501,714</b>	<b>\$ 17,578,957</b>	<b>\$ 1,500,364</b>	<b>\$ 1,503,121</b>

**Deficit Fund Equity**

Certain individual funds reflected deficit balances as of December 31, 2019.

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

### 3. Cash and Investments

**Custodial Credit Risk**

**Custodial Credit Risk - Deposits.** Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a Town with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." The Town does not have a deposit policy for custodial credit risk.

As of December 31, 2019, \$258,826 of the Town's bank balance of \$21,135,322, which is in the custody of the Town Treasurer, was exposed to custodial credit risk as uninsured and/or uncollateralized.

The Town also maintains various trust and fiduciary funds managed by the Trustees of Trust Funds (Trustees). As of December 31, 2019, none of the Trustees' bank balances were exposed to custodial credit risk as uninsured and/or uncollateralized.

#### 4. Investments

The following is a summary of the Town's investments as of December 31, 2019 (in thousands):

<u>Investment Type</u>	<u>Amount</u>
Certificates of deposit	\$ 1,239
Equity mutual funds	1,220
Fixed income mutual funds	<u>814</u>
<b>Total investments</b>	<b>\$ <u>3,267</u></b>

##### **Credit Risk**

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

At year end, the Town and Trustees' investments consisted of certificates of deposit, equity mutual funds, and fixed income mutual funds valued at \$3,266,546. These investments are not subject to credit risk rating.

##### **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, a government 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, 2019, all of the Town and Trustees' total investments were subject to custodial credit risk exposure because the related securities are uninsured, unregistered, and/or held by the Town and Trustees' brokerage firm, which is also the counterparty to these securities as follows (in thousands):

<u>Investment Type</u>	<u>Amount</u>	<u>Held by Counterparty's Trust or Agent</u>
Certificates of deposit	\$ 1,233	\$ 1,233
Equity mutual funds	1,220	1,220
Fixed income mutual funds	814	814
<b>Total</b>	<b>\$ 3,267</b>	<b>\$ 3,267</b>

#### ***Concentration of Credit Risk***

The Town and Trustees place no limit on the amount the Town and Trustees may invest in any one issuer. The Town and Trustees do not have formal investment policies related to concentration of credit risk exposure.

Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from concentration of credit disclosure. Trustees' investments in any one issuer that represents 5% or more of total investments are as follows (in thousands):

<u>Investment Issuer</u>	<u>Amount</u>	<u>% of Total Investments</u>
Business Non-Corp CD	\$ 213	7%
Doubleline Total Return Bond	254	8%
I Shares Barclays Fund	288	9%
Delaware Value	363	11%
T Rowe Price	377	12%
<b>Total</b>	<b>\$ 1,495</b>	

#### ***Interest Rate Risk***

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

Information about the sensitivity of the fair values of the Town and Trustees' investments to market interest rate fluctuations is as follows (in thousands):

Investment Type	Amount	Investment Maturities (in Years)	
		Less Than 1	1-5
Certificates of deposit	\$ 1,233	\$ 448	\$ 785
Total	\$ 1,233	\$ 448	\$ 785

#### **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.

#### **Fair Value**

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

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

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

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

The Town and Trustees have the following fair value measurements as of December 31, 2019 (in thousands):

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)
<b>Investments by fair value level:</b>				
Equity mutual funds	\$ 1,220	\$ 1,220	\$ -	\$ -
Fixed Income mutual funds	\$ 814	\$ 814	\$ -	\$ -
<b>Total</b>	<b>\$ 2,034</b>			

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

#### 5. Property Taxes Receivable

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

Property taxes receivable reported in the government-wide financial statements are net of an allowance for doubtful accounts of \$1,205,059.

Property taxes receivable at December 31, 2019 consist of the following:

	<u>Gross Amount</u>	<u>Allowance for Doubtful Accounts</u>	<u>Current Portion</u>	<u>Long-Term Portion</u>
<b>Property taxes</b>				
2019 levy	\$ 941,830	\$ (23,546)	\$ 918,284	\$ -
Unredeemed tax liens	202,468	(5,062)	107,354	90,052
Land use change taxes	53,806	-	53,806	-
Yield taxes	2,393	-	2,393	-
Tax deeded properties	<u>33,170</u>	<u>-</u>	<u>10,299</u>	<u>22,871</u>
<b>Total</b>	<b>\$ 1,233,667</b>	<b>\$ (28,608)</b>	<b>\$ 1,092,136</b>	<b>\$ 132,923</b>

*Taxes Collected for Others*

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

As of December 31, 2019, the Town owed \$11,773,534 in committed property tax revenues to the Pelham School District. This amount is reported as Due to School District in both the government-wide Statement of Net Position and the governmental funds Balance Sheet.

**6. Interfund Fund Receivables/Payables**

**Receivables/Payables**

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2019 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 618,834	\$ 1,297,061
<b>Nonmajor Governmental Funds:</b>		
<b>Special Revenue Funds:</b>		
Ambulance Revolving	151,972	-
PD/FD Special Detail Fund	-	14,539
Park & Recreation Revolving Fund	163,717	-
Firearm License Fees	-	1,465
Drug Forfeiture Fund	-	2,425
Conservation Fund	856,116	-
Village Green Tree Fund	549	-
Cable Equipment Fund	2,521	-
Skate Park	46,747	-
Road Study Funds	-	-
Town Grants	55,475	5,014
Senior Center Impact Fees	5,635	-
Other Fees	8,142	-
Expendable Trust Funds	-	-
<b>Capital Project Funds:</b>		
Willow Street Bridge	-	576,157
Old Bridge Street Bridge	-	19,362
<b>Subtotal</b>	<b>1,290,874</b>	<b>620,962</b>
<b>Fiduciary Funds:</b>		
<b>Agency Funds:</b>		
School Impact Fees	8,315	-
<b>Total</b>	<b>\$ 1,918,023</b>	<b>\$ 1,918,023</b>

**Transfers:**

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

<u>Governmental Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 30,000	\$ 16,633
<b>Special Revenue Funds:</b>		
Firearm License Fees		
Expendable Trust Funds	-	30,000
<b>Total</b>	<b>\$ 46,633</b>	<b>\$ 46,633</b>

The transfer from the expendable trust fund was for the annual appropriation for the purpose of forest management. The transfer to the Firearm License Fees special revenue fund was to resolve the fund's deficit balance.

## 7. Capital Assets

Capital asset activity for the year ended December 31, 2019 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital assets, being depreciated:				
Buildings and improvements	\$ 11,744	\$ 359	\$ -	\$ 12,103
Vehicles, machinery and equipment	7,610	267	-	7,877
Infrastructure	<u>63,040</u>	<u>681</u>	<u>-</u>	<u>63,721</u>
Total capital assets, being depreciated	82,394	1,307	-	83,701
Less accumulated depreciation for:				
Buildings and improvements	(3,379)	(328)	-	(3,707)
Vehicles, machinery and equipment	(4,870)	(510)	-	(5,380)
Infrastructure	<u>(53,716)</u>	<u>(1,175)</u>	<u>-</u>	<u>(54,891)</u>
Total accumulated depreciation	(61,965)	(2,013)	-	(63,978)
Total capital assets, being depreciated, net	20,429	(706)	-	19,723
Capital assets, not being depreciated:				
Land	8,973	22	-	8,995
Construction in progress	614	1,394	-	2,008
Total capital assets, not being depreciated	<u>9,587</u>	<u>1,416</u>	<u>-</u>	<u>11,003</u>
Governmental activities capital assets, net	<u>\$ 30,016</u>	<u>\$ 710</u>	<u>\$ -</u>	<u>\$ 30,726</u>

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

Governmental Activities	
General government	\$ 169
Public safety	417
Highways and streets*	1,349
Sanitation	16
Culture and recreation	61
Conservation	1
<b>Total governmental activities</b>	<b>\$ 2,013</b>

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

**8. Deferred Outflows of Resources**

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

**9. Accounts Payable and Accrued Liabilities**

Accounts payable and accrued liabilities represent 2019 expenditures paid in 2020.

**10. Tax Refunds Payable**

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

**11. Other Liabilities**

This balance consists primarily of various employee payroll withholdings.

**12. Capital Lease Obligations**

The Town is the lessee of certain equipment under capital leases expiring in various years through September 14, 2028. Future minimum lease payments under the capital leases consisted of the following as of December 31, 2019:

<u>Fiscal</u> <u>Year</u>	<u>Capital</u> <u>Leases</u>
2020	\$ 262,809
2021	145,840
2022	120,675
2023	120,675
2024	48,558
<u>2025 - 2028</u>	<u>194,234</u>
<u>Total payments</u>	<u>892,791</u>
<u>Less amounts representing interest</u>	<u>101,353</u>
<u>Present Value of Minimum Lease Payments</u>	<u>\$ 791,438</u>

### 13. Long-Term Debt

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

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

	Serial Maturities <u>Through</u>	Interest Rate(s) %	Amount Outstanding as of
			<u>12/31/19</u>
<b>Governmental Activities</b>			
Municipal complex	08/15/22	4.11%	\$ 840,000
Subtotal bonds			840,000
Conservation land	10/20/23	2.99%	240,000
Conservation land	07/20/26	2.65%	525,000
Subtotal loans payable (direct borrowings)			765,000
<b>Total Governmental Activities</b>			<b>\$ 1,605,000</b>

#### *Future Debt Service*

The annual payments to retire all general obligation and loans payable (direct borrowing) long-term debt outstanding as of December 31, 2019 are as follows:

Governmental	Bonds			Loans Payable (Direct Borrowings)		
	Principal	Interest	Total	Principal	Interest	Total
2020	\$ 280,000	\$ 39,200	\$ 319,200	\$ 135,000	\$ 20,476	\$ 155,476
2021	280,000	26,660	306,660	135,000	16,586	151,586
2022	280,000	13,300	293,300	135,000	12,752	147,752
2023	-	-	-	135,000	8,918	143,918
2024	-	-	-	75,000	5,554	80,554
2025 - 2026	-	-	-	150,000	3,035	153,035
<b>Total</b>	<b>\$ 840,000</b>	<b>\$ 79,160</b>	<b>\$ 919,160</b>	<b>\$ 765,000</b>	<b>\$ 69,321</b>	<b>\$ 834,321</b>

**Changes in General Long-Term Liabilities**

During the year ended December 31, 2019, the following changes occurred in long-term liabilities (in thousands):

	Beginning Balance	Additions	Reductions	Ending Balance	Less Current Portion	Equals Long-Term Portion
<b>Governmental Activities</b>						
Bonds payable	\$ 2,020	\$ -	\$ (415)	\$ 1,605	\$ (415)	\$ 1,190
Capital leases	1,081	-	(290)	791	(234)	557
Net pension liability	12,627	711	-	13,338	-	13,338
Net OPEB liability	3,096	166	-	3,262	-	3,262
Compensated absences	629	59	-	688	-	688
<b>Total</b>	<b>\$ 19,453</b>	<b>\$ 936</b>	<b>\$ (705)</b>	<b>\$ 19,684</b>	<b>\$ (649)</b>	<b>\$ 19,035</b>

**Long-Term Debt Supporting Governmental Activities**

General obligation bonds, 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.

**14. Deferred Inflows of Resources**

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

**15. Governmental Funds - Balances**

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

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

The following types of fund balances are reported at December 31, 2019:

***Nonspendable***

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

***Restricted***

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

***Committed***

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

***Assigned***

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

***Unassigned***

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

Following is a breakdown of the Town's fund balances at December 31, 2019:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable</b>			
Reserve for fuel inventory	\$ 21,972	\$ -	\$ 21,972
Nonexpendable permanent funds	<u>-</u>	<u>879,747</u>	<u>879,747</u>
<b>Total Nonspendable</b>	<b>21,972</b>	<b>879,747</b>	<b>901,719</b>
<b>Restricted</b>			
Special revenue funds			
Ambulance	-	151,972	151,972
Parks and recreation	-	155,853	155,853
Conservation	-	856,116	856,116
Impact fees	-	220,747	220,747
State park	-	46,747	46,747
Other	-	93,078	93,078
Capital project funds	-	18,298	18,298
Expendable trust funds		593,747	593,747
Expendable permanent funds	<u>-</u>	<u>139,588</u>	<u>139,588</u>
<b>Total Restricted</b>	<b>-</b>	<b>2,276,146</b>	<b>2,276,146</b>
<b>Committed</b>			
Article carryforwards	1,781,403	-	1,781,403
Capital reserve funds	<u>834,964</u>	<u>-</u>	<u>834,964</u>
<b>Total Committed</b>	<b>2,616,367</b>	<b>-</b>	<b>2,616,367</b>
<b>Assigned</b>			
Budgetary encumbrances	<u>119,515</u>	<u>-</u>	<u>119,515</u>
<b>Total Assigned</b>	<b>119,515</b>	<b>-</b>	<b>119,515</b>
<b>Unassigned</b>			
General fund	5,410,510	-	5,410,510
Special revenue fund deficits	-	(5,014)	(5,014)
Capital project fund deficits	<u>-</u>	<u>(597,519)</u>	<u>(597,519)</u>
<b>Total Unassigned</b>	<b>5,410,510</b>	<b>(602,533)</b>	<b>4,807,977</b>
<b>Total Fund Balance</b>	<b>\$ 8,168,364</b>	<b>\$ 2,553,360</b>	<b>\$ 10,721,724</b>

## 16. Retirement System

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

### *Plan Description*

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

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

### *Benefits Provided*

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

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

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

### **Contributions**

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 7% for employees and teachers 11.55% for police and 11.80% for fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 11.08% to 27.79% of covered compensation. The Town's contribution to NHRS for the year ended December 31, 2019 was \$1,263,790, which was equal to its annual required contribution.

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

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

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

At December 31, 2019, the Town reported a liability of \$13,337,780 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. 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 December 31, 2019, the Town's proportion was 0.27719737%.

At the most recent measurement date of June 30, 2019, the Town's proportion was 0.27719737% which was an increase of 0.01497075% from its previous year proportion.

For the year ended December 31, 2019, the Town recognized pension expense of \$1,669,535. In addition, the Town reported deferred outflows of resources and deferred (inflows) of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Differences between expected and actual experience	\$ 73,746	\$ (286,800)
Net difference between projected and actual earnings on pension plan investments	-	(108,951)
Changes in assumptions	478,554	-
Changes in proportion	616,788	(154,572)
Contributions subsequent to the measurement date	<u>640,216</u>	-
<b>Total</b>	<b>\$ 1,809,304</b>	<b>\$ (550,323)</b>

The amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in 2020. Other amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:

2020	\$ 478,579
2021	(133,932)
2022	129,429
2023	<u>144,689</u>
<b>Total</b>	<b>\$ 618,765</b>

#### *Actuarial Assumptions*

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study.

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

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Large cap equities	22.50 %	4.25%
Small/mid cap equities	<u>7.50</u>	<u>4.50%</u>
Total domestic equities	30.00	
Intl equities (unhedged)	13.00	4.50%
Emerging Intl equities	<u>7.00</u>	<u>6.00%</u>
Total international equities	20.00	
Core bonds	9.00	1.12%
Global multi-sector fixed income	10.00	2.46%
Absolute return fixed income	<u>6.00</u>	<u>1.50%</u>
Total fixed income	25.00	
Private equity	10.00	7.90%
Private debt	5.00	4.86%
Total alternative investments	15.00	
Real estate	<u>10.00</u>	<u>3.00%</u>
Total	<u>100.00 %</u>	

#### ***Discount Rate***

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

Current		
1%	Discount	1%
Decrease	Rate	Increase
<u>(6.25%)</u>	<u>(7.25%)</u>	<u>(8.25%)</u>
\$ 17,859,837	\$ 13,337,780	\$ 9,600,336

***Pension Plan Fiduciary Net Position***

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

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

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

***Town OPEB Plan***

All the following OPEB disclosures for the Town OPEB Plan are based on a measurement date of June 30, 2019.

***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, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries	
currently receiving benefit payments	15
Active employees	<u>78</u>
Total	<u>93</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, 2019, in accordance with the parameters of GASB Statement No. 75. Alternative measurement method valuations of an ongoing plan are allowed for a sole employer with fewer than one hundred total plan members and involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future, similar to broad measurement steps as would be used by an actuarial valuation for plans whose members exceed one hundred. Examples include assumptions about future employment, mortality, and the healthcare cost trend. The alternative measurement method used the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	5.60%, average, including inflation
Discount rate	3.13%
Healthcare cost trend rates	8% for 2019, decreasing to an ultimate rate of 4% in 8 years
Retirees' share of benefit-related costs	100%

The discount rate was based on the Fidelity General Obligation AA 20 Year Bond at June 30, 2019.

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

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent experience study of the New Hampshire Retirement System, which was for the period July 1, 2010 – June 30, 2015.

***Discount Rate***

The discount rate used to measure the total OPEB liability was 3.13%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

***Total OPEB Liability***

The Town's total OPEB liability of \$1,792,970 was measured as of June 30, 2019, and was determined by an actuarial valuation as of June 30, 2019.

***Changes in the Total OPEB Liability***

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

<u>Total OPEB Liability</u>	
Balances, beginning of year	\$ 1,650,828
Changes for the year:	
Service cost	53,907
Interest	56,120
Changes in assumptions or other inputs	135,759
Benefit payments	<u>(103,644)</u>
Net Changes	<u>142,142</u>
Balances, end of year	<u>\$ 1,792,970</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.71% in 2018 to 3.13% in 2019. All other assumptions were the same as those used in the previous measurement.

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

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

1% <u>Decrease</u>	Current Discount Rate	1% <u>Increase</u>
\$ 2,320,799	\$ 1,792,970	\$ 1,406,265

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**  
 The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

1%	Current Healthcare Cost Trend <u>Decrease</u> <u>Rates</u>	1%
\$ 1,657,623	\$ 1,792,970	\$ 1,942,159

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

For the year ended December 31, 2019, the Town recognized an OPEB expense of \$111,584. At December 31, 2019, the Town had no deferred outflows or (inflows) of resources related to the Total OPEB liability.

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

***General Information about the OPEB Plan***

**Plan Description**

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

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

**Benefits Provided**

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

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

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

**Contributions**

Pursuant to RSA 100-A:16, III, and the biennial actuarial valuation, funding for the Medical Subsidy payment is via the employer contributions rates set forth by NHRS. Employer contributions required to cover that amount of cost not met by the members' contributions are determined by a biennial actuarial valuation by the NHRS actuary using the entry age normal funding method and are expressed as a percentage of gross payroll. The Town contributed 0.66% of gross payroll for Group I employees, 1.66% of gross payroll for Group I teachers, and 4.14% and 4.17% 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***

The Town's proportionate share of the NHRS Medical Subsidy as of December 31, 2019 is based upon an actuarial valuation performed as of June 30, 2018 (rolled forward to June 30, 2019) using a measurement date of June 30, 2019. The actuarial valuation used the following actuarial assumptions:

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

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

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent experience study, which was for the period July 1, 2010 – June 30, 2015.

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

The Town's proportionate share of the net NHRS Medical Subsidy (net OPEB liability) as of the measurement date of June 30, 2019 was \$1,468,539, representing 0.334968370%.

For the year ended December 31, 2019, the Town recognized an OPEB expense related to the NHRS Medical Subsidy of \$280,755. At December 31, 2019, the Town reported deferred outflows and (inflows) of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred (Inflows) of Resources</u>
Contributions subsequent to the measurement date	\$ 75,322	\$ -
Difference between expected and actual experience	-	(2,555)
Changes in proportion	9,442	-
Net difference between projected and actual OPEB investment earnings	-	(1,650)
<b>Total</b>	<b>\$ 84,764</b>	<b>\$ (4,205)</b>

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, 2020.

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

<u>Fiscal Year Ended</u>	
2020	\$ 5,792
2021	(1,095)
2022	114
2023	426
<b>Total</b>	<b>\$ 5,237</b>

**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%
<u>Decrease</u>	<u>Rate</u>	<u>Increase</u>
\$ 1,592,853	\$ 1,468,539	\$ 1,360,517

**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, 2019:

	Total	Total		Total
	OPEB	Deferred	Deferred	
	<u>Liability</u>	<u>Outflows of</u>	<u>(Inflows) of</u>	<u>OPEB</u>
Town OPEB Plan	\$ 1,792,970	\$ -	\$ -	\$ 111,584
Proportionate share of NHRS Medical Subsidy Plan	<u>1,468,539</u>	<u>84,764</u>	<u>(4,205)</u>	<u>280,755</u>
Total	<u>\$ 3,261,509</u>	<u>\$ 84,764</u>	<u>\$ (4,205)</u>	<u>\$ 392,339</u>

**18. Subsequent Events**

Management has evaluated subsequent events through October 20, 2020, which is the date the financial statements were available to be issued.

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

**19. Commitments and Contingencies*****Other Outstanding Legal Issues***

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

***Grants***

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

***Encumbrances***

At year-end, the Town's general fund has \$119,515 in encumbrances that will be honored in the next year.

**20. New Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued Statement No. 84, *Fiduciary Activities*, effective for the Town beginning with its year ending December 31, 2020. This statement establishes guidance on how to address the categorization of fiduciary activities for financial reporting and how fiduciary activities are to be reported, and may require reclassification of certain funds.

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

## TOWN OF PELHAM, NEW HAMPSHIRE

## Required Supplementary Information

## Schedule of Proportionate Share (GASB-68) of the Net Pension Liability

December 31, 2019

(Unaudited)

## New Hampshire Retirement System

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
December 31, 2019	June 30, 2019	0.27719737%	\$33,332,780	\$ 7,830,842	170.32%	65.80%
December 31, 2018	June 30, 2018	0.26222662%	\$32,626,743	\$ 7,217,093	174.96%	64.73%
December 31, 2017	June 30, 2017	0.25948281%	\$32,761,346	\$ 6,921,993	184.36%	67.68%
December 31, 2016	June 30, 2016	0.26521070%	\$34,102,832	\$ 6,899,201	204.41%	58.30%
December 31, 2015	June 30, 2015	0.26814720%	\$30,622,724	\$ 6,904,874	153.84%	65.47%

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

See Independent Auditors' Report.

## TOWN OF PELHAM, NEW HAMPSHIRE

Required Supplementary Information  
 Schedule of Pension Contributions (GASB 68)  
 December 31, 2019  
 (Unaudited)

## New Hampshire Retirement System

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

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

See Independent Auditors' Report.

## TOWN OF PELHAM, NEW HAMPSHIRE

Required Supplementary Information  
 Schedule of Proportionate Share and Contributions of the Net OPEB Liability (GASB 75)  
 [Unaudited]

## Schedule of Proportionate Share

## New Hampshire Retirement System Medical Subsidy

Fiscal Year	Measurement Date	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Covered Payroll	Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Net OPEB Liability
December 31, 2019	June 30, 2019	0.334968370%	\$1,468,539	\$ 7,830,842	18.75%	7.75%
December 31, 2018	June 30, 2018	0.315567730%	\$1,444,813	\$ 7,217,093	20.02%	7.53%

## Schedule of Contributions

## New Hampshire Retirement System Medical Subsidy

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

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

See Independent Auditors' Report.

## TOWN OF PELHAM, NEW HAMPSHIRE

Required Supplementary Information  
 Other Post-Employment Benefits (OPEB)  
 Schedules of Changes in the Total OPEB Liability (GAASB 75)  
 (Unaudited)

## Pelham OPEB Plan \*

	2019	2018
<b>Total OPEB Liability</b>		
Service cost	\$ 53,907	\$ 84,248
Interest on unfunded liability - time value of \$	56,120	61,257
Changes of assumptions	135,759	(382,625)
Benefit payments, including refunds of member contributions	<u>(103,644)</u>	<u>(121,966)</u>
Net change in total OPEB liability	142,142	(359,085)
Total OPEB Liability - beginning	<u>1,650,828</u>	<u>2,009,914</u>
Total OPEB Liability - ending	<u>\$ 1,792,970</u>	<u>\$ 1,650,828</u>

Does not include New Hampshire Retirement System Medical Subsidy.

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

\* Does not include New Hampshire System Medical Subsidy.

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

See Independent Auditors' Report.

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

\*Does not include New Hampshire System Medical Subsidy.

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

See Independent Auditors' Report.



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

Dear Board of Selectmen:

We have audited the financial statements of the Town of Pelham, New Hampshire as of and for the year ended December 31, 2019, and have issued our report thereon dated October 20, 2020. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit**

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

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

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

We have provided our findings regarding other matters noted during our audit in a separate letter to you dated October 20, 2020.

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Nashua, New Hampshire  
Manchester, New Hampshire  
Andover, Massachusetts  
Greenfield, Massachusetts  
Ellsworth, Maine

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#### **Planned Scope and Timing of the Audit**

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

#### **Compliance with All Ethics Requirements Regarding Independence**

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

#### **Qualitative Aspects of the Entity's Significant Accounting Practices**

##### **Significant Accounting Policies**

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Town is included in the notes to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended December 31, 2019. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

##### **Significant Accounting Estimates**

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

The most sensitive accounting estimates affecting the financial statements are:

- Estimated lives and depreciation methods for depreciable assets.
- Collectability of receivables.
- Accrued interest on long-term debt
- Net pension liability.
- Net OPEB liability.



- Estimated liability for potential tax refunds.
- Fair value of investments

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

#### ***Financial Statement Disclosures***

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

#### **Identified or Suspected Fraud**

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

#### **Significant Difficulties Encountered during the Audit**

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

#### **Uncorrected and Corrected Misstatements**

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

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are material, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures.



The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

<u>Account</u>	<u>Amount of Misstatement</u>
Due to School	\$13,184,207.29 Understated
Property Tax Revenue	\$13,184,207.29 Overstated
Reserve for Encumbrance	\$260,695.11 Overstated
Unassigned Fund Balance	\$260,695.11 Understated

#### **Disagreements with Management**

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

#### **Representations Requested from Management**

We have requested certain written representations from management, which are included in their letter dated October 20, 2020.

#### **Management's Consultations with Other Accountants**

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

#### **Other Significant Matters, Findings, or Issues**

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



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

Sincerely,

A handwritten signature in black ink that appears to read "Melanson".

Nashua, New Hampshire  
October 20, 2020



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

**Management Letter**  
**For the Year Ended December 31, 2019**

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To the Board of Selectmen  
Town of Pelham, New Hampshire

In planning and performing our audit of the basic financial statements of the Town of Pelham, New Hampshire, as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over financial reporting.

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 reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- **Reasonably possible.** The chance of the future event or events occurring is more than remote but less than likely.
- **Probable.** The future event or events are likely to occur.

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

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

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

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Nashua, New Hampshire  
Manchester, New Hampshire  
Andover, Massachusetts  
Greenfield, Massachusetts  
Ellsworth, Maine

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

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



Nashua, New Hampshire  
October 20, 2020

**STATUS OF PRIOR YEAR RECOMMENDATIONS:****1. Improve Impact Fee Accounting and Reporting*****Prior Year Issue:***

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

***Current Year Status:***

The issue remains unresolved in 2019.

***Further Action Needed:***

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

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

***Town's Response:***

This issue is currently being addressed. We will strive to improve our impact fee accounting and reporting process to ensure that it is in full compliance with NH RSA 674:21. It is frustrating that we are still struggling with this issue however it will be resolved by the 2021 audit.

**2. Improve Reconciliation of General Ledger Year End Balances*****Prior Year Issues and Current Year Status:***

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

- The due to school balance at year end should agree to the current school year assessment less all payments made during the year. The Town did not record the assessment to the general ledger, which caused the due to school balance to be incorrect.

- **Current Year Status:** The Town recorded the assessment to the general ledger; however, it was understated by \$13,000,000, resulting in an overstatement of general fund revenue.
- ♦ The reserve for inventories balance should be adjusted at year end to agree to the corresponding asset balance.
- **Current Year Status:** This issue remains unresolved in 2019.
- The reserve for encumbrances balance should be adjusted at year end to agree to the encumbrance total formally approved by the Board of Selectmen.
- **Current Year Status:** This issue remains unresolved in 2019.

***Further Action Needed:***

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

***Town's Response:***

This issue is currently being addressed. It is frustrating that we are still struggling with this issue, however, it will be resolved by the 2021 audit.

**3. Improve Cash Reconciliation Procedures**

***Prior Year Issue:***

We recommended the Treasurer and Accountant work together to investigate the "Cash Variance" account in the general ledger and resolve accordingly. Furthermore, we recommended the Town maintain supporting documentation for all adjusting entries posted to the general ledger.

***Current Year Status:***

The issue remains partially unresolved in 2019. The Town was able to provide supporting documentation for all adjusting entries selected for testing, however, the "Cash Variance" account in the general ledger was not resolved. The balance in the 'Cash Variance' account is approximately \$20,000.

***Further Action Needed:***

We recommend the Treasurer and Accountant work together to investigate the "Cash Variance" account in the general ledger and resolve accordingly.

***Town's Response:***

We will ensure that the Treasurer and Accountant work together to investigate the cash variance account in the general ledger, resolve said issue immediately and we will start

maintaining supporting documentation for all adjusting entries posted to the general ledger. This also is frustrating that we are still struggling with this issue however it will be resolved by the 2021 audit.

#### **4. Ensure General Ledger Is in Balance**

##### ***Prior Year Issue:***

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

##### ***Current Year Status:***

This issue was addressed in 2019 and is considered resolved.

#### **CURRENT YEAR RECOMMENDATIONS:**

#### **5. Prepare for GASB Statements 84 and 87**

GASB Statements 84 and 87 will apply to the Town in 2020 and 2021, respectively. Statement 84 addresses Fiduciary Activities and may require changes in how the Town accounts and reported these activities. Statement 87 significantly changes the accounting standards for leases and will now require various leases to be reported on the Town's balance sheet.

We recommend the Finance Department prepare for these accounting changes by ensuring all departments are aware of the pending changes. The Finance Department should also consider establishing a lease accounting policy to ensure all material leases are properly identified.

##### ***Town's Response:***

We will review the GASB Statements and adjust our accounting practices accordingly to ensure we are in compliance.

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**Report of Revenue for the Town Report  
Town of Pelham  
For 12/31/2020**

**Tax Collector Revenue**

Property Tax	\$ 40,070,703.96
Land Use	30,186.25
Yield Taxes	14,084.30
Payment in Lieu of Taxes	18,591.00
Interest on Taxes	2,355.01
Property Tax Interest	26,461.15
Tax Coll Ret Check Fee	650.00
Tax Lien Interest	61,053.98
<b>Total Tax Collector Revenue</b>	<b>\$ 40,224,085.65</b>

**Town Clerk Revenue**

UCC Filing & Certificates	\$ 3,000.00
Motor Vehicles Decal Fees	60,909.00
Town MV Title Fees	7,234.00
Town MV Registration Fees	3,450,454.43
Town Dog License Fees	9,702.00
Dog Fines & Penalties	2,415.50
Civil Forfeiture Fee - Dogs	7,942.00
Boat Taxes	11,194.30
Hunting/Fishing License	430.00
Vital Statistics	8,097.00
Marriage Ceremony	1,500.00
Town Clerk - Notary Public Fee	1,170.00
Miscellaneous	36,685.11
<b>Total Town Clerk Revenue</b>	<b>\$ 3,600,733.34</b>

**Planning Department Permits**

Planning	\$ 428.75
Building Permits	44,059.20
Sign Fees	390.00
Pellet Stove Fees	425.00
Electrical Permits	17,100.00
Well Water Permit	175.00
Plumbing Permits	7,575.00
Septic System Permits	9,425.00
Junk License Renewal Fees	75.00
Occupancy Permits	4,875.00
Reinspection Fees	(100.00)
Fines	250.00
<b>Total Planning Department Permits</b>	<b>\$ 84,677.95</b>

**Planning Board Fees**

PB-Application Fees	\$ 8,895.00
PB-Advertising Fees	2,325.00
<b>Total Planning Board Fees</b>	<b>\$ 11,220.00</b>

**Assessing Fees**

Assessing - Copies & Fees	\$ 82.00
<b>Total Assessing Fees</b>	<b>\$ 82.00</b>

**Police Department Revenue**

PD Alarm Permits	\$ 130.00
PD Misc (inmate phone,etc)	75.00
PD Special Details	61,338.65
PD Insurance Fees	90.00
PD Parking Violations	125.00
PD Sex Offender Reg PD Portion	110.00
<b>Total Police Department Revenue</b>	<b>\$ 61,868.65</b>

**Fire Department Revenue**



Run: 2/01/2021 at 1:54 PM

**Report of Revenue for the Town Report  
Town of Pelham  
For 12/31/2020**

All

Ambulance Fees Revenue	\$ 329,972.03
FD Miscellaneous	7,114.00
FD Ambulance Billing Fees	(7,356.51)
<b>Total Fire Department Revenue</b>	<b>\$ 329,729.52</b>
<b>Cable Department Revenue</b>	
Cable Income	\$ 257,896.92
<b>Total Cable Revenue</b>	<b>\$ 257,896.92</b>
<b>Cemetery Department Revenue</b>	
Cemetery - Open & Close	\$ 23,400.00
Cemetery - Cremation	7,950.00
Cemetery - Lots	6,880.00
Cemetery - Foot Marker	1,050.00
<b>Total Cemetery Revenue</b>	<b>\$ 39,280.00</b>
<b>Welfare Reimbursements</b>	
<b>Total Welfare Reimbursements</b>	<b>\$ 0.00</b>
<b>Transfer Station Revenue</b>	
Transfer - Recycle Lt Iron	\$ 19,222.53
Transfer - Recycling/Aluminum	6,396.50
Transfer - CFCC/HCFC Disposal	6,260.00
Transfer - TV & Monitors	8,200.00
Transfer - Batteries	2,412.96
Transfer - Furniture	12,739.00
<b>Total Transfer Station Revenue</b>	<b>\$ 55,230.99</b>
<b>Other Revenue</b>	
Sale of Property	\$ 21,059.49
Interest Earned - Excess Funds	95,150.45
Highway - Plowing Private Roads	300.00
Unanticipated Revenue from State	89,577.66
Miscellaneous Revenue	1,731.75
SONH COVID 19 Funds	286,756.65
Hawkers & Peddlers	775.00
NH Shared Rev/Meal	710,057.18
NH Highway Block Grant	326,898.84
Conservation Sign Revenue	266.00
NH/Fed Forest Land Reimb	34.83
Total Other Revenue	\$ 1,532,607.85
<b>Total Revenues</b>	<b>\$ 46,197,412.87</b>

**Town of Pelham****Town of Pelham Expenses**

Selectmen		
Selectmen - Salaries	\$	422,651.54
Selectmen - Supplies		4,310.72
Selectmen - Telephone		3,582.85
Selectmen - Repairs		91.99
Selectmen - Rentals		525.00
Selectmen - New Equipment		1.00
Selectmen - Accounting Software Maintenance		1,316.75
Selectmen - Expenses		<u>77,349.69</u>
Total Selectmen	\$	<u>509,829.54</u>
IT Department		
IT Department - Supplies	\$	11,407.28
IT Department - Telephone/Internet		3,707.42
IT Department - New Equipment		67,053.18
IT Department - Software/Maintenance		<u>59,998.65</u>
Total IT Department	\$	<u>142,166.53</u>
Town Clerk/Tax Collector		
Town Clerk - Salaries	\$	221,123.37
Town Clerk - Supplies		22,813.27
Town Clerk - Telephone		90.00
Town Clerk - Rentals		524.96
Town Clerk - Expenses		<u>2,009.95</u>
Total Town Clerk/Tax Collector	\$	<u>246,561.55</u>
Elections		
Elections - Salaries	\$	19,776.11
Elections - Supplies		(6,781.72)
Elections - Expenses		<u>250.00</u>
Total Elections	\$	<u>13,244.39</u>
Assessor		
Assessor - Salaries	\$	45,362.39
Assessor - Supplies		2,651.33
Assessor - Telephone		45.00
Assessor - Rentals		524.96
Assessor - Expenses		75,638.19
Assessor - Specials		<u>46,855.83</u>
Total Assessor	\$	<u>171,077.70</u>
Treasurer		
Treasurer - Salaries	\$	4,740.00
Treasurer - Supplies		735.43
Treasurer - Expense		20,234.79
Treasurer - Specials		<u>7,021.72</u>
Total Treasurer	\$	<u>32,731.94</u>
Legal Expenses		
Legal - Expenses	\$	<u>128,168.32</u>
Total Legal Expenses	\$	<u>128,168.32</u>
NH Retirement		
Retirement - Expense	\$	<u>1,804,747.93</u>
Total NH Retirement	\$	<u>1,804,747.93</u>
Planning And Zoning		

**Town of Pelham****Town of Pelham Expenses**

Planning - Salaries	\$ 356,233.69
Planning - Supplies	7,378.61
Planning - Telephone	1,828.41
Planning - Gas & Oil	163.64
Planning - Repairs	81.35
Planning - Rentals	524.96
Planning - Expenses	19,297.85
Planning - Specials	2,000.00
Planning - Special Project MS4	<u>78,507.50</u>
<b>Total Planning And Zoning</b>	<b>\$ 466,016.01</b>
 Town Buildings	
Town Buildings - Salaries	\$ 19,056.00
Town Buildings - Supplies	8,460.80
Town Buildings - Electric	127,761.11
Town Buildings - Phones/Cable	24,805.31
Town Buildings - Water/Pennichuck	17,252.00
Town Buildings - Heat/Pro/Oil	55,530.19
Town Buildings - Repairs	48,655.64
Town Buildings-Library Heating System	8,354.88
Town Buildings - New Equip/Tech Plan	10,279.32
Town Buildings - Exp/Maintenance	29,195.69
Town Buildings - HVAC/Plumbing Maint.	14,103.75
Town Buildings - Elec./Fire Maintenance	16,770.50
Town Buildings - Cleaning Maintenance	81,828.00
Town Buildings - Landscaping Maintenance	<u>105,622.50</u>
<b>Total Town Buildings</b>	<b>\$ 567,675.69</b>
 Cemetery	
Cemetery - Salaries	\$ 113,765.27
Cemetery - Supplies	9,790.27
Cemetery - Telephone	3,754.33
Cemetery - Gas & Oil	1,613.56
Cemetery - Repairs	4,360.69
Cemetery - Rentals	375.00
Cemetery - New Equip	3,535.88
Cemetery - Expenses	10,618.97
Cemetery - Specials	<u>3,303.02</u>
<b>Total Cemetery</b>	<b>\$ 151,116.99</b>
 Insurance	
Insurance - Expense	<u>\$ 2,292,942.83</u>
<b>Total Insurance</b>	<b>\$ 2,292,942.83</b>
 Police	
Police-Salaries	\$ 2,720,879.76
Police-Supplies	44,444.50
Police-Telephone	22,750.34
Police-Gasoline	33,142.37
Police-Repairs	62,849.64
Police-Rentals	4,042.98
Police-New Equipment	113,820.00
Police-Expenses	<u>170,865.33</u>
<b>Total Police</b>	<b>\$ 3,172,794.92</b>
 Highway	
Highway - Salaries	\$ 454,707.48
Highway - Supplies	131,769.94
Highway - Telephone	6,655.80
Highway - Gas & Oil	<u>75,507.94</u>

**Town of Pelham****Town of Pelham Expenses**

Highway - Repairs	38,206.83
Highway - Rentals	300,123.78
Highway - Expenses	52,527.87
Highway - Specials	<u>247,297.91</u>
Total Highway	\$ 1,306,797.55
Transfer Station	
Transfer - Salaries	\$ 277,512.83
Transfer - Supplies	3,537.72
Transfer - Telephone	2,948.47
Transfer - Gas & Oil	3,098.66
Transfer - Repairs	19,369.54
Transfer - Rentals	4,857.75
Transfer - New Equip	1,248.56
Transfer - Expenses	<u>390,567.11</u>
Total Transfer Station	\$ 703,140.64
Health Officer	
Health Officer - Expenses	\$ 30,821.00
Health Officer - Specials	<u>37,500.00</u>
Total Health Officer	\$ 68,321.00
Health Services	
Health Services - Expenses	\$ 72,750.00
Total Health Services	\$ 72,750.00
Human Services	
Human Services - Salaries	\$ 13,087.50
Human Services - Expenses	<u>32,045.45</u>
Total Human Services	\$ 45,132.95
Parks And Recreation	
Recreation - Salaries	\$ 211,935.99
Recreation - Supplies	4,491.15
Recreation - Telephone	4,355.62
Recreation - Gas & Oil	413.99
Recreation - Repairs	4,698.00
Recreation - Rentals	4,838.01
Recreation - Expenses	<u>25,806.00</u>
Total Parks And Recreation	\$ 256,538.76
Cable	
Cable - Salaries	\$ 104,572.19
Cable - Supplies	2,618.26
Cable - Telephone	1,819.53
Cable - Repairs	4,401.71
Cable - New Equipment	15,304.76
Cable - Expenses	<u>3,351.64</u>
Total Cable	\$ 132,068.09
Senior Citizens	
Senior Citizens - Salaries	\$ 121,456.58
Senior Citizens - Supplies	362.08
Senior Citizens - Telephone	3,385.90
Senior Citizens - Gas & Oil	1,189.18
Senior Citizens - Repairs	451.99
Senior Citizens - Rentals	1,374.10
Senior Citizens - Expenses	<u>4,848.85</u>

**Town of Pelham****Town of Pelham Expenses**

Total Senior Citizens	\$ 133,068.68
Library	
Library - Salaries	\$ 389,329.46
Library - Office Supplies	718.69
Library - Program Supplies	755.06
Library - Misc. Office Supplies	888.45
Library - Printer/Copier Paper & Toner	1,836.75
Library - Postage	129.51
Library - Book Processing Supplies	1,126.67
Library - Telephone	613.05
Library - Grandfather Clock Maintenance	250.00
Library - Noise Abatement	15,718.69
Library - New Equipment	408.69
Library - Automated Library System Updates	2,575.00
Library - Furniture, shelving, other equipment	589.32
Library - Expenses	2,810.43
Library - Legal Expenses	17.50
Library - Adult Programs	1,384.50
Library - Children's Program	3,278.99
Library - Summer Reading Program	239.53
Library - Young Adult Program	721.40
Library - NH Library Association	35.00
Library - Staff Training & Dev	2,800.00
Library - Mileage	43.35
Library - Printed Materials	9,170.00
Library - Adult Books	18,068.33
Library - Adult Large Print Books	11,285.51
Library - Children's Books	3,062.12
Library - Young Adult Books	2,171.03
Library - Magazine Subscriptions	163.90
Library -Newspapers	322.95
Total Library	\$ 470,513.88
Conservation Commission	
Cons Comm - Expenses	\$ 1,828.76
Total Conservation Commission	\$ 1,828.76
Principal - L/T Bonds & Notes	
Debt Service Principal	\$ 649,038.37
Total Principal - L/T Bonds & Notes	\$ 649,038.37
Interest - L/T Bonds & Notes	
Debt Service - Interest	\$ 92,181.94
Total Interest - L/T Bonds & Notes	\$ 92,181.94

**Town of Pelham**  
**Department Expenditures Comparative Budget to Actual**  
**12/31/2020**

	<b>Budget</b>	<b>Expended</b>
<b>Expenses</b>		
Selectmen	\$ 524,699.00	\$ 509,829.54
IT Department	161,728.00	142,166.53
Budget Committee	1.00	0.00
Trust Funds	150.00	0.00
Town Clerk	266,846.00	246,561.55
Elections	30,779.00	13,244.39
Assessor	206,640.00	171,077.70
Treasurer	15,249.00	32,731.94
Legal	96,000.00	128,168.32
Retirement - Expense	1,917,125.00	1,804,747.93
Planning	507,131.00	466,016.01
Town Buildings	668,118.00	567,675.69
Cemetery	152,793.00	151,116.99
Insurance	2,637,814.00	2,292,942.83
Police	3,373,951.00	3,172,794.92
Fire	2,555,504.00	2,117,669.07
Emergency Management	8,644.00	(16,693.42)
Highway	1,810,268.00	1,306,797.55
Transfer	861,154.00	703,140.64
Health Officer	45,766.00	68,321.00
Health Services	73,500.00	72,750.00
Human Services	73,290.00	45,132.95
Recreation	263,261.00	256,538.76
Cable	145,873.00	132,068.09
Senior. Citizens	146,643.00	133,068.68
Library	527,953.00	470,513.88
Town Celebrations	9,260.00	16,433.40
Conservation Comm	5,989.00	1,828.76
Debt Service Principal	649,037.00	649,038.37
Debt Service - Interest	96,999.00	92,181.94
<b>Total Expenses</b>	<b>\$ 17,832,165.00</b>	<b>\$ 15,747,864.01</b>

\*This Report has not been Audited\*



**Proposed Budget**  
**Pelham**

For the period beginning January 1, 2020 and ending December 31, 2020

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/21/20

**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
David W Clewin	Chairman Budget	
David E. Scott	Board Member	
Jeff Bassett	Member Budget	
Andrea Capone	Vice Chair Budget	
Robert Stevens	Member	
Heather Foye	SELECTMAN	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.mtrsportal.org/>

For assistance please contact:  
NH DRA Municipal and Property Division  
(603) 230-5080  
[https://www.treasury.state.nh.us/mtrsportal/](mailto:https://www.treasury.state.nh.us/mtrsportal/)

**New Hampshire  
Department of  
Revenue Administration**



**2020  
MS-737**

**Appropriations**

Amount	Purpose	Article	Appropriation for period ending 12/31/2019 12/31/2018	Budget Appropriations for period ending 12/31/2020 [Recommended] (Not Recommended)		Committee's period ending 12/31/2020 [Recommended]	Committee's period ending 12/31/2020 [Not Recommended]	Committee's period ending 12/31/2020 [Not Recommended]
				Appropriation for period ending 12/31/2019 12/31/2018	Appropriation for period ending 12/31/2020 [Recommended] (Not Recommended)			
<b>General Government</b>								
00000-00000	Competitive Bidding		\$0	\$0	\$0	\$0	\$0	\$0
4130-4130	Executive	07	\$517,048	\$516,358	\$570,063	\$0	\$688,574	\$0
4140-4140	Electoral, Registration, and Vital Statistics	07	\$246,181	\$246,408	\$238,740	\$0	\$287,625	\$0
4150-4161	Financial Administration	07	\$105,073	\$245,534	\$221,050	\$0	\$227,888	\$0
4152	Registration of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expenses	07	\$122,051	\$97,500	\$86,000	\$0	\$88,000	\$0
4160-4160	Professional Administration	07	\$1,718,873	\$1,752,918	\$1,870,081	\$0	\$1,917,125	\$0
4191-4195	Planning and Zoning	07	\$362,050	\$413,254	\$463,629	\$0	\$507,131	\$0
4194	General Government Buildings	07	\$74,822	\$797,578	\$649,758	\$0	\$688,118	\$0
4195	Centers	07	\$143,861	\$148,539	\$152,873	\$0	\$152,793	\$0
4196	Insurance	07	\$2,120,575	\$2,590,049	\$2,678,829	\$0	\$2,637,814	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4198	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
<b>General Government Subtotal</b>								
			\$6,196,644	\$6,742,216	\$6,381,348	\$0	\$7,185,073	\$0
<b>Public Safety</b>								
4210-4214	Police	07	\$2,943,630	\$3,065,214	\$3,338,115	\$0	\$3,373,851	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	07	\$7,238,281	\$2,353,561	\$2,401,014	\$0	\$2,438,800	\$0
4240-4246	Burglary Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4299	Emergency Management	07	\$0	\$28,644	\$28,644	\$0	\$38,844	\$0
4290	Other (including Contingencies)		\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>								
			\$5,980,891	\$5,425,404	\$5,741,773	\$0	\$5,810,589	\$0
<b>Airport Aviation Center</b>								
4301-4300	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0

**New Hampshire  
Department of  
Revenue Administration**



**2020  
MS-737**

**Appropriations**

Account	Purpose	Actual Expenditures for period ending 12/31/2019		Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)		Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
		Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2020 (Recommended)	Appropriations for period ending 12/31/2020 (Not Recommended)	Appropriations for period ending 12/31/2020 (Not Recommended)	
<b>Highways and Streets</b>						
4311	Administration	\$7	\$1,404,569	\$1,553,472	\$1,686,766	\$0
4312	Highways and Streets	\$0	\$328,884	\$0	\$0	\$0
4313	Buildings	\$0	\$1,713,000	\$0	\$0	\$0
4315	Street Lighting	\$0	\$0	\$0	\$0	\$0
4319	Other	\$0	\$0	\$0	\$0	\$0
	Highways and Streets Total	\$1,404,569	\$3,160,259	\$1,686,766	\$0	\$1,610,266
<b>Sanitation</b>						
4321	Administration	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	07	\$858,789	\$724,140	\$858,581	\$0
4325	Bond Waste Cleanup	\$0	\$0	\$0	\$0	\$0
4326-4329	Solid Waste Collection and Disposal	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0	\$0
	Sanitation Total	\$858,789	\$724,140	\$858,581	\$0	\$854,164
<b>Water Distribution and Treatment</b>						
4331	Administration	\$0	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0	\$0
4335-4338	Water Treatment, Conservation and Other	\$0	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Total	\$0	\$0	\$0	\$0	\$0
<b>Electric</b>						
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0	\$0
4355	Other Electric Costs	\$0	\$0	\$0	\$0	\$0
	Electric Total	\$0	\$0	\$0	\$0	\$0

**New Hampshire  
Department of  
Revenue Administration**



**2020  
MS-737**

**Department of  
Revenue Administration**

**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for Appropriations for period ending 12/31/2020		Budget Committee's Budget Committee's (Recommendation) (New Recommendation)
					12/31/2019	12/31/2020	
<b>Health</b>							
4411	Administration	07	\$42,495	\$45,798	\$45,798	\$0	\$45,798
4414	Peer Control		\$0	\$0	\$0	\$0	\$0
4415-4415	Health Agencies, Hospitals, and Other	07	\$64,000	\$73,500	\$73,500	\$0	\$73,500
	<b>Health-Subtotal</b>		<b>\$66,105</b>	<b>\$119,298</b>	<b>\$119,298</b>	<b>\$0</b>	<b>\$119,298</b>
<b>Welfare</b>							
4441-4442	Administration and Direct Assistance	07	\$45,457	\$93,040	\$93,040	\$0	\$73,200
4444	Intra-governmental Welfare Payments		\$0	\$0	\$0	\$0	\$0
4445-4448	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0
	<b>Welfare-Subtotal</b>		<b>\$45,457</b>	<b>\$93,040</b>	<b>\$93,040</b>	<b>\$0</b>	<b>\$73,200</b>
<b>Culture and Recreation</b>							
4520-4529	Parks and Recreation	07	\$263,158	\$280,897	\$280,897	\$0	\$263,261
4550-4559	Library	07	\$434,341	\$443,439	\$443,439	\$0	\$447,963
4583	Publicic Purposes	07	\$10,036	\$9,280	\$9,280	\$0	\$8,250
4619	Other Culture and Recreation	07	\$269,005	\$273,653	\$269,110	\$0	\$222,616
	<b>Culture and Recreation-Subtotal</b>		<b>\$945,302</b>	<b>\$917,779</b>	<b>\$1,050,037</b>	<b>\$0</b>	<b>\$91,082,880</b>
<b>Conservation and Development</b>							
4611-4612	Administration and Purchasing of Natural Resources	07	\$5,348	\$7,347	\$6,989	\$0	\$5,989
4618	Other Conservation		\$30,000	\$30,000	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0
	<b>Conservation and Development-Subtotal</b>		<b>\$35,348</b>	<b>\$37,347</b>	<b>\$6,989</b>	<b>\$0</b>	<b>\$5,989</b>

**New Hampshire  
Department of  
Revenue Administration**



**2020  
MS-737**

**Appropriations**

Account	Funding Source	Appropriations		Budget Committee's Allocation's Appropriations for period ending 12/31/2020 [Recommended]	Budget Committee's Allocation's Appropriations for period ending 12/31/2020 [Not Recommended]
		Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019		
<b>Debt Service</b>					
4711	Long Term Bonds and Notes - Principal	\$7	\$704,512	\$719,714	\$698,037
4721	Long Term Bonds and Notes - Interest	\$7	\$118,205	\$113,477	\$65,668
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
	<b>Debt Service Subtotal</b>	<b>\$823,717</b>	<b>\$824,191</b>	<b>\$746,036</b>	<b>\$74,304</b>
<b>Capital Outlays</b>					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
	<b>Capital Outlays Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914G	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914G	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Proprietary Funds	\$0	\$0	\$0	\$0
	<b>Operating Transfers Out Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Operating Budget Appropriation</b>	<b>\$17,337,836</b>	<b>\$0</b>	<b>\$17,713,461</b>	<b>\$0</b>



**Special Warrant Articles**

Account	Purpose	Article	Attachment's Appropriations. Not Appropriations for Appropriations for Period Ending 12/31/2029 (Recommended) Other Period (Recommended)	Budget Committee's Committee's Appropriations for Appropriations for Period Ending 12/31/2029 (Recommended) Other Period (Recommended)	Budget Committee's Committee's Appropriations for Appropriations for Period Ending 12/31/2029 (Recommended) Other Period (Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0
4312	Highways and Streets	10	\$336,185	\$0	\$336,185
4915	To Capital Reserve Fund	09	\$100,000	\$0	\$100,000
		Purpose: Highway Block Grant			
		Plaintext: Highway Departmental Highway Maintenance Capital Res			
		Total Proposed Special Articles	\$436,185	\$0	\$436,185
					\$0



New Hampshire  
Department of  
Revenue Administration

2020  
MS-737

Individual Warrant Articles

**New Hampshire  
Department of  
Revenue Administration**



**2020  
MS-737**

**Revenues**

Amount	Source	Actual Revenue for period ending 12/31/2019	Budget Committee's Estimated Revenue for period ending 12/31/2020	Budget Committee's Estimated Revenue for period ending 12/31/2019
<b>Taxes</b>				
3120	Land Use Change Tax - General Fund	\$7	\$0	\$62,000
3130	Resident Tax	\$7	\$0	\$0
3145	Yield Tax	\$7	\$0	\$5,000
3165	Payment in Lieu of Taxes	\$7	\$0	\$26,000
3187	Excavation Tax	\$7	\$0	\$0
3189	Other Taxes	\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$7	\$0	\$100,000
9981	Inventory Penalties	\$0	\$0	\$0
	<b>Taxes Subtotal</b>	\$0	\$165,000	\$165,000
<b>Licenses, Permits, and Fees</b>				
3210	Business Licenses and Permits	\$7	\$0	\$2,000
3220	Motor Vehicle Permit Fees	\$7	\$0	\$2,500,000
3230	Building Permits	\$7	\$0	\$70,000
3250	Other Licenses, Permits, and Fees	\$7	\$0	\$40,000
3311-3319	From Federal Government	\$0	\$0	\$0
	<b>Licenses, Permits, and Fees Subtotal</b>	\$0	\$5,012,000	\$5,012,000
<b>State Sources</b>				
3361	Shared Revenue	\$7	\$0	\$108,544
3362	Interest and Income Tax Distribution	\$7	\$0	\$850,000
3363	Highway Block Grant	\$0	\$0	\$306,195
3954	Water Pollution Grant	\$0	\$0	\$0
3365	Housing and Community Development	\$0	\$0	\$0
3366	State and Federal Forest Land Reimbursement	\$0	\$0	\$0
3367	Flood Control Reimbursement	\$0	\$0	\$0
3368	Other (including Reimbursement)	\$0	\$0	\$0
3379	From Other Government	\$0	\$0	\$0
	<b>State Sources Subtotal</b>	\$0	\$1,084,729	\$1,084,729

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



**2020**  
**MS-737**

**Revenues**

Account	Source	Revenues			Estimated Revenue for period ending 12/31/2020	Estimated Revenue for period ending 12/31/2020
		Actual Revenue for period ending 12/31/2019	Estimated Revenue for period ending 12/31/2020	Budget Committee's Estimated Revenue for period ending 12/31/2020		
3401-3400 Income from Departments		07	50	\$675,000	\$675,000	\$675,000
3409 Other Charge	Charges for Services Rendered	07	50	\$675,000	\$675,000	\$675,000
<b>Miscellaneous Revenues</b>						
3501 Sale of Municipal Property		07	50	\$0	\$0	\$0
3502 Interest on Investments		07	50	\$200,000	\$200,000	\$200,000
3503-3509 Other		07	50	\$25,000	\$25,000	\$25,000
	Miscellaneous Revenue Received	09	50	\$225,000	\$225,000	\$225,000
<b>Intergovernmental Transfers In</b>						
3912 From Special Revenue Funds			50	\$0	\$0	\$0
3913 From Capital Projects Funds			50	\$0	\$0	\$0
3914A From Enterprise Funds: Airport (Officer)			50	\$0	\$0	\$0
3914E From Enterprise Funds: Electric (Officer)			50	\$0	\$0	\$0
3914O From Enterprise Funds: Other (Officer)			50	\$0	\$0	\$0
3914S From Enterprise Funds: Sewer (Officer)			50	\$0	\$0	\$0
3914W From Enterprise Funds: Water (Officer)			50	\$0	\$0	\$0
3915 From Capital Reserve Funds			50	\$0	\$0	\$0
3916 From Trust and Fiduciary Funds			50	\$0	\$0	\$0
3917 From Conservation Funds			50	\$0	\$0	\$0
	Intergovernmental Transfers In Budgeted	50	50	\$0	\$0	\$0
<b>Other Financing Sources</b>						
3934 Proceeds from Long Term Bonds and Notes			50	\$0	\$0	\$0
3935 Amount Used from Fund Balance		08	50	\$650,000	\$650,000	\$650,000
3939 Fund Balance to Ending Total			50	\$0	\$0	\$0
	Other Financing Sources Budgeted	50	50	\$630,000	\$630,000	\$630,000
	Total Estimated Revenues and Credits	50	50	\$5,725,725	\$5,725,725	\$5,725,725



### Budget Summary

Item	Budget Committee's Period ending 12/31/2020 (Recommended)		Budget Committee's Period ending 12/31/2020 (Recommended)
	Operating Budget Appropriations	Special Warrant Articles	Individual Warrant Articles
Total Appropriations	\$17,337,430	\$436,185	\$17,713,461
Less Amount of Estimated Revenues & Credits	\$18,522,725	\$748,704	\$18,896,350
Estimated Amount of Taxes to be Raised	\$5,729,729	\$5,729,729	\$5,729,729
	<u>\$12,792,999</u>	<u>\$13,158,621</u>	



### Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$18,898,340</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$649,037
3. Interest: Long-Term Bonds & Notes	\$98,999
4. Capital Outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$748,036
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$18,152,314</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,815,231
 <b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$118,704
10. Voted Cost Items (Voted at Meeting)	\$118,704
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (REAA 12:18-a), Amount Voted</b>	<b>\$0</b>
 <b>Maximum Allowable Appropriations Voted at Meeting:</b>	
<b>Line 1 + Line 3 + Line 11 + Line 12</b>	
	<b>\$20,712,581</b>



**Pelham**  
Summary Inventory of Valuation

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

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

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

**Assessor**

Monica Hurley (Corcoran Consulting Associates)

**Municipal Officials**

Name	Position	Signature
Robert Hawerty	Board of Selectmen	
Heather Forde	Board of Selectmen	
Kevin Cote	Board of Selectmen	
Jale Bergeron	Board of Selectmen	
Harold Lynde	Board of Selectmen	

**Preparer**

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

Preparer's Signature



10/15/2020



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-1**

<b>Land Value Only</b>		<b>Acres</b>	<b>Valuation</b>
1A	Current Use RSA 79-A	3,496.12	\$384,877
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	8,359.54	\$825,785,503
1G	Commercial/Industrial Land	586.32	\$39,584,140
1H	<b>Total of Taxable Land</b>	<b>12,641.96</b>	<b>\$865,264,320</b>
1I	Tax Exempt and Non-Taxable Land	3,177.44	\$31,830,875
<b>Buildings Value Only</b>		<b>Structures</b>	<b>Valuation</b>
2A	Residential	0	\$1,203,458,979
2B	Manufactured Housing RSA 874.31	0	\$273,630
2C	Commercial/Industrial	0	\$80,267,121
2D	Discretionary Preservation Easements RSA 79-D	0	\$0
2E	Taxation of Farm Structures RSA 79-F	0	\$0
2F	<b>Total of Taxable Buildings</b>	<b>0</b>	<b>\$1,283,889,900</b>
2G	Tax Exempt and Non-Taxable Buildings	0	\$60,910,200
<b>Utilities &amp; Timber</b>			<b>Valuation</b>
3A	Utilities		\$58,945,380
3B	Other Utilities		\$0
4	Mature Wood and Timber RSA 79-G		\$0
<b>5</b>	<b>Valuation before Exemption</b>		<b>\$2,009,199,610</b>
<b>Exemptions</b>		<b>Total Granted</b>	<b>Valuation</b>
6	Certain Disabled Veterans RSA 72:36-a	0	\$0
7	Improvements to Assist the Deaf RSA 72:36-b V	0	\$0
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0
<b>11</b>	<b>Modified Assessed Value of All Properties</b>		<b>\$2,009,199,610</b>
<b>Optional Exemptions</b>		<b>Amount Per</b>	<b>Total</b>
12	Blind Exemption RSA 72:37	\$15,000	9
13	Elderly Exemption RSA 72:39-a,b	\$0	41
14	Deaf Exemption RSA 72:38-b	\$0	0
15	Disabled Exemption RSA 72:37-b	\$0	0
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	18
17	Solar Energy Systems Exemption RSA 72:62	\$0	15
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0
20	<b>Total Dollar Amount of Exemptions</b>		<b>\$5,426,800</b>
21A	<b>Net Valuation</b>		<b>\$2,003,772,810</b>
21B	<b>Less TIF Retained Value</b>		<b>\$0</b>
21C	<b>Net Valuation Adjusted to Remove TIF Retained Value</b>		<b>\$2,003,772,810</b>
21D	<b>Less Commercial/Industrial Construction Exemption</b>		<b>\$0</b>
21E	<b>Net Valuation Adjusted to Remove TIF Retained Value and Commercial Construction</b>		<b>\$2,003,772,810</b>
22	<b>Less Utilities</b>		<b>\$58,945,380</b>
23A	<b>Net Valuation without Utilities</b>		<b>\$1,943,827,420</b>
23B	<b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>		<b>\$1,943,827,420</b>

Utility Value Appraiser  
Monica Hurley

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	\$14,779,400				\$14,779,400
NEW ENGLAND HYDRO TRANSMISSION CORP	\$0	\$1,170,000	\$0	\$0	\$1,170,000
NEW ENGLAND POWER COMPANY		\$8,140,600	\$0		\$8,140,600
PSNH DBA EVERSOURCE ENERGY	\$388,000	\$37,130	\$0	\$38,000	\$421,100
	<b>\$15,127,400</b>	<b>\$9,347,730</b>	<b>\$0</b>	<b>\$38,000</b>	<b>\$24,511,100</b>
Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$0	\$3,016,100	\$0	\$0	\$3,016,100
TENNESSEE GAS PIPELINE COMPANY	\$0	\$26,607,100		\$0	\$26,607,100
	<b>\$0</b>	<b>\$29,623,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,623,200</b>
Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PENNICHUCK EAST UTILITY INC	\$9,250,000	\$1,123,800	\$0	\$1,436,800	\$5,811,000
	<b>\$9,250,000</b>	<b>\$1,123,800</b>	<b>\$0</b>	<b>\$1,436,800</b>	<b>\$5,811,000</b>



**New Hampshire**  
Department of  
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**2020**  
**MS-1**

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	436	\$217,750
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	30	\$60,000
All Veterans Tax Credit RSA 72:28-b	\$500	32	\$16,000
Combat Service Tax Credit RSA 72:28-c		0	
		468	\$293,750

**Deaf & Disabled Exemption Report**

**Deaf Income Limits**

Single
Married

**Deaf Asset Limits**

Single
Married

**Disabled Income Limits**

Single
Married

**Disabled Asset Limits**

Single
Married

**Elderly Exemption Report**

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

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	1	65-74	8	\$78,400	\$470,400	\$470,400
75-79	0	75-79	8	\$112,000	\$896,000	\$896,000
80+	3	80+	27	\$145,000	\$3,915,000	\$3,814,100
			41		\$6,281,400	\$6,180,500

**Income Limits**

Single	\$35,000	Single	\$130,000
Married	\$45,000	Married	\$130,000

**Asset Limits**

Single
Married

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Adopted? No

Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Adopted? No

Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Adopted? No

Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Adopted? No

Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)

Granted/Adopted? No

Properties:

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

Current Assessed Value:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	562.30	\$197,227
Forest Land	1,818.00	\$157,989
Forest Land with Documented Stewardship	170.83	\$8,048
Unproductive Land	222.70	\$5,008
Wet Land	722.29	\$18,426
	3,498.12	\$384,877

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	291.41
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	42.06
Total Number of Owners in Current Use	Owners:	159
Total Number of Parcels in Current Use	Parcels:	236

**Land Use Change Tax**

Gross Monies Received for Calendar Year	Percentage:	75.00%	Dollar Amount:	\$238,937
Conservation Allocation				
Monies to Conservator Fund				\$179,203
Monies to General Fund				\$59,734

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

**Other Conservation Restriction Assessment Statistics**

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



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

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

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

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

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

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434 account 3358 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
This municipality has not adopted RSA 72:74 or has no applicable PILT sources	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
MAHLEP ELDERLY HOUSING	\$26,378
	\$26,376

#### Notes



**New Hampshire**  
Department of  
Revenue  
Administration

**2020**  
**\$20.20**

## **Tax Rate Breakdown Pelham**

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$11,576,090	\$2,003,772,810	<b>\$5.78</b>
County	\$2,065,318	\$2,003,772,810	<b>\$1.03</b>
Local Education	\$22,946,653	\$2,003,772,810	<b>\$11.45</b>
State Education	\$3,771,856	\$1,943,827,420	<b>\$1.94</b>
<b>Total</b>	<b>\$40,359,917</b>		<b>\$20.20</b>

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

Tax Commitment Calculation	
Total Municipal Tax Effort	\$40,359,917
War Service Credits	(\$293,750)
Village District Tax Effort	
<b>Total Property Tax Commitment</b>	<b>\$40,066,167</b>

12/2/2020

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



## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$18,889,100	
Net Revenues (Not Including Fund Balance)		(\$5,026,981)
Fund Balance Voted Surplus		(\$630,000)
Fund Balance to Reduce Taxes		(\$2,000,000)
War Service Credits	\$293,750	
Special Adjustment	\$0	
Actual Overlay Used	\$50,221	
<b>Net Required Local Tax Effort</b>	<b>\$11,576,090</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$2,065,318	
<b>Net Required County Tax Effort</b>	<b>\$2,065,318</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$30,272,543	
Net Cooperative School Appropriations		
Net Education Grant		(\$3,554,034)
Locally Retained State Education Tax		(\$3,771,856)
<b>Net Required Local Education Tax Effort</b>	<b>\$22,946,653</b>	
State Education Tax	\$3,771,856	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$3,771,856</b>	

### Valuation

#### Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$2,003,772,810	\$1,976,109,560
Total Assessment Valuation without Utilities	\$1,943,827,420	\$1,918,165,170
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$2,003,772,810	\$1,976,109,560

#### Village (MS-1V)

Description	Current Year

## Pelham

## Tax Commitment Verification

## 2020 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$40,066,167
1/2% Amount	\$200,331
Acceptable High	\$40,266,498
Acceptable Low	\$39,865,836

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

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

**Under penalties of perjury, I verify the amount above was the 2020 commitment amount on the property tax warrant.**

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

## Requirements for Semi-Annual Billing

## Pursuant to RSA 76:15-a

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

Pelham	Total Tax Rate	Semi-Annual Tax Rate
Total 2020 Tax Rate	\$20.20	\$10.10
Associated Villages		
No associated Villages to report		



## Fund Balance Retention

<b>Enterprise Funds and Current Year Bonds</b>	<b>\$0</b>
<b>General Fund Operating Expenses</b>	<b>\$47,672,927</b>
<b>Final Overlay</b>	<b>\$50,221</b>

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your government's 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*.

2020 Fund Balance Retention Guidelines: Pelham	
Description	Amount
<b>Current Amount Retained (7.46%)</b>	<b>\$3,555,201</b>
17% Retained ( <i>Maximum Recommended</i> )	\$8,104,398
10% Retained	\$4,767,293
8% Retained	\$3,813,834
5% Retained ( <i>Minimum Recommended</i> )	\$2,383,646

**TOWN OWNED BUILDINGS**

Property Name - Use	Physical Address
Scout Lodge	35 Keyes Hill Road
Raymond Field Shed	1201 Mammoth Road
Field House & Concession Stand	27 Muldoon Parkway
Highway Salt Shed	31 Newcomb Field Parkway
Highway Garage (New)	33 Newcomb Field Parkway
New Recycling Building	67 Newcomb Field Parkway
Transfer Station Trailer	71 Newcomb Field Parkway
Transfer Station Building	74 Newcomb Field Parkway
Gas Tank Storage Building	Newcomb Field Parkway
Public Library	24 Village Green
Fire Station	36 Village Green
Town Hall and Police Station	6 & 14 Village Green
Lyons Park Structure	6 & 14 Village Green
Old Town Hall/Fire Station	7 Blacksmith Lane
Historical Society Building	5 Main Street
Hobbs House Community Center	8 Nashua Road
Life Guard Shack	120 Veterans Memorial Parkway
Pump House	109 Veterans Memorial Parkway
Bathrooms	109 Veterans Memorial Parkway
Main Lodge	109 Veterans Memorial Parkway
Quonset Hut	68 Old Bridge Street- Gibson Cemetery
Main Garage with Office	68 Old Bridge Street- Gibson Cemetery
Hearse House	68 Old Bridge Street- Center Cemetery

**Town of Pelham**  
**Report of Wages Paid**  
**For the Calendar Year 2020**

Employee Name			Regular Wages*	Overtime	Details/Specials	Gross Wages
			(includes all payments)			
Ackroyd,	Carissa	L	\$ 3,821.25			\$ 3,821.25
Allard,	Maddison	O	2,018.50			2,018.50
Annal,	Valerie	M	643.50			643.50
Arpin,	Danielle	C	20,777.28			20,777.28
Atwood,	Gregory	P	1,027.44			1,027.44
Avery,	David		7,343.32			7,343.32
Avila,	Thomas	L	1,418.40	177.30		1,595.70
Babb,	Troy	M	48,180.96	15,671.62		63,852.58
Baisley,	Elise	K	2,004.75			2,004.75
Barbato,	Brian	E	89,936.93	15,794.84	4,728.00	110,459.77
Barrett,	Ralph	R	60,312.90			60,312.90
Beauregard,	Jennifer		69,235.12	2,045.23		71,280.35
Becker,	Andrew		180.00			180.00
Becotte,	Jackson		100.00			100.00
Becotte,	Jasmine		140.00			140.00
Bedard,	Jeremy	J	38,748.28	3,640.00		42,388.28
Belcher,	Stephen	J	52,149.65	1,800.92		53,950.57
Bergeron,	Jaie	J	1,200.00			1,200.00
Binette,	Melissa	J	33,912.77			33,912.77
Binette,	Nathan	M	210.00			210.00
Binette,	Kelly	A	1,176.00			1,176.00
Bistany,	Jared		132.00			132.00
Bordeleau,	Krista	D	46,289.10			46,289.10
Bordeleau,	Olivia	C	7,419.00			7,419.00
Bordeleau,	James		1,239.75			1,239.75
Boucher,	Susan	D	15,941.82			15,941.82
Bowlan,	Nathan	W	172.50			172.50
Bowlan,	Kyle		170.00			170.00
Bridge,	Nicholas	J	46,581.05	8,982.98		55,564.03
Brown,	Gilberto	W	63,892.94	9,556.60	1,824.00	75,273.54
Brown,	Andrew	D	2,013.00			2,013.00
Buckley,	Shawn		68,111.51	15,132.28		83,243.79
Bullock,	Anthony	S	50.50			50.50
Butler,	Andrew	J	2,007.50			2,007.50
Campbell,	Brian	R	74,795.76	29,046.79		103,842.55
Caprigno,	Allison	D	61,481.68	22,766.75	617.00	84,865.43
Carito,	Adam	W	632.50			632.50
Carr,	Kathleen	A	68,559.16			68,559.16
Carroll,	Brendan	T	84,818.88			84,818.88
Carter,	Mark	J	26,489.00			26,489.00
Cashman,	Corey	J	45,646.04	6,403.77		52,049.81
Charette,	Robert		187.50			187.50
Chase,	Glen	E	124,657.47	18,503.12	5,873.50	149,034.09
Cheung,	Brayden	M	220.00			220.00
Chiasson,	Katharine	C	2,002.00			2,002.00
Choate,	David	J	65,821.32	19,292.60		85,113.92
Connolly,	Jamie	Q	54,536.27	22,624.46		77,160.73
Costa,	Joseph	B	6,874.50			6,874.50
Costello,	Michael	E	4,808.44			4,808.44
Cote,	Kevin	P	1,200.00			1,200.00
Crowley,	Derek	M	2,007.50			2,007.50
Crowley,	Matthew	W	2,007.50			2,007.50
Cunningham,	Sean	D	49,616.32	2,021.50		51,637.82

This Report has not been audited

**Town of Pelham**  
**Report of Wages Paid**  
**For the Calendar Year 2020**

Employee Name		Regular Wages* (includes all payments)	Overtime	Details/Specials	Gross Wages
Currier,	Philip	800.00			800.00
D'Amour,	Brandon	165.00			165.00
Davis,	Joan	B 6,618.75			6,618.75
Davis,	Anastasia	M 8,472.38			8,472.38
Day,	Nicholas	P 675.00			675.00
DeMelo,	Siera	A 374.00			374.00
Demers,	Brian	R 97,765.26	3,973.25		101,738.51
DeRoche,	David	G 83,505.21	11,939.43	1,868.00	97,312.64
Deschene,	Hannah	253.00			253.00
Doherty,	Linda	T 21,868.82			21,868.82
Donovan,	Ryan	J 84,542.38	17,541.51	5,474.50	107,558.39
Downes,	James	200.00			200.00
Driscoll,	Jeremy	28,702.96	2,197.27		30,900.23
Drolet,	Matthew	G 1,572.00			1,572.00
Drouin,	Cole	A 3,663.50			3,663.50
Druding,	Christopher	B 2,013.00			2,013.00
Eagen,	Samantha	M 2,604.00			2,604.00
Eaves,	Brenda	A 1,550.00			1,550.00
Edwards,	Glennie	Mae 12,890.37			12,890.37
Emanuelson,	Matthew	8,044.90	1,345.01		9,389.91
Estell,	Dorothy	Lois 1,995.00			1,995.00
Fancher,	Mark	R 8,096.73			8,096.73
Fant,	Melinda	G 810.00			810.00
Farwell,	Daniel	M 67,317.54	15,926.61		83,244.15
Ferreira	Jr,	Francis 103,961.49	13,455.90		117,417.39
Ferreira,	Kody	S 40,780.70	6,949.46		47,730.16
Fisher,	Paul	D 65,398.42	19,519.25		84,917.67
Forde,	Heather	A 1,200.00			1,200.00
Fournier,	Rachel	M 2,485.00			2,485.00
Fournier,	Alison		350.00		350.00
Galgay,	Jordyn	H 2,040.50			2,040.50
Gates,	Abigail	G 231.00			231.00
Gowan,	Scott	J 110,799.98			110,799.98
Greene,	Jennifer	L 60,823.64			60,823.64
Greenwood,	James	B 58,849.90			58,849.90
Grenda,	Marilyn	F 9,207.24			9,207.24
Grinley,	Jeffrey	B 68,714.50	18,460.18		87,174.68
Grinley,	Patrick	J 54,354.62	13,023.86		67,378.48
Guerriero,	Hannah	M 1,353.17			1,353.17
Halliday,	Cody	D 67,002.32	4,133.95	48.00	71,184.27
Hamel,	Leigh	Ann 53,410.39			53,410.39
Hamilton,	Shaun	P 5,469.48			5,469.48
Hammond,	Jeri	L 3,435.00			3,435.00
Harrington,	Madeline		165.00		165.00
Harris,	Timothy	J 8,954.92	1,295.81		10,250.73
Haverty,	Robert	L 1,500.00			1,500.00
Hegan,	Aiden	J 90.00			90.00
Hein,	Gregory	M 2,958.64			2,958.64
Higgins,	Valerie	E 247.50			247.50
Hodge,	John	W 70,695.06	12,250.17		82,945.23
Hodge,	Elizabeth	L 270.00			270.00
Hoey,	Ian	P 270.00			270.00
Hoffman,	Dena	M 8,384.80			8,384.80
Hoffman,	James	B 61,448.53	6,121.21		67,569.74

This Report has not been audited

**Town of Pelham**  
**Report of Wages Paid**  
**For the Calendar Year 2020**

Employee Name			Regular Wages* (includes all payments)	Overtime	Details/Specials	Gross Wages
Hoffman,	Craig		65,691.56	7,263.99		72,955.55
Hogan,	Laurie	A	800.00			800.00
Holdsworth,	Dawn	M	13,350.00			13,350.00
Horne,	Robert	D	87,508.92	30,762.97		118,271.89
Howard,	James	G	4,991.91			4,991.91
Huertas,	Jaime		75,915.71	25,279.50	24,607.00	125,802.21
Humphreys,	Connor	M	2,184.00			2,184.00
Hurd,	Diane	L	76,386.93	259.11		76,646.04
Hurd,	Megan	M	4,750.75			4,750.75
Ignatowicz,	John	W	84,136.30	30,772.98		114,909.28
Isabelle,	Jordyn		14,883.76			14,883.76
Johnson,	Brian	R	82,951.47			82,951.47
Johnstone,	David	R	64,750.68	16,857.78		81,608.46
Joncas,	Sophia		231.00			231.00
Juscak,	Corey	J	49,307.95	6,561.38		55,869.33
Kasiske,	Michael	J	85,774.12	9,553.16	768.00	96,095.28
Keefe,	Justin	L	640.25			640.25
Keenliside,	Matthew	P	95,765.94	20,273.64	888.00	116,927.58
Kelly,	Brian	M	90,538.27	4,301.81	144.00	94,984.08
King	II,	Daniel	10,818.06	1,325.95		12,144.01
Koravos,	Olivia	J	4,045.05			4,045.05
Kosik,	Walter	J	765.00			765.00
Kuilan,	Jeremy	M	354.50			354.50
Kyle,	Christian	R	14,987.86			14,987.86
Landry,	Susan	A	45,501.20	226.86		45,728.06
Landry,	Sara	E	63,088.18			63,088.18
Law,	Jonathan	P	18,180.00			18,180.00
Leischner,	Paul	G	45,371.25			45,371.25
LeMasurier,	Noelle	M	58,715.40	11,517.48		70,232.88
Levesque,	Dylan		2,371.13			2,371.13
Lingley,	Celia	M	62,783.85	2,178.86		64,962.71
Lloyd,	Trevor	P	6,116.00			6,116.00
Locke,	James	M	83,082.19	5,279.46	568.00	88,929.65
Lodge,	William	C	14,949.65			14,949.65
Long,	Robert	W	52,628.84	1,820.88		54,449.72
Lopez,	Vincent		1,278.00			1,278.00
Lord,	Karen	L	12,865.86			12,865.86
Lozowski,	John	P	27,803.18			27,803.18
Lyman,	Olivia	C	2,214.00			2,214.00
Lynde,	Harold	V	1,200.00			1,200.00
Mahoney,	Landra	L	405.00			405.00
Malloy,	Regina	M	46,017.59	1,132.65		47,150.24
Mannion,	Dennis	J	5,035.36		5,241.00	10,276.36
Marcus,	Tracey		107.04			107.04
Marsden,	Dorothy	A	74,957.12	2,295.98		77,253.10
Marston,	Julie	A	48,005.45			48,005.45
Martin,	Kevin	J	5,363.36		35,628.50	40,991.86
Martin,	Rhonda	M	36,385.59	152.51		36,538.10
Mastropiero,	Rebecca	L	6,386.00			6,386.00
McAdam,	Shawn	P	2,004.75			2,004.75
McCarthy,	Brian	C	118,279.83			118,279.83
McClay,	Gregory	V	76,829.99			76,829.99
McGlynn,	Karen		28,140.00			28,140.00
McGowan,	Deborah	A	1,056.00			1,056.00

This Report has not been audited

**Town of Pelham**  
**Report of Wages Paid**  
**For the Calendar Year 2020**

Employee Name			Regular Wages* (includes all payments)	Overtime	Details/Specials	Gross Wages
Michaud,	Megan	R	4,226.25			4,226.25
Midgley,	Jeannette		18,647.25			18,647.25
Midgley,	James	T	60,169.85	14,697.42		74,867.27
Midgley,	James	F	129,722.53			129,722.53
Montano,	Bismark		76,945.02	19,279.04	5,796.00	102,020.06
Moore,	Daniel		264.00			264.00
Murphy,	Nicholas	P	52,065.84	22,014.89		74,080.73
Nale,	Catherine		210.00			210.00
Neskey,	Larry	P	65,184.76	2,823.09		68,007.85
Newcomb,	Linda		58,246.36	6,005.16		64,251.52
Nottebart,	Joshua	R	300.50			300.50
Noyes,	Benjamin	P	71,306.30	24,003.06		95,309.36
O	Donnell, Thoma		98,463.13	13,738.26		112,201.39
O'Connell	Galeotalanz	Shanno	71,137.97	19,115.95		90,253.92
O'Connor,	Timothy	K	563.50			563.50
O'Connor,	Jarrett		786.25			786.25
Ogiba,	Michael	A	35.00			35.00
Olson,	Jean	A	49,054.28	1,346.89		50,401.17
O'Maley,	Susan	E	1,157.98			1,157.98
Orlando,	Kaelyn	A	2,040.50			2,040.50
Owens,	Lisa	A	54,462.12	19.26		54,481.38
Page,	Ronald	L	84,199.26	15,795.78		99,995.04
Pawlowicz,	Kenneth	J	2,301.00			2,301.00
Pelletier,	Nicholas	T	46,615.88	15,356.52		61,972.40
Pendergast,	Georgia	A	2,632.00			2,632.00
Perriello,	Anne	T	97,022.54	526.86	3,116.00	100,665.40
Petrosino,	Stephen	R	18,479.79	1,861.67		20,341.46
Pitts,	Ryan	J	64,185.43	26,825.96	188.00	91,199.39
Provencal,	Ty		715.00			715.00
Regan,	Kimberly	A	800.00			800.00
Riddering,	Mark	N	69,679.93	11,791.53	4,040.00	85,511.46
Rizzo,	Brenda	M	58,490.64	2,933.97		61,424.61
Roark,	Joseph	A	161,533.95		816.00	162,349.95
Roberts,	Olivia	L	2,304.00			2,304.00
Robichaux,	Matthew	R	1,986.00			1,986.00
Roche,	Justin	J	2,013.00			2,013.00
Rooney,	Daniel	C	77,265.83	20,607.99		97,873.82
Russo,	Steven	M	61,125.32	8,161.61	2,568.00	71,854.93
Sage,	Derek		2,317.00			2,317.00
Salois,	Kelly	L	44,470.40	4,748.82		49,219.22
Sauer,	Robert	J	4,534.50			4,534.50
Schedeler,	Elizabeth	A	574.00			574.00
Simes,	Michael	W	78,163.08	18,856.41	2,916.00	99,935.49
Simoneau,	Benoit		1,590.00			1,590.00
Slater,	David	J	24,330.00			24,330.00
Slattery,	Elizabeth	D	709.88			709.88
Slattery,	Lynne	A	21,466.19			21,466.19
Snide,	Ann	S	45,759.68	94.66		45,854.34
Snyder,	Jaxon	D	77.00			77.00
Soucy,	Roland	J	55,674.94			55,674.94
Soucy,	Russell	N	15,788.45			15,788.45
Sprague,	Nathan	B	125.00			125.00
Stickney,	Jacob	S	1,225.00			1,225.00
Sullivan,	Nathan	P	15,510.52	1,762.91		17,273.43

This Report has not been audited

**Town of Pelham**  
**Report of Wages Paid**  
**For the Calendar Year 2020**

Employee Name			Regular Wages* (includes all payments)	Overtime	Details/Specials	Gross Wages
Surprenant,	Joshua	G	170.50			170.50
Takesian,	Charlene	F	4,740.00			4,740.00
Thistle,	Adam	J	83,772.72	9,760.69	384.00	93,917.41
Thompson,	Carolyn	A	5,567.64			5,567.64
Toom,	Stephen	R	105,916.24	865.59	43,590.00	150,371.83
Vecchi,	Betsy	A.V.	51,741.12			51,741.12
Vieira,	Bruce	J	75,173.35	5,967.76	476.00	81,617.11
Volpe,	John		1,200.00			1,200.00
Weaver,	Patrick	M	83,286.39	27,760.24		111,046.63
Webster,	Kimberly	R	80.00			80.00
Weishaar,	Heidi	I	3,151.97			3,151.97
Wholey,	Joseph	T	4,594.00			4,594.00
Williams,	Gary	E.	35,855.20			35,855.20
Willis,	Charity	A	10,941.03			10,941.03
Wong-Sierra,	Chrysta	M	2,270.00			2,270.00
Wood,	Lisa	A	8,093.25			8,093.25
Yates-Souza,	Myia	M	83,139.51	2,833.88		85,973.39
Zelonis,	Timothy		32,766.00			32,766.00
Zelonis,	Kerry		50,046.98			50,046.98
			\$ 7,074,083.46	\$ 818,966.45	\$ 152,167.50	\$ 8,045,217.41

\*Regular wages can include the following:

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

**Town of Pelham, NH  
Encumbered Funds for 2020-2021**

Fire Department Equipment	Transmitters	\$160,000.00
Fire Department	Fire truck	\$630,000.00
Police Department Equipment	Transmitters	\$60,000.00
Public Library Repairs/Projects	Noise abatement	\$32,987.31
Town Building Projects	Replacement of lights in roundabouts	\$1,419.18
	Update to the security system (add. fobs)	\$3,437.00
	Replacement of ceiling tiles in Municipal Building	\$7,060.00
	Installation of three roof drains for Sherburn Hall roof	\$8,260.00
	Replacement/re direction of Library elevator sump pump	\$700.00
	Replacement furniture Highway building	\$5,995.99
	Replacement of the Animal Shelter heating system	<u>\$6,850.00</u>
TOTAL ENCUMBERED FUNDS FROM 2020		\$916,709.48

This Report has not been Audited

## TRUSTEE OF THE TRUST FUNDS

### 2020 Annual Report

In February 2020 all necessary reports were electronically filed with the NH Department of Justice, Charitable Trust Division and have been subsequently approved. Our Investment Policy was also updated and submitted to the Attorney General's Office in compliance with State requirements. These documents continue to be available for review on the Town website.

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

As of November 30, 2020, a total of \$3,022,722 is currently held by the Trustees in various trust and Capital Reserve Funds. Of this total, \$1,921,114 is deposited in an Investment Portfolio which consists of funds contained in Expendable Trust Funds, some with restricted principal and others completely expendable. Year to Date performance of this investment portfolio is at 8.9% which is exceptional considering the impact on the market of the Pandemic with its negative fluctuations.

The balance of \$1,101,608 is deposited in Certificates of Deposits and Money Market Accounts and consists of Capital Reserve Funds which, by state regulations, must be invested separately. Year to Date performance of this portfolio's holdings is at 3.2% despite operating in a 0% interest rate environment

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

Breakdown of Trust Funds:

Restricted Principal Trust Funds	\$ 1,026,564
Expendable Trust Funds	\$ 894,550
Total	<u>\$ 1,921,114</u>

Breakdown of Capital Reserve Funds:

Capital Reserve Accounts	\$ 1,080,516
Non-Capital Reserve Funds (by state regulations classified as Capital Reserve)	<u>\$ 21,093</u>
Total	<u>\$ 1,101,609</u>

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

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

Sincerely,

Ed Gleason	Chairman
Demetra Bergeron	Secretary
Cindy Ronning	Trustee

**Town of Pelham, NH 2020 Annual Town Report – Financial**

Report of the Trust Funds of the Town of Peabody N.H. for year ending December 31, 2020 (as of 11/30/2020)

\*\*\*INCOME\*\*\*

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## Report of the Trust Funds of the Town of Pelham NH for year ending December 31, 2020 (as of 11/30/2020)

MS-10

NUMBER OF SHARES	DESCRIPTION OF INVESTMENT NAME OF BANKS, STOCKS, BONDS	***HOW INVESTED***					***PRINCIPAL***					***INCOME***					GRAND TOTAL
		COST AS OF BEGINNING YEAR	PURCHASES	CASH CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	COST AS OF YEAR END	BALANCE BEGINNING YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR	YEAR END BALANCE	PRINCIPAL & INCOME	BEGINNING OF YEAR FAIR MARKET VALUE	UNREALIZED GAIN/LOSS	END OF YEAR FAIR MARKET VALUE		
2,981,312	Cash and Cash Equivalents															46,240.54	
0.000	Fidelity 500 Index Fund - Inst.	60,423.54	0.00	366,639.27	370,750.89	17,431.67	368,539.27	60,423.54	(126,407.32)	324.72	(26,634.39)	(152,716.99)	(92,293.45)	43,461.92	0.00	6,797.35	
6,099,505	Delaware Value Fund Inst	350,885.06	32,000.00	29,563.84	0.00	5,569.47	5,569.47	0.00	0.00	0.00	0.00	363,005.92	363,005.92	0.00	0.00	375,436.62	
1,289,637	Goldman Sachs Int'l Eq Insights	80,636.25		80,636.25	0.00	0.00	0.00	80,636.25	0.00	0.00	0.00	80,636.25	79,233.35	1,463.89	80,636.25	80,636.25	
3,328,219	Harding Loomis Emerging Markets Portfolio	58,133.63		58,133.63	0.00	0.00	0.00	58,133.63	0.00	0.00	0.00	58,133.63	76,331.02	79,453.92	76,331.02	79,453.92	
9,022,679	Parnassus Mid Cap Fund	107,537.30		107,750.29	0.00	0.00	0.00	107,750.29	0.00	0.00	0.00	107,750.29	118,750.85	10,949.84	118,750.85	129,700.89	
345,772,15	Rowe Price Inst. Large Cap Growth	23,000.00		368,772.15	0.00	0.00	0.00	368,772.15	0.00	0.00	0.00	368,772.15	377,260.06	135,298.73	377,260.06	535,558.79	
0.000	Vanguard Growth Index Ed Admiral Share	(270.88)		(270.88)	0.00	0.00	0.00	(270.88)	0.00	0.00	0.00	(270.88)	0.00	0.00	0.00	0.00	
6,724,832	Wcm Focused Int'l Growth	85,822.15		85,822.15	0.00	0.00	0.00	85,822.15	0.00	0.00	0.00	85,825.15	127,166.57	32,817.18	127,166.57	159,983.75	
0.000	SPDR S&P 600 Small Cap ETF	30,337.6		19,324.65	(11,413.00)	0.00	0.00	19,324.65	(11,413.00)	0.00	0.00	0.00	32,095.35	0.00	0.00	0.00	
0.000	Brookfield Global Listed Real Estate Y	43,699.00		30,203.05	(13,491.95)	0.00	0.00	30,203.05	(13,491.95)	0.00	0.00	0.00	45,965.89	0.00	0.00	0.00	
425,000	Vanguard REIT Index ETF	0.00	29,950.26	0.00	29,950.26	0.00	0.00	0.00	322.41	(322.41)	0.00	29,950.26	0.00	0.00	0.00	35,700.00	
14,531,150	BlackRock High Yield Bd Port Cl Instl	101,811.03	10,000.00	111,811.03	0.00	0.00	0.00	111,811.03	0.00	5,360.04	(5,360.04)	0.00	111,811.03	103,090.76	(1,346.22)	111,744.54	
5,625,223	BlackRock Total Return Bond Fund	63,733.78		63,733.78	0.00	0.00	0.00	63,733.78	0.00	1,536.30	(1,536.30)	0.00	63,733.78	67,108.91	4,050.16	71,159.07	
23,931,931	Doubleline Total Return Bd Fd Cl I	241,426.58		241,426.58	0.00	0.00	0.00	241,426.58	0.00	8,084.56	(8,084.56)	0.00	241,426.58	254,396.43	1,675.23	256,071.66	
2,624,000	Ishares Trust Barclays Fund	270,911.99	6,898.80	277,810.79	0.00	0.00	0.00	277,810.79	0.00	5,758.84	(5,758.84)	0.00	277,810.79	288,116.68	15,718.60	310,734.08	
1,159,000	Vanguard Index Fund Short Term Bond Fd	93,709.01	0.00	92,709.01	0.00	0.00	0.00	92,709.01	0.00	2,318.66	(2,318.66)	0.00	92,709.01	101,087.98	7,417.60	108,505.58	
	Total All Funds		1,933,967.24	470,498.33	222.99	420,278.59	(7,473.26)	1,976,926.69		(126,407.32)	29,275.00	(55,584.67)	(152,716.99)	1,824,209.70	2,076,971.69	223,713.00	2,300,986.48

## Assessor's Office

Department Head:  
Susan Snide, Assessing  
Assistant

6 Village Green  
Pelham, NH 03076

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

Email:  
ssnide@pelhamweb.com

Website:  
www.pelhamweb.com/assessor

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

## ASSESSING DEPARTMENT 2020 Annual Report

This year, I applied and received a grant from the Moose Plate Conservation program, for the preservation of an antique map/survey of the Great Mammoth Road done in 1833. As it turns out doing research for another project, I found that there are no recorded surveys of the Mammoth Road. Once preserved and a facsimile made, the 1833 Map/Survey will be available on our website, on microfiche and on display in Town Hall.

For the 2020 tax year Pelham had 5681 properties of which 5474 are taxable. We continue with the 5-year cycled inspection program started in 2006, where one fourth of the Town is measured & listed each year. In the fifth year, which is our Certification year, we review all credits & exemptions. Our next DRA Certification year is scheduled for 2021.

In 2020 our assessed values remained the same as 2019. A statistical update conducted in 2019, brought assessments closer to market values, was further eroded by the strong market sale prices we saw in 2020. Sale prices of single-family homes continue to increase taking us out of the NH Assessing Board Standard of having assessed values in between a 90 to 110% range of fair market prices.

196 Total Qualified sales from October 1, 2019 through September 30, 2020

Property Type	# of Sales	Median Size	Median Sale Price	Median 2019 Ratio	Median 2020 *Ratio
Single Family	184	2,180	\$461,500	97.5	88.6

\*This ratio is draft only. DRA must certify prior to using for equalization purposes, sometime in January 2021.

The following is the official 2020 summary of taxable inventory for Pelham as reported on our **MS1**:

Residential Land.....	\$ 625,185,503
Commercial/Industrial Land.....	\$ 39,684,140
Current Use Land.....	\$ 384,677
<b>Total of Taxable Land.....</b>	<b>\$ 665,254,320</b>
Residential Buildings.....	\$ 1,203,458,979
Commercial/Industrial Buildings .....	\$ 80,267,121
<b>Total of Taxable Buildings.....</b>	<b>\$ 1,283,999,900</b>
Public Utilities.....	\$ 59,945,390
<b>Total Public Utilities.....</b>	<b>\$ 59,945,390</b>
<b>Total Valuation before exemptions.....</b>	<b>\$ 2,009,199,610</b>
<b>Total Optional Exemptions.....</b>	<b>\$ 5,426,800</b>
<b>Modified Assessed Valuation.....</b>	<b>\$ 2,003,772,810</b>

The modified assessed valuation is used to determine our tax rate; and the modified assessed valuation minus utilities will be used to calculate our portion of the State Education Tax in 2022.

When the overall town assessment changes the tax rate typically changes accordingly. For 2020 our overall valuation increased by 28 million dollars. However due to loss in revenue from the state our tax rate increased to \$ 20.20 from \$19.40 in 2019. The current rate is broken down into Local School at \$11.45, County at \$1.03, Municipal at \$5.78 and State Education at \$1.94. Below is the updated version of tax rates and equalization values per year since 2000.

Year	Ratio	Town	County	School	State	Total	FULL VALUE TAX RATE
<b>2000</b>	72%	3.96	2.14	9.01	6.89	22.00	15.84
<b>2001</b>	60%	3.68	2.25	10.06	7.51	23.50	14.1
<b>2002</b>	58%	3.98	2.30	12.14	7.43	25.85	14.89
<b>2003</b>	53%	5.32	2.09	13.06	7.48	27.95	14.9
<b>2004</b>	49%	6.65	2.01	15.96	5.23	29.85	14.72
<b>2005</b>	43%	7.16	2.15	16.96	4.98	31.25	13.53
<b>2006*</b>	100%	3.24	0.93	7.74	2.08	13.99	13.99
<b>2007</b>	99%	3.89	0.96	8.85	2.11	15.81	16.52
<b>2008**</b>	97%	4.46	1.04	9.46	2.36	17.35	16.84
<b>2009**</b>	98%	5.44	1.17	10.46	2.50	19.57	19.02
<b>2010</b>	99%	6.06	1.12	9.87	2.48	19.53	19.42
<b>2011</b>	98%	6.38	1.16	11.37	2.50	21.41	20.90
<b>2012</b>	102%	7.49	1.16	13.26	2.49	24.40	24.64
<b>2013</b>	98%	6.48	1.21	12.71	2.47	22.87	22.41
<b>2014</b>	96%	6.91	1.24	12.29	2.43	22.87	22.02
<b>2015</b>	91%	6.90	1.29	12.65	2.42	23.26	22.40
<b>2016*</b>	99%	6.02	1.23	11.62	2.08	20.95	20.68
<b>2017</b>	95%	5.89	1.21	12.17	2.18	21.45	20.38
<b>2018</b>	88%	6.58	1.17	11.62	2.09	21.46	18.84
<b>2019**</b>	97%	5.37	1.09	11.05	1.89	19.4	20.02
<b>2020</b>		5.78	1.03	11.45	1.94	20.20	

\*Revaluation Year \*\* Statistical Update

The 2020 equalization ratio will not be available until sometime in January 2021.

Property owners are eligible to seek abatement after the final tax bill has been issued. It is the responsibility of the property owner to prove their assessment is disproportionate to similar properties, or that the value varies greater than 10% from the current year fair market value, or there is some material data error which affects the assessed value or there is an inability to pay taxes due to 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](http://www.nh.gov/revenue) or [www.pelhamweb.com](http://www.pelhamweb.com), 'Assessing Department' or stop by the office to pick up applications and information. Applications are due no later than **April 15, 2021 for exemptions and credits** and **March 1, 2021 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](mailto:ptv@pelhamweb.com)

Website:  
[www.pelhamweb.com/ptv](http://www.pelhamweb.com/ptv)

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

## PELHAM COMMUNITY TELEVISION 2020 Annual Report

2020 has been a challenging year for PTV with the Covid-19 Pandemic and related shutdown in the spring, with continued issues into the end of the year. The year started off normal with normal meetings and functions, as well as all three theater groups finishing or beginning new productions. In March, the Governor ordered an Emergency shut down of non-essential business, allowing us to utilize remote access for government meetings. At one point all meetings were totally remote and then it morphed into a hybrid of socially distanced public meetings, with some using remote as we continued into the years end.

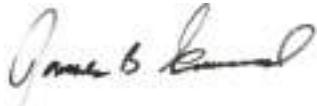
PTV and its production team continue to provide Public Access Cable Coverage and YouTube simulcast of all Town and School District governmental meetings (except for sub-committees), Town Meetings, Local Voting results, School Graduations., and Academic Award Ceremonies. As well as coverage of School Concerts, Memorial Day, Fourth of July, The Moving Wall, Old Home Day, Horrible's Parade, Festival of Trees, Yuletide, and much more. In 2020, PTV in conjunction with IT Director Brian Demers, provided Facebook coverage of Government meetings on the Town's Facebook Page. Many of the School Functions are recorded and edited in HD for YouTube playback. We also accept and schedule for playback, several productions and shows that are produced outside of PTV but Sponsored or submitted by Pelham residents.

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

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

Funding for PTV and PEG access Community Television is done entirely by receiving approx. 50% revenues from Pelham Cable Television subscribers as outlined in the Franchise Agreement between the Town of Pelham, NH, and Comcast.

Respectfully Submitted,  
James B. Greenwood



Cable Coordinator

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

Pelham School District Today in seventh year of production

Linda Doherty 32 years as Part Time Production Assistant

James Greenwood 22 years as Cable Coordinator

### Production Team in 2020

Trevor Lloyd 7<sup>th</sup> year

Clover Willis 6<sup>th</sup> year

Val Higgins 5<sup>th</sup> year

Olivia Bordeleau 5<sup>th</sup> year

Joe Wholey 4<sup>th</sup> year

Cole Drouin 2<sup>nd</sup> year

Robert Sauer 2<sup>nd</sup> year

James Bordeleau 1<sup>st</sup> year

## Cemetery Department

### Trustees:

Ed Gleason, Trustee Chair  
Dave Slater, Cemetery Sexton

68 Old Bridge Street  
Pelham, NH 03076

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

Email:  
[egleason@pelhamweb.com](mailto:egleason@pelhamweb.com)

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

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

## CEMETERY TRUSTEES 2020 Annual Report

On January 5, 2020, the Town lost Walter Kosik a popular and revered Cemetery Trustee who was instrumental in bringing our cemeteries to their current state and maintaining them in an efficient and appreciated manner for 24 years. His contributions were significant and were memorialized in a service on November 11, 2020, during which a commemorative plaque was unveiled designating the Cemetery Office as the “Walter Kosik Memorial Maintenance Building.” His dedication and love for Pelham will be gracefully remembered in the coming years.

In May 2020, after candidate interviews, Ed Gleason was appointed by the Board of Selectmen to fill out Walter Kosik’s term.

From an operations standpoint, the Trustees would like to commend the Cemetery Staff, Dave Slater, Sexton, Sean Cunningham, full time employee, two part time personnel, Jay Law and Russell Soucy and our secretary Lisa Wood for their conscientious attention to the needs of the 6 Town Cemeteries under our stewardship, which are as follows:

Gibson Cemetery (Marsh Road)  
Center Cemetery (Adjacent to Gibson on Old Bridge Street)  
Gumpas Hill Cemetery (Mammoth Road)  
Atwood Road Cemetery (Peaceful Way Road)  
North Pelham Cemetery (Keyes Hill Road)  
Lyons Cemetery (Pulpit Rock Road)

The Gibson Cemetery remains the focal point of our operations for not only burials, but civic celebrations. Veteran Memorial Services are conducted on Memorial and Veteran’s Days, and are held annually by the VFW, the American Legion and typically draw enthusiastic support from other town organizations and townspeople.

Veteran burials are also commemorated with the use of the Avenue of Flags and typically American Legion supported taps and rifle salute ceremonies.

The Veteran’s Memorial Circle and the Avenue of Flags are frequently cited as a picturesque credit to the town by residents and visitors alike.

Gibson Cemetery also serves the town as a safe and reverent environment for internments and grave visitations. Residents and visitors are urged to walk at their own risk and adhere to posted parking policy and cemetery regulations.

In addition to conducting frequent burials and addressing general maintenance challenges, the Trustees undertook a major tree restoration project at Gibson cemetery this year to address pedestrian and worker safety and tree preservation concerns. Considering the number of people using the cemetery for visitation and walking purposes some trees presented a safety hazard which needed to be addressed and others displayed some sign of aging and deterioration.

The Trustees anticipate that future budgets will include provisions for yearly tree preventative maintenance.

In addition to Gibson Cemetery, the following projects were completed at the other town cemeteries:

Atwood Road-	Removal of a large diseased tree
	Installation of new maintenance access gate and sign
Gumpas Hill-	Removal of large dead tree
North Pelham-	Installation of fence and sign

Yearly operational statistics are as follows:

**Cemetery Operating Statistics Through November 30, 2020**

	<u>Qty</u>	<u>Dollar Value</u>
Number of Burials	58	
Number of Lots Sold	43	\$17,200
Number of Openings & Closings	35	\$22,700
Number of Cremations	23	<u>\$6,500</u>
<b>Total Sales</b>		<b>\$46,400</b>
Sales Allocated to Maintenance Trust Fund		<u>\$10,320</u>
Total Revenue for General Fund		<b>\$36,080</b>

The Trustees would like to thank our residents for their continued support, not only through budget approval, but also by their utilization of our facilities for their needs.

The Trustees are committed to providing a suitable and reverent site for deceased family members and are always open to questions, recommendations, or comments.

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

Sincerely,

Ed Gleason	Chairman
Tim Zelonis	Vice-Chairman
Dave Provencial	Trustee
Donna Smith	Trustee
Nate Boutwell	Trustee

## Pelham Fire Department

Department Head:  
James Midgley, Chief

36 Village Green  
Pelham, NH 03076

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

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

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

## PELHAM FIRE DEPARTMENT 2020 Annual Report

**James F. Midgley**  
**Fire Chief**

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

2020 will be a year etched into the memory of every person on this planet. We have endured COVID-19, national civil unrest and a political environment with the likes we have never seen before. Through all this, our community and your fire department has endured as we always have in trying situations throughout time. I would like to share with you a snapshot of your department over the last year.

When COVID emerged in the country, the department along with all first responders in the nation needed to drastically change our operations for fire and EMS calls. In the beginning months of the pandemic, we were on daily conference calls between NH Homeland Security, Departments of Safety and the NH Department of Public Health. Information we were receiving and direction we were given was changing so fast the morning information became obsolete and was replaced in the afternoon. This constantly changing environment created a significant challenge for us to communicate with our personnel daily. The department needed to create and implement new daily operational approaches that have never been used before. These changes placed a burden on our available supplies in our department and across the nation to manage calls. Ten months into this pandemic we are still having

problems procuring supplies such as gloves, gowns and N95 masks and the future availability of these supplies still looks poor with the second round of growing COVID-19 infections.

Our personnel have also been impacted by this pandemic. We have had 12 personnel on quarantine over the last 10 months and one has contracted COVID. With all these exposures, and the normal injuries that occur in public safety, we have struggled to maintain staffing levels. Throughout this time, we have never dropped below normal daily staffing requiring some members to work multiple days straight to maintain services for the town. During the height of the pandemic, we saw a 30% decrease in EMS calls in Pelham and nationally, while at the same time the calls we did receive had a higher severity level needing prehospital medical intervention. I short, people were afraid to go to the hospital because of COVID, so they delayed getting care far too long.

Throughout 2020 we were constantly seeking grant funds to offset the impacts that the town is experiencing due to COVID-19. We have worked with FEMA to recoup costs the town has incurred because of these operational changes. We have received funds from FEMA to reimburse expenditures on town building protective measures and cleaning equipment. We have received competitive national fire grant funds for the purchase of personal protective equipment, and we have received funds from Center for Medicare/Medicaid Services for lost revenue and personal protective equipment for ambulance operations. We will continue to seek out funds to offset the impacts of operation to the taxpayer.

As we move forward into 2021, COVID will still be a part of our lives for a while. We at the department will be working on the planning for a local point of distribution for the COVID vaccine. Our department has been working with the Nashua Public Health Department who is our regional public health partner as well as the New Hampshire Department of Public Health to develop vaccination distribution plans for our residents. We at Pelham Fire have had pandemic planning in place with a full distribution plan for over 15 years. We encourage you to consider receiving the vaccine when it is available in the late winter early fall for the public.

Last year at Town Meeting the voters approved the purchase of a replacement fire truck. Over the months after the vote the department worked with the selected vendor to refine the trucks construction specifications. Unfortunately, due to COVID, the supply chains in the world slowed and in many areas production of materials stopped for months. This has pushed out the date the vehicle will be received by 3-4 months. We are anticipating receiving the vehicle in mid-2021.

This year you will see a warrant article for the replacement of one of our ambulances. This vehicle is a 2009 vehicle and is due to be replaced. If passed at the March 2021 town vote the ambulance construction time is between 6-9 months. Approving this warrant article will have no impact on the tax rate because the funds have already been appropriated through

the ambulance fund revolving account from past ambulance revenues. In 2019 ambulance responses totaled over 907 calls. I urge you to support this warrant article which will allow us to replace a 12-year-old ambulance.

As we all try to forget 2020, we look towards 2021 with hope and optimism for the future. I wish to thank the citizens of Pelham for their support of the fire department they have always shown over my time as your fire chief.

Respectfully,

James Midgley, Fire Chief.

The Pelham Fire Department responded to 1436 incidents from 1/1/2020 - 12/31/2020:

Ambulance - Medical.....	896	Chimney/Woodstove Fires.....	1
Motor Vehicle Accidents .....	68	Electrical Fires/Issues .....	11
Outside Fires.....	7	Oil Burner Calls.....	1
MV Fires.....	4	Propane Tank Issues	2
Wires Down .....	21	Water Problems .....	1
Building Fires.....	6	Carbon Monoxide.....	33
False Alarms.....	91	Misc.....	1
Hazardous Conditions.....	3	Monitor Blasting .....	34
Illegal/Permit Burns .....	45	Missing Person.....	0
Investigations .....	69	Water Rescue.....	0
Mutual Aid .....	64	Training.....	30
Service Calls.....	78	Wk Detail/Storm Coverage.....	23

Note: The 2020 incident total of 1436 does not include Training, Work Details/Storm Coverage

#### PELHAM FIRE DEPARTMENT 2020 ROSTER

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

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

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

#### FIREFIGHTERS

David Avery	Troy Babb	Shawn Buckley
Brian Campbell	David Choate	Matthew Emanuelson
Daniel Farwell	Paul Fisher	Jeffrey Grinley
Patrick Grinley	Hannah Guerrero	Shaun Hamilton
Gregory Hein	David Johnstone	James T. Midgley
Nicholas Murphy	Benjamin Noyes	Nicholas Pelletier
Ryan Pitts		

#### Resigned from Fire Department in 2020:

Nicholas Bridge  
Jeremy Driscoll  
Tracey Marcus

## Report of Forest Fire Warden and State Forest Ranger

This year we experienced challenging wildfire conditions which led to deep burning fires in remote locations that were difficult to extinguish. Your local fire departments and the Division of Forests & Lands worked throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. The towers' fire detection efforts are supplemented by the NH Civil Air Patrol when the fire danger is especially high.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at [www.firewise.org](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

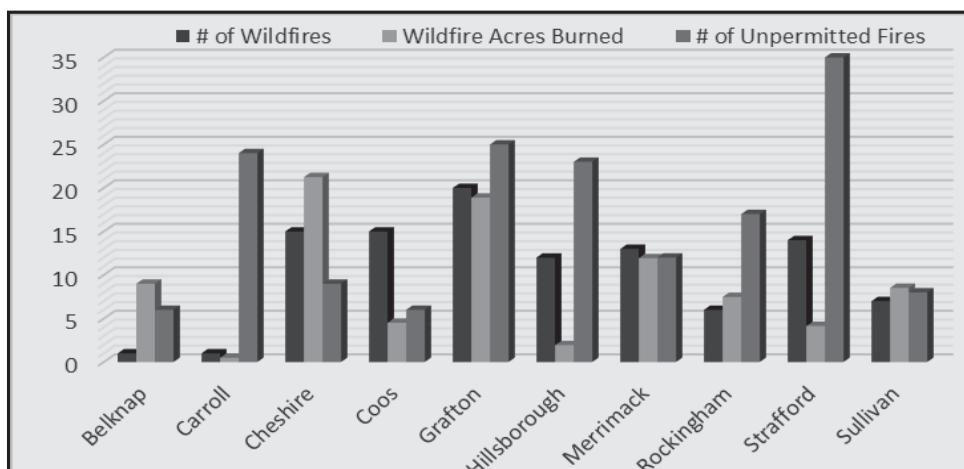
Between COVID-19 and the drought conditions, 2020 was a unique year. The drought conditions led to the need to have a Proclamation from the Governor, which banned much of the outdoor burning statewide. This, along with the vigilance of the public, helped to reduce the number of serious fires across New Hampshire. However, the fires which we did have burned deep and proved difficult to extinguish due to the lack of water. While the drought conditions have improved, we expect many areas of the state to still be experiencing abnormally dry and drought conditions this spring. For this reason, we ask everyone to remember Smokey's message about personal responsibility and follow his ABC's: Always Be Careful with fire. If you start a fire, put it out when you are done. **“Remember, Only You Can Prevent Wildfires!”**

As we prepare for the 2021 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting [www.NHfirepermit.com](http://www.NHfirepermit.com). The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at [www.nh.gov/nhdfi/](http://www.nh.gov/nhdfi/). For up to date information, follow us on Twitter: **@NHForestRangers**



### 2020 WILDLAND FIRE STATISTICS

(All fires reported as of December 01, 2020)



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires
2020	113	89	165
2019	15	23.5	92
2018	53	46	91
2017	65	134	100
2016	351	1090	159

\*Unpermitted fires which escape control are considered Wildfires.

### CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
4	22	21	4	3	1	4	10	44

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

## 2020 Annual Report of the Southeastern New Hampshire Hazardous Materials Mutual Aid District

**Bruce Breton**  
Selectman, Windham  
Chairman, Board of Directors



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

### About the District:

The Southeastern New Hampshire Hazardous Materials Mutual Aid District's membership is comprised of 14 communities, covering approximately 350 square miles with a population of over 175,000 people. The District was formed in 1993 to develop a regional approach for dealing with the increasing amounts of hazardous materials being used and transported within these communities.

The District draws its funding from an annual assessment from each community as well as from grants and donations. The FY 2021 operating budget for the District was \$137,829. Additionally, in 2020 the District applied for and received federal grants for equipment, training, and operational expenses totaling \$117,960. This grant funding included funding for the replacement of a handheld Chemical Identifier, equipment maintenance plans and additional leak control equipment, and Haz Mat management software. The Fire Chiefs from each member community make-up the Operations Committee of the District. The Operations Committee is overseen by a Board of Directors consisting of elected representatives from each community. It is the Board of Directors who approves the budget and any changes to the bylaws of the District. The Executive Board of the Operations Committee, which consists of the Chairman, Vice -Chairman, Treasurer, Technician Team Liaison, and one Member at Large, manages the operations of the District within the approved budget. The District employs a part-time REPC Director to manage the administrative functions of the District, including but not limited to, grants management, financial management, and emergency planning.

### District Facility

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

## **The Emergency Response Team:**

The District operates a Technical Emergency Response Team. This Response Team is overseen by one of the member community's Chief Fire 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 Team has undergone some changes in 2020 with the retirements of long time Team members Team Leader Michael Stanhope, Communications Specialist Robert Sprague both of whom had over 25 years of service to the Team. Haz Mat Technician Eric Hildebrandt has been promoted to Technician Team Leader.

The Emergency Response Team is made up of 20 members drawn from the ranks of the fire departments within the District. The Team consists of 5 Technician Team Leaders, 12 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 new grant funded Hazardous Materials Response truck has been received and put in service. This vehicle is the primary response vehicle and carries chemical detection and identification instruments, containment supplies, plugging, patching and intervention supplies, communication equipment, computer based and other chemical reference guides as well as chemical protective equipment. The Team's other vehicles consist of a Mobile Command Support Unit, Rehab truck, three Spill Trailers, a Technician Trailer, an Operations/Spill Trailer, a Firefighting Foam Trailer, an Air Supply/Lighting Trailer and SUV utility vehicle.

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

The 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 has the ability to serve hot beverages. The truck is also equipped with a heated inflatable shelter to provide first responders with a place to get out of the weather. In order to remove carcinogens from firefighters as soon as possible this truck is also equipped with garden hoses and soap and brushes to assist with the decontamination of firefighters at the scene. Staffing of this vehicle is done by a team of dedicated volunteers recruited from some of the District's fire departments along with the Derry Community Emergency Response Team (CERT).

In conjunction with the New Hampshire State Fire Marshal's Office and with a Hazardous Materials Emergency Planning grant the District has received computer hardware and software to facilitate the management of a comprehensive database of chemical storage facilities within the District which is used for response planning and incident management.

## **Response Team Training**

Because of the Covid 19 Pandemic the Emergency Response Team was unable to participate in regular monthly training, however Team members were able to complete 520 hours of training. This training consisted of in person and virtual training programs covering Hazardous Materials Transportation, Computer-Aided Management of Emergency Operations, Palmtop Emergency Action for Chemicals (PEAC), Hazardous Materials Simulation Equipment, Chemical Protective Clothing, Decontamination, and leak control techniques. Due to the pandemic the New Hampshire Hazardous Materials Training Conference and the International Association of Fire Chiefs Hazardous Materials Teams Conference were both canceled this year.

## **Emergency Responses**

In 2020 the Hazardous Materials Team responded to 9 incidents. These included spill trailer responses for hydrocarbon fuel spills from motor vehicle crashes. Other responses included identifying unknown substances and suspicious packages, as well as requests for technical assistance for member departments where a Response Team Leader provided consultation to the fire department on the handling of an incident.

The REHAB team responded to 7 incidents including fire scenes and large scale training events.

For further information about the Southeastern New Hampshire Hazardous Materials District please visit our website at [www.senhhazmat.org](http://www.senhhazmat.org)



## Health Officer

Department Head:  
Health Officer,  
Karen McGlynn

Deputy Health Officer,  
Paul Zarnowski

6 Village Green  
Pelham, NH 03076

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

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

### Important Information:

Contact Deputy Health Officer Paul Zarnowski at (603) 508-3085 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 2020 Annual Report

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

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

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

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

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

The Health officer has built a team within the school district that includes the Superintendent and school nurses, and Administration to ensure all potential, and positive cases are handled to reduce exposure within our schools.

The Health Officer monitors local businesses in conjunction with the State Attorney Generals Office, to ensure all Covid-19 Governor's Orders are being followed.

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

Respectfully submitted,

Karen McGlynn

## Highway Department

Department Head:  
Frank Ferreira, Highway Agent

Rhonda Martin,  
Administrative Assistant

31 Newcomb Field Parkway  
Pelham, NH 03076

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

Email:  
[fferreira@pelhamweb.com](mailto:fferreira@pelhamweb.com)

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

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

### Important Information:

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

## HIGHWAY DEPARTMENT 2020 Annual Report

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

The following roads were repaved in 2020:

(old section)	Patriot Dr	Carol Dr	Nancy Ave
Thomas Ave		Albert St	Homestead Rd
Hearthstone Rd		Heritage	Rita Ave
Tina Ave		Linda Ave	(top of) Jeremy Hill Rd

The following roads were crack sealed in 2020:

Carol Dr	Homestead Rd	Hearthstone Rd
Heritage RD	Rita Ave	Tina Ave
Linda Ave	(top of) Jeremy Hill Rd	Crescent Circle
Riverbend Ln	Andrea Ln	Applewood Rd
Slavin Dr		

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

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

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

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

**SHERBURNE ROAD**

**ROUTE 38**

**WINDHAM ROAD**

**MAMMOTH ROAD**

**KEYES HILL ROAD**

**OLD GAGE HILL ROAD**

**MAIN STREET ( FROM OLD BRIDGE STREET TO ROUTE 38)**

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

I would like to take this time to Thank all the residents of Pelham for their patience when calling with concerns or issues. Especially with COVID-19 this year, we were shorthanded, and our venders were also or closed. It was a difficult year.

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

Respectfully Submitted,

Frank Ferreira, Highway Agent

## Parks & Recreation

Department Head:  
Brian Johnson, CPRP

Kathy Carr,  
Office Manager

6 Village Green  
Pelham, NH 03076

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

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

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

### Important Information:

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

## PARKS AND RECREATION 2020 Annual Report

### This Year's Highlights

- 2020 Programming
- Facility Improvements
- Pavilion built at Veterans Memorial Park
- Welcome Lynne Slattery

2020 was certainly a challenging year for many. Despite the pandemic, Parks and Recreation continued to improve our department with the goal of improving facilities and programming for the town. Director, Brian Johnson, Program Director, Kathy Carr, and Coordinator, Lynne Slattery, each continue to work at these goals to allow Pelham to play. Our website is updated regularly as is our Facebook page and Twitter. We produce timely press releases with the area newspapers, Pelham Cable TV, and other media. Our aim is to keep families updated with all that is being offered and what our programs entail for adults, teens and children.

### 2020 Programming



**Summer Camp** – The easy thing to do would have been to cancel the 2020 Summer Camp due to the pandemic. We realized the need for this program by many families. We adapted our program, camp activities, and developed protocols to offer a safe and fun camp for Pelham residents.

Despite a few weather cancellations, the six-week camp went very well offering 135 campers a fun and memorable summer.

**Scarecrow Competition** – With the current pandemic we were looking for a FREE family fun event for our residents. We decided on a scarecrow competition with Amazon gift cards as prizes for the top four scarecrows entries. Residents were encouraged to create and display scarecrows at their homes. Families were also asked to email a picture of their scarecrow to Parks and Recreation to be displayed on our website.

**NH ESports League** - We were looking for new ideas to keep our community engaged. We attended a webinar with several other Parks and Recreation Directors and we came up with NH ESports League. ESports is one of the fastest growing competitions in the world. Players will compete playing video games online from their own living rooms vs players from all over the state. We will be offering leagues using 5 different games. Registration is offered for \$20 per player. Players will compete in a 6 week season plus playoffs.



Immortal Llamas 2020 Men's Softball Champs

**Men's Softball League** got off to a late start, but it did not stop the Immortal Llamas from running the table and winning the championship. We had 12 teams take to the diamond this year to compete for the Pelham Men's Softball League Championship.

#### Facilities



**Veterans Memorial Park Pavilion** – A 24' by 32' pavilion was erected parallel to our summer camp lodge at the park. The pavilion will give our summer campers a place to eat their lunch, as well as a place for patrons to get out of the sun and relax while being able to watch their children enjoy the playground. The cost of the pavilion was paid for from registration fees collected for summer camp.



**Dennis P Lyons Park** – The entrance to the park got a facelift in 2020. Memorial stones had been buried in the ground and were often overgrown with grass. We also had an issue with the playground mulch escaping onto the pavers. Our solution was to add a planter box along the fence line of the playground. This gave us a place to put the memorial stones as well as act as a wall to keep the playground mulch in the playground where it belongs. After the planter was installed, we added mulch and planted Daylilies. We were very happy with the end result.

**Newcomb Field** – We have begun the process of replacing the lights at this field. The lights are old and dated and some of the fixtures are broken beyond repair. This year we ordered 6 new LED fixtures and replaced the old fixtures on the outfield poles. Our goal is to replace 6 each year until all are replaced. No tax dollars were used for this project. We used funds generated from our adult softball programs to pay for the repairs.

We had a change in our staff in 2020. Kathy and I wished Melissa Binette good luck with her new opportunity in the front office and welcomed Lynne Slattery to the Parks and Recreation team. Lynne brings a warm and cheery disposition as well as keen customer service skills. Welcome Lynne!

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

Many thanks to all our volunteers and staff who made 2020 such a great success. Many of our programs are dependent on their efforts and goodwill, which are greatly appreciated. Our plans are to continue to improve our facilities while adding and improving the activities and programs offered. We look forward to another great year in 2021!

Brian, Kathy and Lynne  
Pelham Parks and Recreation

## Planning Department

Department Head:  
Jeff Gowan, Planning Director

Planner/Zoning Administrator:  
Jennifer Beauregard

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

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

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

### Important Links:

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

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

## PLANNING DEPARTMENT 2020 Annual Report

I am sure we can all agree that 2020 has been a challenging year for all of us. The Planning Department is no exception. However, I am pleased to report that with the guidance of the Board of Selectmen and with the support of Town Administrator Brian McCarthy, the Planning Department has not experienced any shutdowns due the COVID 19 pandemic. We have continued to process applications, permits, inspections and to provide support for applicants, the Planning Board and Zoning Board of Adjustment. Likewise, our land use boards have continued to conduct their important business thanks to the support of Jim Greenwood and his team who manage the Zoom platform for us allowing board members, applicants and members of the public to participate.

This year, more than ever, we owe a debt of gratitude to our inspectors Roland Soucy and Tim Zelonis who continue to do their critical work even during the pandemic where they must venture into private homes to conduct inspections including many that are occupied. While our inspectors are not emergency responders per se, they literally have put their own safety on the line to ensure the safety of others by inspecting for high quality, code-compliant construction, electrical work and plumbing.

Our departmental critical statistics follow this narrative report and when you review the information it will be obvious that business has continued without a great impact from the pandemic. This is due in no small measure, to the ingenuity and dedication of the Planning Department staff who have had to invent processes on the fly so we can manage permits over the phone and on-line. We plan to continue these practices even after the pandemic is over to extend that value-added service to our customers.

I proudly recognize the outstanding work of Jennifer Beauregard, *Planner/Zoning Administrator*, Kerry Zelonis, *Office Manager*, and Jeanette Midgley, *Planning Admin Assistant* who have performed their duties so well in this changing environment. They truly understand the meaning of customer service and I appreciate their work ethic and attention to detail as they represent the Town in communication with the public. I also welcome to my team, Dena Hoffman, our new *Environmental Regulation Compliance Specialist* who will help us meet the rigorous demands of the EPA for stormwater planning, management, permitting and reporting. Dena will work closely with me and our environmental consulting firm to help Pelham stay in compliance with the ever-increasing requirements of the unfunded MS4 federal mandate.

Last, but certainly not least, I want to thank John Lozowski for his tireless work as our Code Compliance Official. John works with our citizens to help them attain compliance with zoning and to resolve all sorts of issues and complaints in a constructive manner. John embodies our mission to work patiently with the public to achieve compliance rather than to seek punitive ends.

It has been and continues to be my pleasure to serve as Pelham's Planning Director. I look forward to working with my outstanding team in 2021 for the benefit of Pelham's citizens.

Respectfully submitted,

Jeff Gowan  
Planning Director

## PLANNING DEPARTMENT

### OFFICE HOURS:

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

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

#### **Planning Office Staff**

Jeff Gowan, Planning Director

Jennifer Beauregard, Planner / Zoning Administrator

Kerry Zelonis, Planning Office Manager

Jeannette Midgley, Administrative Assistant

#### **Inspectors**

Roland J. Soucy, Building/Plumbing Inspector

Timothy Zelonis, Electrical Inspector

#### **Health Agent**

Paul Zarnowski - Health Agent / Deputy Health Officer

Gifford Colburn of Keach/Nordstrom – Alternate Septic Inspector

#### **Code Compliance Official**

John Lozowski

#### **Environmental Regulation Compliance Specialist**

Dena Hoffman

**BUILDING DEPARTMENT REPORT**  
**through September 28, 2020**

**STATISTICS OF 2020 BUILDING PERMITS & REVENUE**

Commercial (New Building)	2
Commercial (Replacement Building)	1
Commercial (Addition, Alteration, Renovation)	7
Municipal (New Building)	1
Municipal (Addition, Alteration, Renovation)	1
Single Family Dwellings	29
Single Family Replacements	4
Duplex	1
Elderly Housing Units	11
Accessory Dwelling Units (Attached or Within)	8
Accessory Dwelling Units (Detached within Existing Structure)	1
Accessory Dwelling Units (Detached within New Structure)	1
Foundations	63
New Building (Community Club House/Pump House)	2
Additions	20
Garages / Barns	17
Septic (include New Septic Systems, Repairs, Test Pit Inspections, Plan Reviews)	268
Signs	16
Pools	59
Sheds	40
Solar Arrays	8
Wells	7
Gas Inserts, Wood & Pellet Stoves	17
Certificates of Occupancy (Commercial)	5
Temporary Tent (Outdoor Seating)	3
Miscellaneous; includes alterations, renovations, permit renewals, chimneys, fireplaces, razing of buildings and demolitions	188
<b>Total Building Permits Issued</b>	<b>780</b>
<b>Total Electrical Permits Issued</b>	<b>381</b>
<b>Total Plumbing and Gas Permits Issued</b>	<b>225</b>
<b>Total Inspections conducted by the Building/Plumbing Inspector</b>	<b>1024</b>
<b>Total Inspections conducted by the Electrical Inspector</b>	<b>621</b>
Building Permit Fees Collected	\$52,948.95
Fines Collected	\$0.00
Electrical Permit Fees Collected	\$18,025.00
Plumbing/Propane Fees Collected	\$8,100.00
Septic Fees Collected	\$30,750.00
Reinspection & Commercial Inspection Fees Collected	\$10,350.00
Copy Fees Collected	\$720.75
Board of Adjustment Application Fees Collected*	\$700.00
Board of Adjustment Advertising Fees Collected*	\$2,100.00
Planning Board Application Fees Collected**	\$8,095.00
<b>TOTAL REVENUES COLLECTED</b>	<b>\$131,789.70</b>
Senior Recreation Impact Fees Collected	\$8,578.00
Sherburne/Mammoth Road Intersection Improvement Fund	\$31,500.00
High School Impact Fees Collected	\$28,631.34
<b>Total Impact/Exaction Fees Collected (Note: Impact Fees are not counted as revenue)</b>	<b>\$68,709.34</b>

\* BOA Application Fees are as follows: Application Fee \$25. Tax Map Revision Fees - \$60/lot. Abutter Fees \$10/Abutter

\*\* PB Fees are as follows: Subdivisions - \$250/lot or \$1000 whichever is greater. Special Permits \$25. Lot Line Adjustments - \$100



## Nashua Regional Planning Commission 2020 Annual Report | Regional Initiatives

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

The FY21 NRPC budget is comprised of 58% federal transportation funding sub-allocated by the State of NH, 10% local dues, 15% Household Hazardous Waste program support, 4% local contracts, 4% State of NH grants, 10% Federal grants, and 1% from special services and miscellaneous revenue.

Highlights of 2020 regional initiatives of benefit to all NRPC communities include:

- **Locally-Coordinated Transportation Plan:** In 2020 NRPC, in conjunction with local human service agencies, transportation providers, consumers, and other partners, completed a comprehensive update of the Locally-Coordinated Transportation Plan, which will foster and guide the future coordination of community transportation on the regional level.
- **Nashua MPO Transportation Project Planning Process:** The MPO is 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 2020 the MPO solicited projects from communities for inclusion in the FY 2023-2032 TYP and conducted project scoring and prioritization, prepared FY 2019-2022 Transportation Improvement Program (TIP) Amendments 3 and 4 to implement significant project revisions, developed a methodology for transit fiscal constraint analysis for the Metropolitan Transportation Plan (MTP) Minor Update, and revised the procedure for highway projects. All Nashua MPO transportation projects are now available for viewing in a new online MPO Projects Viewer.
- **Transportation Performance Targets:** In 2020 the Nashua MPO developed and adopted performance targets for highway and public transportation safety and reduction of carbon monoxide emissions.
- **Nashua Complete Streets Advisory Committee:** Complete Streets are streets that are designed and operated to enable safe access for all users, including motor vehicles, pedestrians, bicyclists, and transit riders of all ages and abilities. NRPC collaborates with communities throughout the region who are working to develop local bicycle and pedestrian infrastructure, complete streets, and multi-use trail projects. Committee activities in 2020 include the Nashua Region Pedestrian & Bicycle plan update, the NHDOT Statewide Pedestrian & Bicycle plan update, Souhegan Valley rail-with-trail advocacy and planning, Amherst Village – Milford Oval side path along Amherst St, and the regional bike and pedestrian traffic counting initiative.
- **Inter-Regional Transit Expansion Study:** 2020 marked the kickoff of an inter-regional study to determine the feasibility of operating shuttle services from Nashua to the University of Massachusetts Lowell and the MBTA Lowell terminal connecting with rail and fixed-route bus service. Data compilation and ridership estimates are underway, and the full analysis will be completed by mid-2021.
- **CommuteSmart:** The mission of CommuteSmart Nashua is to improve transportation mobility options for all residents and employees in the region. In 2020, NRPC conducted outreach on behalf of the program and participated in two challenge events that encouraged alternate modes of commuting including rideshare, transit, bicycle and walking, and telecommuting.



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

[nashuarpc.org](http://nashuarpc.org) | @NashuaRPC | [facebook.com/nashuarpc](https://facebook.com/nashuarpc)

## Nashua Regional Planning Commission 2020 Annual Report | Regional Initiatives

- **Household Hazards Waste (HHW) Collection:** On behalf of the Nashua Regional Solid Waste Management District (NRSWMD), NRPC held four HHW Collection events in 2020 for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. In 2020, the District collected a record 129,965 pounds of waste from participants.
- **Toxic Free, Easy as 1-2-3:** In 2020, this EPA-funded the creation of educational materials and hosting of a series of three webinars aimed at reducing childhood poison exposures in the home. The project's outreach encourages residents to properly dispose of household hazardous waste at NRPC-run collection events in the region and will continue through coordination in outreach through the HHW program.
- **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 target sites into economically viable uses. Since 2019, assessments have been conducted on five sites including a former junkyard, vacant gas station, a hazardous materials disposal site, and two vacant industrial buildings.
- **Regional Census Partnership:** As a Census Partner, NRPC has participated in numerous programs in support of the 2020 Decennial Census. In the first half of 2020 NRPC conducted a social media outreach campaign that encouraged self-response participation. On average, individual NRPC community self-response rates averaged 80%, which well-exceeded that of Hillsborough County (75%) and the State of NH (67%).
- **NH GeoData Portal:** NRPC launched a joint project between UNH/Granit and the nine NH regional planning to establish a new regional GIS Hub. This centralized resource will feature ArcGIS StoryMaps and other content that highlight the many useful benefits of geographic information systems (GIS) in regional planning. The Hub will seamlessly integrate with a new and modern statewide GIS portal housed at UNH.
- **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.



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

**Nashua Regional Planning Commission  
2020 Annual Report | Pelham, NH**

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

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 2020, including:

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

NRPC facilitates a bid process among licensed electricity suppliers. By serving the aggregate electric demand across NRPC member towns and schools, suppliers can offer a better rate than the typical default rates offered to individual customers.

- Pelham's 2020 **Energy Savings:** **\$6,928**
- Pelham's **Cumulative Savings** since Joining Aggregation: **\$53,395**

**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 2020: **\$2,250**

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

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

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

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

NRPC held four HHW Collection events in 2020 for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. **33 Pelham households** participated in these events in 2020.

**Traffic Counting:** [arcg.is/Ovm8g](http://arcg.is/Ovm8g)

Under contract with the New Hampshire Department of Transportation or by local request, NRPC conducted **15 vehicular traffic volume counts** in Pelham to support travel demand modeling and prediction and to assist local and regional planning decision-making.

**Pelham Capital Improvement Program (CIP)**

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

**Needs Assessment on Behalf of Pelham Council on Aging**

NRPC began a Senior Needs Assessment for the town, which will include an analysis of existing conditions and demographics, a resident survey, focus groups, and an action plan to be completed in early 2021.

**MS4 Technical Assistance:**

Under contract with the Town, the NRPC assisted Pelham with training, oversight, and QA/QC of field data acquisition to support EPA municipal storm-water permit compliance (MS4).

**Natural Resource Mapping for Pelham Forestry Committee and Pelham Conservation Commission**

In 2020, NRPC facilitated the mapping of new Prime Wetlands designations. NRPC also collected new trail data at Merriam Farm and Raymond park and created a new town-wide open space map poster for general reference and planning.

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

**Commissioners:** Dave Hennessey, Hal Lynde

**Transportation Technical Advisory Committee Members:** Jeff Gowan, Jennifer Beauregard

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

Pelham FY21 Dues: \$11,068

**Respectfully Submitted – Jay Minkarah, Executive Director**



## Police Department

Department Head:  
Joseph A. Roark, Chief

14 Village Green  
Pelham, NH 03076

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

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

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

### Important Contact Information:

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

Follow us on Twitter  
@pelhamnhpolice  
Or follow us on Facebook and Instagram!

## POLICE DEPARTMENT

2020 Annual Report

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

The global Covid-19 pandemic coupled with generational, national, civil unrest aimed towards policing made 2020 a year like no other for the Pelham Police Department. As an agency these factors have challenged us and ultimately made us a better department.

As the pandemic unfolded, we put numerous safety protocols in place that allowed us to continue to provide 24/7 peace keeping coverage for the town. I am proud to say that all our employees accepted the risk of COVID-19 exposure without complaint and performed their jobs admirably.

Although the anti-police sentiment occurring in many parts of the country was discouraging, we continued to receive support and encouragement locally. We have worked diligently to garner this community support by providing our town a professional, transparent, community based police department. This commitment helped to position us *“ahead of the curve”* in terms of police reform.

Our use of force policies are in full compliance with contemporary policing expectations. They specifically ban the use of choke holds. Additionally, our use of force policies and accompanying training have provisions for multiple less lethal force options as well as de-escalation techniques.

All of our officers receive training annually in order to recognize and eliminate “biased based” policing. Biased based policing is the use of race, ethnicity, gender, sexual orientation, religion, economic status, background, age, or culture as the sole basis for police activity. We conduct this training to ensure our officers conduct their duties in an impartial and fair manner. We also track and analyze the race information of all individuals stopped for traffic infractions. This information is used to ensure our officers are not racially profiling motorists.

Another important way we have gathered community trust and thus legitimacy within our community is by ensuring all of officers continue to be trained in and familiar with the concept of procedural justice. Procedural justice consists of ensuring fairness in the policing process, transparency in an officer’s actions, providing opportunities for citizens involved in police actions to have a “voice” and that officers display impartiality in their decision making.

After gratefully receiving the budgetary support of the town, we implemented a department wide Body Worn Camera (BWC) program in 2020. These BWC’s work in conjunction with our long standing dashboard camera program. Virtually every moment of our officers conducting their daily duties is video and audio recorded. In addition to bolstering our community trust these videos provide compelling evidence for criminal cases and outstanding opportunities to refine and evaluate our officers field performance.

The Pelham Police Department recently completed our four-year reaccreditation assessment through the Commission on Accreditation for Law Enforcement Agencies (CALEA) [www.calea.org](http://www.calea.org) . Upon successfully completing this assessment we continue to be recognized as a nationally accredited police department. Many of the upcoming national and state police reform actions are recommending accreditation for all police agencies. The benefits of accreditation include stronger defense against civil lawsuits, reduced risk and liability exposure as well as greater accountability within the department.

Social Media continues to be an important resource for us to maintain our connection to our community. To receive official notifications and alerts from our department please click on “sign up for alerts” at [www.citizenobserver.com](http://www.citizenobserver.com) . Those official alerts are also forwarded to our Facebook account and Twitter accounts.

In closing, as always, I would like to thank all of the men and women of the Pelham Police Department, both sworn and

civilian, who tirelessly dedicate themselves daily to the safety and wellbeing of the citizens of our great town. They truly deserve all the credit for our success as a police department.

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

Respectfully,

*Joseph A. Roark*

Chief Joseph A. Roark

## PELHAM POLICE DEPARTMENT ROSTER – JANUARY 2020

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

**Prosecution:**

Prosecutor Attorney Brendan Carroll, Esquire

**Communications:**

Noelle LeMasurier  
Shannon Galeotalanza  
Jamie Connolly  
Corey Juszak

**Civilian:**

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

**Crossing Guards:**

Crossing Guard Joan Davis  
Crossing Guard Lois Estell

## Pelham Public Library

Library Trustees:  
Roseann Cares, President

Library Director:  
Gregory McClay

24 Village Green  
Pelham, NH 03076

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

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

## PELHAM PUBLIC LIBRARY 2020 Annual Report

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

The year 2020 has been an unprecedented year for the Pelham Library due to Covid19. In March the library shutdown and staff worked from home exclusively. During the shutdown, no patrons or staff were allowed in the library. The library staff creatively offered virtual services to allow patrons to continue to find materials to read, programs to attend, and activities to keep children engaged. As we learned more about the Coronavirus, we implemented phases putting specific precautions and procedures in place to allow for patrons to enter the building in a safe manner protecting patrons and staff. The Trustees and Staff of the library continually monitor state and government guidelines pertaining to Covid19 and adjust the re-opening phases appropriately. No date has been established to fully open the library to patrons and programs.

Circulation has remained a top priority. Policies were set up for our very popular curb-side pick-up program including using google voice to allow patrons to text the library. We also instituted a system for patrons to request library cards online and receive codes to use our online services. In addition, we used the new Readsquared technology for online reading programs and zoom technology for library and trustee meetings.

We continue to maintain and update the library media collections, adding over 3,000 items this year. We circulated over 12,000 children's books, audiobooks, and DVDs and distributed 725 craft kits. The take home crafts are a hugely popular service helping families through some of the drearier parts of this quarantine year.

Ancestry remains our most popular online database followed by Consumer Reports. We hope to see newly added Lynda to be a huge hit in the coming year. Downloadable books dipped a little we still topped 10,000 checkouts.

We were able to set up policies for telescope check out which has had some interest. We have extensively used Facebook to support the community during these trying times including a series on how to do a job search during Covid19.

Adult programming has struggled a little as virtual meeting fatigue has hit many of us hard, there is just nothing like gathering in person for a craft program or presentation and enjoying participants' energy and enthusiasm. However, we were able to hold our first Adult Summer Reading Program - all virtual - that was quite successful. Participants were thrilled for the opportunity to win prizes for reading books!

The Young Adult Department has been able to adapt most of our programs to be held virtually which has been a challenge and a great adventure. We have distributed more than 25 different craft kits to teens, created a google voice account for tutoring help, a Discord channel, trivia tournaments, and an online summer reading program! On top of our virtual programming adventures, we have had over 1,000 Young Adult titles circulate in 2020.

For the Pelham Library building the carpet downstairs was replaced in areas that suffered water damage from the previous year boiler flood. The new carpet looks wonderful and we look forward to doing the rest of the building and removing all the tripping hazards. In addition, with thanks to the support of the town manager we also have a brand-new boiler. By the time this report is published we should also see new sound panels and a sound abatement. The sound abatement solution will greatly reduce noise filtering downstairs from upstairs programs and particularly our after school crowds.

One of our support staff, Karen Lord, has moved with her family to the Midwest. She's been a friendly and reliable co-worker and she will be missed. We welcome her replacement Debbie McGowan who looks forward to serving the Pelham community here at the library.

We look forward to getting back to in-house programming and patron services as soon as possible and will continue to work hard in providing important resources to our community in the safest way possible.

Respectfully submitted,

Greg McClay  
Library Director

Jennifer Greene  
Assistant Library Director

With contributions from staff.

## Hobbs Community Center

Department Head:  
Sara Landry, Director

8 Nashua Road  
Pelham, NH 03076

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

Email:  
[seniors@pelhamweb.com](mailto:seniors@pelhamweb.com)

Website:  
[www.pelhamweb.com/senior-programs-at-the-hobbs-community-center](http://www.pelhamweb.com/senior-programs-at-the-hobbs-community-center)

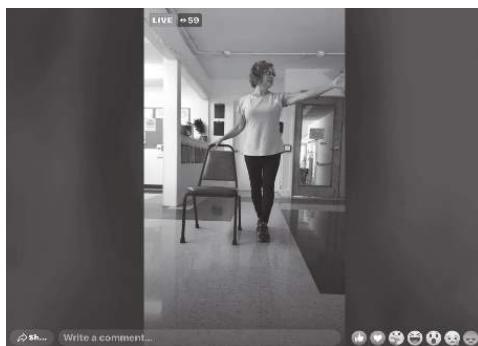
Office Hours:  
Monday – Friday  
8:00AM to 4:00PM

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

## HOBBS COMMUNITY CENTER 2020 Annual Report

Where Friends Gather!

The Pelham Senior Programs at the Hobbs Community Center continues to be busy even during a global pandemic! We have worked hard to keep folks engaged and active during the shutdown. During the shutdown we had online LIVE Facebook bone strengthening classes. We also offered many different ZOOM classes for seniors who were now isolated at home. These classes covered many topics such as Legal and Financial Management, Sodium-Silent Killer or Taste Bud Thriller, The Power of Protein, Proper Stretching, etc.



**Facebook Live  
Strengthening Classes**



**Pelham Awesome  
Walkers Club**

**Zoom Programs**

Due to COVID-19 pandemic our travel program has been put on hold until 2021! We are planning for travel next year and with the emergence of a vaccine will again be out and about throughout New England and beyond!

In June, with the help of the Pelham Council on Aging, Grand Rental, and the Pelham Good Neighbor Fund we were able to rent a large tent for our back yard. This gave us the ability to hold outdoor classes and programs through September! We once again were able to hold on-site programs. We were able to hold weekly programs such as fitness classes, weightlifting classes, cornhole, bean bag baseball, tai chi, and special events like our cornhole tournament and a BBQ Lunch. All outside and under the tent.



**Weightlifting Outdoors**



**Special Presentation under our tent!**



**Cornhole Tournament and Lunch**

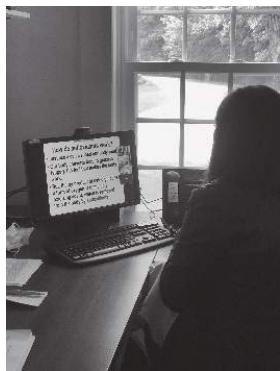
In September we have moved our programs back inside! We are taking extra precautions to keep our participants safe! We have instituted measures such as hand sanitizing prior to coming in the building, limiting class size to 10, pre-registering for all programs, mandatory masks wearing and sanitizing between programs. We are looking forward to next year and life after COVID!

The Senior Programs continues to have a strong working relationship with the Pelham NH Council on Aging, Corp. (PCOA). The Senior Program Director attends a monthly meeting of the PCOA Board of Directors. The PCOA subsidized several senior programs at the Hobbs Community Center. In 2020, the PCOA helped to fund the tent over the summer so we could offer onsite programs!

The Senior Center staff includes a full-time director, a part-time office manager, a part-time travel assistant and a full-time bus driver/facilities assistant. With the increase in the number of aging adults and increase in program demands we are looking to increase the Office Manager's hours to full-time. This increase will help with the overwhelming workload in the Center office.

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

**Our amazing 2020 volunteers in action!**



Transportation continues to be a major need of aging adults here in town. Trips included rides to and from the Hobbs Community Center, medical appointments, grocery stores, shopping centers, the post office, pharmacies, banks, and other stores. The Hobbs Community Center bus provided 41 different seniors rides this year.



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

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

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

Respectfully Submitted,

Sara Landry  
Senior Center Director

## Transfer Station/ Recycling Center

Department Head:  
Frank Ferreira, Director

Rhonda Martin:  
Administrative Assistant

74 Newcomb Field Parkway  
Pelham, NH 03076

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

Email:  
[fferreira@pelhamweb.com](mailto:fferreira@pelhamweb.com)  
[rmartin@pelhamweb.com](mailto:rmartin@pelhamweb.com)

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

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

Hours of Operation:  
Sunday and Monday – Closed  
Tuesday – 10:30AM to 7:00PM  
(gates close at 6:55PM)

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

## TRANSFER STATION & RECYCLING CENTER 2020 Annual Report

In the year of 2020, the Pelham Transfer Station & Recycling Center handled 3,348.16 tons of solid waste. In 2019, we handled 3,179.14 tons of solid waste. Which is an increase of 169.02 tons of solid waste.

In the year of 2020, the Pelham Transfer Station & Recycling Center handled 921.95 tons of single stream recyclables. In 2019, we handled 845.49 tons of single stream recyclables. Which is an increase of 76.46 tons of single stream recyclables.

In the year of 2020, the Pelham Transfer Station & Recycling Center has brought \$ 54,940.99 in revenue. In the year of 2019, the Pelham Transfer Station & Recycling Center has brought \$ 52,885.70 in revenue. Which is an increase of \$ 2,055.29 in revenue. Our revenue will fluctuate, due to the Light Iron & ABC market. Fortunately, this year in 2020 it has increased considering the COVID-19 Pandemic.

The HHW Events did not get off to a great start. We had to cancel three out of seven events, due to COVID-19. We had too also, relocate the three events in Nashua to 25 Crown Street. The Milford event got rescheduled to August 29, 2020. In 2021 we are hopeful that we will be able to hold all seven events, which Pelham will be hopefully hosting an event in August 2021.

If you would like to get more information on how to handle the household hazardous waste (HHW), please check out the Town website at [www.pelhamweb.com](http://www.pelhamweb.com) and click the Town Department tab followed by the Transfer Station and Recycling Center tab. There you can find out information on all items accepted at the Transfer Station & Recycling Center along with instructions on how to handle household hazardous waste. As a reminder, all Latex paint can be brought to the Transfer Station if it is dried out and mixed with speedy dry or kitty litter, all batteries should be handed to one of the attendants.

Pelham Transfer Station & Recycling Center has issued approximately 723 permits to the residents of Pelham, NH., 417 of those permits are “Resident Renewals”, 280 of those permits are “New Residents”, 4 are “New Seasonal Residents”, 3 are “Seasonal Resident Renewals and 19 are “TEMP”.

We hired two On-Call Attendants. Cam Lodge, from Parks and Recreation & Dylan Levesque, a senior at Pelham High School.

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

Respectfully Submitted,

Frank Ferreira, Director

## Zoning Board of Adjustment

Committee Chair:  
Bill Kearney

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

### Meeting Information:

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

Location:  
Sherburne Hall  
Town Municipal Building  
6 Village Green

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

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

or visit the Planning Department during regular business hours.

## ZONING BOARD OF ADJUSTMENT 2020 Annual Report

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

The Board would like to recognize and thank everyone who provides support and services to ensure the monthly meetings are seamless and professional. First and foremost, we would like to recognize the dedication and outstanding effort Charity Landry has demonstrated throughout her 20-year commitment of excellence in accurately performing the duties of Recording Secretary and wish her well in her retirement. We welcome Jordyn Isabelle to the position and are confident she will do a great job in following in Charity's footsteps. Planning Director Jeff Gowan who provides invaluable guidance and support. Audio and Video Coordinator Jim Greenwood who keeps the entire A/V crew on point to broadcast the meetings. A special thank you goes to Zoning Administrator Jennifer Beauregard who works tirelessly to provide support for the Board with all materials required to successfully conduct monthly meetings. Jenn's dedication to the town of Pelham is exceptional, her knowledge is invaluable.

The following cases were heard in 2020:

<b>Applications for Variance.....</b>	<b>22</b>
<b>Applications for Special Exception .....</b>	<b>13</b>
Applications Approved.....	20
Applications Approved.....	13
Applications Denied/Withdrawn .....	2
Applications Denied/Withdrawn .....	0
<b>Requests for Rehearing.....</b>	<b>4</b>
<b>Applications for Equitable Waiver.....</b>	<b>0</b>
Requests Granted .....	4
Requests Denied/Withdrawn.....	0
<b>Appeals of Administrative Decision.....</b>	<b>0</b>

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

Respectfully Submitted,

Bill Kearney, Chair

## Agricultural Commission

Committee Chair:  
Jenny Larson

Pelham Planning Department  
6 Village Green  
Pelham, NH 03076

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

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

Agricultural Commission Meets:

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

Location:  
Sherburne Hall  
Town Municipal Building  
6 Village Green

## AGRICULTURAL COMMISSION 2020 Annual Report

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

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

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

This year management:

- Created our Rules, Bylaws and Guidelines.
- Look into bringing back the Farmers Market to town.
- Introduce agriculture to the students in the public schools.
- Help maintain the rural character within our town.
- The Commission has already met with the Animal Control Officer, the Code Enforcer also the NH Agricultural Commissioner.
- Developed a new Facebook page.
- Fundraising.
- Work with other town boards in our community such as the Board of Selectmen, Zoning and the Planning Board.
- Community outreach programs.

- Getting involved in the Master Plan having a detailed section on the Agricultural Commission.
- Whole community outreach.
- We had a table at the Restore Thank You Livestock Meet and Greet on Saturday, Sept 26<sup>th</sup> to bring awareness to the community what we are all about.
- Attended the Old A Fair at Brookside Farm in Pelham on October 10<sup>th</sup> with an informational table during the fair.
- We have created informational brochures to hand out to the community with lots of resources containing websites, emails and our Facebook page to refer to if or when needed.
- To Get involved with Old Home Day, The Festival of Trees and create live educational events & workshops throughout the year for the community.

Respectfully submitted,

Jenny Larson, Chair

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

## Town of Pelham, NH

### CAPITAL IMPROVEMENTS PLAN

2021 – 2027

Adopted by the Pelham Planning Board on August 3, 2020

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

Samuel Thomas, Pelham Planning Board  
Robert Sherman, Pelham Budget Committee  
Hal Lynde, Pelham Board of Selectmen  
Jeff Gowan, Pelham Planning Director

**Pelham Planning Board:**

Tim Doherty, Chair  
James Bergeron, Vice Chair  
Cindy Kirkpatrick, Secretary  
Kevin Cote, Selectmen's Representative  
Hal Lynde, Selectmen's Representative Alternate  
Roger Montbleau, Member  
Paul Dadak, Member  
Danielle Masse Quinn, Member  
Paddy Culbert – Alternate  
Richard Olsen – Alternate  
Bruce Bilapka – Alternate  
Samuel Thomas – Alternate  
Mike Sherman - Alternate  
Jeff Gowan, Planning Director  
Charity Landry, Recording Secretary

*With Assistance from:*



Nashua Regional Planning Commission

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## **PELHAM CAPITAL IMPROVEMENTS PLAN 2021-2027**

### **A. INTRODUCTION**

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

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

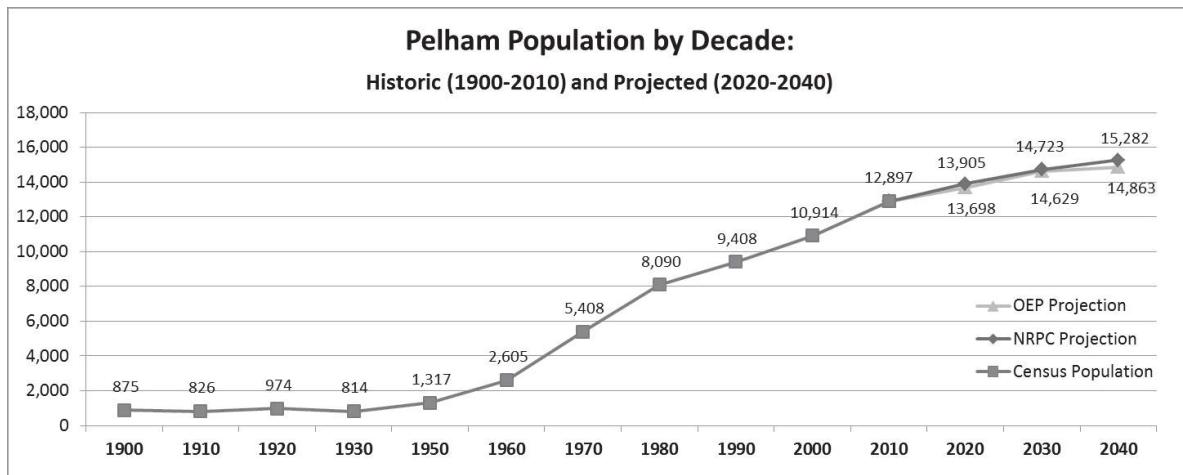
- To provide the Town of Pelham with a guide to be used by the Budget Committee, Board of Selectman, and School Board for their annual budgeting process (RSA 674:5-8);
- To provide a forward looking planning tool for the purpose of contributing to the creation of a stable real property tax rate;
- To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

The NH Office of Strategic Initiatives (NHOSI) estimated population of Pelham in 2015 was 13,117, with an estimated density of 499.08 persons per square mile, up from 497.7 in 2013. US Census figures show that Pelham's population experienced rapid growth between 1960 (pop. 2,605) and 1980 (pop. 8,090) and the most recent 2010 Census lists Pelham's population at 12,897. (Table 1, Figure 1). From 1980 to 2000, the rate of growth abated slightly with a notable decrease in the growth rate since 2000. Both the population projections released by NHOEP in 2016 and those conducted by the Nashua Regional Planning Commission (NRPC) at the same time, forecast a significantly slower growth rate than in previous decades, with the NRPC figures slightly higher than those prepared by NHOSI. The NRPC projections show that Pelham continues to grow, with a projected population of 15,282 persons by 2040. This is an average of 80 persons per year over the 30-year projection period, or an annualized growth rate of 0.6 percent.

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

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

FIGURE 1: POPULATION BY DECADE



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

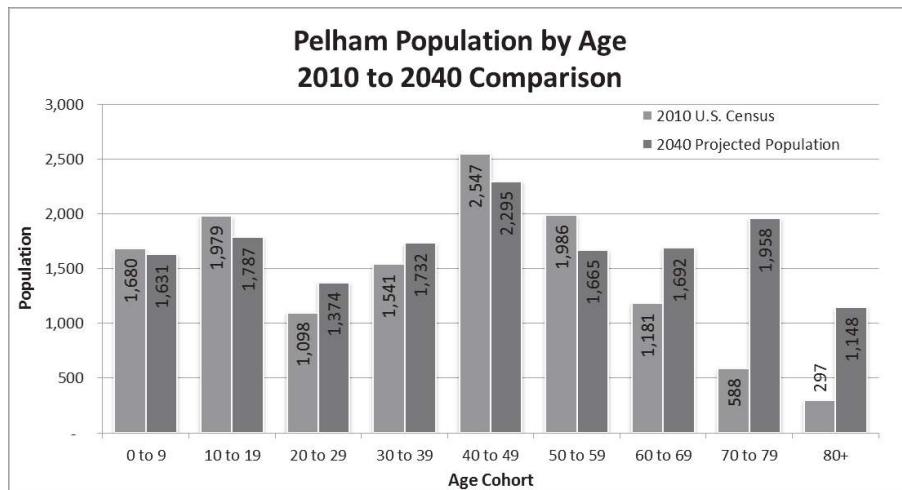
TABLE 1: HISTORIC POPULATION AND FUTURE PROJECTIONS

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

Annual GR: Annualized Growth Rate

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

FIGURE 2: POPULATION BY AGE



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

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

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

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

Impact fees, however, have significant limitations. They can only be used to offset the proportion of capital expenses attributed to new development. They may not be used to meet existing capital deficiencies. In addition, impact fees collected must be properly used within six (6) years, or the Town must refund unused funds and accrued interest to the developer(s) who paid them.

**For the purposes of this document, a capital improvement is defined by its cost and its useful life. Items included have a cost of at least \$75,000 and generally have a useful life of at least three years.**

Eligible items include new buildings or additions, land purchases, some studies, substantial road improvements and purchases of major vehicles and equipment. The CIP Committee feels items less than \$75,000 should be placed in the operating budget in order to focus on the more critical needs identified as community development goals. Operating expenditures for personnel and other general

costs are not capital items and therefore are not included in this plan. Expenditures for maintenance or repair are generally not included unless the cost or scope of a project is substantial enough to increase the capacity of a facility, or an improvement is a major long-term repair that maintains the useful life a capital facility.

A brief description of each project prioritized by the CIP Committee and included in the 2020 to 2026 CIP schedule is provided below. Starting dates are not necessarily provided for deferred projects or those categorized as needing research. Typically, deferred projects are not placed on the seven (7) year schedule because of the following:

- 1) There is insufficient information to determine the relative need for a capital improvement and additional research may be required before the Committee would consider allocating the project within the CIP schedule; or
- 2) Based on information available, the Committee has determined there is not a demonstrated need for a project in the next seven years.

The CIP Plan is required by state statute to identify the needs, costs, and scheduling of capital projects, in the most efficient way possible, for the stakeholders in Pelham's future - the taxpayers and citizens of the community.

## B. FINANCING METHODS

In the project summaries below, there are several different local financing methods referenced. Four of these methods require appropriations; either as part of the Town's annual operating budget or as independent warrant articles at Town Meeting. The **1-Year Appropriation** is most common and refers to those proposed projects that are to be funded by real property tax revenues within a single fiscal year. The **Capital Reserve** method requires appropriations over more than one year, with the actual project being accomplished only when the total appropriations meet the project cost. The **Lease/Purchase** method has been used by the fire and highway department for vehicle purchases. **Bonds** are generally limited to the most expensive capital projects, such as major renovations, additions, or new construction of buildings or infrastructure, and allow capital facilities requests to be met immediately while spreading out the cost over many years in the future. A more detailed description of each financing method is provided below.

**The One-Year Appropriation** is most common and refers to those projects with proposed funding from real property tax revenues within a single fiscal year. The CIP committee recommends this approach for irregular Capital needs that do not exceed \$100,000.

**The Capital Reserve method** requires appropriations over more than one year, with the actual project being accomplished only when the total appropriations meet the project cost. The CIP committee recommends this approach for expenditures over \$100,000 and less than \$1,000,000 and for projects or Capital Assets having a known fixed life such as vehicle replacement, building maintenance and road repair. In conjunction with the Capital reserve method of financing, there may be State or Federal monies available to pay for portions of the project, which require the Town to raise their percentage of matching funds prior to receiving these Federal or State dollars. An example is State bridge aid where the town needs to raise their 20% matching share prior to applying for the State 80% share. Identification of these needs early is critical to starting a Capital Reserve in time to fund projects when needed.

**The Lease/ Purchase method** has been used in the past for the purchase of Fire trucks and Highway department vehicles. Although this is a valid financing method, the CIP would like to recommend that we get away from this method of payment and stop paying high interest lease payments and start funding vehicle replacement through Capital reserves where the Town pays itself the interest on Capital balances rather than a financing company for the purchase of needed vehicles. The CIP committee feels this would be a substantial tax savings for Pelham residents based on the number of current vehicles and equipment owned by the town along with additional vehicles that will be needed in the future. The annual interest earned or saved on a properly funded vehicle replacement Capital reserve would pay for the cost of certain vehicle replacements when needed.

**The Bond or Bank Note method** of payment is recommended for Capital Expenditure needs of \$1,000,000 or more. Typically, the most expensive projects such as renovations, additions, or new construction of buildings or infrastructure that allow for capital facilities requests to be met immediately while spreading out the cost over several years in the future. We highly recommend this method of payment on all Capital projects scheduled in the CIP costing over \$1,000,000 and obviously based on our review of historical spending patterns in the town, the year we propose it to you.

Impact fees are also a viable financing method for some portion of future capital improvement needs if they are placed in a fund until they are either expended within 6 years as part of a project financing or returned to the party from which they were collected. The town has adopted an impact fee ordinance.

Other financing methods available to us for funding projects include gifts, grants and matching funds from any source. All of these can be used to offset the cost of Capital Improvement projects. The CIP recommends that all Department Heads, the School Board and the Board of Selectmen research and use these methods whenever available in order to lessen the burden on taxpayers as much as possible even though they will play a less important role in the overall funding of needed projects.

In addition, if there are instances where fiscal resources from outside the community have been committed to help finance a local capital project, the offsetting revenues are shown in association with the proposed capital project. Typical examples are grants, such as for new education buildings or State Transportation Improvement Plan (TIP) matches.

### **C. IDENTIFICATION OF DEPARTMENT CAPITAL REQUESTS**

The Pelham CIP Committee uses worksheet forms that are completed annually and submitted by department heads and committee chairs, to identify and explain project requests. Forms are tailored by the CIP Committee and the Planning Department to prompt information that defines the relative need and urgency for projects, and which enables long-term monitoring of the useful life and value to the community for these projects. The CIP worksheet includes a project description; the departmental priority if more than one project is submitted; the facility service area; the rationale for a project; a cost estimate; and potential sources of funding. The form is included in Appendix B. Following submission of written worksheets and supporting documentation for proposed capital projects, department heads or committee chairs are occasionally asked to come before the CIP Committee to answer questions and provide any additional information necessary to explain their capital requests and priority ranking. This “one-on-one” discussion provides an opportunity to explain how capital requests meet community development goals. It also provides department heads, committee chairs and the CIP Committee an opportunity to look at alternative approaches available to fund or meet capital needs that will maximize

the value of the Town's expenditures for capital improvements while maintaining as level a tax rate as possible over the seven (7) year CIP period.

#### D. PRIORITY SYSTEM

The Committee established a system to assess the relative priority of projects requested by the various departments, boards, and committees. Each project proposed is considered individually by the Committee and assessed a priority rank based on the descriptions below:

<b>"U"--Urgent</b>	Cannot be delayed. Needed for health or safety.
<b>"C"--Committed</b>	Part of an existing contractual agreement or otherwise legally required.
<b>"N"--Necessary</b>	Needed to maintain existing level and quality of community services.
<b>"D"--Desirable</b>	Needed to improve quality or level of services.
<b>"F"--Deferrable</b>	Can be placed on hold until after 7-year period but supports community development goals.
<b>"R"--Research</b>	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.
<b>"I"--Inconsistent</b>	Conflicts with an alternative project/solution recommended by the CIP. The project is contrary to land use planning or established community development goals.

Table 2 contains the projects classified by town specific departments as well as the School Department, considered by the Committee in 2020. The information in Table 2 represents all requests for capital projects submitted by each municipal division to the CIP Committee in 2020. The 'CIP Committee Priority Recommendations' in the column to the far right describes the rank assigned by the CIP Committee within the seven categories of relative project priority.

TABLE 2: SUMMARY OF PROJECTS REQUESTED 2020 DATA

ID	Department/Project	Cost Without Debt/Revenue	Starting Year	Financing Method Recommended	CIP Committee Priority Recommendations					
					U	C	N	D	F	R
	<i>Starting Year and Priority Recommendations based on Dept. &amp; C.I.P. Committee Review Process</i>									
<b>I.</b>	<b>ADMIN./GEN. GOVERNMENT</b>									
A	Municipal Building			Appropriation – Ballot	C					
	• 20-Year Bond /Bank Note 2002-2022	\$1,949,640	2002	Bond Schedule	C					
B	Main Street Sidewalk Expansion	\$190,000	2023	1-Year Appropriation		N				
<b>II.</b>	<b>POLICE DEPARTMENT</b>									
A	Animal Control Shelter	\$274,709	2022	1-Year Appropriation			D	R		
<b>III.</b>	<b>FIRE DEPARTMENT</b>									
A	Replace Ambulance 1	\$300,000	2021	1-Year Appropriation	U					
	• Capital Reserve Withdrawal	(\$300,000)	2021	Offset Appropriation	U					
B	FD/PD Communications Upgrade Phase 1	\$180,000	2021	1-Year Appropriation	U					
C	FD/PD Communications Upgrade Phase 2	\$500,000	2024	1-Year Appropriation		N				
<b>IV.</b>	<b>HIGHWAY DEPARTMENT</b>									
A	66,000 GVW 10-Wheel Dump Truck	\$250,000	2021	1-Year Appropriation		N				
B	3.5-Yard 4-Wheel Drive Loader	\$190,000	2022	1-Year Appropriation		N				
C	36,000 GVW 6-Wheel Dump Truck	\$220,000	2022	1-Year Appropriation		N				
<b>V.</b>	<b>SOLID WASTE DISPOSAL</b>									
A	Transfer Trailer with Live Floor	\$90,000	2021	1-Year Appropriation		N				
<b>VI.</b>	<b>PARKS AND RECREATION</b>									
	No CIP needs at this time									
<b>VII.</b>	<b>LIBRARY</b>									
A	Renovations	\$164,570	2021	4-Year Appropriation		N				
<b>VIII.</b>	<b>CEMETERY</b>									
	No CIP needs at this time									
<b>IX.</b>	<b>SENIOR CENTER</b>									
	No CIP needs at this time									
<b>X.</b>	<b>PELHAM SCHOOL DISTRICT</b>									
A	Pelham High School Addition				C					
	• 20-Year Bond/Bank Note 2015-2034	\$12,198,775	2015	Bond	C					
B	Memorial School Upgrade/Renovation	\$30,861,000	2022	Bond	U					
C	Memorial School Septic Field Replacement	\$85,000	2024	1-Year Appropriation	N					
D	Memorial School Boiler Replacement	\$120,000	2026	1-Year Appropriation	N		R			
E	Memorial School Roof Replacement	\$151,000	2026	1-Year Appropriation	N		R			
F	PES Air Conditioning System	TBD	2022	1-Year Appropriation	N		R			
G	PES Asphalt Parking Lot & Roadways	\$144,100	2023	1-Year Appropriation	N		R			
H	PHS Student Parking Lot Replacement	\$121,307	2025	1-Year Appropriation	N		R			

**E. LISTING AND DISCUSSION OF PROJECTS BY RECOMMENDED PRIORITY**

<b>“U”--Urgent:</b>	<b>Cannot be delayed. Needed for health or safety.</b>
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III. A. **Replace Ambulance 1 – 2021.** Ambulance 1 is a 2009 Horton Ambulance on a GMC Chassis. The chassis is no longer manufactured by GMC and the fire department has reverted to Ford F550 chassis with diesel engines. The department currently operates 3 ambulances on a 12-year cycle. The new vehicle operates for 4 years as the primary response vehicle and then moves to second position where the 2 older vehicles rotate to distribute usage. The build time for a new vehicle is 9-12 months. The ambulances currently raise revenue of approximately \$325,000 per year. Ambulance revenues have historically increased over the years along with the EMS call volume. Most of the calls that are handled by the department are EMS at 85%. This project would have zero tax impact since the money would be withdrawn from the Ambulance Capital Reserve fund that can only be spent for the purchase of an ambulance.

III. B. **Fire & Police Department Radio System Phase 1 – 2021.** Motorola communications will no longer be serving the fire and police departments' repeaters and receivers because Motorola has declared the product line EOL (end of life) as of 12/31/2020. This equipment provides the transmitting and receiving capabilities of the fire and police departments' radio system. The fire department currently has three repeaters and one receiver, and the police department currently has 2 repeaters and one receiver. Replacing the components one at a time over several years is not feasible because the age of the current equipment will not be compatible with the current infrastructure that is on the market. That means that after 2021 when Motorola deems the fire and police departments' existing equipment EOL, if there should be a failure, they may not be able to have it repaired. If this should occur, the fire and police departments would have to replace all the equipment in order to return the radio system since any new equipment will be on a different communications platform. This project would be completed in two phases to defer the cost which would be \$650,000 total. The first phase would be to replace all the fire and police transmitters and receivers.

X. B. **Memorial School Upgrade/Renovation – 2022.** The project proposes to upgrade or replace PMS to meet current student and program needs. Currently PMS is considered an upper middle school because it does not have the facilities necessary to meet middle school program criteria. 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.

**"C"--Committed: Part of an existing contractual agreement or otherwise legally required.**

- I. A. **Municipal Building / Library – Appropriation by Ballot.** Voters approved the conversion of the Ernest G. Sherburne School into a combined municipal facility in 2003. Town Offices and Police Headquarters are located at the former Ernest G. Sherburne School. The new Library, built on the Mills property, is overlooking a new three (3) acre Town Green.
- I. A. **Bond Bank Note (Private) – 2002-2022.** Voters approved a 20-year bond for conversion of the Ernest G. Sherburne School into a combined municipal facility in 2003. A new library was built on the Mills property. The town opted for a private institution for favorable rates.
- X. A. **Pelham High School Addition – 2015.** In March of 2014 Pelham voters approved a new high school addition and renovation of existing space at the current High School location. The total project cost of \$22,654,000 is contractually obligated utilizing a 20-year bond for financing.
- X. A. **NH Municipal Bond Bank Note – 2015-2034.** High school addition and renovation of existing space at the current High School location.

**"N"--Necessary: Needed to maintain basic level and quality of community services.**

- I. B. **Main Street Sidewalk Expansion – 2023.** The Board of Selectmen requested that the NHDOT include a sidewalk on the bridge replacing the Main Street/Gonet Bridge. For the sidewalk to be included on the bridge, the Town must construct a sidewalk to connect with the bridge's sidewalk from both approaches. This project includes planning, engineering, ROW acquisition and construction of a sidewalk from the VFW building to the new bridge and from the new bridge to Route 38.
- III. C. **Fire & Police Department Radio System Phase 2 – 2024.** This project is a continuation of Fire and Police Department Radio System Phase 1 project. This phase of the project would populate 2 new communications sites on existing cell towers where the departments' have rights to locate equipment with no cost. One would be at Tower Hill Road cell tower and would provide coverage to the southwest corner of town where reception is very poor. The other would be on Blueberry Circle on a cell tower being constructed this year. This would provide reception on the southeast corner of town. Due to the hilly terrain, multiple sites are needed to get portable radio communications into the system. These new sites are crucial for police communication, as well as fire, where officers frequently work away from their vehicle and alone. Reliable communications are their only lifeline for help. This project would also replace the fire/police microwave links that have been in operation since 2009 and 2012. These microwaves eliminate the need for unreliable and costly phone lines that both departments have been working to eliminate over the years. The microwave system to each site accommodates both police and fire on one link. These links also allow the systems to utilize simulcast transmissions providing better

transmission penetration through the community and buildings. The final part of this upgrade is to eliminate old consolette radios (2003) in the police department. There would also be a replacement of older interface components with the police dispatch console. All the computers that drive the consoles will need to be replaced.

IV. A. **66,000 GVW 10-Wheel Dump Truck - 2021.** A lease purchase for a new 66,000 GVW 10-wheel dump truck with plow frames and front and side wing blades, a central hydraulics system with the latest technology unit to control the amount of sand and salt applied to the roads, and a 10yd stainless steel sander. The 66,000 GVW 10-Wheel Dump Truck will replace the Highway Department's oldest truck, a 2005 Freightliner 6-wheeler, and it will be able to haul a load that is equal to 2 loads that the other 6-wheel dump trucks can haul which in turn saves money in fuel and labor cost, as well as time that can be used on other tasks. The lease will also include a full 84-month extended warranty which will reduce the repair budget. The Town would benefit from getting into an 8- or 9-year schedule to replace trucks. The repair budget would be reduced dramatically and there would be a higher return on the trade-ins. The trucks are also more expensive to repair after the warranty runs out on the 8 or 9<sup>th</sup> year.

IV. B. **3.5 Yard 4-Wheel Drive Loader – 2022.** This machine will be used to load trucks and stockpile material, which would be much more effective than the backhoes currently being used. The loader will also save money on rental budget for snow removal at the schools and town buildings. The Highway Department is spending \$49,000 annually to rent this loader for snow removal. Moving forward, the Highway department would like to apply those funds to instead purchase the machine. The department would own the loader in 3 years at that rate, and the company that is renting out the loader will apply some of the money already spent by the Highway Department on rental costs towards the purchase price.

IV. C. **36,000 GVW 6-Wheel Dump Truck - 2022.** A lease purchase for a new 36,000 GVW 6-wheel dump truck with plow frames and front and side wing blades, central hydraulics system with the latest technology unit to control the amount of sand and salt applied to the roads, and a 10yd stainless steel sander. This truck would be replacing a 2010 6-wheel dump truck that was put into service in Dec. 2009. The lease will include a full 84 month extended warranty which will reduce the repair budget. The Town would benefit from getting into an 8- or 9-year schedule to replace trucks. The repair budget would be reduced dramatically and there would be a higher return on the trade-ins. The trucks are also more expensive to repair after the warranty runs out on the 8 or 9<sup>th</sup> year.

V. A. **Transfer Trailer with a Live Floor - 2021.** This trailer will be the frontline trailer for the trash building. The trailer being used now is on the road 3 times a week. Every time the current trailer breaks down, one is taken from the Recycling building causing the Transfer Station to fall behind. The 2 green trailers are 19 years old and the black trash trailer is 12 years old. One of the green trailers needs to be rebuilt as it is rotted out underneath the frame braces and the floor. Pelham is also growing every year and the Transfer Station is increasing its haulaway.

VII. A. **Library Renovations – 2021.** This project proposes to enclose the ceiling area above the first-floor reading room. By filling in the ceiling, it increases the floor space upstairs by 550 square feet without increasing the library's footprint, providing more space for books and programs, and also lessen the noise level in the reading room and prevent sound carrying from what is now a mezzanine, directly into the reading room below. This will create a quiet room on the first floor where people can read, hold meetings, and presentations without being disturbed by noise from upstairs. This project also proposes adding glass panels in the open alcove windows and the half wall at the top of the stairwell on the second floor to keep noise from reverberating down the open stairwell. Acoustic tile will also be added on the stairwell walls to dampen noise filtering down to the circulation desk on the Main floor. This will enable staff to hear callers on the phone and handle patron transactions at the circulation desk.

X. C. **Memorial School Septic Field Replacement – 2024.** The project proposes to replace the existing septic system at Pelham Memorial School. Initially the septic replacement was scheduled for the summer of 2019. The system was tested at that time and it was determined that the condition of the field was much better than expected. As a result, the project was deferred out 4 years. While the system is beyond its expected life, based on the condition, it is anticipated that the new project date will align with the system's replacement need. This project will be withdrawn should the Pelham Memorial Project be approved at Town Meeting in March 2021.

X. D. **Memorial School Boiler Replacement – 2026.** The project proposes to replace the two existing forced hot water boilers at Pelham Memorial with two high efficiency boilers. Replacing the boilers with high efficiency equipment will yield utility savings in future years. The boilers are currently 16 years old. The state identifies the expected equipment life span to be between 15 and 25 years depending on use. This project plan sets replacement at 22 years; however, the school system will monitor the condition of the system of each year to adjust the timing of this replacement and expected costs. This project will be withdrawn should the Pelham Memorial Project be approved at Town Meeting in March 2021. This project was ranked as necessary, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.

X. E. **Memorial School Roof Replacement – 2026.** This project proposes to replace two areas of roofing at the Pelham Memorial School. The flat roof located above the second story of classrooms was installed in 1986 with the addition and has already exceeded a typical flat roof life span of 15 to 20 years. The school system also has to plan for roof replacement of the gymnasium area. The school system is uncertain of when this roof was originally installed. The café/kitchen area and front hallway had a roof replacement in 2005, so that area is excluded from this project. There are currently no leaks in the gymnasium area roof, but it is showing signs of wear, and while there is no record of installation of some of the current roofing it is estimated to be at least 34 years old at this time and 41 years old at the time of planned replacement. The school system will continue to monitor the condition, timing, and expected costs for this project. This project will be withdrawn should the Pelham

Memorial Project be approved at Town Meeting in March 2021. This project was ranked as necessary, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.

X. F. **PES Air Conditioning System – 2022.** The project proposes to design, build, and install an air conditioning system at the Pelham Elementary School. Educational research has clearly shown that the environmental conditions of a classroom can have a significant negative affect on learning. For example, the school regularly tests for air-quality conditions to ensure that the air exchange is adequate to keep carbon dioxide levels at a healthy level in classrooms. High levels of carbon dioxide lead to sleepiness and therefore lower levels of student learning. The same has been shown true of high levels of heat in the classroom. Classrooms where temperatures exceed 78 degrees Fahrenheit also create deficits in learning. This project was ranked as necessary, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.

X. G. **PES Asphalt Parking Lot & Roadways – 2023.** Cold planning, clean tack coating, and overlay asphalt parking lot and roadways at Pelham Elementary School. The Pelham Elementary School parking lot is beginning to show wear and damage from constant use by both the schools and the community. Most of the parking lot is original to the school building from 2002 and will be 22 years old when this area is expected to be overlaid. Parking lots are recommended by the state to be replaced or repaired every 15-20 years, depending on their condition. Currently, there is no substrate damage to the asphalt, but if the asphalt is not overlaid as a maintenance process, it will become more porous, resulting in substrate damage and a much costlier repair. This project was ranked as necessary, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.

X. H. **PHS Student Parking Lot Replacement – 2025.** This project proposes to replace the existing porous asphalt student parking lot at the Pelham High School. This parking lot was installed in the summer of 2014. Porous pavement has the ability to drain water directly through it, which eliminates the need for multiple drains. The life expectancy is 10 years, and in 2024 the school system needs to monitor the condition of the porous pavement to make sure that it continues to function as required. When the lot fails to drain the water, the condition of the lot will become unsafe (ice) and will need to be replaced. This item is for future planning purposes to replace the student lot with standard paving asphalt and add appropriate underground drainage. This project was ranked as necessary, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.

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

II. A. **Animal Control Shelter - 2021.** The current animal control facility is at least 35 years old. Due to its age, numerous key systems have failed or are on the brink of failure. Many of these systems are substandard to begin with and highly inefficient including HVAC, roofing, fencing, electrical and water. The shelter also does not currently include any type of bathroom facilities for staff or volunteers let alone visitors.

Furthermore, the shelter does not meet contemporary standards or size for proper sheltering of animals. This project also has a priority ranking of R as more research is needed. 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.

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

No projects were ranked as Deferrable in the 2021 – 2027 CIP.

**"R"--Research:** **Pending results of ongoing research, planning, and coordination.**

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

- II. A. Animal Control Shelter
- X. D. Memorial School Boiler Replacement
- X. E. Memorial School Roof Replacement
- X. F. PES Air Conditioning System
- X. G. PES Asphalt Parking Lot & Roadways
- X. H. PHS Student Parking Lot Replacement

**"I"--Inconsistent:** **Conflicts with an alternative project/solution scheduled by the CIP. Contrary to land use planning or community development goals.**

No projects were ranked as Inconsistent in the 2021 – 2027 CIP.

## F. CONCLUSIONS

The Program of Capital Expenditures herein provides a guide for budgeting and development of Pelham public facilities. The Planning Board will review and update the CIP each year prior to budget deliberations. The CIP may be modified each year based on changes in needs and priorities.

The CIP Committee is striving to improve the effectiveness of the capital facilities programming process, in order to have a greater impact on the current year's budget cycle. In the future, the CIP Committee will initiate the CIP planning process earlier in the calendar year. This will enable individual departments to use this information to prepare preliminary budgets for submission to the Town.

The CIP Committee seeks to accurately evaluate the fiscal impacts of projects and return on investment of public funds in capital facilities replacement and development. One piece of information the Committee seeks to understand is how a project's funding is proposed and whether specific funding sources have been identified. This data is presented in the Cost Estimate section of the Project Worksheet. The Impacts on Operating & Maintenance section of the Project Worksheet is also important in assessing the cost/benefit of one solution versus another to meet a department's needs.

There also may be merit in attempting to track the performance of investments in facilities renovation or upgrades and also monitoring and forecasting when future replacements or upgrades may be necessary. One recent external development that could affect the municipality is the Government Accounting Standards Board (GASB) adoption of Statement 34 protocols for reporting infrastructure assets. The program's objective is to promote consistent evaluations of municipal financial conditions by providing more detailed and relevant information on the characteristics and conditions of capital equipment. The CIP planning process may provide a forum for encouraging the development of capital asset inventories, accounting for the value of these assets and tracking the useful life and depreciation of municipal equipment and infrastructure. The CIP recommends that all Town and School assets be tracked for life expectancy so that future capital needs may be better anticipated and planned. Updated information regarding the age of existing Town road surfaces will help with that planning in the highway department. Future meetings with the Board of Selectman and School Board regarding better long-term planning could result in tax savings.

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**- APPENDIX A -**

**PELHAM CIP PROGRAM**

*Schedule of CIP Projects, 2021-2027, Annual Costs and Revenues*

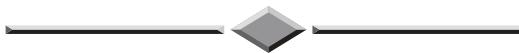
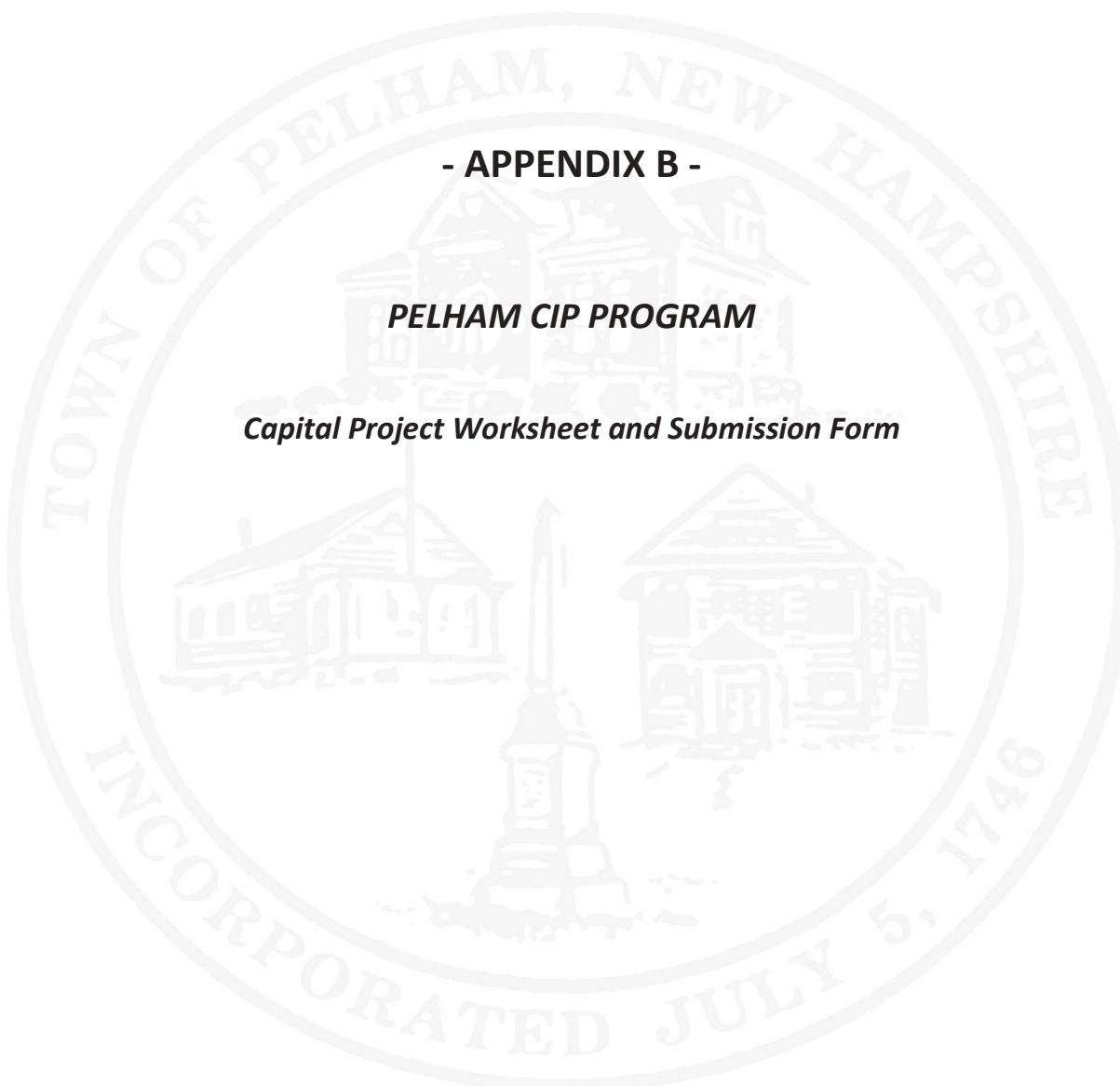
## Appendix A - Schedule of Capital Improvement Projects 2021-2027

TOWN OF PELHAM		CAPITAL IMPROVEMENTS PLAN							2021-2027																				
		PROJECT COSTS: In bold face type REVENUES: (in parentheses)																											
PROJECT OR EQUIPMENT AND SOURCE OF REVENUES		Priority Rank		Existing Capital		Prior Payments		2021		2022		2023		2024		2025		2026		2027		7-Year Total Revenues		7-Year Total Costs		Outstanding Revenues		Balance To Be Paid by Town Beyond Year 7	
I. ADMINISTRATIVE/GENERAL GOVT																													
A. Municipal Building	C			\$7,414,594		\$305,600		\$285,390		\$190,000								\$359,900											
B. Main Street Sidewalk Expansion	C																			\$8,014,404									
A. Animal Control Shelter	DIR					\$274,709												\$274,709											
A. Replace Ambulance 1	U			\$300,000		(\$300,000)		\$180,000		\$300,000								\$0		\$0		\$300,000		\$180,000		\$0			
B. FPD/PD Communications Upgrade Phase 1	U					\$180,000												\$300,000				\$300,000				\$0		\$0	
C. FHPD Communications Upgrade Phase 2	N																												
A. HIGHWAY DEPARTMENT																				\$250,000		\$250,000		\$0		\$0		\$0	
A. 66,000 cu/yd 10-Wheel Dump Truck	N					\$259,000		\$190,000		\$220,000								\$220,000		\$0		\$0		\$0		\$0		\$0	
B. 3.5-Yard 4-Wheel Drive Loader/Truck	N					\$36,000 cu/yd 4-Wheel Dump Truck												\$0		\$0		\$0		\$0		\$0		\$0	
V. SOLID WASTE DISPOSAL (Transfer Station)								\$90,000										\$0		\$0		\$0		\$0		\$0		\$0	
A. TRANSFER TRAILER with Live Floor	N					\$90,000												\$0		\$0		\$0		\$0		\$0		\$0	
VI. PARKS AND RECREATION																				\$0		\$0		\$0		\$0		\$0	
A. LIBRARY																				\$0		\$0		\$0		\$0		\$0	
A. SENIOR CENTER																				\$0		\$0		\$0		\$0		\$0	
A. No CIP needs at this time																				\$0		\$0		\$0		\$0		\$0	
X. CEMETERY																				\$0		\$0		\$0		\$0		\$0	
A. SENIOR CENTER																				\$0		\$0		\$0		\$0		\$0	
A. No CIP needs at this time																				\$0		\$0		\$0		\$0		\$0	
A. TOTAL MUNICIPAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)				\$567,600		\$1,019,009		\$231,000		\$360,000		\$0		\$0		\$2,317,609		\$0		\$9,781,261		\$0		\$7,470,652		\$0			
X. SCHOOL CAPITAL EXPENDITURES																				\$0		\$0		\$0		\$0		\$0	
A. Pelham High School Addition	C			\$70,745,501		\$1,682,075		\$1,575,905		\$1,465,043		\$1,422,608		\$1,380,623		\$10,688,233		\$0		\$6,637,939		\$0		\$0		\$0		\$0	
B. Memorial School Upgrade/Revolution	U					\$0		\$77,152		\$2,148,640		\$2,001,275		\$2,354,925		\$2,301,575		\$2,262,225		\$12,547,165		\$0		\$16,313,835		\$0		\$0	
C. Memorial School Septic System*	N															\$88,000		\$0		\$85,000		\$0		\$0		\$0		\$0	
D. Memorial School Boiler Replacement**	NIR																	\$120,000		\$151,000		\$0		\$0		\$0		\$0	
E. PES Air Conditioning System	NIR					TBD		\$144,100		\$144,100		\$0		\$0		\$144,100		\$0		\$0		\$0		\$0		\$0		\$0	
F. PES Air Conditioning System	NIR																	\$121,307		\$0		\$121,307		\$0		\$0		\$0	
G. PES Student Parking Lot Replacement	NIR							</td																					

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**- APPENDIX B -**

**PELHAM CIP PROGRAM**

***Capital Project Worksheet and Submission Form***



**TOWN OF PELHAM CAPITAL IMPROVEMENT PLAN 2021-2027**

**PROJECT WORKSHEET**

Priority ranking \_\_\_\_\_ Year First Scheduled \_\_\_\_\_ Year needed \_\_\_\_\_

Department \_\_\_\_\_ Department Priority \_\_\_\_ of \_\_\_\_ projects Date of this submission \_\_\_\_\_

**Type of Project:**  
(check one)

**Primary purpose of project is to:**

- Replace or repair existing facilities or equipment
- Improve quality of existing facilities or equipment
- Expand capacity of existing service level/facility
- Provide new facility or service capability

**Service Area of  
Project Impact:**  
(check one)

- Region
- Municipality
- School District
- \_\_\_\_\_ District
- Business District
- Neighborhood
- Street
- Other Area

**Project Description:**

**Project Rationale:**

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

**Narrative Justification** (Attach all backup material if possible):

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Capital Improvements Plan  
2021-2027  
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Cost Estimate:	Capital Costs	Impact on Operating & Maintenance
(Itemize as Necessary)	Dollar Amount (in current \$)	Costs or Personnel Needs
	\$ _____	Planning/feasibility analysis
	_____	Architecture & engineering fees
	_____	Real Estate acquisition
	_____	Site preparation
	_____	Construction
	_____	Furnishings & equipment
	_____	Vehicles and capital equipment (+) \$ _____ annually
	_____	(-) \$ _____ annually
\$ _____	Total project cost	Estimated useful life is _____ years

### Sources of Funding:

Grant from: _____	\$ _____	show type	<b>Form Prepared by:</b>
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

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**- APPENDIX C -**

**2020**

**N.H. REVISED STATUTES ANNOTATED**

**Chapters 674:5 through 674:8**

**Capital Improvements Program**

**And**

**Chapter 674: 21**

**Innovative Land Use Controls**

## 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.

### 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.

## TITLE LXIV PLANNING AND ZONING

### CHAPTER 674 LOCAL LAND USE PLANNING AND REGULATORY POWERS

#### Zoning

##### Section 674:21

###### **674:21 Innovative Land Use Controls. –**

- I. Innovative land use controls may include, but are not limited to:
  - (a) Timing incentives.
  - (b) Phased development.
  - (c) Intensity and use incentive.
  - (d) Transfer of density and development rights.
  - (e) Planned unit development.
  - (f) Cluster development.
  - (g) Impact zoning.
  - (h) Performance standards.
  - (i) Flexible and discretionary zoning.
  - (j) Environmental characteristics zoning.
  - (k) Inclusionary zoning.
  - (l) Impact fees.
  - (m) Village plan alternative subdivision.
  - (n) Integrated land development permit option.
- II. An innovative land use control adopted under RSA 674:16 may be required when supported by the master plan and shall contain within it the standards which shall guide the person or board which administers the ordinance. An innovative land use control ordinance may provide for administration, including the granting of conditional or special use permits, by the planning board, board of selectmen, zoning board of adjustment, or such other person or board as the ordinance may designate. If the administration of the innovative provisions of the ordinance is not vested in the planning board, any proposal submitted under this section shall be reviewed by the planning board prior to final consideration by the administrator. In such a case, the planning board shall set forth its comments on the proposal in writing and the administrator shall, to the extent that the planning board's comments are not directly incorporated into its decision, set forth its findings and decisions on the planning board's comments.
- III. Innovative land use controls must be adopted in accordance with RSA 675:1, II.
- IV. As used in this section:
  - (a) "Inclusionary zoning" means land use control regulations which provide a voluntary incentive or benefit to a property owner in order to induce the property owner to produce housing units which are affordable to persons or families of low and moderate income. Inclusionary zoning includes, but is not limited to, density bonuses, growth control exemptions, and a streamlined application process.

Town of Pelham  
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(b) "Phased development" means a development, usually for large-scale projects, in which construction of public or private improvements proceeds in stages on a schedule over a period of years established in the subdivision or site plan approved by the planning board. In a phased development, the issuance of building permits in each phase is solely dependent on the completion of the prior phase and satisfaction of other conditions on the schedule approved by the planning board. Phased development does not include a general limit on the issuance of building permits or the granting of subdivision or site plan approval in the municipality, which may be accomplished only by a growth management ordinance under RSA 674:22 or a temporary moratorium or limitation under RSA 674:23.

V. As used in this section "impact fee" means a fee or assessment imposed upon development, including subdivision, building construction, or other land use change, in order to help meet the needs occasioned by that development for the construction or improvement of capital facilities owned or operated by the municipality, including and limited to water treatment and distribution facilities; wastewater treatment and disposal facilities; sanitary sewers; storm water, drainage and flood control facilities; municipal road systems and rights-of-way; municipal office facilities; public school facilities; the municipality's proportional share of capital facilities of a cooperative or regional school district of which the municipality is a member; public safety facilities; solid waste collection, transfer, recycling, processing, and disposal facilities; public library facilities; and public recreational facilities not including public open space. No later than July 1, 1993, all impact fee ordinances shall be subject to the following:

- (a) The amount of any such fee shall be a proportional share of municipal capital improvement costs which is reasonably related to the capital needs created by the development, and to the benefits accruing to the development from the capital improvements financed by the fee. Upgrading of existing facilities and infrastructures, the need for which is not created by new development, shall not be paid for by impact fees.
- (b) In order for a municipality to adopt an impact fee ordinance, it must have enacted a capital improvements program pursuant to RSA 674:5-7.
- (c) Any impact fee shall be accounted for separately, shall be segregated from the municipality's general fund, may be spent upon order of the municipal governing body, shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town moneys, and shall be used solely for the capital improvements for which it was collected, or to recoup the cost of capital improvements made in anticipation of the needs which the fee was collected to meet.
- (d) All impact fees imposed pursuant to this section shall be assessed at the time of planning board approval of a subdivision plat or site plan. When no planning board approval is required or has been made prior to the adoption or amendment of the impact fee ordinance, impact fees shall be assessed prior to, or as a condition for, the issuance of a building permit or other appropriate permission to proceed with development. Impact fees shall be intended to reflect the effect of development upon municipal facilities at the time of the issuance of the building permit. Impact fees shall be collected at the time a certificate of occupancy is issued. If no

certificate of occupancy is required, impact fees shall be collected when the development is ready for its intended use. Nothing in this subparagraph shall prevent the municipality and the assessed party from establishing an alternate, mutually acceptable schedule of payment of impact fees in effect at the time of subdivision plat or site plan approval by the planning board. If an alternate schedule of payment is established, municipalities may require developers to post bonds, issue letters of credit, accept liens, or otherwise provide suitable measures of security to guarantee future payment of the assessed impact fees.

(e) The ordinance shall establish reasonable times after which any portion of an impact fee which has not become encumbered or otherwise legally bound to be spent for the purpose for which it was collected shall be refunded, with any accrued interest. Whenever the calculation of an impact fee has been predicated upon some portion of capital improvement costs being borne by the municipality, a refund shall be made upon the failure of the legislative body to appropriate the municipality's share of the capital improvement costs within a reasonable time. The maximum time which shall be considered reasonable hereunder shall be 6 years.

(f) Unless otherwise specified in the ordinance, any decision under an impact fee ordinance may be appealed in the same manner provided by statute for appeals from the officer or board making that decision, as set forth in RSA 676:5, RSA 677:2-14, or RSA 677:15, respectively.

(g) The ordinance may also provide for a waiver process, including the criteria for the granting of such a waiver.

(h) The adoption of a growth management limitation or moratorium by a municipality shall not affect any development with respect to which an impact fee has been paid or assessed as part of the approval for that development.

(i) Neither the adoption of an impact fee ordinance, nor the failure to adopt such an ordinance, shall be deemed to affect existing authority of a planning board over subdivision or site plan review, except to the extent expressly stated in such an ordinance.

(j) The failure to adopt an impact fee ordinance shall not preclude a municipality from requiring developers to pay an exaction for the cost of off-site improvement needs determined by the planning board to be necessary for the occupancy of any portion of a development. For the purposes of this subparagraph, "off-site improvements" means those improvements that are necessitated by a development, but which are located outside the boundaries of the property that is subject to a subdivision plat or site plan approval by the planning board. Such off-site improvements shall be limited to any necessary highway, drainage, and sewer and water upgrades pertinent to that development. The amount of any such exaction shall be a proportional share of municipal improvement costs not previously assessed against other developments, which is necessitated by the development, and which is reasonably related to the benefits accruing to the development from the improvements financed by the exaction. As an alternative to paying an exaction, the developer may elect to construct the necessary improvements, subject to bonding and timing conditions as may be reasonably

required by the planning board. Any exaction imposed pursuant to this section shall be assessed at the time of planning board approval of the development necessitating an off-site improvement. Whenever the calculation of an exaction for an off-site improvement has been predicated upon some portion of the cost of that improvement being borne by the municipality, a refund of any collected exaction shall be made to the payor or payor's successor in interest upon the failure of the local legislative body to appropriate the municipality's share of that cost within 6 years from the date of collection. For the purposes of this subparagraph, failure of local legislative body to appropriate such funding or to construct any necessary off-site improvement shall not operate to prohibit an otherwise approved development.

(k) Revenue from impact fees imposed upon development and collected by a municipality under RSA 674:21, V for construction of or improvement to municipal road systems may be expended upon state highways within the municipality only for improvement costs that are related to the capital needs created by the development. Such improvements may include items such as, but not limited to, traffic signals and signage, turning lanes, additional travel lanes, and guard rails. No such improvements shall be constructed or installed without approval of the state department of transportation. In no event shall impact fees be used for any improvements to roads, bridges, or interchanges that are part of the interstate highway system. Nothing in RSA 674:21, V shall be construed as allowing or authorizing additional impact fees merely by virtue of having approved the expenditure of collected fee revenue for construction of or improvement of state highways, nor shall it be construed as allowing the adoption of new impact fees devoted to assessing impacts to state highways.

(l) No later than 60 days following the end of the fiscal year, any municipality having adopted an impact fee ordinance shall prepare a report listing all expenditures of impact fee revenue for the prior fiscal year, identifying the capital improvement project for which the fees were assessed and stating the dates upon which the fees were assessed and collected. The annual report shall enable the public to track the payment, expenditure, and status of the individually collected fees to determine whether said fees were expended, retained, or refunded.

VI. (a) In this section, "village plan alternative" means an optional land use control and subdivision regulation to provide a means of promoting a more efficient and cost-effective method of land development. The village plan alternative's purpose is to encourage the preservation of open space wherever possible. The village plan alternative subdivision is meant to encourage beneficial consolidation of land development to permit the efficient layout of less costly to maintain roads, utilities, and other public and private infrastructures; to improve the ability of political subdivisions to provide more rapid and efficient delivery of public safety and school transportation services as community growth occurs; and finally, to provide owners of private property with a method for realizing the inherent development value of their real property in a manner conducive to the creation of substantial benefit to the environment and to the political subdivision's property tax base.

(b) An owner of record wishing to utilize the village plan alternative in the subdivision and development of a parcel of land, by locating the entire density permitted by the existing land use regulations of the political subdivision within which the property is located, on 20 percent or less of the entire parcel available for development, shall grant to the municipality within which the property is located, as a condition of approval, a recorded easement reserving the remaining land area of the entire, original lot, solely for agriculture, forestry, and conservation, or for public recreation. The recorded easement shall limit any new construction on the remainder lot to structures associated with farming operations, forest management operations, and conservation uses, and shall specify that the restrictions contained in the easement are enforceable by the municipality. Public recreational uses shall be subject to the written approval of those abutters whose property lies within the village plan alternative subdivision portion of the project at the time when such a public use is proposed.

(c) The submission and approval procedure for a village plan alternative subdivision shall be the same as that for a conventional subdivision. Existing zoning and subdivision regulations relating to emergency access, fire prevention, and public health and safety concerns including any setback requirement for wells, septic systems, or wetland requirement imposed by the department of environmental services shall apply to the developed portion of a village plan alternative subdivision, but lot size regulations and dimensional requirements having to do with frontage and setbacks measured from all new property lot lines, and lot size regulations, as well as density regulations, shall not apply.

(1) The total density of development within a village plan alternate subdivision shall not exceed the total potential development density permitted a conventional subdivision of the entire original lot unless provisions contained within the political subdivision's land use regulations provide a basis for increasing the permitted density of development within a village plan alternative subdivision.

(2) In no case shall a political subdivision impose lesser density requirements upon a village plan alternative subdivision than the density requirements imposed on a conventional subdivision.

(d) If the total area of a proposed village plan alternative subdivision including all roadways and improvements does not exceed 20 percent of the total land area of the undeveloped lot, and if the proposed subdivision incorporates the total sum of all proposed development as permitted by local regulation on the undeveloped lot, all existing and future dimensional requirements imposed by local regulation, including lot size, shall not apply to the proposed village plan alternative subdivision.

(e) The approving authority may increase, at existing property lines, the setback to new construction within a village plan alternative subdivision by up to 2 times the distance required by current zoning or subdivision regulations, subject to the provisions of subparagraph (c).

(f) Within a village plan alternative subdivision, the exterior wall construction of buildings shall meet or exceed the requirements for fire-rated construction

Town of Pelham  
Capital Improvements Plan  
2020-2026  
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described by the fire prevention and building codes being enforced by the state of New Hampshire at the date and time the property owner of record files a formal application for subdivision approval with the political subdivision having jurisdiction of the project. Exterior walls and openings of new buildings shall also conform to fire protective provisions of all other building codes in force in the political subdivision. Wherever building code or fire prevention code requirements for exterior wall construction appear to be in conflict, the more stringent building or fire prevention code requirements shall apply.

VI. In this section, "integrated land development permit option" means an optional land use control to allow a project to proceed, in whole or in part, as permitted by the department of environmental services under RSA 489.

SOURCE. 1983, 447:1. 1988, 149:1, 2. 1991, 283:1, 2. 1992, 42:1. 1994, 278:1. 2002, 236:1, 2. 2004, 71:1, 2; 199:2, 3. 2005, 61:1, 2. 2008, 63:1. 2012, 106:1, 2. 2013, 270:5, 6. 2015, 31:1, EFF. JULY 6, 2015. 2016, 6:3, 4, EFF. JUNE 1, 2017.

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**- APPENDIX D -**

***PELHAM CIP PROGRAM***

***Bond Schedules***

## PELHAM MUNICIPAL FACILITIES

### 20-Year Bond Schedule

**Bond:** \$5,597,383

**Interest Rate:** 3.15 to 5.00% (Adjustable Rate)

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

**PELHAM HIGH SCHOOL**  
**20-Year Bond Schedule**

**Bond:** \$20,745,000

**Interest Rate:** 3.1 to 5.1% Adjustable Rate

<b>Year</b>	<b>Principal</b>	<b>Bond Amount Remaining</b>	<b>Interest</b>	<b>Total Cost</b>
2015		\$20,745,000	\$539,526.00	\$539,526.00
2015-16	\$1,040,000	\$19,705,000	\$907,275.00	\$1,947,275.00
2016-17	\$1,040,000	\$18,665,000	\$854,235.00	\$1,894,235.00
2017-18	\$1,040,000	\$17,625,000	\$801,195.00	\$1,841,195.00
2018-19	\$1,040,000	\$16,585,000	\$748,155.00	\$1,788,155.00
2019-20	\$1,040,000	\$15,545,000	\$695,115.00	\$1,735,115.00
2020-21	\$1,040,000	\$14,505,000	\$642,075.00	\$1,682,075.00
2021-22	\$1,040,000	\$13,465,000	\$589,035.00	\$1,629,035.00
2022-23	\$1,040,000	\$12,425,000	\$535,995.00	\$1,575,995.00
2023-24	\$1,040,000	\$11,385,000	\$482,955.00	\$1,522,955.00
2024-25	\$1,035,000	\$10,350,000	\$430,042.50	\$1,465,042.50
2025-26	\$1,035,000	\$9,315,000	\$387,607.50	\$1,422,607.50
2026-27	\$1,035,000	\$8,280,000	\$355,522.50	\$1,390,522.50
2027-28	\$1,035,000	\$7,245,000	\$318,262.50	\$1,353,262.50
2028-29	\$1,035,000	\$6,210,000	\$275,827.50	\$1,310,827.50
2029-30	\$1,035,000	\$5,175,000	\$233,392.50	\$1,268,392.50
2030-31	\$1,035,000	\$4,140,000	\$190,967.50	\$1,225,967.50
2031-32	\$1,035,000	\$3,105,000	\$148,522.50	\$1,183,522.50
2032-33	\$1,035,000	\$2,070,000	\$106,087.50	\$1,141,087.50
2033-34	\$1,035,000	\$1,035,000	\$63,652.50	\$1,098,652.50
2034	\$1,035,000	\$0	\$21,217.50	\$1,056,217.50
<b>TOTALS</b>	<b>\$20,745,000</b>		<b>\$9,326,663.50</b>	<b>\$30,071,663.50</b>

## Conservation Commission

Committee Chair:  
Paul Gagnon

Planning Department  
6 Village Green  
Pelham, NH 03076

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

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

Conservation Commission  
Meets:

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

Location:  
Sherburne Hall  
Town Municipal Building  
6 Village Green

## CONSERVATION COMMISSION 2020 Annual Report

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

The Conservation Commission, as an advisory board to the Planning Board and working together with the Board of Selectmen, Zoning Board and Forestry Committee, continues to make progress towards comprehensive protection of our environment and natural resources.

Highlights of our activities during the year 2020 include:

- Although no parcels were acquired this year, members of the Conservation Commission continue to talk with land owners with regard to protecting their properties. We have two signed purchase and sales agreements and are working towards acquiring these parcels. If successful, we will have protected another 100 acres of open space.
- The open space resulting from The Pines Conservation Subdivision, on Atwood Road, was acquired by the Town at no cost. This 16 acre open space parcel abuts Peabody Town Forest and connects it to another Town owned parcel of 13 acres. As a result, Peabody Town Forest is now 29 acres larger than it was.
- Since 2002, through fee simple acquisitions, donations and open space subdivisions, the Conservation Commission has acquired 1075 acres of open space. We have exceeded our goal, set back in 2002, to preserve 1000 acres and are working to protect another 500 acres in Pelham!
- Mark West, a wetland scientist hired by the Conservation Commission, finished his work on re-mapping the Town's prime wetlands. In March, voters approved a warrant article to re-designate 11 wetlands as prime wetlands. These were designated as prime wetlands in 1987 but the boundaries have been re-mapped using modern, GPS technology. These 11 prime wetlands totaling 420 acres will now receive a higher level of protection from the State of New Hampshire and the town of Pelham than do non-prime wetlands.
- We are working with members of the Planning Board to revamp the Conservation Subdivision Ordinance which was voted out in March. We hope to have a new, significantly revised, ordinance on the March 2020 ballot.
- Brandie Shydo and Mike Gendreau continue to manage our Conservation Commission Facebook page. Other accomplishments and activities can be viewed there and on the Pelham Conservation Commission website.
- We are fortunate to have 10 members on the commission. Seven are full members and three are alternates. This is the first full year in over a decade where we have had a full board with alternates.
- We continue to work with the developers, the Planning Board and the Zoning Board to minimize the impact of developments on our environment. Commission members attend joint site walks, work on sub-committees and communicate often to ensure that we work in cooperation with the other boards.
- The Forestry Committee, led by Deborah Waters, had another very active year of trail building and timber harvesting. In addition, they instituted a "trail adopter" program. Please see their annual report for details. Paul Gagnon is the Conservation Commission's representative on that committee.

Thank you, to all the members of the Conservation Commission, Forestry Committee, Board of Selectmen, Planning Board, Zoning Board and to all those who have volunteered their time to preserve and protect the environment in the Town of Pelham. Conservation Commission Members: Louise Delehanty, Paul Gagnon, Mike Gendreau, Dennis Hogan, Kara Kubit, Lisa Loosigian, Karen MacKay, Brandie Shydo, Ken Stanwick and Al Steward.

Respectfully submitted,



Paul R Gagnon, Chairman

## Forestry Committee

Committee Chair:  
Deb Waters

Planning Department  
6 Village Green  
Pelham, NH 03076

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

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

## FORESTRY COMMITTEE 2020 Annual Report

“Stewards of our Town Forests and Conservation Lands”

Since 1980, the Forestry Committee has implemented forest management plans for our town forests and conservation areas utilizing the principals of healthy forests, wildlife habitat enhancement, water protection and passive recreational opportunities in accordance with the New Hampshire Tree Farm System. We work with licensed New Hampshire foresters, wetland scientists, surveyors, town personnel and other experts to implement our management plans. Citizen volunteers represent our most important resource for maintaining a trail system which includes 20 miles of marked and mapped trails in approximately 2,400 acres of land.

This year we created new management plans for Merriam Farm Town Forest and Wolven Park Conservation Area. Per recommendations from UNH Cooperative Extension, we addressed climate adaption by reviewing the town forests for potential stressors that could affect long term health and the ability of the forests to adapt to changes.

Volunteers undertook major trail projects on the Gumpus Pond Conservation Area, Peabody Town Forest, Kirby-Ivers Town Forest, Cutler-Spalding Conservation Area and Costa Conservation Area. A volunteer trail adoption program was expanded to create a team of volunteers providing trail maintenance and reporting on trail conditions. Several large projects were completed by Boy Scouts who provided valuable assistance on work our trail system needed.

Timber harvests were finalized on the Cutler-Spalding Conservation Area and Moeckel Road Town Forest. Visibility projects on several of our parking areas improved safety and reduced maintenance.

This year we saw a large increase in trail usage and increased communication from the public reporting on trail conditions, expressing positive comments and demonstrating an engagement with our town forests and conservation areas.

### PELHAM FORESTRY COMMITTEE

Deborah Waters, Chair 2021  
Paul Gagnon 2022  
Gayle Plouffe 2023  
Robert Lamoureux 2021  
Charles Gale 2023



## 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](mailto:planning@pelhamweb.com)

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

### Planning Board Meets:

The 1<sup>st</sup> and 3<sup>rd</sup> Monday of the month at 7:00PM

Location:  
Sherburne Hall  
Town Municipal Building  
6 Village Green

Planning Board subdivision process. This creates new challenges for Planning Board members while navigating the subdivision process.

Pelham's Master Plan is in desperate need of being updated. With all the passing years since the last Master Plan, the Planning Board has made it a high priority to create a new Master Plan. Samuel Thomas needs to be recognized for his leadership of taking on the Master Plan Subcommittee while also serving on Pelham's new Water Commission.

After many countless years of dedicated service to the Pelham Planning Board, Charity Landry has retired as our recording Secretary. She will be greatly missed as the one constant that was always relied upon by all the board members.

Respectfully submitted,

Timothy Doherty, Chairman, Pelham Planning Board

## PLANNING BOARD 2020 Annual Report

2020 brought many changes to the Planning Board. Roger Montbleau stepped down from being Chairman at the same time China sent us the COVID. Everything we knew about meetings was completely disrupted. The Planning Board voted me for Chair, James Bergeron for Vice Chair, and Cindy Kirkpatrick as Secretary. Pelham voters sent the Planning Board a new member, Danielle Masse Quinn, and the selectmen appointed Kevin Cote as the Selectmen's Representative. Both of these new members had to hit the ground running. From this moment on, the board members performed their voluntary duties under the new guidelines implemented by the Governor's COVID orders. Many thanks goes to all the board members and supporting staff for not bailing out on the citizens of Pelham during these trying times.

The Planning Board also welcomes back Mike Sherman, Bruce Bilapka, and Samuel Thomas. Thank all of you for your dedication to the town. Also thanks go out to James Bergeron for also becoming a cross over member to the Zoning Board of Adjustment.

The Board continues its efforts this year to carefully listen to the taxpayers and find ways to make suggested changes to Pelham's zoning that would coincide with the desires presented at meetings and by ballot petition. Pelham, being a very rural bedroom community, has systematically eliminated almost all high density zoning starting a few years ago with senior housing, followed by the elimination of elderly housing and the Conservation Subdivisions. These changes have left only the MUZD and business districts as areas in Pelham with higher density opportunities, as well as accessory dwellings units now being able to be detached in the entire residential district.

Much of Pelham's land has already been developed or is not available in large acreage parcels. Applicants are increasingly going in front of the Zoning Board of Adjustment with smaller parcels to request variances prior to the Planning

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**TOWN OF PELHAM  
STATE OF NEW HAMPSHIRE  
2021 TOWN MEETING**

To the inhabitants of the Town of Pelham, in the County of Hillsborough and the State of New Hampshire, qualified to vote in Town affairs. You are hereby notified of the following annual Town Meeting schedule:

**First Session of Annual Meeting (Deliberative)**

You are hereby notified to meet at the Sherburne Hall, 6 Village Green, Pelham, New Hampshire on Tuesday, February 2, 2021 at 7:00 PM. This session shall consist of explanation, discussion, and debate of warrant articles numbered 2 through 9. 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 9, 2021 between the hours of 7:00 AM and 8:00 PM to vote by official ballot to choose all necessary town officials for the ensuing year and to vote on warrant articles numbered 1 through 9.

**Article 1**

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

**Article 2**

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

**Article 3**

Are you in favor of Zoning Amendment No. 2 as proposed by the Pelham Planning Board to clarify the allowed uses as shown in Section 3D7-25-3, table of allowed uses in the existing MU20 ordinance? The added language clarifies that only one single-family, duplex or multi-family residential structure is allowed per lot and that multiple mixed-use (business and residential) structures are allowed per lot. The new language also identifies the ordinance as an innovative land use ordinance that gives the Planning Board broad approval authority to consider mixed-use projects submitted under this ordinance. (Recommended by the Planning Board).

**Article 4**

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling Eighteen Million, One Hundred and Fifty-six Thousand, Eight Hundred and Eighty-Nine Dollars (\$18,156,889)? Should this article be defeated, the default budget shall be Eighteen Million, One Hundred and Fifteen Thousand, Three-Hundred and Thirty-Six Dollars (\$18,115,336) which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance

with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

<u>Department</u>	<u>Selectmen</u> <u>2021 Approved</u>	<u>Budcom</u> <u>2021 Approved</u>
Assessor	\$228,722	\$228,722
Budget Committee	\$1	\$2
Cable Department	\$150,603	\$150,603
Cemetery	\$162,266	\$161,966
Conservation	\$5,989	\$5,989
Debt Service Interest	\$70,982	\$70,982
Debt Service Principal	\$540,642	\$540,642
Elections	\$16,283	\$16,283
Emergency Management	\$8,913	\$8,913
Fire Department	\$2,647,234	\$2,646,310
Health Officer	\$45,916	\$45,916
Health Services	\$73,700	\$73,700
Highway Maintenance	\$1,814,976	\$1,814,694
Human Services	\$73,820	\$73,820
Insurance	\$2,637,815	\$2,637,814
Legal	\$96,000	\$96,000
Library	\$543,000	\$547,000
Parks & Recreation	\$265,816	\$265,676
Planning Dept	\$535,804	\$535,644
Police Department	\$3,467,666	\$3,433,536
Retirement	\$2,093,332	\$2,093,332
Selectmen	\$530,324	\$530,324
Senior Center	\$161,861	\$161,165
Technology	\$171,368	\$171,368
Town Buildings	\$625,337	\$625,337
Town Celebrations	\$9,260	\$9,260

Town Clerk/Tax Collector	\$274,441	\$274,441
Transfer	\$922,146	\$922,050
Treasurer	\$15,249	\$15,249
Trust Funds	\$150	\$150
<b>Total</b>	<b>\$18,189,616</b>	<b>\$18,156,889</b>

**Article 5**

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

**Article 6**

Shall the Town vote to raise and appropriate the sum of Two Hundred and Ninety-Five-Thousand Dollars (\$295,000) for the purpose of purchasing and equipping an ambulance and to authorize the Selectmen to withdraw Two Hundred Ninety-Five-Thousand Dollars (\$295,000) from the Ambulance Replacement Revolving Fund established by the 2006 Town Meeting and amended in 2014 by Town Meeting for this purpose. No amount will be raised through taxation (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

**Article 7**

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

**Article 8**

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

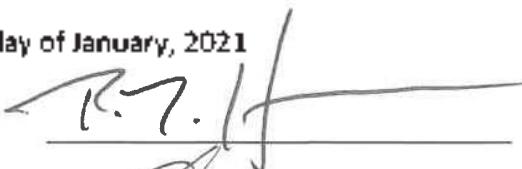
**Article 9-Citizens Petition**

Are you in favor of repealing, in its entirety, the provision of RSA 41:14-b, that was created by Article 21 of the 2017 Town Warrant, passed at the March 2017 Town election, "which authorizes the Selectmen to establish and amend certain Town codes and ordinances after they hold 2 public hearings on the establishment or amendment of the ordinance or code, provided however, upon the written petition of 50 registered voters presented to the Selectmen prior to their vote on the establishment or amendment to the ordinance or code,

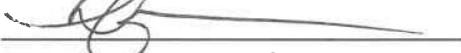
the issue shall instead be inserted as an article on the warrant at the next Town meeting. The authority to establish or amend Town ordinances or building codes, which are governed by the adoption rules RSA 675?" a yes vote would remove this language and give any and all voting rights back to the Town. (Not Recommended by the Board of Selectmen).

Given under our hands this 25<sup>th</sup> day of January, 2021

Robert Haverty, Chair



Heather Forde, Vice Chair



Hal Lynde, Selectmen



Kevin Cote, Selectman



Jale Bergeron, Selectman



I, the undersigned, Brian McCarthy, serving as the Town Administrator, do hereby certify that on this 25<sup>th</sup> day of January, 2021, I did post signed copies of the 2021 Annual Town Meeting Warrant at the Pelham Town Hall, located at 6 Village Green and the Pelham High School, located at 85 Marsh Road and at the Pelham Public Library, located at 24 Village Green, of said Town.

Respectfully Submitted,

  
Brian McCarthy, Town Administrator  
Dorothy A. Marsden, Notary Public

DOROTHY A. MARSDEN  
NOTARY PUBLIC  
State of New Hampshire  
My Commission Expires  
August 28, 2025

## **2021 PELHAM SCHOOL DISTRICT WARRANT STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District of the Town of Pelham in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

### **FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE)**

You are hereby notified that the first session of the annual meeting of the School District of the Town of Pelham will be held at Sherburne Hall, 6 Village Green, in said Pelham on Wednesday, February 3, 2021, at 7:00 P.M. for explanation, discussion, and debate of warrant articles number 1 through number 3. Warrant articles may be amended subject to the following limitations; (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

### **SECOND SESSION OF ANNUAL MEETING (OFFICIAL BALLOT VOTING)**

You are hereby notified that the second session of the annual meeting of the School District of the Town of Pelham will be held at Pelham High School gymnasium, 85 Marsh Road, in said Pelham on Tuesday, March 9, 2021, at 7:00 A.M. for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all Warrant Articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 A.M. and will not close earlier than 8:00 P.M.

### **ARTICLE 1**

To elect by ballot the following School District Officers:

School Board Member	3-Year Term
---------------------	-------------

School Board Member	3-Year Term
---------------------	-------------

## **ARTICLE 2**

Shall the Pelham School District vote to raise and appropriate the sum of Thirty-one million, Nine-hundred eighty thousand dollars (\$31,980,000) (gross budget) for the design, construction, furnishing and equipping of a major renovation and additions to the Pelham Memorial School and its associated buildings and grounds facilities, with net more than Thirty-one million, Nine-hundred eighty thousand dollars (\$31,980,000) to be raised through the issuance of bonds or notes under and in compliance with the provisions of the Municipal Finance Act (RSA Chapter 33); to authorize the School Board to issue, negotiate, sell and deliver such bond and notes and determine the rate of interest thereon and the maturity and other terms thereof; to authorize the School Board to apply for, obtain, accept and expend federal, state or other aide which may be available for said project and to comply with all laws applicable to said project; to authorize the School Board to take any and all action necessary in connection therewith or to pass any other vote relative thereto, including but not limited to, the acquisition or conveyance of interests and real property necessary to complete the project; and further to raise and appropriate the additional sum of Seven hundred ninety-nine thousand, five hundred dollars (\$799,500) for the first year's payment of interest on the bond? (3/5 ballot vote required)

*Recommended By the School Board*

*Recommended By the Budget Committee*

## **ARTICLE 3**

Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling thirty-five million, six hundred thirteen thousand, ninety-eight dollars (\$35,613,098)? Should this article be defeated, the default budget shall be thirty-five million, two hundred thousand, six hundred twenty-eight dollars, (\$35,200,628), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the Pelham School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (Majority vote required).

*Recommended By the School Board*

*Recommended By the Budget Committee*

**GIVEN UNDER OUR HANDS AT SAID PELHAM THIS 6th DAY  
OF JANUARY 2021.**

*Megan Larson*

Megan Larson, Chair

*Deborah Ryan*

Deborah Ryan, Vice Chair

*G. David Wilkerson*

G. David Wilkerson

*Troy Bressette*

Troy Bressette

*Darlene Greenwood*

Darlene Greenwood

**Pelham School Board**

## School District

Superintendent:  
Eric "Chip" McGee

59A Marsh Road  
Pelham, NH 03076

Phone: (603) 635-1145  
Fax: (603) 635-1283

Email:  
communications@pelhamsd.org

Website:  
www.pelhamsd.org

**MODERATOR**  
Douglas Viger

**CLERK**  
Danielle Pilato

**TREASURER**  
Patricia E. Murphy

### SCHOOL BOARD

Megan Larson-Chair	2021
Debbie Ryan-Vice Chair	2021
Troy Bressette	2022
Darlene Greenwood	2023
David Wilkerson	2022

**SUPERINTENDENT OF SCHOOLS**  
Eric "Chip" McGee

**DIRECTOR OF CURRICULUM, INSTRUCTION, AND ASSESSMENT**  
Sarah Marandos

**BUSINESS ADMINISTRATOR**  
Deborah Mahoney

**DIRECTOR OF TECHNOLOGY**  
Brenda Colameta

**DIRECTOR OF HUMAN RESOURCES**  
Joan Cote

**DIRECTOR OF STUDENT SERVICES (INTERIM)**  
Brendan Hoffman

**BUILDING ADMINISTRATORS**  

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

**SCHOOL NURSES**  

Jennifer Bodenrader
Joanne Morrison
Angela Hildreth

**AUDITORS**  
Plodzik & Sanderson

## Superintendent of Schools

Superintendent:  
Eric "Chip" McGee

59A Marsh Road  
Pelham, NH 03076

Phone: (603) 635-1145  
Fax: (603) 635-1283

Email:  
[communications@pelhamsd.org](mailto:communications@pelhamsd.org)

Website:  
[www.pelhamsd.org](http://www.pelhamsd.org)

## SUPERINTENDENT'S REPORT 2020 Annual Report

My first four months in the role of Superintendent of Schools here in Pelham has been a whirlwind driven by the pandemic. While we have had our challenges, I can think of no better community than Pelham to serve during these trying times. The School Board has established three goals for this year.

Our first goal is to maintain the health and safety of our staff and students. In the midst of the COVID-19 pandemic, the Pelham School District has prioritized health and safety. We have adjusted educational programming to allow for universal precautions and these changes have affected nearly every part of the district. We are tracking our progress through a quantitative and qualitative review of the implementation of the District's "Reopening Safely" plan. This includes reporting in the four main areas in the plan - Health and Safety, Operations, Teaching and Learning, and Social Emotional Impacts. The review includes the cross cutting themes of Special Education, Technology, and Communication. Given that the public health crisis extends beyond Pelham, measures of success are not whether we fully avoid infections, but rather that we respond to any health and safety event in a safe manner and that we have implemented our plan.

Our second goal is to garner sufficient support in the community to pass a warrant article in March 2021 to renovate Pelham Memorial School. Pelham Memorial School requires an upgrade to its facilities to allow for appropriate teaching spaces for middle school students including Family and Consumer Science and Technology. The school facility needs adequate core capacity including the gymnasium, library, and cafeteria. The facility also needs to meet basic accessibility standards. The community came very close to a successful vote in 2020 indicating significant support for this project. The planning process for reopening safely has reinforced the fact that Memorial School presents the most challenges in the district in its physical plant.

Our third goal is to continue to improve culture and climate in the Pelham School District. The intended outcome is to help make the Pelham School District a place where staff want to stay, learn, and grow their careers. Quarterly surveys that show a meaningful improvement in culture and climate measures across the district for staff. Our measure of progress will be that annual turnover of administrative and teaching staff as measured on September 1, 2021 will normalize at 10%.

The key to the Pelham School District is the people: curious students and dedicated teachers, caring parents and involved community members, kind school leaders and compassionate support staff. Together, we will continue to Inspire Success One Mind at a Time.

Respectfully submitted,

Eric "Chip" McGee

Janille L. Liles 3/10/20

# SAMPLE BALLOT



**OFFICIAL BALLOT**  
**ANNUAL SCHOOL DISTRICT MEETING**  
**TOWN OF**  
**PELHAM, NEW HAMPSHIRE** *Janille L. Liles*  
**March 10, 2020** *SCHOOL DISTRICT CLERK*

**INSTRUCTIONS TO VOTERS**

1. To vote, fill in the oval(s)  opposite your choice(s) in the **YES**  or **NO**  column.
2. To nominate a candidate name 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**

*100% VOTE YES*   
**DARLINE GREENWOOD** *8356*   
 (WRITE-IN) *Wnite-INS 14*

**For School District Treasurer**

*100% VOTE YES*   
**FAIRDALE MURPHY** *2,294*   
 (WRITE-IN) *Wnite-INS 13*

**For School District Moderator**

*100% VOTE YES*   
**DOUGLAS VITEN** *2,373*   
 (WRITE-IN) *Wnite-INS 16*

**For School District Clerk**

*100% VOTE YES*   
**CYNTHIA L. PLATO** *2,286*   
 (WRITE-IN) *Wnite-INS 16*

**OFFICIAL BALLOT  
SCHOOL DISTRICT WARRANT****ARTICLE 3**

Shall the Pelham School District vote to raise and appropriate the sum of thirty million eight hundred sixty-one thousand dollars (\$30,861,000) for the design, construction, furnishing and equipping of a major renovation and addition to the Pelham Memorial School and associated buildings and grounds facilities, with not more than thirty million, eight hundred sixty-one thousand dollars (\$30,861,000) to be raised through the issuance of bonds or notes under and in compliance with the provisions of the Municipal Finance Act (RSA Chapter 33); to authorize the School Board to issue, negotiate, sell and deliver such bonds and notes and covenant the same in accordance therewith and the terms and other terms, in substance, the School Board to apply the certain amounts of federal funds or other funds which may be available for said project; and authorizing the School Board to take any and all action necessary in connection therewith or to pass any other vote relative thereto, including but not limited to, the acquisition or conveyance of interests in real property necessary to complete the project; and further authorizing and appropriating the additional sum of seven hundred seventy-one thousand two hundred twenty-five dollars (\$771,525) for the first year's payment of interest on the bond; *1/3* ballot vote required.

Recommended by the School Board **YES**  *1765*  
 Recommended by the Budget Committee **NO**  *1,024*

**ARTICLE 3**

Shall the Pelham School District raise and appropriate an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling thirty-four million, thirty-eight thousand, and twenty-one dollars (\$34,038,021)? Should this article be defeated, the default budget shall be thirty-three million, six hundred thirty thousand, five hundred thirty-eight dollars (\$33,630,538), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the Pelham School Board may hold one special meeting, in accordance with RSA 46:3 X and XVI to take up the issue of a revised operating budget on. *(Majority vote required)*

Recommended by the School Board  
 Recommended by the Budget Committee

*1886 YES*   
*1,109 NO*

**ARTICLE 4**

Shall the Pelham School District vote to approve the items included in the collective bargaining agreement reached between the Pelham School District and the Pelham Education Support Personnel Association (PESPA) which calls for the following increases in salaries and benefits over the amount paid in the prior fiscal year at current staffing levels:

Year	Estimated Increase
2020-2021	\$80,628
2021-2022	\$80,509
2022-2023	\$82,751

and further to raise and appropriate the sum of eighty-eight thousand, eight hundred forty-eight dollars (\$88,848) for the 2020-2021 fiscal year, not representing the additional amount remaining 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

*2670 YES*   
*936 NO*

*2991 Votes cast*  
*1795 needed for 3/5 majority*  
*59% was result*

 <p style="text-align: center;"><b>ABSENTEE</b> <i>Recount - 3/19/20</i>  <b>OFFICIAL BALLOT</b> <i>Danielle Pilato</i>  <b>ANNUAL SCHOOL DISTRICT MEETING</b>  <b>TOWN OF</b>  <b>PELHAM, NEW HAMPSHIRE</b> <i>Danielle Pilato</i>,  <b>March 10, 2020</b> <i>SCHOOL DISTRICT CLERK</i></p>									
<p><b>INSTRUCTIONS TO VOTERS</b></p> <ol style="list-style-type: none"> <li>1. To vote fill in the oval(s) <input type="checkbox"/> opposite your choice(s) like this <input checked="" type="checkbox"/></li> <li>2. To write-in a candidate not on the ballot, write the name on the line provided for the office and fill in the oval opposite the write-in line, like this <input checked="" type="checkbox"/></li> </ol>									
<p><b>SCHOOL OFFICIALS</b></p> <p><b>For School Board Member</b></p> <p>DET. MARY <input type="checkbox"/> DARLENE GREENWOOD <input type="checkbox"/>  (WRITE-IN) <input type="checkbox"/></p> <p><b>For School District Treasurer</b></p> <p>TR-DE. 1947-2021 <input type="checkbox"/> PATRICIA E MURPHY <input type="checkbox"/>  (WRITE-IN) <input type="checkbox"/></p> <p><b>For School District Moderator</b></p> <p>DET. 1947-2021 <input type="checkbox"/> DOUGLAS VIGER <input type="checkbox"/>  (WRITE-IN) <input type="checkbox"/></p> <p><b>For School District Clerk</b></p> <p>DET. 1947-2021 <input type="checkbox"/> DANIELLE L. PILATO <input type="checkbox"/>  (WRITE-IN) <input type="checkbox"/></p> <p><b>OFFICIAL BALLOT</b>  <b>SCHOOL DISTRICT WARRANT</b></p>	<p><b>ARTICLE 3</b></p> <p>Shall the Pelham School District vote to appropriate the amount of twenty million eight hundred forty-four thousand dollars (\$20,844,000) for the design, construction, furnishing and equipping of a major renovation and addition to the Pelham Middle School and its associated buildings and grounds facilities, with not more than thirty million eight hundred sixty-one thousand dollars (\$30,861,000) to be raised through the issuance of bonds or notes under and in compliance with the provisions of the Municipal Finance Act (MFA, Chapter 24), to authorize the School Board to issue such notes, sell and deliver such bonds and notes and determine the rate of interest thereon and the maturity and otherwise thereof; to provide the School Board to apply for, utilize and expend federal, state or other funds which may be available for said project in accordance with all laws applicable to said project; to authorize the School Board to take any and all action necessary in connection therewith or in pass any other and/or legally binding including but not limited to, the acquisition or conveyance of interests in real property necessary to complete the project, and further to raise and appropriate the additional sum of seven hundred seventy-one thousand, one hundred twenty-one dollars (\$71,525) for the first year &amp; pay back of interest on the bonds? (3/5 ballot vote required)</p> <p>Recommended by the School Board <input type="checkbox"/> Recommended by the Budget Committee <input type="checkbox"/></p> <p style="text-align: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p><b>ARTICLE 4</b></p> <p>Shall the Pelham School District vote to approve the warrant as issued in the collective bargaining agreement reached between the Pelham School District and the Pelham Educator Support Financial Association (PESFA), which calls for the following increases in salaries and benefits over the current period in the three fiscal year agreement starting April 1, 2020?</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Estimated Increase</th> </tr> </thead> <tbody> <tr> <td>2020-2021</td> <td>\$28,829</td> </tr> <tr> <td>2021-2022</td> <td>\$2,529</td> </tr> <tr> <td>2022-2023</td> <td>\$62,751</td> </tr> </tbody> </table> <p>and further to raise and appropriate the sum of twenty-eight thousand eight hundred forty-four dollars (\$28,844) for the 2020-2021 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required in the new agreement that would be paid at current staffing levels? (Majority vote required)</p> <p>Recommended by the School Board <input type="checkbox"/> Recommended by the Budget Committee <input type="checkbox"/></p> <p style="text-align: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></p>	Year	Estimated Increase	2020-2021	\$28,829	2021-2022	\$2,529	2022-2023	\$62,751
Year	Estimated Increase								
2020-2021	\$28,829								
2021-2022	\$2,529								
2022-2023	\$62,751								
<p style="text-align: center;"><i>Total Voters - 2995</i>  <i>60% 1797</i>  <i>Lost by 31 Votes</i></p>									

 4/8/22

## 2020 PSD Deliberative Session Minutes

### PELHAM SCHOOL DISTRICT Deliberative Session of Annual Meeting February 5, 2020

In the absence of Moderator Douglas Viger, School Clerk, Danielle Pilato called the session to order at 7:00 p.m. at the Sherburne Hall. She opened up the floor for nominations for Moderator Pro Tem. School Board Member, Megan Larson nominated James Hogan and School Board Member Debbie Ryan seconded the motion. The motion was approved. School Clerk, Danielle Pilato then swore in James Hogan as Moderator Pro Tem. After Mr. Hogan was sworn in he took to the podium to begin the session.

Moderator Pro Tem James Hogan 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 distinct 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 5, 2020, at 7:00 P.M. for explanation, discussion, and debate of warrant articles number 1 through number 4. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended. (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

**Second session of annual meeting official ballot voting** - You are hereby notified that the second session of the annual meeting of the School District of the Town of Pelham will be held at Pelham High School gymnasium, 85 Marsh Road, in said Pelham on Tuesday, March 10, 2020, at 7:00 A.M. for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all warrant articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other actions required to be inserted on said ballot will open on said date at 7:00 A.M. and will not close earlier than 8:00 P.M.

Moderator Pro Tem, James Hogan asked Resident, Mr. Bill McDevitt to lead in the Pledge of Allegiance. Moderator Pro Tem introduced the Board from his right School Board Member Chair, Megan Larson, School Vice Chair Debbie Ryan, School Board Member, Candice Repici, School Board Member, Troy Bressette, and Superintendent, William Furbush. On his left Pelham School District Clerk, Danielle Pilato, Pelham

School District Business Administrator, Deborah Mahoney, Pelham School District Attorney, Peter Bronstein, Budget Committee Chair David Cronin, and Budget Committee Vice-Chair Amber Capone. Mr. Hogan then announced that the session would follow the usual rules of debate and then asked that attendees state their name and address of residency before questions or statements are made.. Questions should be kept to three minutes. And if you should have an additional question, please wait until all others have had their turn to return to the microphone again for another question. Restricting Reconsideration would be allowed and non-resident department heads would be allowed to speak. All non-voters shall sit at the front of the room to help keep track for voting.

#### **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

Mr. Hogan opened the floor for discussion on Article 1 and there was none.

#### **Article 2**

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

***Recommended by the School Board***

***Recommended by the Budget Committee***

School Board Member, Candice Repici presented this article. She discussed that the SAU 28 formed a sub-committee in the spring of 2017. They evaluated the Memorial School and the present needs of the students and staff. The committee sent out surveys to students, teachers, parents and the community. After the surveys and a walk-through of the Pelham Memorial School they presented a report of findings to the Pelham School Board which included the need for renovations and upgrades that would carry the school into this new century as well as additional spaces for the changing needs of a modern curriculum. This plan would meet the needs as well as allow the board to be fiscally responsible. She then presented a timeline that showed that Pelham Memorial was built in 1965 and then an addition was done in 1968 that finished in 1970. In 2012, they added modular classrooms. Within the last 4 years they made upgrades to the HVAC, Office, and Front Entry and to the building security. And lastly, in 2018 an additional modular classroom was added. Then a video done by a former Pelham Memorial Student, Mia Canilacasso, was shown that highlighted the needs of the building from the student eye. It highlighted that due to the lack of programs offered; PMS is classified by the state of NH as an Upper Elementary School and not a middle school. Lack of storage, narrow hallways, bathrooms that are not ADA compliant, a non-regulation sized gym, and a wheelchair lift that blocks one of the main stairwells when in use were some of the other main points to the video. After the video Mrs. Repici discussed the differences between an upper elementary school versus a middle school. In order to be classified as a Middle School curriculum must include a STEAM program (Science, Technology, Engineering, Arts and Math), FACS (Family and Consumer Science) and a World Language program. The current curriculum at PMS does not include these programs. The space also does not meet the needs of all students because it is not ADA compliant, there are no Occupational Therapy and Speech Therapy areas and no space for privacy of implementing these services.

School Board member, Debbie Ryan then explained further through slides some of the needs of the existing facility. These slides showed the deterioration of the exterior walls and told of the lack of exterior insulation. In other slides it showed pictures of the existing conditions that had limited accessible toilet rooms, an absence of an elevator, locker rooms which are not ADA accessible, and a lift that when in use impedes the emergency egress and requires the stairwell to be shut down. The building also has improper acoustics and a lack of common areas for group work and meetings. There is also a lack of adequate ventilation, classrooms that are being held in old storage spaces, a gym which has inadequate seating for a full school assembly and its size

adds safety concerns for spectators and cheerleaders. The school's kitchen and serving areas are inefficient in space and energy, the equipment has code issues that require upgrades to help with ventilation and system issues. The kitchen is not ADA compliant in its serving areas. The modular classrooms require students to have to travel outside the building into the elements in all weather which is a safety and security concern.

At the end of the individual slides Mrs. Ryan showed the framing of the needs for the schools by listing each item as: noise challenges, crowding, limited library space, modular challenges-safety, weather, bathrooms, a lack of natural lighting, heating and cooling challenges-which is distracting to students, exposed wires and pipes, and lack of ventilation in bathroom. She asked the larger question to the audience "So, how do we fix this problem?" The committee discussed with the community, administration and students, they hired an architect, and came up with a plan. She showed the concept floor plan to their proposal which includes using the existing infrastructure which is less costly than building a new school. This will add approximately 44,000 square feet to the building which is already approximately 56,000 square feet. It would include a phased construction over the course of a 24+ month schedule. The proposed energy efficient features include: LED lighting with controls energy recovery, ventilation (ERV) high efficiency boilers, low flow fixtures, building automation system (BAS), natural daylight, variable frequency drives (VFD), radiant slab, increased R value, and energy efficient windows. Mrs. Ryan highlighted on the slide from the map of the new structure the changes to the areas of the cafeteria, gym, locker rooms, music and art rooms, and library which will be the center of the "town square" design. These changes allow for more classroom space, common group areas, locker spaces and an elevator. The plan gives flexibility for space and size to a school that currently holds 500, but can hold more in the future if needed. Mrs. Ryan made mention at the end of her description of this plan that it is in fact a "design concept" and that true drawings and plans could not be made until the warrant article passes.

Then Mrs. Repici summarized the slides shown and detailed the addition of three classrooms on both levels, a regulation sized gym, the collaboration areas which allow for expansion and the safety design which allows for areas to be shut off for community use if needed while still maintaining the safety of students. Then Mrs. Ryan moved to the next slide which outlined the cost of the project and its budget. Per the educational requirements and the associated buildings and grounds facilities required to meet the needs of a modern Middle School program supporting grades 6 through 8, a major renovation with additions to the Pelham Memorial School has been conceptually designed by Harriman Architects and estimated by Bonnette, Page & Stone, with

oversight of the district Superintendent, Staff, the RUC, and advice of Trident Project Advantage Group. The resulting Guaranteed Maximum Budget, including air conditioning, is provided for consideration.

The last slide of the presentation for the article showed the tax impact estimated for Year 1 which is approximately 35 cents per thousand by the assessed value of the home. The table for Year 1 shows the estimated tax impact for homes valued at \$300,000 to be \$105 increase in year 1, for a home valued at \$350,000 the increase would be \$123, and for a house valued at \$400,000 would be estimated at \$140. In the second table it showed the estimated tax impact for Year 2 at approximately \$1.35 per thousand. Mrs. Ryan outlined that Year 2 is the largest tax impact and said that obviously any financial decision is individual to each household. She then asked those in the audience who may have questions after this evening to contact the School Board anytime.

The Moderator Pro Tem, James Hogan asked for any further comments from the board members which was declined. He then asked for any comment from the Budget Committee to which Mr. Cronin just restated the wholehearted support of their committee. Mr. Hogan then opened up comments from the audience. Resident, Charlene Takesian from Jeremy Hill Rd asked them to talk a little about the new design of the bus loop and how it will impact the traffic on Marsh Rd in the morning and at dismissal. Debbie used the last design picture slide to show the traffic flow of the new bus loop and that using this new design would alleviate any over flow out to Marsh Rd and keep all pick-up traffic in the lot. Resident Bill Scanzani from Victoria Lane explained past projects and costs of other schools and the cost of this project. He mentioned that this was a large project and with a big price tag based on the needs and necessary changes. He was amazed at the proposal and the commitment of the committee and School Board to keep the cost lower than he would expect. Saving money by renovation and addition, rather than by a completely new building at a rough cost of 60 million is what needs to be done in Mr. Scanzani's opinion. He also stated that 'This school is the last of the infrastructure needs of our town and if we take advantage of this lower cost option and plan we could be done and that is a big accomplishment for our town'. He commended the school board and really hopes we can get it done.

Mr. Hogan asked for any further questions and there were none. He entertained the motion to restrict reconsideration for Articles 1 and 2. It was so moved and all were in favor.

### Article 3

Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended

by vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling thirty-four million, thirty-eight thousand, and twenty-one dollars (\$34,038,021)? Should this article be defeated, the default budget shall be thirty-three million, six hundred thirty thousand, five hundred thirty-eight dollars (\$33,630,538), which is the same as the last year, with certain adjustments required by previous action of the Pelham School District or by law; or the Pelham School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. *(Majority vote required)*

***Recommended by the School Board***

***Recommended by the Budget Committee***

Moderator Pro Tem, James Hogan asked for any comments from the School Board and the Budget Committee. Budget Committee Chair, David Cronin stated the committee's support of this budget and its responsibility to the growing population and needs of the school district. The School Board Chair, Megan Larson, spoke about the general fund budget being up 3.82% due in part to the increase from last year's change in the teacher's contract as well as the increase to the cost of healthcare guaranteed maximum rate adjustment which both total about \$660,000 which is more than half of the total increase in the budget. In addition, there is a new mandated change in policy regarding transportation of the kindergarten population in the middle of the day at the cost of about \$65,000. This is a legal requirement. Mrs. Larson stated that as a board they look at the needs of the students and that has changed over the years and what is needed to support those changes. One level of support would be to add another guidance counselor at Pelham Elementary School. Mrs. Larson stated that right now there are two guidance counselors for 756 students which is a ratio of 1:378 and the recommended ratio is 1:250. The counselors are unable to keep up with the social-emotional needs of students as those needs grow every year and change. The board would also like to expand the Special Education Coordinator in both the Memorial and High School to be full-time positions, and also add a part time Coordinator to Pelham Elementary School. Mrs. Larson described the structure of an administrative team which would include a special education coordinator to be something of the norm now and something happening throughout a lot of districts. Having this position allows the administration to focus on other parts of their jobs that they can't get to because they are in meetings all day long.

Mrs. Larson also addressed that the district over time has done a great job implementing technology into the district and some of this needs updating and support. They are asking to add a new part-time database specialist for the district and to expand an IT tech position from part-time to full-time. These positions would be a great

support to staff and teachers, as well as to the students. She then showed a slide which broke down the tax rates and per pupil spending. The 2019 Town of Pelham tax rate decreased \$2.06, or 10% from 2018. A revaluation of homes increased an average of 11% but will mostly be offset by the decrease in tax rate. The local education rate decreased by fifty-seven cents (\$.57) and Pelham is 9<sup>th</sup> from the bottom in per pupil spending in the state. Although they are asking for a roughly 3% overall increase in budget they are still as a board managing to stay very fiscally responsible while continuing to do what they need to for the district.

Moderator Pro Tem opened the questioning to the audience. Resident, Bill Mc Devitt from Lane Rd. came to the microphone to support the budget as a whole and the work of the board. He did question the kindergarten transportation as it sounded to him to be an unfunded state mandate which is against the New Hampshire Constitution. He asked if it was a prior mandate that had not been complied with or if it was in fact against the constitutional rules? Business Administrator, Deb Mahoney answered that it was an update in language to the mandates and because our district has only half-day kindergarten programming, we are then required to cover that mid-day portion of transportation. It is an unfunded mandate based on the changes in the law and they are required to provide the service. The district has figured out the number of busses needed based on this change and that is what is needed in the budget to allow for this new option. Mr. Mc Devitt ended by asking that the board inquire with the state further to how they can require this change without funding.

Moderator Pro Tem, James Hogan asked if there were any other questions on Article 3 and there were none. David Cronin, Budget Committee Chair made a motion to restrict reconsideration of Article 3. It was seconded and all were in favor.

#### **Article 4:**

##### ***PESPA 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 Support Personnel Association (PESPA) which calls for the following

increases in salaries and benefits over the amount paid in the prior fiscal year at current staffing levels:

<b>Year</b>	<b>Estimated Increase</b>
2020-2021	\$88,848
2021-2022	\$62,528
2022-2023	\$62,751

and further to raise and appropriate the sum of eighty-eight thousand, eight hundred forty-eight dollars (\$88,848) for the 2020-2021 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid at current staffing levels? (Majority vote required)

***Recommended by the School Board***

***Recommended by the Budget Committee***

Moderator Pro Tem, James Hogan opened discussion to the School Board Members. Member, Troy Bressette explained the details and more importantly the process of how this agreement was made with months long negotiations by both sides, and that both sides walked away feeling accomplished by these negotiations and what was being brought to vote. The PESPA is the Pelham Education Support Personnel Association. This contract supports 65 positions including Instructional Assistants, Aides, Monitors, and Tutors. He showed a slide demonstrating the estimated negligible impact on tax rates at a nickel per thousand of assessed value and declining with subsequent years. He highlighted the contract points as a 3-year contract that would move its members from a multi-year tiered wage schedule to a 20-step wage schedule, an average wage increase of approximately 3.33% per year and provide additional compensation for Instructional Assistants (IAs) that work with students who require the most specialized care and instructional support. These changes allow a \$0.45/hour adjustment based on an objective determination and for IAs assigned to Social Emotional Learning Programs. The agreement would also offer more competitive health benefits which would help to provide affordable options to all PESPA members, eliminating a plan that no employees or retirees have been enrolled in for years, introducing an affordable site of service plan.

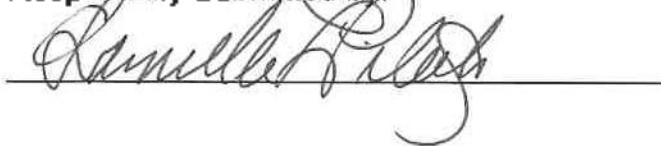
and lastly in Year 1 the district would contribute for single coverage, a cost share that ranges between 70-89% of health insurance premiums depending on the plan. He highlighted what was comparable to surrounding towns and what was offered here in Pelham. These changes would make the district more desirable and able to keep current PESPA staffing.

Moderator Pro Tem, James Hogan opened the article for questioning or discussion from the Budget Committee. Budget Committee Chair, David Cronin stated that the committee unanimously supported this Article. Then the floor was opened and Resident and President of PESPA, Brenda Hobbs from 108 Windham Rd. came forward to support her group and express that these aides and monitors are the backbone of the classrooms. The demands on teachers are growing and these PESPA members are crucial to how these demands are met while still taking care of our student's needs. She closed by commending the negotiation process and its result. Resident and fourth grade teacher Susan Harden, from 6 Burns Rd came forward to support this Article and went on to say that these aides are truly the backbone and do some of the toughest jobs in the building. She also commended the School Board for putting something in the contract to attract people to the town for these jobs as she believes we need more help every day.

Seeing no further questions on Article 4, Moderator Pro Tem. James Hogan received a motion to restrict reconsideration on Article 4. The motion was brought forward and so moved. Mr. Hogan declared that this motion brought us to the end of the evening. He thanked the school board, and school district staff. He thanked the crew who set up the hall, supervisors of the checklist and Jim Greenwood and the PTV staff. He reminded the attendees the dates of voting. He then entertained a motion to adjourn which was brought forward by Resident Mr. McDevitt and seconded from the floor.

Moderator Pro Tem, James Hogan adjourned the meeting at 8:01pm.

Respectfully Submitted by:



Date: 2/18/2020

**PELHAM SCHOOL DISTRICT  
ANNUAL FINANCIAL REPORT**

**AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2020**

**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**

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**PELHAM SCHOOL DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**

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## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

### **INDEPENDENT AUDITOR'S REPORT**

To the Members of the School Board  
Pelham School District  
Pelham, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Pelham School District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

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

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

#### ***Auditor's Responsibility***

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

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

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

#### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Pelham School District, as of June 30, 2020, and the respective changes in financial position and the respective budgetary comparison for the general and grants funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Change in Accounting Principle***

As discussed in Note 2-C to the financial statements, in fiscal year 2020 the School District adopted new accounting guidance, Governmental Accounting Standard Board (GASB) Statement No. 84, *Voluntary Activities*. Our opinions are not modified with respect to this matter.

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

**Other Matters**

**Required Supplementary Information** – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the School District's Proportionate Share of Net Pension Liability
- Schedule of School District Contributions – Pensions,
- Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

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

**Other Information** – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pelham School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2020 on our consideration of the Pelham School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Pelham School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Pelham School District's internal control over financial reporting and compliance.

*Sheryl A. Pratt, CPA*

November 16, 2020

**PLODZIK & SANDERSON  
Professional Association**

## PELHAM SCHOOL DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2020

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, 2020. 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 \$31,965,419, total expenses from governmental activities were \$31,896,742; resulting in an increase of \$66,677 in net position over the prior years' ending net position.
- The District's total net position for the year ending June 30, 2020, was \$702,978. Net position increased by \$329,866 between July 1, 2019 and June 30, 2020, as a result of a restatement in net position from the implementation of GASB Statement No. 84. Capital assets, net of debt, were \$19,342,377, an increase of \$2,050,569 from July 1, 2019 to June 30, 2020.
- During the year, the District's General Fund Non-GAAP budgetary expenditures and transfers of \$29,762,334 were \$1,378,102 less than the final adjusted budget and the General Fund Non-GAAP budgetary revenues of \$30,250,775 were \$371,712 higher than the final adjusted budget. Revenues consist of, charges for services, operating grants and contributions; and general revenues (which consist of local and state property tax assessments, state and federal grants and contributions not restricted to purpose).
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$1,721,607, or 5.78% of total General Fund expenditures, an increase of 146% from the prior year.
- During the year, the District received \$1,008,924 in federal grants, an increase of \$213,891 or 26.9% more than the prior year.

**PELHAM SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2020**

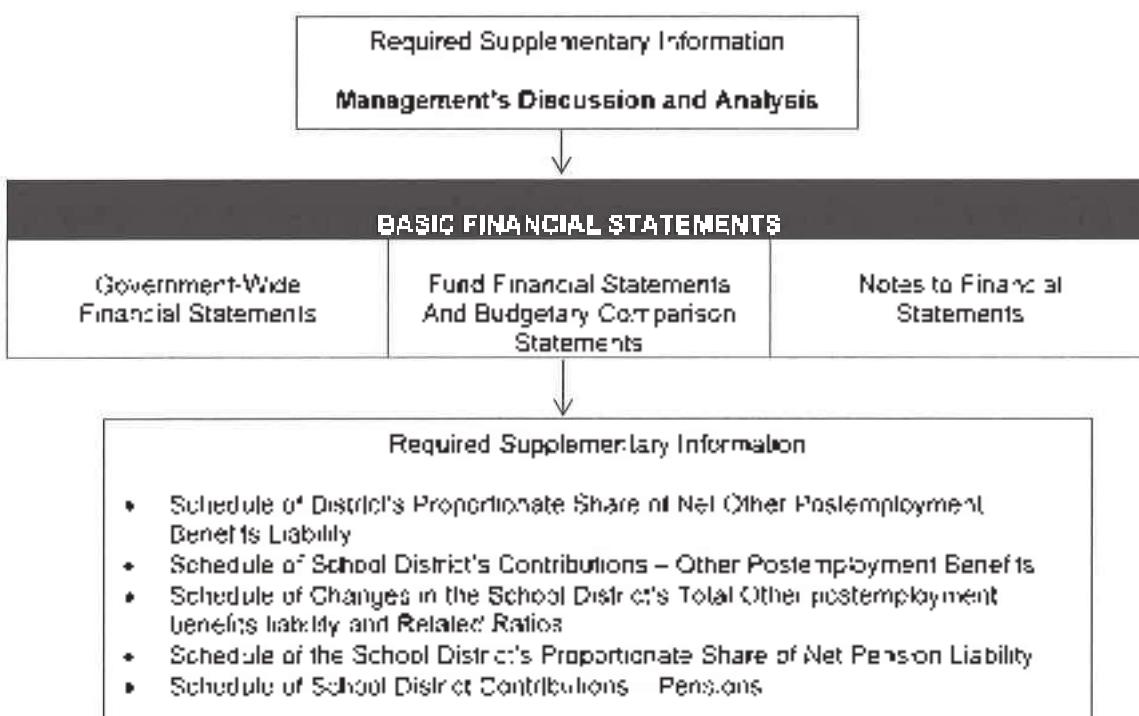
**OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's annual financial report, which consists of basic financial statements, notes to the financial statements, and related financial information. Our annual financial report consists of five elements: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, 4) required supplementary information, and 5) this discussion and analysis. This report also contains other supplementary information in addition to the basic financial statements themselves.

The basic financial statements include two kinds of statements that present different views of the District based upon measurement focus and basis of accounting:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements. The governmental funds statements tell how the District's services were financed in the short term as well as what remains for future spending. Fiduciary fund statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The following exhibit shows how the required parts of this annual report are arranged and related to one another.



**PELHAM SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2020**

The following exhibit summarizes the major features of the District's financial statements, including the portion of the District government they cover and the types of information they contain.

Government-Wide		Fund Statements	
		Governmental	Fiduciary
SCOPE	Entire District government (except fiduciary funds)	All activities of the District that are not proprietary or fiduciary	Instances in which the District is the trustee or agent for someone else's resources
REQUIRED FINANCIAL STATEMENTS	Statement of Net Position	Balance Sheet	Statement of Fiduciary Net Position
	Statement of Activities	Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Changes in Fiduciary Net Position (not required for agency funds)
ACCOUNTING BASIS	Accrual	Modified Accrual	Accrual
MEASUREMENT FOCUS	Economic Resources	Current Financial Resources	Economic Resources
TYPE OF INFORMATION ASSETS AND LIABILITIES	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included	All assets and liabilities, both short-term and long-term
TYPE OF INFORMATION REVENUES, EXPENSES, AND EXPENDITURES	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter	

The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

**PELHAM SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30 2020**

**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, Student Activity Fund, and Capital Projects Fund. Intergovernmental revenues include local, state and federal monies. The governmental activities of the District include instruction, support services, operation and maintenance of plant, student transportation and operation of non-instructional services. Taxes and intergovernmental revenues also support capital assets and related debt.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund definitions are part of a state-mandated uniform accounting system and chart of accounts for all New Hampshire School Districts. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds. The General Fund, Food Service Fund, Grants Fund, Student Activity Fund, and Capital Projects Fund are consolidated as Governmental Funds. Two of the funds' expenditures are compared to budget in the Budgetary Comparison Statements. All Food Service revenues are expended on program operations and the Grants Fund revenues are spent mainly on instruction. Fiduciary Funds are established to account for monies belonging to private purpose trust funds held for the benefit of others and are shown on a separate schedule.

**Notes To The Financial Statements**

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve, over time, as a useful indicator of a government's financial position. The largest portion of the District's net position reflects its investment in capital assets (e.g., land, buildings and improvements, and machinery and equipment) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The District's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets and the depreciation of capital assets. Summaries of the capital assets, depreciation and long-term debt obligations can be found in the Notes to Financial Statements. Depreciation is included by accounting convention thus the depreciated value of a District asset, as reflected in these reports, does not reflect an asset's useful, market or replacement value.

**PELHAM SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2020**

**Net Position for the period ending June 30, 2020**

Total net position at year end was \$702,978, an increase of \$66,677 or 10.48% above the prior year.

<b>Net Position</b>	<b>2020</b>	<b>2019 (as restated)</b>	<b>\$ Change</b>	<b>% Change</b>
			<b>2019-2020</b>	<b>2019-2020</b>
Current Assets	3,912,617	4,959,413	(1,046,796)	-21.1%
Non-current Assets	38,118,669	37,307,274	811,395	2.17%
<b>Total Assets</b>	<b>42,031,286</b>	<b>42,266,687</b>	<b>235,401</b>	<b>-0.56%</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred amounts related to pensions	4,011,789	5,172,532	(1,160,743)	-16.64%
Current Liabilities	998,803	1,199,715	(190,912)	-16.75%
Long Term Liabilities	43,804,171	44,803,237	(999,066)	-2.23%
<b>Total Liabilities</b>	<b>44,802,974</b>	<b>46,002,952</b>	<b>-1,199,978</b>	<b>-2.61%</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred amounts related to pensions	837,103	799,966	37,137	4.64%
Investment in capital assets (net of debt)	19,342,377	17,291,808	2,050,569	11.86%
Restricted net position	92,171	1,766,426	(1,674,255)	-94.78%
Unrestricted net position	(18,731,570)	(16,421,933)	(309,637)	1.68%
<b>Total Net Position</b>	<b>702,978</b>	<b>636,301</b>	<b>66,677</b>	<b>10.48%</b>

**Change in Net Position**

The District's total revenues were \$31,965,419, total expenses from governmental activities were \$31,898,742; resulting in an increase of \$66,677 in net position over the prior year's ending net position.

This year, 93.22% of the District's revenues came from the local tax assessment and the State of New Hampshire, a decrease of 1.05% from last year. The State of New Hampshire's sources include the locally raised state property tax, federal aid received through the state, and the various state aid programs.

The following Statement of Activities provides a more detailed breakdown of revenues and expenses.

**PELHAM SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2020**

<b>Statement of Activities</b>	<b>2020</b>	<b>% of Total</b>	<b>2019</b>	<b>% of Total</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Revenues:</b>						
Program revenues:						
Charges for services	462,651	14%	735,543	24%	(272,892)	-37.10%
Operating grants	1,325,501	41%	1,299,998	43%	25,503	1.96%
General revenues:						
School district assessment	21,042,048	60.3%	20,537,888	67.4%	1,284,160	6.25%
Instructional grants	7,825,770	20.9%	7,601,447	26.6%	(175,569)	-2.25%
Interest	11,595	0.0%	24,803	0.1%	(11,208)	-45.19%
Miscellaneous	695,846	2.2%	102,595	0.3%	593,290	578.50%
<b>Total revenues</b>	<b>\$31,965,419</b>	<b>100%</b>	<b>\$30,522,235</b>	<b>100%</b>	<b>\$1,443,184</b>	<b>4.73%</b>
<b>Program Expenses:</b>						
Instruction:	18,799,152	58.9%	17,350,374	58.0%	1,435,778	8.00%
Support services:						
Student	2,765,150	8.7%	2,539,965	8.4%	261,184	9.91%
Instructional staff	846,161	2.7%	1,024,268	3.4%	(178,207)	-17.40%
General administration	70,724	0.2%	71,797	0.2%	(1,073)	-1.48%
Executive administration	705,340	2.3%	695,687	2.3%	38,652	5.55%
School administration	1,619,704	5.1%	1,552,797	5.2%	66,907	4.31%
Business	421,651	1.3%	401,119	1.3%	20,532	5.11%
Operation and maintenance of plant	2,559,442	8.0%	2,245,585	7.6%	313,866	13.98%
Student transportation	1,652,901	5.3%	1,689,858	5.6%	(37,957)	-0.18%
Other	979,837	3.1%	857,361	2.9%	122,476	14.29%
Non-instructional services	804,696	2.5%	851,117	2.8%	(49,421)	-5.75%
Interest on long-term debt	583,930	1.8%	682,236	2.3%	(198,306)	-14.11%
<b>Total governmental activities</b>	<b>\$31,898,742</b>	<b>100%</b>	<b>\$30,004,025</b>	<b>100.0%</b>	<b>\$1,894,717</b>	<b>6.31%</b>
<b>Change in net position</b>	<b>66,677</b>		<b>518,210</b>		<b>\$ (451,533)</b>	<b>-87.13%</b>
<b>Net Position, Beginning, restated</b>	<b>636,301</b>		<b>118,091</b>		<b>\$ 518,210</b>	<b>436.82%</b>
<b>Net Position, Ending</b>	<b>\$ 702,978</b>		<b>\$ 636,301</b>		<b>\$ 66,677</b>	<b>10.48%</b>

**PELHAM SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2020**

**Revenues**

School district assessment was 68.33% of total revenues for the fiscal year ended June 30, 2020, an increase of 0.98% from the prior year.

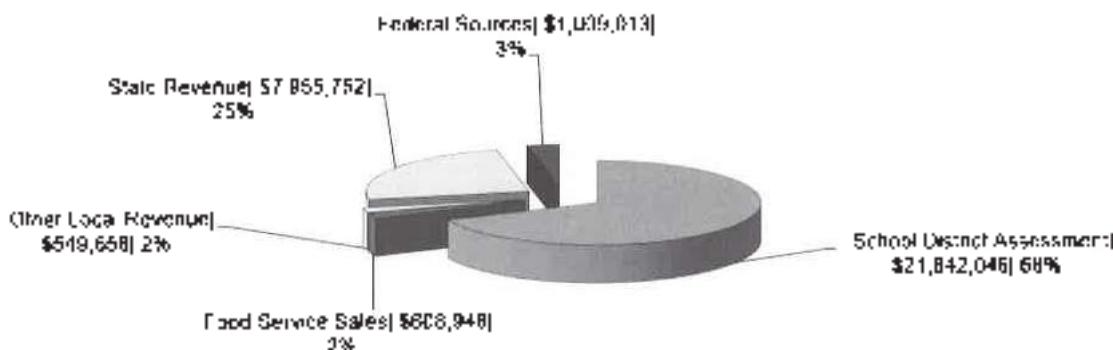
State of New Hampshire source Intergovernmental revenues were 24.89% of total revenues for the fiscal year ended June 30, 2020, a decrease of 2.02% from the prior year.

Federal revenues were 3.16% of total revenues for the fiscal year ended June 30, 2020, an increase of 0.26% from the prior year.

**Summary of Revenues**

The biggest share, \$29,797,800 (93.22%), 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 2019-2020**



**Expenses**

Expenses are reported on an accrual accounting basis. Amounts over or under the prior year expense amounts in the primary areas of instruction and instructional and staff support is as follows:

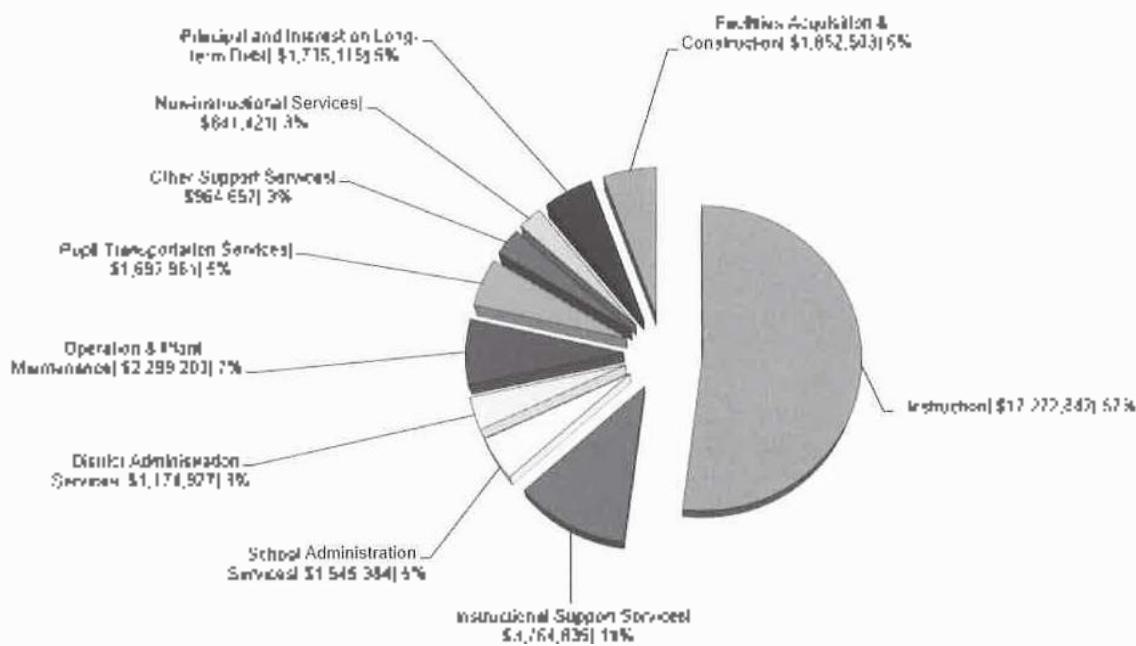
- Instruction expenses were 58.9% of total expenses for the fiscal year ended June 30, 2020, a decrease of 0.9% from the prior year.
- Instructional and staff support service expenses were 11.38% of total expenses for the fiscal year ended June 30, 2020, a decrease of 0.4% from the prior year.
- Facilities acquisition and construction expenses were 5.60% of total expenses for the fiscal year ended June 30, 2020, an increase of 2.14% 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, 2020**

**Summary of Expenses**

The Pelham School District used its budgetary resources as depicted in the following chart. 70.27% of all expenses were on instruction and instructional support. Federal revenues were expended mostly on special needs instruction and support, teacher professional development, and the district's school lunch program. This expense statement includes expenses paid from local, state and federal appropriations.

**School District Total Expenses 2019-2020**



Highlighted changes in total expenses include:

- An increase in Instruction spending of \$830,543 or 5.07% over the prior year
- An increase in Instructional and Staff Support Services of \$137,286 or 3.78% over the prior year.
- An increase in District Administration of \$23,563 or 2.05% over the prior year
- An increase in School Administration services of \$23,465 or 1.54% over the prior year.
- An increase in Pupil Transportation services of \$3,103 or 0.18% over the prior year
- An increase in Facilities Acquisition & Construction spending of \$763,533 or 70.12% over the prior year
- A decrease in Interest on Long-term Debt of \$53,040 or -2.97% over the prior year, due to the high school capital bond payment schedule

**PELHAM SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2020**

**Governmental Activities**

The following exhibit presents the net cost of the District's largest functions based upon the total expense, less charges for services and operating grants and contributions of each function. The net cost reflects the amount that was funded by general revenues (principally the school district assessment, which is derived by local and statewide property taxes and general state aid).

**TOTAL AND NET COST OF SERVICES**

	Total Cost of Services			2019	Variance
	2020				
<b>Functions / Programs</b>					
Instruction	\$18,709,152	58.9%	\$17,394,074	58.0%	\$1,405,078
Support services	11,710,970	36.7%	11,073,568	36.9%	\$637,402
Food service program	804,690	2.5%	854,147	2.8%	(349,457)
Facilities acquisition	0	0.0%	0	0.0%	\$0
<b>Unallocated</b>					
Interest	583,930	1.8%	682,236	2.3%	(\$98,306)
	<b>\$ 31,898,742</b>	<b>100.0%</b>	<b>\$30,004,026</b>	<b>100.0%</b>	<b>\$1,894,717</b>

**Net Cost of Services**

	Net Cost of Services			2019	Variance
	2020				
<b>Functions / Programs</b>					
Instruction	\$17,829,097	59.2%	\$16,305,049	58.2%	\$1,524,048
Support services	11,574,990	38.4%	10,987,502	39.2%	\$587,488
Food service program	118,633	0.4%	(6,303)	0.0%	\$124,936
Facilities acquisition	0	0.0%	0	0.0%	\$0
<b>Unallocated</b>					
Interest	583,930	1.9%	682,236	2.4%	(\$98,306)
	<b>\$ 30,106,660</b>	<b>100%</b>	<b>\$27,961,484</b>	<b>100%</b>	<b>\$2,139,166</b>

The total cost of all governmental activities in 2020 was \$31,898,742. the total net cost was \$30,106,660. 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 \$25,473,533, which consisted of \$21,842,048 paid in the form of local property taxes and \$3,631,485 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 \$4,007,779 was received from the State of New Hampshire under the "adequacy grant" provisions of the State's educational funding system, which in addition to other State funding sources includes statewide property taxes collected from other local governments. This figure includes \$13,486 that was received for special education services provided at charter schools.

**PELHAM SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2020**

Charges for Services

- Total food service revenues of \$886,059 consisted of food service sales and local miscellaneous revenues in the amount of \$411,613 and federal and state food nutrition program operating contributions (free and reduced lunch reimbursements and commodities) of \$274,446
- Under the implementation of GASB Statement No. 84, student activity funds are now reported as special revenue funds and generated \$197,335 in revenue

Operating Grants and Contributions

Federal grants for instruction were received in the amount of \$745,284.

**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 84.21% of general fund revenues. Together, the revenues raised locally and the state adequacy grant comprises 97.4% 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.

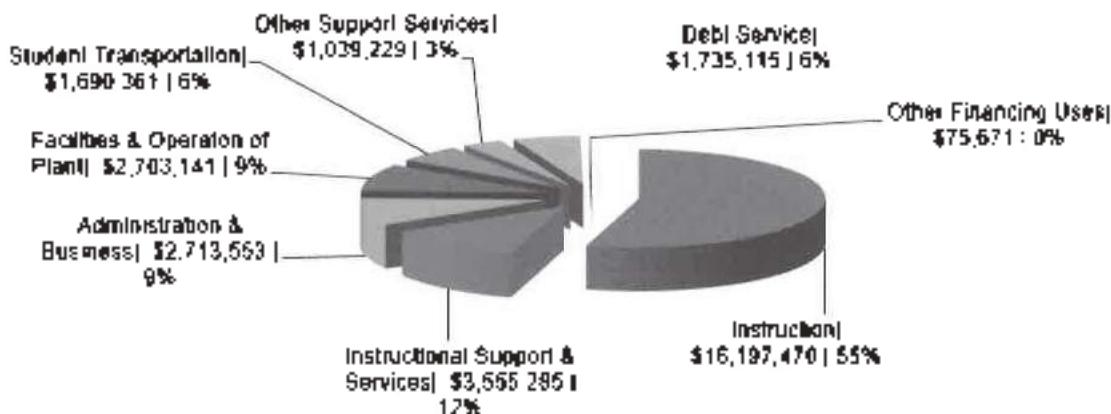
**General Fund Budgetary Revenues 2019 - 2020**



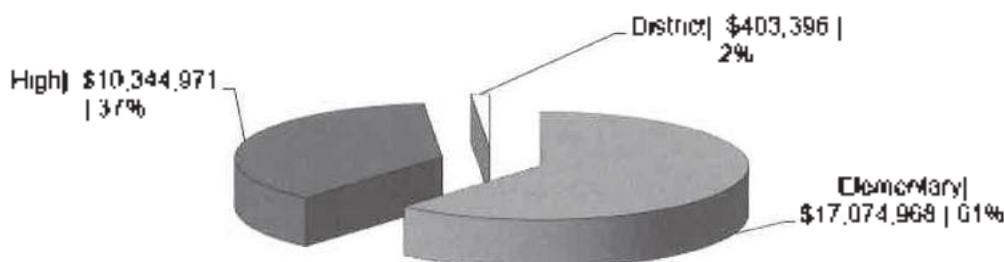
In 2020, instruction made up 54.52% of all general fund expenditures, an increase of 1.11% from the prior year expenditures, while all other support services including transportation, operation of plant, and administration make up 39.39% of all General Fund expenditures, a decrease of 1.17% from the prior year. The remaining 6.09% includes facility acquisition & construction, debt service, and fund transfers, an increase of 0.08% 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, 2020**

**General Fund Budgetary Expenditures by Functions**  
**2019- 2020**



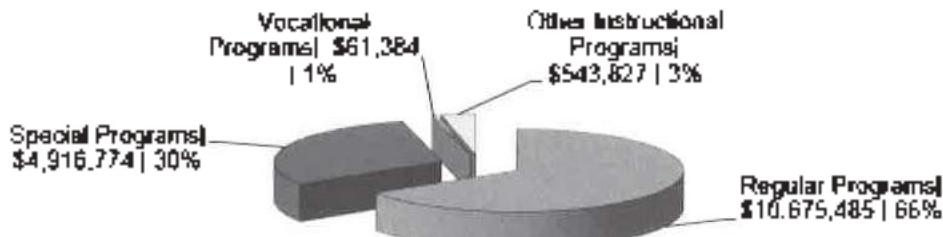
**General Fund Budgetary Expenditures by Grade Level**  
**2019 - 2020**



Note that all grades Pre-Kindergarten through grade 8 are reported as elementary school expenditures since we do not have an approved middle school in accordance with the NH Department of Education standards.

The following chart examines how the direct instructional expenditures were allocated to the various programs.

**General Fund Budgetary Expenditures for Instruction**  
**2019 - 2020**



**PELHAM SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2020**

**SUMMARY OF FEDERAL SUPPORT OF THE DISTRICT**

During fiscal year 2020, 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 \$538,621 (up from \$376,291). This grant funded special needs services and supplies for students throughout the District.
- **Title I, Student Achievement and School Accountability Programs** revenues for the current period were \$128,433 (down from \$150,442). This grant funded supplemental instruction for math and reading intervention and professional development in math and reading intervention.
- **Title II, Improving Teacher Quality State Grants** was awarded for the current period in the amount of \$55,391 (up from \$53,423). These grants funded differentiated instruction; professional development; Common Core State Standards professional development; and mentoring.
- **U. S. Department of Agriculture National School Lunch Program** revenues for the current period were \$67,125 and for the National Breakfast Program for the current period were \$6,903, for a total of \$74,028 (down from \$123,965). These revenues were used to offset the expenses of the school lunch program. Note the District received COVID-19 revenues for breakfast for \$43,062, for lunch \$81,442, for an additional total during this period of \$124,504.
- **Title IV(A), Student Support and Academic Enrichment Grant** was awarded for the current period for Robotics for an amount of \$5,974 and for Personalized Learning and Coaching for SEL and for other district initiatives related to Science, Technology, Engineering and Math for \$20,412 (down from \$31,963). These funds are issued by the Department of Education, Bureau of Integrated Programs.

**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. The new Building and Ground Renovation and Improvement capital reserve fund was established during this period with an initial deposit of \$76,670.61. Each fund incurred fees, earned interest and fair market value changes during this period. The ADA Modif Fund School District increased by \$3,235.55, ending with a balance of \$31,842.82. Robinson Tennis Courts expendable trust increased by \$472.12 ending with a balance of \$4,946.53. The School Building Maintenance trust increased by \$31,266.26 through interest earned less fees plus changes in fair market value, ending with a balance of \$307,709.79.

The Special Education CRF increased by \$9,777.43 through interest earned, change in fair market value less fees, ending with a balance of \$215,904.86. Building and Ground Renovation and Improvement CRF began with \$76,670.61, increased by \$2,315.40 through interest earned change in fair market value less fees, and ended with a balance of \$78,986.01.

**PELHAM SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30 2020**

Total of all funds increased from \$515,352.67 on June 30, 2019 to \$639,090.04 as of June 30, 2020, inclusive of new funding, fees, changes in fair market value and interest earned. In accordance with statutory requirements, these funds are held in custody by the Trustees of Trust Funds of the Town of Pelham and are only released for the restricted specific purposes of the individual funds.

#### **COMMENTS ON GENERAL FUND BUDGET COMPARISONS**

The beginning General Fund equity was \$1,261,523. General Fund revenues, consisting largely of local taxes and state aid, were \$30,250,775. General Fund expenditures, including fund transfers, were \$29,709,836. The ending fund equity for the District was \$3,138,879 of which \$1,721,807 is an unassigned fund balance an increase of \$460,084 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 \$371,712.
- General Fund expenditures were less than the final adjusted budgeted spending by \$1,378,253. On March 16, 2020, the district moved to remote learning, and this mode of operation was extended through the end of the school year. Typical expense patterns were disrupted as a result. The major components of this budget underspend include
  - Special Services' budget was underspent by approx. \$365,335. \$235,578 underspent in salaries, \$107,915 underspent in benefits, \$207,751 underspent in tuition, and \$71,488 underspent in transportation. Special Education professional services were over spent by \$403,505.
  - Salaries were underspent by approximately \$192,735 (excluding special services). This was primarily due to turnover and the pandemic impacts, including \$327,121 in regular education, \$38,468 in building services, \$17,998 in bilingual programs, \$23,408 in co-curricular and \$51,916 in athletics, \$16,000 in guidance and \$27,203 in improvement of instruction, curriculum and staff training.
  - All benefits (excluding special services) were underspent by \$192,735. NH retirement was underspent by \$83,851, social security was underspent by approximately \$59,641, worker's compensation was underspent by \$4,838, and unemployment was underspent by \$8,449. Medical was underspent by \$16,238, dental was underspent by \$3,727 and TSA match was underspent by \$15,000 during this year

We are continuously monitor our budget planning processes to improve the accuracy of our budget assessments and reduce the size and frequency of future budget variances. Since it is not possible to know in advance all of the circumstances that might create budget variances, we will continue to estimate future costs based on our experience, judgment, and actual prior expenditure data.

**PELHAM SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2020**

**COMMENTS ON NUTRITION SERVICE FUND**

The results for the Food Service Fund reflect expenses of \$841,421 with revenues of \$686,059. Post-audit results show a year-end restricted fund balance of \$86,827.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

On June 30, 2020, the District reported capital assets of \$38,118,669 (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 2020 included: Energy Efficiency move to Natural Gas, PES Condensing Boilers (2), PHS Baseball dugouts, PES Electronic Sign, PES Walk-In Fridge/Freezer, PES Generator and other technology equipment.

Governmental Activities	2020	2019	Increase (Decrease)	% Increase (% Decrease)
Land & Improvements	\$ 609,000	\$ 699,000	-\$ 100,000	-0.00%
CIP	0	108,603	(108,603)	-100.00%
Land Improvements	2,183,030	2,208,280	-\$ 23,250	-1.08%
Buildings & Improvements	41,026,759	39,349,351	1,677,408	4.26%
Machinery, Equipment & Vehicles	1,016,593	1,538,930	-\$ 522,337	-33.04%
<b>Total Historical Cost</b>	<b>45,725,382</b>	<b>43,802,224</b>	<b>1,923,158</b>	<b>4.15%</b>
Total Accumulated Depreciation	(11,506,712)	(16,594,950)	(4,088,238)	15.34%
<b>NET CAPITAL ASSETS</b>	<b>38,118,669</b>	<b>37,307,274</b>	<b>811,395</b>	<b>2.17%</b>

**Long-Term Liabilities**

On June 30, 2020, the District had \$16,979,304 in general obligation bonds. In addition, \$1,796,988 in capital leases, \$756,745 in compensated absences payable long term liabilities, \$4,434,382 in net other post-employment benefits liability, and, \$19,836,752 in net pension liability were also reported as long term liabilities as can be seen below:

Governmental Activities	2020	2019	Increase (Decrease)	% Increase (% Decrease)
General Obligation Bonds	\$ 16,979,304	\$ 16,114,924	(1,164,380)	-6.27%
Capital Lease	1,796,988	1,900,542	-\$ 103,554	-5.45%
Compensated Absences	756,745	891,049	-\$ 134,304	-9.51%
Other Post-Employment Benefits Payable	4,434,382	4,109,783	324,619	7.90%
Net Pension Liability	19,836,752	19,986,950	-\$ 150,207	-0.76%
<b>TOTAL LONG-TERM LIABILITIES</b>	<b>43,804,171</b>	<b>44,803,237</b>	<b>(999,066)</b>	<b>-2.23%</b>

**PELHAM SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2020**

#### **FUTURE BUDGETARY IMPLICATIONS**

In New Hampshire, the public school fiscal year is July 1 to June 30; other programs, i.e., some federal budgets operate on a different fiscal calendar, but are reflected in the District overall budget as they impact on the District.

The beginning General Fund unassigned equity for the 2020-2021 fiscal year is \$1,721,507.

The significant activities or events which may have an impact on future district finances include:

1. In advance of the March 2020 vote, the Pelham School District prepared a comprehensive building plan for Pelham Memorial School. The plan offered the required educational spaces to meet educational standards for a "middle school" as well as better meet the overall needs of the students and community. The March 2020 warrant article for the PMS Renovation/Addition project did not pass by less than 1%. The project will be included on the ballot in March of 2021. A general obligation bond will be pursued to fund the project that is planned to start in Summer 2021.
2. The State of New Hampshire legislature continues to review funding related to full-day kindergarten and has passed new legislation in 2019 that funds full-day kindergarten students at the same adequacy rate as all other regular students in the District. With this additional state support in mind, the District may pursue a change in programming offered from half-day kindergarten to full-day kindergarten in the future. Gross appropriations requirements may reflect an increase in future budget requirements that will have some off-set by available state funding. The community may see a warrant article in the future, for this purpose.
3. On March 11, 2020 the World Health Organization declared the outbreak of a coronavirus (COVID-19), a global pandemic. In response to the pandemic, the State of New Hampshire's Governor issued an order declaring a state of emergency on March 13, 2020. It is anticipated that the impact of the pandemic will continue for some time. As a result, economic uncertainties have arisen which could have a financial impact on the School District, though such impact is unknown at this time.
4. The State of New Hampshire legislature passed legislation in 2020 that allows school districts, with voter approval, to withhold up to 5.0% of the current year's net assessment of any uncommitted year-end fund balance, such fund balance to be used only for reducing the tax rate or for emergency expenditures. While this will not be listed on the 2021 warrant, the School Board may ask the voters to approve the school district's ability to carry a year-end fund balance for potential emergency situations in the future.
5. The School Board set for itself a goal to continue to improve culture and climate in the Pelham School District. The intended outcome is to help make the Pelham School District a place where staff want to stay, learn, and grow their careers. One element of this plan will be to address potential gaps between Pelham's compensation model and that of surrounding communities.

Questions regarding this report should be directed to Dr. Chip McGee, Superintendent of Schools, or to Ms. Deborah Mahoney, Business Administrator at (603-636-1145) 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, 2020*

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 3,063,796
Accounts receivable	631
Intergovernmental receivables	815,317
Prepaid items	31,273
Capital assets, not being depreciated	699,000
Capital assets, net of accumulated depreciation	37,119,669
Total assets	<u>42,401,286</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	2,604,021
Amounts related to other postemployment benefits	707,348
Total deferred outflows of resources	<u>4,311,369</u>
<b>LIABILITIES</b>	
Accounts payable	688,854
Accrued interest payable	309,949
Noncurrent obligations:	
Due within one year	1,489,167
Due in more than one year	42,314,704
Total liabilities	<u>44,802,974</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - state and local grants	84,854
Amounts related to pensions	460,994
Amounts related to other postemployment benefits	61,225
Total deferred inflows of resources	<u>506,073</u>
<b>NET POSITION</b>	
Net investment in capital assets	19,142,177
Restricted	92,171
Unrestricted	<u>(18,731,570)</u>
Total net position	<u>\$ 202,978</u>

**EXHIBIT B**  
**PELHAM SCHOOL DISTRICT**  
*Statement of Activities*  
*For the Fiscal Year Ended June 30, 2020*

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Decrease)</u> <u>Revenue and</u> <u>Change in</u> <u>Net Position</u>
		<u>Charges</u> <u>for</u> <u>Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	
<b>Governmental activities:</b>				
Instruction	\$ 18,299,152	\$ 11,340	\$ 919,015	\$ (17,329,097)
<b>Support services:</b>				
Student	2,785,150	–	60,781	(2,724,369)
Instructional staff	846,161	–	52,911	(794,150)
General administration	70,724	–	–	(70,724)
Executive administration	735,140	–	–	(735,140)
School administration	1,619,704	–	–	(1,619,704)
Business	421,651	–	–	(421,651)
Operation and maintenance of plant	2,559,442	–	–	(2,559,442)
Student transportation	1,692,961	–	2,600	(1,690,361)
Other	979,837	–	588	(979,249)
Noninstructional services	204,690	411,611	274,446	(118,634)
Interest on long-term debt	583,920	–	–	583,920
<b>Total governmental activities</b>	<b>\$ 31,898,542</b>	<b>\$ 452,651</b>	<b>\$ 1,329,441</b>	<b>(\$ 30,186,650)</b>
<b>General revenues:</b>				
School district assessment				28,842,044
Grants and contributions not restricted to specific programs				7,624,779
Miscellaneous				705,501
<b>Total general revenues</b>				<b>\$ 36,172,324</b>
Change in net position				66,677
Net position, beginning, as restated (see Note 15)				636,301
<b>Net position, ending</b>				<b>\$ 792,978</b>

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, 2020*

	General	Grants	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,665,952	\$ 44,884	\$ 314,560	\$ 3,020,396
Accounts receivable	-	-	631	631
Intergovernmental receivables	6,397,090	115,098	61,129	815,217
Interfund receivables	111,577	-	3,721	115,098
Prepaid items	31,273	-	-	31,273
<b>Total assets</b>	<b>\$ 13,447,602</b>	<b>\$ 199,952</b>	<b>\$ 380,841</b>	<b>\$ 4,028,315</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 647,962	\$ -	\$ 40,892	\$ 688,854
Interfund payable	-	115,098	-	115,098
<b>Total liabilities</b>	<b>\$ 647,962</b>	<b>\$ 115,098</b>	<b>\$ 40,892</b>	<b>\$ 803,952</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unpayable revenue - state and local grants	-	\$ 44,884	-	\$ 44,884
<b>FUND BALANCES</b>				
Nonspendable	31,273	-	-	31,273
Restricted	5,244	-	86,827	92,171
Unassigned	6,396,090	-	-	6,396,090
Assigned	402,416	-	257,522	654,738
Unassigned	1,721,607	-	-	1,721,607
<b>Total fund balances</b>	<b>\$ 2,799,730</b>	<b>\$ -</b>	<b>\$ 309,149</b>	<b>\$ 3,108,879</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 13,447,602</b>	<b>\$ 199,952</b>	<b>\$ 380,841</b>	<b>\$ 4,028,315</b>

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, 2020*

Total fund balances of governmental funds (Exhibit C-1)	\$ 3,134,879
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	44,725,182
Less accumulated depreciation	<u>(7,606,711)</u>
	38,118,669
Pension and other postemployment benefits (OPPB) 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	\$ 3,604,021
Deferred inflows of resources related to pensions	(690,994)
Deferred outflows of resources related to OPEB	707,748
Deferred inflows of resources related to OPEB	<u>361,225</u>
	1,559,550
Interest receivable and payable between governmental funds are eliminated on the Statement of Net Position	
Receivables	\$ (115,098)
Payables	<u>115,098</u>
Interest on long-term debt is not accrued in governmental funds	
Accrued interest payable	(169,849)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds	
Bonds	\$ 15,545,000
Unamortized bond premium	1,414,104
Capital leases	1,796,983
Compensated absences	756,745
Net pension liability	19,816,752
Other postemployment benefits	<u>4,424,382</u>
	(40,804,171)
Net position of governmental activities (Exhibit A)	<u><u>\$ 702,958</u></u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C-1****PELHAM SCHOOL DISTRICT****Governmental Funds****Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2020**

	General	Grants	Other Government Funds	Total Government Funds
<b>REVENUES</b>				
School district assessment	\$ 21,842,048	\$ -	\$ -	\$ 21,842,048
Other local	545,106	3,352	608,948	1,158,606
State	7,944,946	-	10,806	7,955,752
Federal	89	715,284	763,649	1,089,013
<b>Total revenues</b>	<b>\$ 30,313,100</b>	<b>748,636</b>	<b>583,394</b>	<b>\$ 31,645,419</b>
<b>EXPENDITURES</b>				
Current				
Instruction	16,406,971	613,244	202,527	17,222,842
Support services:				
Student	2,616,174	44,751	-	2,726,955
Instructional staff	954,282	51,423	2,124	1,017,889
General administration	70,724	-	-	70,724
Executive administration	702,233	-	-	702,233
School administration	1,515,384	-	-	1,515,384
Business	398,970	-	-	398,970
Operation and maintenance of plant	2,299,203	-	-	2,299,203
Student transportation	1,691,361	2,608	-	1,692,969
Other	964,099	588	-	954,657
Non-instructional services	-	-	841,421	841,421
Debt service				
Principal	1,040,000	-	-	1,040,000
Interest	695,115	-	-	695,115
Facilities acquisition and construction	403,952	-	1,448,566	1,852,513
<b>Total expenditures</b>	<b>29,847,423</b>	<b>748,636</b>	<b>2,494,791</b>	<b>\$ 33,091,852</b>
Excess (deficiency) of revenues over (under) expenditures	484,676	-	(1,611,399)	(1,125,433)
<b>OTHER FINANCING SOURCES</b>				
Capital lease inception	179,100	-	-	179,100
Net change in fund balances	665,064	-	(1,611,399)	(946,335)
Fund balances, beginning, as restated (see Note 15)	2,124,664	-	1,950,548	4,081,212
Fund balances, ending	<b>\$ 2,799,730</b>	<b>\$ -</b>	<b>\$ 3,339,149</b>	<b>\$ 7,138,879</b>

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, 2020*

Net change in fund balances of other governmental funds (Exhibit C-3)	\$ (916,353)
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 these expenditures over the life of the assets. Capital outlays exceeded depreciation expense in the current year, as follows:	
Capitalized capital outlays	\$ 1,858,408
Depreciation expense	<u>(1,031,980)</u>
	826,828
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and acquisitions) is to decrease net position	(15,433)
Proceeds from issuing one-time liabilities provide current financial resources to governmental funds, but issuing long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	
Inception of capital leases	\$ (179,100)
Principal repayment of bond	1,030,000
An outflow of cash payout	95,020
Principal repayment of capital leases	<u>262,654</u>
	1,219,174
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	\$ 15,565
Interest in compensated absences payable	<u>(65,669)</u>
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(1,006,119)
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(8,688)</u>
	(1,037,559)
Change in net position of governmental activities (Exhibit C-1)	<u>\$ 66,672</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT D-1****PELHAM SCHOOL DISTRICT***Statement of Revenues, Expenditures, and Changes in Fund Balance**Budget and Actual (Non-GAAP Budgeting Basis)**General Fund**For the Fiscal Year Ended June 30, 2020*

	<b>Budgeted Amounts</b>			<b>Variance</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Parity (Neg. (+))</b>
<b>REVENUES</b>				
School district assessment	\$ 21,842,048	\$ 21,842,048	\$ 21,842,048	\$ -
State	96,400	212,663	160,092	151,029
Federal	7,724,452	9,724,452	7,944,946	220,594
Total revenues	<u>29,656,460</u>	<u>29,879,063</u>	<u>30,250,975</u>	<u>171,712</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	17,215,838	17,248,077	16,227,987	1,921,090
Student services				
Student	2,916,647	2,916,590	2,691,384	(155,294)
Instructional staff	964,143	963,591	979,091	(15,450)
General administration	104,540	104,540	69,967	34,573
Executive administration	843,615	892,113	707,664	134,451
School administration	1,594,693	1,593,413	1,531,171	61,912
Business	404,119	404,416	400,540	3,676
Operation and maintenance of plant	2,355,238	2,365,739	2,216,488	149,251
Student transportation	1,760,158	1,760,358	1,636,593	112,765
Other	1,082,821	1,082,820	1,042,751	40,069
Debt service:				
Principal	1,000,000	1,069,105	1,030,360	79,305
Interest	695,115	695,115	695,115	-
Facilities acquisition and construction and expenditures	<u>202,500</u>	<u>195,658</u>	<u>521,283</u>	<u>(25,625)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,251,524)</u>	<u>(1,261,524)</u>	<u>483,411</u>	<u>1,749,965</u>
<b>OTHER FINANCINGUSES</b>				
Transfers out	<u>(75,520)</u>	<u>(75,520)</u>	<u>(75,570)</u>	<u>(51)</u>
Net change in fund balance	<u>\$ (1,337,044)</u>	<u>\$ (1,337,044)</u>	<u>412,290</u>	<u>\$ 1,745,814</u>
Increase in nonspendable fund balance			(2,101,5)	
Decrease in restricted fund balance			70,327	
Unassigned fund balance, beginning			1,267,523	
Unassigned fund balance, ending			<u>\$ 1,727,607</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT D-2**  
**PELHAM SCHOOL DISTRICT**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (GAAP Basis)*  
**Grants Fund**  
*For the Fiscal Year Ended June 30, 2020*

	<b>Budgeted Amounts</b>			<b>Variance Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>REVENUES</b>				
Other local	\$ -	\$ -	\$ 3,352	\$ 3,352
Federal	700,000	500,000	745,284	45,284
<b>Total revenues</b>	<b>700,000</b>	<b>500,000</b>	<b>748,636</b>	<b>48,636</b>
<b>EXPENDITURES</b>				
Current:				
Instruction	667,767	595,259	613,244	(17,985)
Support services:				
Student	32,233	57,511	40,781	(23,270)
Instructional staff	-	44,630	51,420	(6,790)
Student transportation	-	2,610	2,600	-
Other	-	-	588	(588)
<b>Total expenditures</b>	<b>700,000</b>	<b>500,000</b>	<b>748,636</b>	<b>(48,636)</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund balance, beginning				-
Fund balance, ending				\$ -

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBITE-1**  
**PELHAM SCHOOL DISTRICT**  
*Fiduciary Funds*  
**Statement of Fiduciary Net Position**  
**June 30, 2020**

	Private	Public	Total
<b>ASSETS</b>			
Intergovernmental receivable	<u>\$1,488</u>		
<b>NET POSITION</b>			
Held in trust for specific purposes	<u>\$4,385</u>		

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT E-2**  
**PELHAM SCHOOL DISTRICT**  
**Fiduciary Funds**  
**Statement of Changes in Fiduciary Net Position**  
**For the Fiscal Year Ended June 30, 2020**

	Private Purpose Fund
<b>ADDITIONS</b>	
Contributions	<u>\$ 480</u>
<b>DEDUCTIONS</b>	
Administrative expenses	<u>33</u>
Change in net position	456
Net position, beginning	4,032
Net position, ending	<u><u>\$ 4,488</u></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, 2020**

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**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**

**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.

In fiscal year 2020 the School District implemented GASB Statement No. 84, *Fiduciary Activities*, which changed the way fiduciary activities are recorded. See Note 2-C for further information on this pronouncement.

**1-A Reporting Entity**

The Pelham School District is a municipal corporation governed by an elected five-member School Board. In evaluating how to define the School District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The School District has no component units to include in its reporting entity.

The following is a summary of the more significant accounting policies.

**1-B Government-wide and Fund Financial Statements**

**Government-wide Financial Statements** – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. Generally, the effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through assessments and intergovernmental revenues.

The Statement of Net Position presents the financial position of the School District at year-end. This Statement includes all of the School District's non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position.

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

**Fund Financial Statements** – Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds and are presented in the other governmental column of the fund financial statements.

In the governmental fund financial statements, expenditures are reported by character: current, debt service or facilities acquisition and construction. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Debt service includes both interest and principal outlays related to bonds. Capital outlay includes expenditures for equipment, real property, or infrastructure.

**Other Financing Sources (Uses)** – These additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds. Transfers are reported when incurred as "transfers in" by the receiving fund and as "transfers out" by the disbursing fund.

**1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

**Measurement Focus and Basis of Accounting** – The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. 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.

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**

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 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 of current accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

**Financial Statement Presentation** – A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The School District reports the following major governmental funds:

**General Fund** – is the School District's primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include district assessments, state and federal grants, and other local sources. The primary expenditures are for instruction, support services, debt service, and facilities acquisition and construction. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the Pelham Memorial School athletics fund, Pelham High School athletics fund, and expendable trust funds are consolidated in the general fund.

**Grants Fund** – accounts for the resources received from various federal, state, and local agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

**Nonmajor Funds** – The School District also reports 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. These funds account for resources held by the School District for the benefit of other parties and include the private purpose trust funds. Fiduciary funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting.

**I-D Cash and Cash Equivalents**

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 38:122 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 custodian 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.

**I-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.

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**

**I-F Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items and expenses as the items are used.

**I-G Capital Assets**

Capital assets are reported in the governmental activities column in the government-wide financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost (actual cost is unavailable). Estimated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015 are recorded at acquisition value. The School District has established a threshold of \$10,000 or more for all classes except infrastructure assets, which have a capitalization threshold of \$100,000 per item, for all assets with an estimated useful life greater than one year.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the School District as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

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

Capital Asset Class:	Years
Land improvement	30
Buildings and parking improvements	20 - 40
Machinery and equipment	5 - 15

**I-H Interfund Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e., the current portion of interfund loans). Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

**I-I Accounts Payable**

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of external operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2020.

**I-J Deferred Outflows/Inflows of Resources**

*Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then.

*Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year.

**I-K Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums are deferred and amortized over the life of the bond using the straight-line method. Bonds payable are reported net of the bond premium.

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**JUNE 30, 2020**

**I-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 fund and government-wide presentation.

**I-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 requirement.

The schedules prepared by New Hampshire Retirement System and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

**I-N Postemployment Benefit 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/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.

**I-O Net Position/Fund Balances**

Government-wide statements, equity is classified as net position and displayed in three components:

**Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds or other debt attributable to the acquisition, construction, or improvement of those assets.

**Restricted Net Position** – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The School District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future period.

**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.

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**

**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, grants, 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.

**I-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 useful lives of capital assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**2-4 Budgetary Information**

General governmental revenues and expenditures are accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the current year for the general and grants funds, as well as the nonmajor fund service fund. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplemental appropriations of the subsequent year.

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2020, \$1,261,524 of the beginning general fund unassigned fund balance was applied for this purpose. Additionally, \$75,529 was appropriated to fund the School District's capital reserve funds.

**2-B Budgetary Reconciliation to GAAP Basis**

While the School District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual is presented for each major governmental fund which had a budget. There are no differences between the budgetary basis and GAAP basis of accounting for the major grants fund. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues	
Per Exhibit D-1 (Budgetary Basis)	\$ 10,250,775
Adjustments	
Bal. difference:	
Capital lease inception	129,100
(GASB Statement No. 34):	
Interest earnings related to the blended expendable trust funds	51,823
Other local revenue of the blended athletic funds	30,291
Per Exhibit D-3 (GAAP Basis)	<u><u>\$ 10,512,489</u></u>
Expenditures and other financing uses	
Per Exhibit D-1 (Budgetary Basis)	\$ 29,838,605
Adjustments	
Bal. d. difference:	
Encumbrances, beginning	270,461
Encumbrances, ending	(398,630)
Capital lease inception	129,100
(GASB Statement No. 34):	
To remove transfer from the general fund to the blended expendable trust fund	(75,615)
Expenditures of the blended athletic funds	30,401
Expenditures of the blended expendable trust funds	3,797
Per Exhibit D-3 (GAAP Basis)	<u><u>\$ 29,847,423</u></u>

**2-C Accounting Change**

Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, was implemented during fiscal year 2020. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meet specific criteria. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or other condition is required to be taken or met by the beneficiary to release the assets. Beginning net position for the fiduciary funds was restated to retroactively report the change in accounting principle, see Note 13.

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

The School District's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first \$250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District's deposits was \$1,065,796 and the bank balances totaled \$3,399,018.

**NOTE 4 – RECEIVABLES**

Receivables at June 30, 2020, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, Medicaid, and expendable trust funds held by the Town of Pelham Trustees of Trust Funds for the School District. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2020 consisted of the following:

	Balance beginning	Additions	Retirements	Balance, ending
<b>At cost:</b>				
Not being depreciated:				
Land	\$ 699,000	\$ -	\$ -	\$ 699,000
Construction in progress	108,561	-	(108,561)	-
<b>Total capital assets not being depreciated</b>	<b>807,561</b>	<b>-</b>	<b>(108,561)</b>	<b>699,000</b>
Being depreciated:				
Land improvements	2,206,280	32,400	(35,650)	2,183,030
Buildings and building improvements	39,349,351	1,677,408	-	41,026,759
Machinery and equipment	1,538,930	277,663	-	1,816,593
<b>Total capital assets being depreciated</b>	<b>41,084,561</b>	<b>1,955,071</b>	<b>(35,650)</b>	<b>41,026,782</b>
<b>Total capital assets</b>	<b>41,084,561</b>	<b>1,955,071</b>	<b>(144,311)</b>	<b>41,725,322</b>
<b>Less accumulated depreciation:</b>				
Land improvements	(574,836)	(65,626)	(20,217)	(620,245)
Buildings and building improvements	(5,432,658)	(721,293)	-	(6,153,951)
Machinery and equipment	(387,456)	(245,661)	-	(632,517)
<b>Total accumulated depreciation</b>	<b>(6,354,950)</b>	<b>(1,611,980)</b>	<b>(20,217)</b>	<b>(7,606,713)</b>
<b>Net book value capital assets being depreciated</b>	<b>36,730,611</b>	<b>935,491</b>	<b>(15,433)</b>	<b>37,416,679</b>
<b>Net book value all capital assets</b>	<b>37,367,274</b>	<b>\$ 935,491</b>	<b>\$ (124,090)</b>	<b>\$ 38,118,669</b>

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	\$ 908,202
Support services	95,902
Operations and maintenance of plant	95,902
Other support	17,127
Non-structural services	9,519
<b>Total depreciation expense</b>	<b>\$ 1,011,980</b>

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**JUNE 30, 2020**

**NOTE 6 – INTERFUND BALANCES**

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2020 are as follows:

Receivable Fund	Payable Fund	Amount
General	Fiduciary	\$ 111,577
Nonmajor	Fiduciary	3,721
		<u><u>\$ 115,098</u></u>

**NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources at June 30, 2020 consist of amounts related to pensions totaling \$3,604,021 and amounts related to OPEB totaling \$707,748. For further discussion on these amounts, see Notes 10 and 11, respectively.

Deferred inflows of resources reported in the governmental funds for unavailable revenues are as follows:

	Governmental Activities	Fiduciary Fund
State and local grants and donations collected in advance of eligible expenditures being made	\$ 31,884	\$84,831
Amounts related to pensions, see Note 10	(40,944)	-
Amounts related to OPEB, see Note 11	62,225	-
Total deferred inflows of resources	<u><u>\$ 83,161</u></u>	<u><u>\$84,831</u></u>

**NOTE 8 – CAPITAL LEASE OBLIGATIONS**

The School District has entered into certain capital lease agreements under which the related equipment will become the property of the School District when all the terms of the lease agreements are met.

	Standard Interest Rate	Present Value of Remaining Payments as of June 30, 2020
Capital lease obligations:		
Energy efficiency (2019)	1.75%	\$ 1,427,283
Lenovo computers (2019)	5.60%	51,751
Modular classroom (2019)	1.71%	201,247
Chronoclock (2020)	5.00%	116,707
Total capital lease obligations		<u><u>\$ 1,796,538</u></u>

Leased building improvements and equipment under capital leases are included in capital assets as follows:

	Governmental Activities
Equipment:	
Energy efficiency improvements	\$ 1,556,978
Lenovo computers	103,240
Modular classroom	1,390,268
Chronoclock	179,100
Total equipment	<u><u>3,232,606</u></u>
Less accumulated depreciation	(156,134)
Total capital lease equipment	<u><u>\$ 2,876,472</u></u>

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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The annual requirements to amortize the capital leases payable as of June 30, 2020, including interest payments, are as follows:

Fiscal Year Ending June 30,	Governmental Activities
2021	\$ 103,000
2022	248,384
2023	85,563
2024	185,565
2025	185,562
2026-2030	703,625
2031-2035	402,176
<b>Total requirements</b>	<b>2,213,505</b>
<b>Less, interest</b>	<b>(476,917)</b>
<b>Present value of remaining payments</b>	<b>\$ 1,736,588</b>

Amortization of lease equipment under capital assets is included with depreciation expense.

**NOTE 9 LONG-TERM LIABILITIES**

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2020:

	Balance July 1, 2019	Additions	Reductions	Balance June 30, 2020	Due Within One Year
	July 1, 2019	Additions	Reductions	June 30, 2020	One Year
<b>Balances payable:</b>					
General obligation bond	\$14,585,000	\$ -	\$ (1,043,000)	\$ 13,545,000	\$ 1,043,000
Principle	1,529,924	-	(95,620)	1,434,304	95,620
Total, long-term payable	15,114,924	-	(1,138,620)	14,976,304	1,039,620
Capital leases	1,961,512	179,100	(282,624)	1,858,988	282,624
Compensated absences	691,049	65,696	-	756,745	170,000
Pension related liability	19,986,059	-	(150,207)	19,836,752	-
Net other postemployment benefits	4,109,263	324,619	-	4,434,882	-
<b>Total long-term liabilities</b>	<b>\$44,802,237</b>	<b>\$ 569,415</b>	<b>\$ (1,568,481)</b>	<b>\$ 43,804,171</b>	<b>\$ 1,039,620</b>

The long-term bond is comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2020
	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2020
<b>General obligation bond payable:</b>					
High School construction and renovation	\$20,745,000	2015	2035	1.20%	\$ 15,545,000

The annual requirements to amortize the general obligation bond outstanding as of June 30, 2020, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	\$ 1,046,000	\$ 542,975	\$ 1,582,075
2022	1,046,000	589,115	1,629,115
2023	1,046,000	543,995	1,575,995
2024	1,046,000	482,955	1,522,955
2025	1,046,000	430,944	1,476,944
2026-2030	5,175,000	1,576,612	6,715,612
2031-2035	5,175,000	530,137	5,705,137
<b>Total</b>	<b>\$15,545,000</b>	<b>\$ 4,781,157</b>	<b>\$ 20,326,157</b>

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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 government revenues.

**NOTE 10 – DEFINED BENEFIT PENSION PLAN**

**Plan Description** The New Hampshire Retirement System (NHRS) is 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. 61, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 35. The Pension Plan was established in 1967 by RSA 106-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a)(9) 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, 34 Regional Drive, Concord, NH 03301.

**Benefits Provided** The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1.60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1.66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nevested status as of January 1, 2012 can retire to a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by 1% of 1%, or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

**Contributions** – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2020, the School District contributed 13.99% for teachers and 19.08% for other employees. The contribution requirement for the fiscal year 2020 was \$1,794,190 which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**  
At June 30, 2020, the School District reported a liability of \$19,836,752 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2019, the School District's proportion was 0.41% which was a decrease of 0.01% from its proportion measured as of June 30, 2018.

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For the year ended June 30, 2020, the School District recognized pension expense of \$2,864,978. At June 30, 2020, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Gains/losses Resources	Deferred Inflows/losses Resources
Changes in proportion	\$ (934,858)	\$ (112,489)
Net difference between projected and actual investment earnings on pension plan investments	–	162,438
Changes in assumptions	211,215	–
Differences between expected and actual experience	109,680	426,515
Contributions subsequent to the measurement date	1,858,548	–
<b>Total</b>	<b>\$2,601,021</b>	<b>\$ 590,054</b>

The \$1,858,548 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Fiscal Year Ending June 30
2020	\$ 948,826
2021	156,550
2022	139,274
2023	22,935
Thereafter	–
<b>Total</b>	<b>\$1,364,479</b>

**Actuarial Assumptions** The collective total pension liability was determined by an actuarial performed as of June 30, 2018, carried forward to June 30, 2019, using the following assumptions:

Inflation	2.5% per year
Wage inflation	3.25% per year (2.00% for Teachers)
Salary increases	5.6% average, including inflation
Investment rate of return	7.25% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 single year generational mortality tables for males and females, adjusted for mortality improvements using Soa's MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 - June 30, 2015.

**Long-term Rates of Return** – The long-term expected rate of return on 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.

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Following is a table presenting target allocations and long-term rates of return for 2019.

Asset Class	Target Allocation	Weighted average long-term expected rate of return	
		2019	2020
Large Cap Equities	22.50%	4.25%	
Small/Mid Cap Equities	7.50%	4.50%	
Total domestic equities	30.00%		
Intl Equities (unhedged)	13.50%	4.50%	
Emerging Intl Equities	3.00%	6.00%	
Total international equity	20.00%		
Core Bonds	9.00%	4.12%	
Global Multi-Sector Fixed Income	10.00%	2.45%	
Absolute Return Fixed Income	6.00%	1.50%	
Total fixed income	25.00%		
Private equity	10.00%	3.85%	
Private debt	5.00%	4.85%	
Total alternative investments	15.00%		
Real estate	10.00%	3.00%	
Total	100.00%		

**Discount Rate** The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 103-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

**Sensitivity of the School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following table presents the School District's proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate.

Actuarial Variable Date	Current: singl.		
	1% Decrease	Rate Assumption	1% Increase
June 30, 2019	6.25%	7.25%	8.25%
	\$26,562,728	\$16,836,752	\$34,278,199

**Pension Plan Fiduciary Net Position** Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

**NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**II-A New Hampshire Retirement System (NHRS)**

**Plan Description** The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan (medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2019 Comprehensive Annual Financial Report, which can be found on the system's website at [www.nhrs.org](http://www.nhrs.org).

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**Benefits Provided** – Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 109-A:52, RSA 109-A:52-a and RSA 109-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 NHERS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2019 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

**Contributions** – The OPEB Plan is funded by allocating to the 401(a) subtrust the lesser of 75% of all employer contributions made in accordance with RSA 109-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 109-A:53-b, RSA 109-A:53-c, and RSA 109-A:53-d. For fiscal year 2019, 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(a) 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 2020, the School District contributed 1.81% for teachers and 0.29% for other employees. The contribution requirement for the fiscal year 2020 was \$173,236, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At June 30, 2020, the School District reported a liability of \$1,665,188 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The School District's proportion of the net OPEB liability was based on a projection of the School District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2019, the School District's proportion was 0.38% of which there was no change from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the School District recognized OPEB expense of \$5,554. At June 30, 2020, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	\$	%
Changes in proportion	-	-
Net difference between projected and actual investment earnings of OPEB plan investments	-	1.87%
Differences between reported and actual expense	-	2.48%
Contributions subsequent to the measurement date	173,236	-
<b>Total</b>	<b>\$ 178,056</b>	<b>\$ 5,713</b>

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The \$178,386 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, 2021. 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,	
2020	\$15,083
2021	41,241
2022	129
2023	482
Thereafter	-
<b>Total:</b>	<b><u>\$15,713</u></b>

**Actuarial Assumptions** – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2018 and a measurement date of June 30, 2019. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified.

Price inflation:	2.5% per year
Wage inflation:	3.23% per year (3.00% for Teachers)
Salary increases:	3.65% average, including inflation
Investment rate of return:	7.55% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

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

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

**Long-term Rates of Return** – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2019.

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
	2019	
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equities	30.00%	
Int'l Equities (excl. real)	17.00%	4.50%
Emerging Int'l Equities	7.00%	6.80%
Total international equity	24.00%	
Corp. Bonds	9.00%	1.12%
Mixed Multi-Sector Fixed Income	10.40%	2.40%
Absolute Return Fixed Income	6.00%	1.50%
Total fixed income	25.40%	
Private equity	10.00%	7.00%
Private debt	5.00%	4.86%
Total alternative investments	15.00%	
Real estate	10.00%	1.30%
<b>Total</b>	<b>100.00%</b>	

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**Discount Rate:** The discount rate used to measure the total OPEB liability as of June 30, 2019 was 7.25%. The projection of cash flows used to determine the discount rate assume that lump sum 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 expected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

**Sensitivity of the School District's Proportionate Share of the OPEB Liability to Changes in the Discount Rate:** The following table presents the School District's proportionate share of the OPEB liability calculated using the discount rate of 7.25% as well as what the School District's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1, Single		
	1% Decrease 6.25%	Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2019	\$ 1,806,194	\$ 1,655,188	\$ 1,912,791

**Sensitivity of the School District's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate:** GASB No. 75 requires the sensitivity of the Net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to the change in the healthcare cost trend assumption.

**OPEB Plan Fiduciary Net Position:** Detailed information about the OPEB plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

**II-B Retiree Health Benefit Program**

**Plan Description:** GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time.

**Benefits Provided:** The School District provides postemployment healthcare benefits for certain eligible retirees. The School District provides medical benefits to its eligible retirees. The benefits are provided through the New Hampshire Health Trust.

**Employees Covered by Benefit Terms:** As of June 30, 2020 the following employees were covered by the benefit terms:

Inactive employees or benefit plan currently receiving benefit payments	83
Inactive employees entitled to but not yet receiving benefit payments	14
Active employees	297
Total participants covered by OPEB plan	394

**Total OPEB Liability:** The School District's total OPEB liability of \$2,769,194 was measured as of June 30, 2020 and was determined by an actuarial valuation of that date.

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**Actuarial Assumptions and Other Inputs:** The total OPEB liability of \$2,769,194 in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	2.69%
Healthcare Cost Trend Rates	
Current Year Trend	6.00%
Second Year Trend	7.50%
Decrement	3.50%
Upward Trend	4.50%
Year 13 and Later Trend is Reduced	2.0%
Salary Increases	3.25%

The discount rate was based on the index provided by *Bond Buyer 20-Year General Obligation Index* based on the 20-year AA municipal bond rate as of June 30, 2020.

Mortality rates were based on the RP-2010 Combined Health Participant Table Projected 14 years using Projection Scale AA.

**Changes in the Total OPEB Liability**

	June 30:	
	2019	2020
Total OPEB liability, beginning of year	\$2,103,57	\$2,361,868
Changes for the year:		
Service cost	117,868	126,853
Interest	98,976	85,360
Assumption changes and difference between actual and expected experience	(1,298)	301,793
Benefit payments	(13,535)	(14,590)
Total OPEB liability, end of year	<u>\$2,161,068</u>	<u>\$2,769,194</u>

**Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate** – The June 30, 2020 actuarial valuation was prepared using a discount rate of 2.69%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$2,596,539 or by 6.23%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$2,947,931 or by 6.45%.

	Discount Rate		
	1% Decrease	Baseline 2.69%	1% Increase
Total OPEB Liability	<u>\$2,917,531</u>	<u>\$2,769,194</u>	<u>\$2,596,539</u>

**Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates** – The June 30, 2020 actuarial valuation was prepared using an initial trend rate of 8.00%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$3,065,399 or by 11.20%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$2,518,322 or by 9.05%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 8.00%	1% Increase
Total OPEB Liability	<u>\$2,518,322</u>	<u>\$2,769,194</u>	<u>\$3,065,399</u>

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**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – For the year ended June 30, 2020, the School District recognized OPEB expense of \$279,853. At June 30, 2020, 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	\$ 154,975	\$ 1,866
Difference between expected and actual experience	374,387	33,946
<b>Total</b>	<b>\$ 529,362</b>	<b>\$ 55,812</b>

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

Fiscal Year Ending June 30,	
2021	\$ 67,640
2022	67,640
2023	67,640
2024	67,640
2025	67,640
Thereafter	175,650
<b>Totals</b>	<b>\$475,350</b>

**NOTE 12 – ENCUMBRANCES**

Encumbrances outstanding at June 30, 2020 are as follows:

Current:	
Instruction:	
Regular programs	\$ 14,915
Special programs	36,824
Vocational programs	36,654
Adult and community programs	2,069
Total instruction	<u>80,452</u>
Support services:	
Student	17,669
Instructional staff	761
Executive administration	5,431
School administration	1,298
Business	5,765
Operation and maintenance of plant	48,738
Other	17,288
Total support services	<u>172,812</u>
Facilities acquisition and construction	<u>132,346</u>
<b>Total encumbrances</b>	<b>\$ 385,530</b>

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**NOTE 13 – GOVERNMENTAL ACTIVITIES NET POSITION**

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2020 include the following:

	<u>Governmental Activities</u>
Net investment in capital assets:	
Net book value of all capital assets	\$ 18,418,669
Less:	
General obligation bond payable	(15,545,000)
Unamortized bond premiums	(1,414,304)
Capital leases payable	(1,796,989)
Total net investment in capital assets	<u>19,142,177</u>
Restricted net position:	
Food service	86,827
Impact fees	5,344
Total restricted net position	<u>92,171</u>
Unrestricted	<u>(18,731,170)</u>
Total net position	<u><u>\$ 702,978</u></u>

**NOTE 14 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances at June 30, 2020 consist of the following:

	General Fund	Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>				
Prepaid items	\$ 11,273	\$ -	\$ -	\$ 11,273
<b>Restricted:</b>				
Food service	-	-	86,827	86,827
Impact fees	5,344	-	-	5,344
Total restricted fund balance	<u>5,344</u>	<u>-</u>	<u>86,827</u>	<u>92,171</u>
<b>Committed:</b>				
Expendable trust	639,898	-	-	639,898
<b>Assigned:</b>				
Encumbrances	398,630	-	-	398,630
Student activities - district related	1,286	-	-	1,286
Student activities - student related	-	-	252,322	252,322
Total assigned fund balance	<u>402,416</u>	<u>-</u>	<u>252,322</u>	<u>654,738</u>
<b>Unassigned</b>				
Total governmental fund balances	<u><u>\$ 2,799,330</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 139,149</u></u>	<u><u>\$ 3,138,829</u></u>

**NOTE 15 – PRIOR PERIOD ADJUSTMENTS**

Net position/fund balance at July 1, 2019 was restated for the following:

	Government-wide Statement	General Fund	Other Governmental Funds
To restore for the cumulative changes related to implementation of GASB Statement No. 84	\$ 265,180	\$ 3,296	\$ 261,893
Net position/fund balance, as previously reported	<u>375,112</u>	<u>2,111,208</u>	<u>-</u>
Net position/fund balance, as restated	<u><u>\$ 615,301</u></u>	<u><u>\$ 2,134,604</u></u>	<u><u>\$ 259,701</u></u>

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**

**NOTE 16 – RISK MANAGEMENT**

The School District is exposed to various risks of loss related to torts, theft or damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2020, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>1</sup>) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex<sup>1</sup>) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 781-A. Coverage was provided from July 1, 2019 to June 30, 2020 by Primex<sup>2</sup>, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation sector of the self-insurance membership agreement permits Primex<sup>2</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2019-20 the School District paid \$102,290 and \$33,416, respectively, to Primex<sup>2</sup> for workers' compensation and property/liability. At this time, Primex<sup>2</sup> foresees no likelihood of any additional assessment for this or any prior year.

The School District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 17 – CONTINGENT LIABILITIES**

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

**NOTE 18 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through November 16, 2020, the date the June 30, 2020 financial statements were available to be issued, and noted the following event occurred that requires recognition or disclosure.

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19), a global pandemic. In response to the pandemic, the State of New Hampshire's Governor, issued an order declaring a state of emergency on March 13, 2020. It is anticipated that the impact of the pandemic will continue for some time. As a result, economic uncertainties have arisen which could have a financial impact on the School District, though such impact is unknown at this time.

*REQUIRED SUPPLEMENTARY INFORMATION*

**EXHIBIT F**

**PELHAM SCHOOL DISTRICT**

**Statement of the School District's Proportionate Share of Net Pension Liability  
New Hampshire Retirement System Cost Sharing Multiple Employer Deferred Benefit Plan  
For the Fiscal Year Ended June 30, 2020**

	June 30:					2020
	2014	2015	2016	2017	2018	
School District's proportion of the net pension liability	0.34%	0.37%	0.38%	0.38%	0.38%	0.41%
School District's proportionate share of the net pension liability	\$14,964,131	\$14,937,721	\$20,115,897	\$18,956,263	\$19,986,959	\$19,846,752
School District's covered payroll	\$10,418,745	\$10,734,803	\$10,819,430	\$11,716,086	\$11,977,651	\$12,449,821
School District's proportionate share of the net pension liability as a percentage of its covered payroll	134.96%	138.93%	185.42%	161.81%	166.87%	159.33%
Plan liability, net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.50%	62.66%	64.73%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

**EXHIBIT G****PELHAM SCHOOL DISTRICT****Schedule of School District Contributions - Pensions****New Hampshire Retirement System Cost Share for Municipal Employees Preferred Benefit Plan**

For the Fiscal Year Ended June 30, 2020

	June '19					2020	
	2014	2015	2016	2017	2018	2019	2020
Contributions required contribution	\$ 400,068	\$ 1,215,468	\$ 1,265,624	\$ 1,352,575	\$ 1,412,060	\$ 1,454,469	\$ 1,594,106
Contributions in relation to the year actually received contributions	(\$90,049)	\$ 1,215,306	\$ 1,265,024	\$ 1,354,575	\$ 1,412,060	\$ 1,451,369	\$ 1,594,106
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	<b>\$13,076,176</b>	<b>\$16,418,741</b>	<b>\$10,75,805</b>	<b>\$10,919,430</b>	<b>\$11,716,036</b>	<b>\$11,977,651</b>	<b>\$12,449,827</b>
Contributions as a percentage of covered payroll	8.93%	11.46%	11.77%	12.52%	12.62%	14.05%	14.41%

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, 2020**

*Schedule of the School District's Proportionate Share of Net Pension Liability and  
Schedule of School District Contributions – Pensions*

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the School District's pension plan at June 30, 2020. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2019:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	21 years beginning July 1, 2018 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	3.6% Average including inflation
Municipal Bond Rate	2.12% per year
Investment Rate of Return	7.25% per year, net of investment expenses including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP-2015, based in the last experience study.

**Other Information:**

Notes	Contribution rates for fiscal year 2019 were determined based on the benefit changes adopted under House Bill No. 2 as intended by H11-2313-CofC
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**EXHIBIT H****PELHAM SCHOOL DISTRICT**

*Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability  
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan  
For the Fiscal Year Ended June 30, 2020*

	June 30,			
	2017	2018	2019	2020
School District's proportion of the net OPEB liability	0.48%	0.49%	0.38%	0.38%
School District's proportionate share of the net OPEB liability (asset)	\$ 2,319,087	\$ 2,246,137	\$ 1,747,895	\$ 1,665,188
School District's covered payroll	\$ 10,839,430	\$ 11,316,086	\$ 11,927,651	\$ 12,440,823
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	21.41%	19.17%	14.59%	13.38%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.51%	7.75%

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, 2020*

	In \$000's			
	2017	2018	2019	2020
Contractually required contribution	\$ 278,355	\$ 291,187	\$ 168,866	\$ 171,536
Contributions in relation to the contractually required contribution	(278,355)	(291,187)	(168,866)	(171,536)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	<u>\$10,819,400</u>	<u>\$11,716,086</u>	<u>\$11,977,651</u>	<u>\$12,449,821</u>
Contributions as a percentage of covered payroll	2.57%	2.49%	1.41%	1.39%

<sup>1</sup>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, 2020*

	June 30,		
	2018	2019	2020
OPEB Liability, beginning of year	\$ 1,948,233	\$ 2,304,157	\$ 2,361,238
Changes for the year			
Service cost	120,793	117,868	126,833
Interest	71,538	78,976	85,161
Assumption changes and difference between actual and expected experience	506,353	47,928)	310,153
Benefit payments	(142,760)	(143,835)	(114,590)
OPEB Liability, end of year	<u>\$ 2,304,157</u>	<u>\$ 2,361,238</u>	<u>\$ 2,369,194</u>
Covered payroll	<u>\$ 12,171,417</u>	<u>\$ 13,930,110</u>	<u>\$ 13,215,037</u>
Total OPEB liability as a percentage of covered payroll	18.51%	16.95%	17.91%

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, 2020**

***Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability and  
Schedule of School District Contributions – Other Postemployment Benefits***

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2020. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

There were no changes to benefit terms or assumptions in the current actuarial valuation report.

**Methods and Assumptions:**

Actuarial Cost Method	Early Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.15% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	MP-2014 Healthy Attenuated Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

***Schedule of Changes in School District's Total Other Postemployment Benefits Liability and Related Ratios***

As required by GASB Statement No. 75, Exhibit J represents the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2020. 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 I**  
**PELHAM SCHOOL DISTRICT**  
*Main General Fund*  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2020*

	Estimated	Actual	Variance Positive (Negative)
<b>School district assessment:</b>			
Current appropriation	\$21,842,048	\$21,842,048	\$ -
<b>Other local sources:</b>			
Fees	63,081	51,840	(13,241)
Investment earnings	400	508	108
Miscellaneous	247,861	312,144	164,283
Total from other local sources	<u>312,662</u>	<u>463,092</u>	<u>151,029</u>
<b>State sources:</b>			
Adequacy aid (grants)	3,863,796	2,994,293	(88,493)
Adequacy aid (tax)	3,631,485	3,631,485	-
Catastrophic aid	222,071	288,587	66,316
Vocational aid	15,000	17,295	2,295
Other state aid	-	13,486	13,486
Total from state sources	<u>7,724,352</u>	<u>7,944,946</u>	<u>220,594</u>
<b>Federal sources:</b>			
Medicaid	-	89	89
<b>Total revenues:</b>	<b>29,879,061</b>	<b>\$30,250,773</b>	<b>\$371,712</b>
Use of fund balance to reduce school district assessment	1,261,524		
Use of fund balance - appropriated	75,520		
<b>Total revenues and use of fund balance</b>	<b>\$31,216,107</b>		

**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, 2020*

	Encumbered from Prior Year		Expenditures	Encumbered in Subsequent Year	Variance Position (Negative)
		Appropriations			
<b>Current</b>					
Instruction					
Regular programs	\$ 12,981	\$ 11,842,016	\$ 10,675,485	\$ 12,915	\$ 163,936
Special programs	22,253	5,480,491	3,916,774	36,824	509,140
Vocational programs	21,462	100,000	61,384	39,654	20,364
Other programs	12,009	662,337	543,822	2,099	128,441
Non-public programs	-	5,214	-	-	3,213
Total instruction	62,945	17,248,057	16,197,470	95,462	1,025,090
Support services					
Student	1,459	2,506,590	2,648,174	17,660	(155,794)
Instructional staff	5,852	962,612	984,252	691	(15,450)
General administration	-	104,540	66,567	-	37,973
Executive admin. & finance	-	842,115	903,214	5,411	134,151
School administration	1121	1,561,412	1,515,384	7,208	41,942
Business	1,195	404,416	398,970	5,365	2,876
Operations and maintenance of plant	130,455	2,505,739	2,299,205	48,770	149,251
Student transportation	41,268	1,769,358	1,190,361	-	111,795
Other	8,406	2,082,820	964,869	87,288	-40,069
Total support services	187,516	11,532,532	11,297,043	122,822	149,683
Debt service					
Principal of long-term debt	-	1,069,103	1,040,000	-	29,105
Interest on long-term debt	-	695,115	695,115	-	-
Total debt service	-	1,764,220	1,735,115	-	29,105
Facilities acquisition and construction	11,000	495,658	401,917	152,946	(25,625)
Other financing uses:					
Transfers out	-	75,520	75,671	-	(151)
Total appropriations, expenditures, and encumbrances	<b>\$ 270,461</b>	<b>\$ 31,216,407</b>	<b>\$ 29,709,836</b>	<b>\$ 393,630</b>	<b>\$ 1,378,102</b>

**SCHEDULE 3**  
**PELHAM SCHOOL DISTRICT**  
*Major General Fund*  
*Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgeting Basis)*  
*For the Fiscal Year Ended June 30, 2020*

Unassigned fund balance, beginning	\$ 1,261,523
<b>Changes</b>	
Unassigned fund balance used to reduce school district assessment	(1,261,523)
Unassigned fund balance appropriated for use in 2019-2020	(25,520)
<b>2019-2020 Budget summary</b>	
Revenue surplus (Schedule 1)	<u>\$ 371,712</u>
Unexpended balance of appropriations (Schedule 2)	<u>\$ 328,102</u>
2019-2020 Budget surplus	1,749,814
<b>2019-2020 Unexpended fund balance</b>	
Expenditure in restricted fund balance	(23,013)
Unassigned fund balance, ending	<u><u>\$ 1,721,807</u></u>

**SCHEDULE 4**  
**PELHAM SCHOOL DISTRICT**  
*Nineteen Governmental Funds*  
*Combining Balance Sheet*  
*June 30, 2020*

	Special Revenue Funds			Energy
	Student		Efficiency	Capital
	Food Service	Activity	Project	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 62,218	\$ 212,322	\$ -	\$ 314,560
Accounts receivable	631	-	-	631
Intergovernmental receivable	61,129	-	-	61,129
Interfund receivable	1,721	-	-	3,721
Total assets	<b>\$ 127,719</b>	<b>\$ 252,322</b>	<b>\$ -</b>	<b>\$ 380,041</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 40,892	\$ -	\$ -	\$ 40,892
<b>FUND BALANCES</b>				
Restricted	86,827	-	-	86,827
Assigned	-	252,322	-	252,322
Total fund balances	<b>86,827</b>	<b>252,322</b>	<b>-</b>	<b>339,149</b>
Total liabilities and fund balances	<b>\$ 127,719</b>	<b>\$ 252,322</b>	<b>\$ -</b>	<b>\$ 380,041</b>

**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, 2020*

	<b>Special Revenue Funds</b>		<b>Energy Efficiency Capital Project</b>		<b>Total</b>
	<b>Food Service</b>	<b>Student Activity</b>			
<b>REVENUES</b>					
Other local	\$ 411,613	\$ 197,135	\$ -	\$ -	\$ 608,948
State	10,806	-	-	-	10,806
Federal	263,640	-	-	-	263,640
Total revenues	<u>685,059</u>	<u>197,135</u>	<u>-</u>	<u>-</u>	<u>882,194</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	-	202,627	-	-	202,627
Support services:					
Instructional staff	-	2,179	-	-	2,179
Noninstructional services	841,421	-	-	-	841,421
Facilities acquisition and construction	-	-	1,448,566	1,448,566	
Total expenditures	<u>841,421</u>	<u>204,806</u>	<u>1,448,566</u>	<u>1,448,566</u>	
Net change in fund balances	(155,362)	(7,421)	(1,448,566)	(1,611,399)	
Fund balances, beginning, as restated (see Note 15)	<u>242,189</u>	<u>259,791</u>	<u>1,448,566</u>	<u>1,950,548</u>	
Fund balances, ending	<u>\$ 86,827</u>	<u>\$ 152,322</u>	<u>\$ -</u>	<u>\$ 339,149</u>	

**SCHEDULE 6**  
**PELHAM SCHOOL DISTRICT**  
*Student Activity Funds*  
*Combining Balance Sheet*  
*June 30, 2020*

	Student Activity Funds				Total
	High School	High School Principal	Memorial School	Elementary School	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 191,634	\$ 4,569	\$ 27,010	\$ 29,109	<u>\$ 252,322</u>
<b>FUND BALANCES</b>					
Assigned	<u>\$ 191,634</u>	<u>\$ 4,569</u>	<u>\$ 27,010</u>	<u>\$ 29,109</u>	<u><u>\$ 252,322</u></u>

**SCHEDULE 7**  
**PELHAM SCHOOL DISTRICT**  
*Student Activity Fund*  
*Continuing Schedule of Revenues, Expenditures, and Changes in Fund Balances*  
*For the Fiscal Year Ended June 30, 2020*

	Student Activity Funds				
	High School	High School Principal	Memorial School	Elementary School	Ex-1
<b>REVENUE</b>					
Other legal	<u>\$ 142,224</u>	<u>\$ 1,878</u>	<u>\$ 41,767</u>	<u>\$ 11,496</u>	<u>\$ 197,335</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	<u>150,765</u>	<u>-</u>	<u>39,833</u>	<u>12,029</u>	<u>202,527</u>
Support services:					
Instructional staff	<u>-</u>	<u>2,179</u>	<u>-</u>	<u>-</u>	<u>2,179</u>
Total expenditures	<u>150,765</u>	<u>2,179</u>	<u>39,833</u>	<u>12,029</u>	<u>201,806</u>
Net change in fund balances	<u>(8,541)</u>	<u>(291)</u>	<u>1,924</u>	<u>(551)</u>	<u>(7,471)</u>
Fund balances, beginning, as restated (see Note 15)	<u>200,155</u>	<u>4,876</u>	<u>25,076</u>	<u>29,672</u>	<u>254,703</u>
Fund balances, ending	<u><b>\$ 192,614</b></u>	<u><b>\$ 4,589</b></u>	<u><b>\$ 27,010</b></u>	<u><b>\$ 29,100</b></u>	<u><b>\$ 232,322</b></u>

*SINGLE AUDIT ACT SCHEDULES  
AND INDEPENDENT AUDITOR'S REPORTS*



## **PLODZIK & SANDERSON**

*Professional Association/Accountants & Auditors*

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

To the Members of the School Board  
Pelham School District  
Pelham, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Pelham School District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Pelham School District's basic financial statements, and have issued our report thereon dated November 16, 2020.

#### ***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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Pelham School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Pelham School District's internal control.

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

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

#### ***Compliance and Other Matters***

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

#### ***Purpose of this Report***

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

November 16, 2020

**PLODZIK & SANDERSON**  
Professional Association



## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

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### ***INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE***

To the Members of the School Board  
Pelham School District  
Pelham, New Hampshire

#### ***Report on Compliance for Each Major Federal Program***

We have audited the Pelham School District's compliance with the types of compliance requirements described in the *OIGA Compliance Supplement* that could have a direct and material effect on the Pelham School District's major federal programs for the year ended June 30, 2020. The Pelham School District's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

#### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the Pelham School District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Pelham School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Pelham School District's compliance.

#### ***Opinion on Each Major Federal Program***

In our opinion, the Pelham School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2020.

#### ***Report on Internal Control Over Compliance***

Management of the Pelham School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Pelham School District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Pelham School District's internal control over compliance.

***Pelham School District***

***Independent Auditor's Report on Compliance for Each Major Program and Report on Internal Control  
Over Compliance Required by the Uniform Guidance***

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Shayla R. Plett, CPA*

November 16, 2020

**PLODZIK & SANDERSON**  
Professional Association

**SCHEDULE I**  
**PELHAM SCHOOL DISTRICT**  
*Schedule of Findings and Questioned Costs*  
*For the Year Ended June 30, 2020*

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

***Financial Statements***

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:  
 Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  yes  no
- Significant deficiency(es) identified?  yes  no  none reported

Noncompliance material to financial statements noted?

yes  no

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified?  yes  no
- Significant deficiency(es) identified?  yes  no  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  no

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.027 and 84.173	Special Education Cluster

Dollar threshold used to distinguish between type A and type B programs:  \$750,000

Auditee qualified as low-risk audited?  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, 2020*

Federal Criterion/Pass-Through Grantee/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Passed Through the State of New Hampshire Department of Education				
<b>CHILD NUTRITION CLUSTER</b>				
School Breakfast Program	10-551	N/A	\$	\$ 9,181
COVID-19 - School Breakfast Program	10-552	N/A	-	45,002
National School Lunch Program (narr 4)	10-555	N/A	-	132,230
COVID-19 - National School Lunch Program	10-555	N/A	-	81,192
<b>CLUSTER TOTAL</b>				<b>263,640</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Passed Through the State of New Hampshire Department of Education				
<b>Title I Grants to Local Educational Agencies</b>				
Title I	84-010	20190201	-	5,562
Title I	84-010	20200201	-	122,871
<b>PROGRAM TOTAL</b>				<b>128,433</b>
<b>SPECIAL EDUCATION CLUSTER</b>				
Special Education - Grants to States				
IDEA	84-027	82501	-	5,360
IDFA	84-027	92578	-	168,258
IDEA	84-027	202511	-	346,231
Special Education - Preschool Grants				
Preschool	84-172	82501	-	5,081
Preschool	84-172	92578	-	12,189
Preschool	84-172	202511	-	3,282
<b>CLUSTER TOTAL</b>				<b>538,622</b>
Supporting Effective Instruction State Grant				
Title I	84-367	84909	-	18,240
Title II	84-367	20190190	-	36,715
Title II	84-367	20200190	-	110
<b>PROGRAM TOTAL</b>				<b>55,065</b>
Student Support and Academic Enrichment Program				
Title IV - Personalized Learning	84-424	20180143	-	16,215
Title IV	84-424	20190400	-	4,062
Title IV	84-424	20200400	-	132
<b>PROGRAM TOTAL</b>				<b>20,413</b>
English Language State Acquisition Grants				
Passed Through the Goffstown School District, New Hampshire				
Title III	84-365	20190182	-	1,651
Passed Through the Hudson School District, New Hampshire				
Title III	84-365	20200736	-	793
<b>PROGRAM TOTAL</b>				<b>2,424</b>
<b>Total Expenditures of Federal Awards</b>				
			<b>\$</b>	<b>\$ 1,018,974</b>

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, 2020*****Note 1. Basis of Presentation***

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the Pelham School District under programs of the federal government for the year ended June 30, 2020. 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 Donations***

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, 2020 the value of food donations received was \$65,108.

**Pelham School District FY2020 Year-To-Date Budget Status Report**

Account Detail by Function Through June 30, 2020

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>10 - GENERAL FUND</b>										
<b>1100 - REGULAR EDUCATION PRGMS</b>										
1000110000	110	SALARIES	202,759	0.00	0.00	202,759.29	54,571.75	0.00	148,187.54	73.09%
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	24,287	0.00	0.00	24,287.45	24,302.33	0.00	(14.88)	(0.06%)
1000110000	120	DAILY SUBSTITUTE SALARIES	120,000	0.00	0.00	120,000.00	1,500.00	0.00	118,500.00	98.75%
1000110000	121	LONG TERM SUB SALARIES	100,000	0.00	0.00	100,000.00	0.00	0.00	100,000.00	100.00%
1000110000	211	HEALTH INSURANCE	139,775	0.00	0.00	139,775.02	121,436.55	0.00	18,338.47	13.12%
1000110000	212	DENTAL INSURANCE	9,582	0.00	0.00	9,581.90	7,454.50	0.00	2,127.40	22.20%
1000110000	213	LIFE INSURANCE	66	0.00	0.00	66.48	68.16	0.00	(1.68)	(2.53%)
1000110000	214	DISABILITY INSURANCE	109	0.00	0.00	108.72	94.25	0.00	14.47	13.31%
1000110000	220	SOCIAL SECURITY	35,155	0.00	0.00	35,155.16	5,933.44	0.00	29,201.72	83.07%
1000110000	232	TEACHER RETIREMENT	50,604	0.00	0.00	50,604.02	9,071.28	0.00	41,532.74	82.07%
1000110000	260	WORKERS COMP INSURANCE	2,279	0.00	0.00	2,278.90	(1,101.75)	0.00	3,380.65	148.35%
1000110000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	330	PROFESSIONAL SERVICES	25,750	0.00	0.00	25,750.00	8,750.00	0.00	24,875.00	96.60%
1000110000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	446	RENTAL/LEASE SOFTWARE	47,514	0.00	0.00	47,514.00	23,024.00	0.00	24,490.00	51.54%
1000110000	561	TUITION TO OTHER LEAS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000110000	610	SUPPLIES	0	0.00	0.00	0.00	935.61	0.00	(935.61)	0.00%
<b>Total DW REGULAR EDUCATION</b>			<b>\$760,381</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$760,380.94</b>	<b>\$248,203.12</b>	<b>\$0.00</b>	<b>\$512,177.82</b>	<b>67.36%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$760,381</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$760,380.94</b>	<b>\$248,203.12</b>	<b>\$0.00</b>	<b>\$512,177.82</b>	<b>67.36%</b>
<b>PES REGULAR EDUCATION</b>										
1011110000	110	SALARIES	2,148,486	0.00	0.00	2,148,485.79	2,135,262.62	0.00	13,223.17	0.62%
1011110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	114	INSTRUC. ASST. SALARIES	158,442	0.00	0.00	158,442.18	159,877.68	0.00	(1,435.50)	(0.91%)
1011110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	17,673.21	0.00	(17,673.21)	0.00%
1011110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	(11,724.68)	0.00%
1011110000	211	HEALTH INSURANCE	549,283	0.00	0.00	549,283.24	619,474.60	0.00	(70,191.36)	(12.78%)
1011110000	212	DENTAL INSURANCE	40,212	0.00	0.00	40,211.80	39,919.23	0.00	292.57	0.73%
1011110000	213	LIFE INSURANCE	3,495	0.00	0.00	3,495.30	3,434.64	0.00	60.66	1.74%
1011110000	214	DISABILITY INSURANCE	5,697	0.00	0.00	5,697.27	5,612.64	0.00	84.63	1.49%
1011110000	220	SOCIAL SECURITY	180,005	0.00	0.00	180,004.82	173,854.07	0.00	6,150.75	3.42%
1011110000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	232	TEACHER RETIREMENT	382,430	0.00	0.00	382,430.47	380,234.21	0.00	2,196.26	0.57%
1011110000	260	WORKERS COMP INSURANCE	11,604	0.00	0.00	11,603.76	11,312.21	0.00	291.55	2.51%
1011110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	430	REPAIRS & MAINTENANCE	1,032	0.00	0.00	1,032.00	897.00	0.00	135.00	13.08%
1011110000	446	RENTAL/LEASE SOFTWARE	18,534	0.00	(3,327.00)	15,206.60	22,553.60	0.00	(7,327.00)	(48.18%)
1011110000	580	TRAVEL & MILEAGE	500	0.00	0.00	500.00	398.00	0.00	102.00	20.40%
1011110000	610	SUPPLIES	51,660	0.00	1,855.98	53,515.98	52,349.10	0.00	1,166.88	2.18%
1011110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.02	0.02	0.00	0.00	0.02	100.00%
1011110000	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

## Pelham School District FY2020 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2020

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011110000	650	SOFTWARE	1,058	0.00	196.00	1,254.00	672.09	0.00	581.91	46.40%
1011110000	733	FURNITURE-ADDITIONAL	2,256	0.00	(2,256.00)	0.00	3,400.58	219.98	(3,620.56)	0.00%
1011110000	734	EQUIPMENT-ADDITIONAL	4,275	0.00	275.00	4,550.00	5,234.39	9,156.56	(9,840.95)	(216.28%)
1011110000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	738	EQUIPMENT-REPLACEMENT	4,639	0.00	(2,360.91)	2,278.09	2,077.89	0.00	200.20	8.79%
1011110000	890	MISCELLANEOUS	3,000	0.00	1,000.00	4,000.00	4,028.20	0.00	(28.20)	(0.70%)
<b>Total PES REGULAR EDUCATION</b>			<b>\$3,566,608</b>	<b>\$0.00</b>	<b>(\$4,616.91)</b>	<b>\$3,561,991.32</b>	<b>\$3,649,970.64</b>	<b>\$9,376.54</b>	<b>(\$97,355.86)</b>	<b>(2.73%)</b>
<b>PES ART EDUCATION</b>			<b>5,933</b>	<b>0.00</b>	<b>0.00</b>	<b>5,933.00</b>	<b>5,833.70</b>	<b>0.00</b>	<b>99.30</b>	<b>1.67%</b>
<b>Total PES ART EDUCATION</b>			<b>\$5,933</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,933.00</b>	<b>\$5,833.70</b>	<b>\$0.00</b>	<b>\$99.30</b>	<b>1.67%</b>
<b>PES PHYSICAL EDUCATION</b>			<b>3,521</b>	<b>0.00</b>	<b>0.00</b>	<b>3,521.00</b>	<b>3,516.82</b>	<b>0.00</b>	<b>4.18</b>	<b>0.12%</b>
<b>Total PES PHYSICAL EDUCATION</b>			<b>\$3,521</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,521.00</b>	<b>\$3,516.82</b>	<b>\$0.00</b>	<b>\$4.18</b>	<b>0.12%</b>
<b>PES MATH EDUCATION</b>			<b>\$3,300</b>	<b>\$0.00</b>	<b>(\$219.64)</b>	<b>\$3,080.36</b>	<b>\$3,061.93</b>	<b>\$0.00</b>	<b>\$18.43</b>	<b>0.60%</b>
1011110011	610	SUPPLIES	1,500	0.00	643.08	2,143.08	2,124.65	0.00	18.43	0.86%
1011110011	640	TEXTBOOKS - REPLACEMENT	1,800	0.00	(862.72)	937.28	937.28	0.00	0.00	0.00%
<b>Total PES MATH EDUCATION</b>			<b>\$3,300</b>	<b>\$0.00</b>	<b>(\$219.64)</b>	<b>\$3,080.36</b>	<b>\$3,061.93</b>	<b>\$0.00</b>	<b>\$18.43</b>	<b>0.60%</b>
<b>PES MUSIC EDUCATION</b>			<b>532</b>	<b>0.00</b>	<b>0.00</b>	<b>532.00</b>	<b>519.83</b>	<b>0.00</b>	<b>12.17</b>	<b>2.29%</b>
1011110012	610	SUPPLIES	568	0.00	(232.99)	335.01	335.01	0.00	0.00	0.00%
1011110012	640	TEXTBOOKS - REPLACEMENT	511	0.00	632.99	1,143.99	1,052.62	0.00	91.37	7.99%
1011110012	734	EQUIPMENT-ADDITIONAL	492	0.00	0.00	492.00	491.93	0.00	0.07	0.01%
<b>Total PES MUSIC EDUCATION</b>			<b>\$2,103</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>\$2,503.00</b>	<b>\$2,399.39</b>	<b>\$0.00</b>	<b>\$103.61</b>	<b>4.14%</b>
<b>PES SCIENCE EDUCATION</b>			<b>3,503</b>	<b>0.00</b>	<b>219.64</b>	<b>3,722.64</b>	<b>1,820.75</b>	<b>0.00</b>	<b>1,901.89</b>	<b>51.09%</b>
1011110013	610	SUPPLIES	3,500	0.00	(647.77)	2,852.23	2,241.59	0.00	610.64	21.41%
1011110013	640	TEXTBOOKS - REPLACEMENT								
<b>Total PES SCIENCE EDUCATION</b>			<b>\$7,003</b>	<b>\$0.00</b>	<b>(\$428.13)</b>	<b>\$6,574.87</b>	<b>\$4,062.34</b>	<b>\$0.00</b>	<b>\$2,512.53</b>	<b>38.21%</b>
<b>PES SOCIAL SCIENCE EDUC</b>			<b>1,983</b>	<b>0.00</b>	<b>1,353.00</b>	<b>3,342.00</b>	<b>2,697.35</b>	<b>0.00</b>	<b>644.65</b>	<b>19.29%</b>
1011110015	610	SUPPLIES	1,800	0.00	(1,048.23)	751.77	540.42	0.00	211.35	28.11%
<b>Total PES SOCIAL SCIENCE EDUC</b>			<b>\$3,783</b>	<b>\$0.00</b>	<b>\$310.77</b>	<b>\$4,093.77</b>	<b>\$3,237.77</b>	<b>\$0.00</b>	<b>\$856.00</b>	<b>20.91%</b>
<b>PES ENRICHMENT EDUCATION</b>			<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total PES ENRICHMENT EDUCATION</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>PES STEAM EDUCATION</b>			<b>6,664</b>	<b>0.00</b>	<b>1,612.91</b>	<b>8,276.91</b>	<b>7,413.71</b>	<b>0.00</b>	<b>863.20</b>	<b>10.43%</b>
1011110019	610	SUPPLIES	650	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110019	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110019	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES STEAM EDUCATION</b>			<b>\$6,664</b>	<b>\$0.00</b>	<b>\$1,612.91</b>	<b>\$8,276.91</b>	<b>\$7,413.71</b>	<b>\$0.00</b>	<b>\$863.20</b>	<b>10.43%</b>
<b>PES READING EDUCATION</b>			<b>578</b>	<b>0.00</b>	<b>0.00</b>	<b>578.00</b>	<b>0.00</b>	<b>0.00</b>	<b>578.00</b>	<b>100.00%</b>
1011110023	325	TESTING PROTOCOLS	10,785	0.00	101.58	10,886.58	24,633.45	0.00	(13,806.87)	(126.82%)
1011110023	610	SUPPLIES	5,520	0.00	3,839.42	9,359.42	8,694.63	0.00	664.79	7.10%

**Pelham School District FY2020 Year-To-Date Budget Status Report**

Account Detail by Function Through June 30, 2020

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011110023	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110023	734	EQUIPMENT-ADDITIONAL	810	0.00	0.00	810.00	798.00	0.00	12.00	1.48%
<b>Total PES READING EDUCATION</b>			<b>\$17,693</b>	<b>\$0.00</b>	<b>\$3,941.00</b>	<b>\$21,634.00</b>	<b>\$34,186.08</b>	<b>\$0.00</b>	<b>(\$12,552.08)</b>	<b>(58.02%)</b>
<b>PES KINDERGARTEN REGULAR</b>										<b>0.00%</b>
1011110029	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110029	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110029	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110029	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES KINDERGARTEN REGULAR</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
			<b>\$3,616,608</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$3,617,608.23</b>	<b>\$3,713,682.38</b>	<b>\$9,376.54</b>	<b>(\$105,450.69)</b>	<b>(2.91%)</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>										
<b>PMS REGULAR EDUCATION</b>										
1012110000	110	SALARIES	1,541,528	0.00	0.00	1,541,527.75	1,559,861.16	0.00	(18,333.41)	(1.19%)
1012110000	113	TUTOR SALARIES	0	0.00	0.01	0.01	0.00	0.00	0.01	100.00%
1012110000	114	INSTRUC. ASST. SALARIES	6,000	0.00	6,000.00	0.00	0.00	0.00	6,000.00	100.00%
1012110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	211	HEALTH INSURANCE	396,260	0.00	0.00	396,260.04	410,127.11	0.00	(13,867.07)	(3.50%)
1012110000	212	DENTAL INSURANCE	27,877	0.00	0.00	27,876.94	28,123.38	0.00	(246.44)	(0.88%)
1012110000	213	LIFE INSURANCE	2,506	0.00	0.00	2,506.47	2,475.40	0.00	31.07	1.24%
1012110000	214	DISABILITY INSURANCE	4,087	0.00	0.00	4,087.20	4,037.04	0.00	50.16	1.23%
1012110000	220	SOCIAL SECURITY	120,566	0.00	0.00	120,566.33	120,638.81	0.00	(62.48)	(0.05%)
1012110000	232	TEACHER RETIREMENT	270,688	0.00	0.00	270,687.58	273,851.62	0.00	(3,164.04)	(1.17%)
1012110000	260	WORKERS COMP INSURANCE	7,816	0.00	0.00	7,815.60	7,823.37	0.00	(7.77)	(0.10%)
1012110000	275	WORKSHOPS- NON-UNION	2,000	0.00	0.00	865.00	2,865.00	0.00	0.00	0.00%
1012110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	430	REPAIRS & MAINTENANCE	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1012110000	446	RENTAL/LEASE SOFTWARE	6,032	0.00	0.00	6,031.90	5,592.00	0.00	439.90	7.29%
1012110000	580	TRAVEL & MILEAGE	1,500	0.00	(605.00)	895.00	892.94	0.00	2.06	0.23%
1012110000	610	SUPPLIES	15,000	0.00	(335.00)	14,665.00	12,212.36	202.26	2,250.38	15.35%
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	683.00	(683.00)
1012110000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110000	737	FURNITURE-REPLACEMENT	3,000	0.00	335.00	3,335.00	3,333.56	0.00	1.44	0.04%
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	435.89	2,435.89	2,368.30	0.00	67.59	2.77%
<b>Total PMS REGULAR EDUCATION</b>			<b>\$2,407,060</b>	<b>\$0.00</b>	<b>\$695.89</b>	<b>\$2,407,755.71</b>	<b>\$2,481,773.34</b>	<b>\$885.26</b>	<b>(\$74,902.89)</b>	<b>(3.11%)</b>
<b>PMS ART EDUCATION</b>										<b>0.02%</b>
1012110002	610	SUPPLIES	4,950	0.00	650.00	5,600.00	5,598.77	0.00	1.23	0.02%
1012110002	733	FURNITURE-ADDITIONAL	450	0.00	(450.00)	0.00	0.00	0.00	0.00	0.00%
1012110002	734	EQUIPMENT-ADDITIONAL	200	0.00	(200.00)	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS ART EDUCATION</b>			<b>\$5,600</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,600.00</b>	<b>\$5,598.77</b>	<b>\$0.00</b>	<b>\$1.23</b>	<b>0.02%</b>
<b>PMS LANGUAGE ARTS EDUC</b>										
1012110005	330	PROFESSIONAL SERVICES	1,200	0.00	50.00	1,250.00	1,250.00	0.00	0.00	0.00%
1012110005	610	SUPPLIES	1,800	0.00	(53.00)	1,747.00	1,661.82	0.00	85.18	4.88%
1012110005	640	TEXTBOOKS - REPLACEMENT	19,775	0.00	(1,997.00)	17,778.00	17,775.95	0.00	2.05	0.01%
1012110005	641	TEXTBOOKS - ADDITIONAL	370	0.00	370.00	256.80	256.80	0.00	73.20	19.78%

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1012110005	643	INFORMATION ACCESS FEES	4,720	0.00	0.00	4,720.00	2,254.50	0.00	2,465.50	52.24%
1012110005	644	PUBLICATIONS	700	0.00	0.00	700.00	659.34	0.00	40.66	5.81%
1012110005	737	FURNITURE-REPLACEMENT	0	0.00	2,000.00	2,000.01	1,961.80	0.00	38.21	1.91%
1012110005	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS LANGUAGE ARTS EDUC</b>			<b>\$28,565</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$28,565.01</b>	<b>\$25,860.21</b>	<b>\$0.00</b>	<b>\$2,704.80</b>	<b>9.47%</b>
<b>PMS FOREIGN LANG EDUC</b>										
1012110006	610	SUPPLIES	300	0.00	0.00	300.00	281.27	0.00	18.73	6.24%
1012110006	640	TEXTBOOKS - REPLACEMENT	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1012110006	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1012110006	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110006	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS FOREIGN LANG EDUC</b>			<b>\$550</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$550.01</b>	<b>\$281.27</b>	<b>\$0.00</b>	<b>\$268.74</b>	<b>48.86%</b>
<b>PMS PHYS ED/HEALTH EDUC</b>										
1012110008	610	SUPPLIES	1,560	0.00	1,825.53	3,385.53	2,566.41	0.00	789.12	23.31%
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	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110008	733	FURNITURE-ADDITIONAL	600	0.00	(286.67)	313.33	0.00	0.00	313.33	100.00%
1012110008	734	EQUIPMENT-ADDITIONAL	4,900	0.00	(1,538.86)	3,361.14	3,359.47	0.00	1.67	0.05%
<b>Total PMS PHYS ED/HEALTH EDUC</b>			<b>\$7,060</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,060.00</b>	<b>\$5,955.88</b>	<b>\$0.00</b>	<b>\$1,104.12</b>	<b>15.64%</b>
<b>PMS TECH EDUCATION</b>										
1012110010	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110010	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS TECH EDUCATION</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>PMS MATH EDUCATION</b>										
1012110011	610	SUPPLIES	5,183	0.00	(100.00)	5,083.00	3,995.85	0.00	1,087.15	21.39%
1012110011	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	50,429.14	0.00	(50,429.14)	0.00%
1012110011	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110011	643	INFORMATION ACCESS FEES	4,720	0.00	0.00	4,720.00	2,055.49	0.00	2,664.51	56.45%
1012110011	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110011	737	FURNITURE-REPLACEMENT	0	0.00	100.00	100.01	98.98	0.00	1.03	1.03%
<b>Total PMS MATH EDUCATION</b>			<b>\$9,903</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,903.01</b>	<b>\$56,579.46</b>	<b>\$0.00</b>	<b>(\$46,676.45)</b>	<b>(47.1349%)</b>
<b>PMS MUSIC EDUCATION</b>										
1012110012	430	REPAIRS & MAINTENANCE	2,000	0.00	0.00	2,000.00	755.50	201.25	1,043.25	52.16%
1012110012	610	SUPPLIES	2,150	0.00	1,159.77	3,309.77	3,254.39	0.00	55.38	1.67%
1012110012	640	TEXTBOOKS - REPLACEMENT	3,395	0.00	(500.00)	2,895.00	2,355.30	0.00	539.70	18.64%
1012110012	643	INFORMATION ACCESS FEES	2,480	0.00	(159.77)	2,320.23	1,771.77	0.00	598.46	25.79%
1012110012	734	EQUIPMENT-ADDITIONAL	1,210	0.00	(500.00)	710.00	0.00	0.00	710.00	100.00%
1012110012	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110012	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS MUSIC EDUCATION</b>			<b>\$11,235</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,235.00</b>	<b>\$8,086.96</b>	<b>\$201.25</b>	<b>\$2,946.79</b>	<b>26.23%</b>
<b>PMS SCIENCE EDUCATION</b>										
1012110013	430	REPAIRS & MAINTENANCE	700	0.00	0.00	700.00	0.00	0.00	700.00	100.00%
1012110013	610	SUPPLIES	6,000	0.00	0.00	6,000.00	4,312.22	0.00	1,687.78	28.13%
1012110013	640	TEXTBOOKS - REPLACEMENT	55,000	0.00	(1,516.25)	53,483.75	50,328.72	0.00	3,155.03	5.90%
1012110013	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.01	0.01	0.00	0.01	100.00%

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1012110013	734	EQUIPMENT-ADDITIONAL	2,100	0.00	0.00	2,100.00	0.00	0.00	2,100.00	100.00%
1012110013	737	FURNITURE-REPLACEMENT	2,880	0.00	0.00	2,880.00	2,806.02	0.00	73.98	2.57%
<b>Total PMS SCIENCE EDUCATION</b>			<b>\$66,680</b>	<b>\$0.00</b>	<b>(\$1,516.25)</b>	<b>\$65,163.76</b>	<b>\$57,446.96</b>	<b>\$0.00</b>	<b>\$7,716.80</b>	<b>11.84%</b>
<b>PMS SOCIAL SCIENCE EDUC</b>										
1012110015	446	RENTAL/LEASE SOFTWARE	1,550	0.00	0.00	1,550.00	0.00	0.00	1,550.00	100.00%
1012110015	610	SUPPLIES	900	0.00	0.00	900.00	487.03	0.00	412.97	45.89%
1012110015	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110015	643	INFORMATION ACCESS FEES	350	0.00	0.00	350.00	167.08	0.00	182.92	52.26%
1012110015	733	FURNITURE-ADDITIONAL	1,503	0.00	0.00	1,503.00	1,495.70	0.00	7.30	0.49%
1012110015	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110015	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110015	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS SOCIAL SCIENCE EDUC</b>			<b>\$4,303</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,303.00</b>	<b>\$2,149.81</b>	<b>\$0.00</b>	<b>\$2,153.19</b>	<b>50.04%</b>
<b>PMS ENRICHMENT EDUCATION</b>										
1012110018	610	SUPPLIES	300	0.00	500.00	800.00	822.14	0.00	(22.14)	(2.77%)
<b>Total PMS ENRICHMENT EDUCATION</b>			<b>\$300</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$800.00</b>	<b>\$822.14</b>	<b>\$0.00</b>	<b>(\$22.14)</b>	<b>(2.77%)</b>
<b>PMS READING EDUCATION</b>										
1012110023	325	TESTING PROTOCOLS	700	222.60	(74.05)	848.55	848.55	0.00	0.00	0.00%
1012110023	610	SUPPLIES	675	0.00	122.34	797.34	794.09	0.00	3.25	0.41%
1012110023	640	TEXTBOOKS - REPLACEMENT	1,280	0.00	(48.29)	1,231.71	1,231.71	0.00	0.00	0.00%
1012110023	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS READING EDUCATION</b>			<b>\$2,655</b>	<b>\$222.60</b>	<b>\$0.00</b>	<b>\$2,877.60</b>	<b>\$2,874.35</b>	<b>\$0.00</b>	<b>\$3.25</b>	<b>0.11%</b>
<b>PMS COMPUTER EDUCATION</b>										
1012110025	446	RENTAL/LEASE SOFTWARE	4,200	0.00	0.00	4,200.00	2,538.00	0.00	1,662.00	39.57%
1012110025	610	SUPPLIES	1,000	0.00	0.00	1,000.00	988.33	0.00	11.67	1.17%
1012110025	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110025	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110025	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012110025	734	EQUIPMENT-ADDITIONAL	4,500	0.00	0.00	4,500.00	4,436.09	0.00	63.91	1.42%
<b>Total PMS COMPUTER EDUCATION</b>			<b>\$9,700</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,700.00</b>	<b>\$7,962.42</b>	<b>\$0.00</b>	<b>\$1,737.58</b>	<b>17.91%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$2,553,611</b>	<b>\$222.60</b>	<b>(\$320.36)</b>	<b>\$2,553,513.10</b>	<b>\$2,655,391.57</b>	<b>\$1,086.51</b>	<b>(\$102,964.98)</b>	<b>(4.03%)</b>
<b>PHS REGULAR EDUCATION</b>										
1033110000	110	SALARIES	2,560,458	0.00	0.00	2,560,457.70	2,549,067.84	0.00	11,389.86	0.44%
1033110000	113	TUTOR SALARIES	38,594	0.00	0.00	38,594.07	0.00	0.00	38,594.07	100.00%
1033110000	114	INSTRUC. ASST. SALARIES	28,639	0.00	0.00	28,639.00	9,176.63	0.00	19,462.37	67.96%
1033110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	13,449.00	0.00	(13,449.00)	0.00%
1033110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	20,523.96	0.00	(20,523.96)	0.00%
1033110000	211	HEALTH INSURANCE	554,526	0.00	0.00	554,526.45	596,686.32	0.00	(42,159.87)	(7.60%)
1033110000	212	DENTAL INSURANCE	34,828	0.00	0.00	34,827.94	36,082.24	0.00	(1,254.30)	(3.60%)
1033110000	213	LIFE INSURANCE	3,944	0.00	0.00	3,944.10	3,752.16	0.00	191.94	4.87%
1033110000	214	DISABILITY INSURANCE	6,304	0.00	0.00	6,303.60	5,951.20	0.00	352.40	5.59%
1033110000	220	SOCIAL SECURITY	203,542	0.00	0.00	203,542.26	194,578.84	0.00	8,963.42	4.40%
1033110000	232	TEACHER RETIREMENT	436,425	0.00	0.00	436,425.45	430,958.74	0.00	5,466.71	1.25%
1033110000	260	WORKERS COMP INSURANCE	13,174	0.00	0.00	13,174.37	12,533.58	0.00	580.79	4.41%
1033110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	3,000.00	0.00	(3,000.00)	0.00%



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1033110000	430	REPAIRS & MAINTENANCE	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
1033110000	580	TRAVEL & MILLEAGE	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1033110000	610	SUPPLIES	13,750	0.00	0.00	13,750.00	8,155.25	134.21	5,460.54	39.71%
1033110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	650	SOFTWARE	3,735	0.00	0.00	3,735.00	6,115.00	0.00	(2,380.00)	(63.72%)
1033110000	733	FURNITURE-ADDITIONAL	6,000	0.00	0.00	6,000.00	0.00	0.00	6,000.00	100.00%
1033110000	734	EQUIPMENT-ADDITIONAL	0	0.00	1,025.00	1,025.00	1,025.00	0.00	0.00	0.00%
1033110000	737	FURNITURE-REPLACEMENT	11,000	0.00	0.00	11,000.00	3,573.68	0.00	7,426.32	67.51%
1033110000	738	EQUIPMENT-REPLACEMENT	0	10,000.00	0.00	10,000.01	11,670.00	0.00	(1,669.99)	(16.70%)
<b>Total PHS REGULAR EDUCATION</b>			<b>\$3,915,470</b>	<b>\$10,000.00</b>	<b>\$1,025.00</b>	<b>\$3,926,494.95</b>	<b>\$3,906,359.44</b>	<b>\$134.21</b>	<b>\$20,001.30</b>	<b>0.51%</b>
<b>PHS ART EDUCATION</b>										
1033110002	430	REPAIRS & MAINTENANCE	3,000	0.00	0.00	3,000.00	360.00	0.00	2,640.00	88.00%
1033110002	610	SUPPLIES	13,500	66.98	0.00	13,566.98	12,819.59	310.15	437.24	3.22%
1033110002	640	TEXTBOOKS - REPLACEMENT	500	0.00	0.00	500.00	473.28	0.00	26.72	5.34%
1033110002	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110002	738	EQUIPMENT-REPLACEMENT	1,000	0.00	0.00	1,000.00	991.11	0.00	8.89	0.89%
<b>Total PHS ART EDUCATION</b>			<b>\$18,000</b>	<b>\$66.98</b>	<b>\$0.00</b>	<b>\$18,066.98</b>	<b>\$14,643.98</b>	<b>\$310.15</b>	<b>\$3,112.85</b>	<b>17.23%</b>
<b>PHS BUSINESS EDUCATION</b>										
1033110003	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110003	610	SUPPLIES	1,200	0.00	0.00	1,200.00	350.74	0.00	839.26	69.94%
1033110003	640	TEXTBOOKS - REPLACEMENT	500	0.00	(245.24)	254.76	0.00	0.00	254.76	100.00%
1033110003	641	TEXTBOOKS - ADDITIONAL	1,000	0.00	245.24	1,245.24	1,245.24	0.00	0.00	0.00%
1033110003	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110003	737	FURNITURE-REPLACEMENT	3,000	0.00	0.00	3,000.00	2,961.48	0.00	38.52	1.28%
<b>Total PHS BUSINESS EDUCATION</b>			<b>\$5,700</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,700.00</b>	<b>\$4,567.46</b>	<b>\$0.00</b>	<b>\$1,132.54</b>	<b>19.87%</b>
<b>PHS LANGUAGE ARTS EDUC</b>										
1033110005	610	SUPPLIES	7,200	0.00	0.00	7,200.00	2,023.82	0.00	5,176.18	71.89%
1033110005	640	TEXTBOOKS - REPLACEMENT	14,000	0.00	0.00	14,000.00	11,629.29	0.00	2,370.71	16.93%
1033110005	641	TEXTBOOKS - ADDITIONAL	2,800	0.00	0.00	2,800.00	1,457.87	0.00	1,342.13	47.93%
1033110005	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110005	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS LANGUAGE ARTS EDUC</b>			<b>\$24,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,000.00</b>	<b>\$15,110.98</b>	<b>\$0.00</b>	<b>\$8,889.02</b>	<b>37.04%</b>
<b>PHS FOREIGN LANG EDUC</b>										
1033110006	610	SUPPLIES	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
1033110006	640	TEXTBOOKS - REPLACEMENT	10,000	0.00	0.00	10,000.00	0.00	0.00	10,000.00	100.00%
<b>Total PHS FOREIGN LANG EDUC</b>			<b>\$13,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,000.00</b>	<b>100.00%</b>
<b>PHS PHYS ED/HEALTH EDUC</b>										
1033110008	610	SUPPLIES	5,500	0.00	0.00	5,500.00	2,626.15	0.00	2,873.85	52.25%
1033110008	640	TEXTBOOKS - REPLACEMENT	400	0.00	0.00	400.00	0.00	0.00	400.00	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%
<b>Total PHS PHYS ED/HEALTH EDUC</b>			<b>\$5,900</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,900.00</b>	<b>\$2,626.15</b>	<b>\$0.00</b>	<b>\$3,273.85</b>	<b>55.49%</b>
<b>PHS FACS EDUCATION</b>										
1033110009	430	REPAIRS & MAINTENANCE	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1033110009	610	SUPPLIES	5,000	0.00	0.00	5,000.00	2,611.64	0.00	2,388.36	47.77%
1033110009	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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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	1,000	0.00	0.00	1,000.00	888.34	0.00	151.66	15.17%
<b>Total PHS FACS EDUCATION</b>			<b>\$6,250</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,250.00</b>	<b>\$3,459.98</b>	<b>\$0.00</b>	<b>\$2,790.02</b>	<b>44.64%</b>
<b>PHS TECH EDUCATION</b>										
1033110010	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	750.00	0.00	(750.00)	0.00%
1033110010	610	SUPPLIES	5,500	0.00	825.00	6,325.00	183.61	0.00	6,141.39	97.10%
1033110010	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	650	SOFTWARE	3,000	0.00	0.00	3,000.00	2,400.00	0.00	600.00	20.00%
1033110010	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	737	FURNITURE-REPLACEMENT	3,700	0.00	(1,850.00)	1,850.00	0.00	0.00	1,850.00	100.00%
1033110010	738	EQUIPMENT-REPLACEMENT	6,500	0.00	0.00	6,500.00	3,004.82	0.00	3,495.18	53.77%
<b>Total PHS TECH EDUCATION</b>			<b>\$18,700</b>	<b>\$0.00</b>	<b>(\$1,025.00)</b>	<b>\$17,675.00</b>	<b>\$6,338.43</b>	<b>\$0.00</b>	<b>\$11,336.57</b>	<b>64.14%</b>
<b>PHS MATH EDUCATION</b>										
1033110011	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110011	610	SUPPLIES	5,200	0.00	(5,183.01)	16.99	33,313.92	0.00	0.00	0.00%
1033110011	640	TEXTBOOKS - REPLACEMENT	11,250	0.00	5,583.01	16,833.01	0.00	0.00	(16,480.91)	(97.91%)
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	(400.00)	100.00	0.00	0.00	100.00	100.00%
<b>Total PHS MATH EDUCATION</b>			<b>\$16,950</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,950.00</b>	<b>\$33,330.91</b>	<b>\$0.00</b>	<b>(\$16,330.91)</b>	<b>(96.64%)</b>
<b>PHS MUSIC EDUCATION</b>										
1033110012	430	REPAIRS & MAINTENANCE	1,500	0.00	0.00	1,500.00	0.00	0.00	1,500.00	100.00%
1033110012	610	SUPPLIES	6,000	0.00	0.00	6,000.00	1,354.99	155.23	4,489.78	74.83%
1033110012	640	TEXTBOOKS - REPLACEMENT	2,500	0.00	0.00	2,500.00	1,399.54	0.00	1,100.46	44.02%
1033110012	650	SOFTWARE	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1033110012	734	EQUIPMENT-ADDITIONAL	4,500	0.00	0.00	4,500.00	1,667.31	2,385.99	446.70	9.93%
1033110012	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110012	738	EQUIPMENT-REPLACEMENT	5,500	75.35	0.00	5,575.35	4,669.74	0.00	885.61	15.88%
<b>Total PHS MUSIC EDUCATION</b>			<b>\$21,000</b>	<b>\$75.35</b>	<b>\$0.00</b>	<b>\$21,075.35</b>	<b>\$9,111.58</b>	<b>\$2,541.22</b>	<b>\$9,422.55</b>	<b>44.71%</b>
<b>PHS SCIENCE EDUCATION</b>										
1033110013	421	UTILITIES-DISPOSAL	2,500	2,000.00	0.00	4,500.00	2,145.31	1,466.11	888.58	19.75%
1033110013	430	REPAIRS & MAINTENANCE	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1033110013	610	SUPPLIES	15,500	0.00	(2,350.00)	13,150.00	4,418.11	0.00	8,731.89	66.40%
1033110013	640	TEXTBOOKS - REPLACEMENT	18,591	0.00	2,350.00	20,941.00	37,660.64	0.00	(16,719.64)	(79.84%)
1033110013	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110013	734	EQUIPMENT-ADDITIONAL	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
1033110013	738	EQUIPMENT-REPLACEMENT	1,500	0.00	0.00	1,500.00	1,530.45	0.00	(30.45)	(2.03%)
<b>Total PHS SCIENCE EDUCATION</b>			<b>\$42,091</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$44,091.00</b>	<b>\$45,754.51</b>	<b>\$1,466.11</b>	<b>(\$3,129.62)</b>	<b>(7.10%)</b>
<b>PHS SOCIAL SCIENCE EDUC</b>										
1033110015	610	SUPPLIES	1,800	0.00	0.00	1,800.00	59.99	0.00	1,740.01	96.67%
1033110015	640	TEXTBOOKS - REPLACEMENT	20,870	0.00	0.00	20,870.00	16,815.2	0.00	4,028.48	19.30%
1033110015	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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1033110015	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110015	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS SOCIAL SCIENCE EDUC</b>			<b>\$22,670</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,670.00</b>	<b>\$16,901.51</b>	<b>\$0.00</b>	<b>\$5,768.49</b>	<b>25.45%</b>
<b>PHS READING EDUCATION</b>			<b>1,000</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>100.00%</b>
1033110023	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110023	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS READING EDUCATION</b>			<b>\$1,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>100.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$4,110,731</b>	<b>\$12,142.33</b>	<b>\$0.00</b>	<b>\$4,122,873.28</b>	<b>\$4,058,204.93</b>	<b>\$4,451.69</b>	<b>\$60,216.66</b>	<b>1.46%</b>
<b>Total 1100 - REGULAR EDUCATION PRGMS</b>			<b>\$11,041,331</b>	<b>\$12,364.93</b>	<b>\$679.64</b>	<b>\$11,054,375.55</b>	<b>\$10,675,482.00</b>	<b>\$14,914.74</b>	<b>\$363,978.81</b>	<b>3.29%</b>
<b>1210 - SPECIAL EDUCATION PRGMS</b>										
<b>DW SPECIAL EDUCATION</b>										
1000121000	110	SALARIES	85,365	0.00	0.00	85,365.01	59,095.17	0.00	26,269.84	30.77%
1000121000	113	TUTOR SALARIES	6,000	0.00	0.00	6,000.00	2,642.50	0.00	3,357.50	55.96%
1000121000	114	INSTRUC. ASST. SALARIES	14,825	0.00	0.00	14,825.00	10,921.49	0.00	3,903.51	26.33%
1000121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	211	HEALTH INSURANCE	8,802	0.00	0.00	8,801.54	8,801.57	0.00	(0.03)	0.00%
1000121000	212	DENTAL INSURANCE	526	0.00	0.00	526.32	526.20	0.00	0.12	0.02%
1000121000	213	LIFE INSURANCE	63	0.00	0.00	63.12	66.48	0.00	(3.36)	(5.32%)
1000121000	214	DISABILITY INSURANCE	79	0.00	0.00	79.44	79.44	0.00	0.00	0.00%
1000121000	220	SOCIAL SECURITY	8,697	0.00	0.00	8,697.28	5,508.27	0.00	3,189.01	36.67%
1000121000	231	NON-TEACHER RETIREMENT	4,418	0.00	0.00	4,418.34	4,539.05	0.00	(120.71)	(2.73%)
1000121000	232	TEACHER RETIREMENT	10,557	0.00	0.00	10,557.10	3,571.14	0.00	6,985.96	66.17%
1000121000	260	WORKERS COMP INSURANCE	564	0.00	0.00	563.82	350.52	0.00	213.30	37.83%
1000121000	275	WORKSHOPS - NON-UNION	2,000	0.00	0.00	2,000.00	3,704.99	0.00	(1,704.99)	(85.25%)
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	500.00	0.00	5,000.00	90.91%
1000121000	321	PROFESSIONAL EDU SERVICES	5,000	0.00	0.00	5,000.00	1,595.00	0.00	3,405.00	68.10%
1000121000	330	PROFESSIONAL SERVICES	105,000	0.00	12,538.72	0.00	117,538.72	55,319.02	54,475.16	46.35%
1000121000	332	TUTOR SERVICES	115,000	0.00	0.00	115,000.00	80,427.54	4,421.74	30,150.72	26.22%
1000121000	335	LEGAL SERVICES	57,750	4,200.00	0.00	61,950.00	18,531.85	19,099.20	24,318.95	39.26%
1000121000	421	UTILITIES-DISPOSAL	350	0.00	0.00	350.00	227.51	0.00	122.49	35.00%
1000121000	430	REPAIRS & MAINTENANCE	300	0.00	788.99	1,088.99	1,038.99	178.99	(118.99)	(10.93%)
1000121000	534	POSTAGE/GENERAL EXPENSES	705	0.00	0.00	705.00	1,607.75	0.00	(902.75)	(128.05%)
1000121000	561	TUITION TO OTHER LEAS	0	0.00	26,590.40	26,590.40	17,388.98	0.00	9,201.42	34.60%
1000121000	564	TUITION TO PRIVATE SCHOOL	769,203	900.00	(26,590.40)	743,512.69	611,335.02	0.00	132,177.67	17.78%
1000121000	569	TUITION RESIDENTIAL	185,318	0.00	0.00	185,317.83	183,239.04	0.00	2,078.79	1.12%
1000121000	580	TRAVEL & MILEAGE	3,300	0.00	0.00	3,300.00	2,234.26	0.00	1,065.74	32.30%
1000121000	610	SUPPLIES	500	0.00	0.00	500.00	515.57	0.00	(15.57)	(3.11%)
1000121000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	641	TEXTBOOKS - ADDITIONAL	0	0.00	754.65	754.65	0.00	0.00	0.00	0.00%
1000121000	643	INFORMATION ACCESS FEES	7,188	0.00	(754.65)	6,433.35	2,967.35	0.00	3,466.00	53.88%
1000121000	650	SOFTWARE	500	0.00	0.00	500.00	470.40	0.00	29.60	5.92%
1000121000	734	EQUIPMENT-ADDITIONAL	4,000	0.00	0.00	4,000.00	250.00	1,360.00	2,390.00	59.75%

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1000121000	738	EQUIPMENT-REPLACEMENT	4,500	0.00	(288.99)	4,211.01	0.00	0.00	4,211.01	100.00%
1000121000	810	DUES AND FEES	26,656	539.08	0.00	27,195.33	5,063.89	0.00	22,111.44	81.31%
1000121000	840	CONTINGENCY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	890	MISCELLANEOUS	1,600	0.00	1,000.00	2,600.00	2,130.49	0.00	469.51	18.06%
<b>Total DW SPECIAL EDUCATION</b>			<b>\$1,434,267</b>	<b>\$18,177.80</b>	<b>\$1,500.00</b>	<b>\$1,455,944.94</b>	<b>\$1,085,554.13</b>	<b>\$32,804.47</b>	<b>\$335,586.34</b>	<b>23.08%</b>
<b>Total 00 - DISTRICT-WIDE PES SPECIAL EDUCATION</b>			<b>\$1,434,267</b>	<b>\$18,177.80</b>	<b>\$1,500.00</b>	<b>\$1,453,944.94</b>	<b>\$1,085,554.13</b>	<b>\$32,804.47</b>	<b>\$335,586.34</b>	<b>23.08%</b>
1011121000	110	SALARIES	636,182	0.00	0.00	636,181.94	632,615.81	0.00	3,566.13	0.56%
1011121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121000	114	INSTRUC. ASST. SALARIES	499,003	0.00	17,997.53	517,000.60	493,882.36	0.00	23,138.24	4.48%
1011121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	(6,862.50)	0.00%
1011121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121000	211	HEALTH INSURANCE	147,368	0.00	0.00	147,367.72	170,521.99	0.00	(23,154.27)	(15.71%)
1011121000	212	DENTAL INSURANCE	9,636	0.00	0.00	9,635.74	8,965.62	0.00	670.12	6.95%
1011121000	213	LIFE INSURANCE	1,074	0.00	0.00	1,073.71	1,062.62	0.00	11.09	1.03%
1011121000	214	DISABILITY INSURANCE	1,751	0.00	0.00	1,751.09	1,726.54	0.00	24.55	1.40%
1011121000	220	SOCIAL SECURITY	87,415	0.00	1,376.81	88,792.25	83,677.79	0.00	5,114.46	5.76%
1011121000	231	NON-TEACHER RETIREMENT	5,331	0.00	0.00	5,330.58	5,687.57	0.00	(356.99)	(6.70%)
1011121000	232	TEACHER RETIREMENT	104,061	0.00	0.00	104,060.94	101,676.67	0.00	2,384.27	2.29%
1011121000	260	WORKERS COMP INSURANCE	5,666	0.00	89.25	5,755.45	5,599.37	0.00	246.08	4.28%
1011121000	610	SUPPLIES	7,697	0.00	0.00	7,697.00	3,547.29	0.00	4,149.71	53.91%
1011121000	640	TEXTBOOKS - REPLACEMENT	810	0.00	0.00	810.00	0.00	0.00	810.00	100.00%
1011121000	650	SOFTWARE	2,115	0.00	0.00	2,115.00	1,200.00	0.00	915.00	43.26%
1011121000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.01	0.00	0.01	0.01	100.00%
1011121000	734	EQUIPMENT-ADDITIONAL	4,860	0.00	0.00	4,860.00	3,160.97	0.00	1,659.03	34.96%
1011121000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES SPECIAL EDUCATION</b>			<b>\$1,512,968</b>	<b>\$0.00</b>	<b>\$19,463.59</b>	<b>\$1,532,432.03</b>	<b>\$1,520,077.10</b>	<b>\$0.00</b>	<b>\$12,354.93</b>	<b>0.81%</b>
<b>PES PRESCHOOL SPED</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
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%
<b>Total PES PRESCHOOL SPED</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
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%

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1011121029	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011121029	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES KINDERGARTEN SPEED</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$1,512,968</b>	<b>\$0.00</b>	<b>\$19,463.59</b>	<b>\$1,532,432.03</b>	<b>\$1,520,077.10</b>	<b>\$0.00</b>	<b>\$12,354.93</b>	<b>0.81%</b>
<b>PMS SPECIAL EDUCATION</b>										
1012121000	110	SALARIES	429,836	0.00	0.00	429,836.00	420,771.28	0.00	9,004.72	2.11%
1012121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	114	INSTRUC. ASST. SALARIES	263,648	0.00	17,997.53	281,645.94	282,248.23	0.00	(602.29)	(0.21%)
1012121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	3,412.50	0.00%
1012121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	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	153,408	0.00	0.00	153,408.11	135,426.65	0.00	17,981.46	11.72%
1012121000	212	DENTAL INSURANCE	8,311	0.00	0.00	8,310.96	7,738.09	0.00	572.87	6.89%
1012121000	213	LIFE INSURANCE	753	0.00	0.00	752.58	732.60	0.00	19.98	2.65%
1012121000	214	DISABILITY INSURANCE	1,073	0.00	0.00	1,073.30	1,036.54	0.00	36.76	3.42%
1012121000	220	SOCIAL SECURITY	53,052	0.00	1,376.81	54,428.38	51,558.85	0.00	2,869.53	5.27%
1012121000	232	TEACHER RETIREMENT	76,511	0.00	0.00	76,510.81	74,363.39	0.00	2,147.42	2.81%
1012121000	260	WORKERS COMP INSURANCE	3,439	0.00	89.25	3,528.23	3,392.17	0.00	136.06	3.86%
1012121000	275	WORKSHOPS- NON-UNION	748	0.00	0.00	747.50	387.00	0.00	360.50	48.23%
1012121000	291	TSA MATCH CONTRIBUTION	1,500	0.00	0.00	1,500.00	0.00	0.00	1,500.00	100.00%
1012121000	580	TRAVEL & MILEAGE	1,300	0.00	0.00	1,300.00	665.70	0.00	654.30	50.33%
1012121000	610	SUPPLIES	2,850	0.00	2,560.75	5,410.75	3,004.91	0.00	2,315.84	42.80%
1012121000	640	TEXTBOOKS - REPLACEMENT	700	0.00	(615.00)	85.00	84.80	0.00	0.20	0.24%
1012121000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	643	INFORMATION ACCESS FEES	3,414	0.00	(1,925.75)	1,488.25	1,488.25	0.00	0.00	0.00%
1012121000	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012121000	733	FURNITURE-ADDITIONAL	7,910	0.00	380.00	8,290.00	8,194.67	0.00	95.33	1.15%
1012121000	734	EQUIPMENT-ADDITIONAL	200	0.00	(200.00)	0.00	0.00	0.00	0.00	0.00%
1012121000	737	FURNITURE-REPLACEMENT	200	0.00	(200.00)	0.00	0.00	0.00	0.00	0.00%
1012121000	810	DUES AND FEES	265	0.00	0.00	265.00	265.00	0.00	0.00	0.00%
1012121000	890	MISCELLANEOUS	1,000	0.00	57.00	1,057.00	1,057.00	0.00	0.00	0.00%
<b>Total PMS SPECIAL EDUCATION</b>			<b>\$1,010,117</b>	<b>\$0.00</b>	<b>\$19,520.59</b>	<b>\$1,029,637.81</b>	<b>\$995,897.63</b>	<b>\$0.00</b>	<b>\$33,740.18</b>	<b>3.28%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$1,010,117</b>	<b>\$0.00</b>	<b>\$19,520.59</b>	<b>\$1,029,637.81</b>	<b>\$995,897.63</b>	<b>\$0.00</b>	<b>\$33,740.18</b>	<b>3.28%</b>
<b>PHS SPECIAL EDUCATION</b>										
1033121000	110	SALARIES	466,472	0.00	0.00	466,472.21	424,759.20	0.00	41,703.01	8.94%
1033121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	114	INSTRUC. ASST. SALARIES	357,684	0.00	(35,995.06)	321,688.94	288,686.44	0.00	33,002.50	10.26%
1033121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	(3,600.00)	0.00%
1033121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	(655.02)	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	115,373	0.00	0.00	115,372.74	122,115.44	0.00	(6,742.70)	(5.84%)
1033121000	212	DENTAL INSURANCE	5,232	0.00	0.00	5,231.96	4,772.79	0.00	459.17	8.78%
1033121000	213	LIFE INSURANCE	765	0.00	0.00	765.00	654.20	0.00	110.80	14.48%
1033121000	214	DISABILITY INSURANCE	1,138	0.00	0.00	1,138.14	934.48	0.00	143.66	12.62%
1033121000	220	SOCIAL SECURITY	63,277	0.00	(2,753.62)	60,523.81	52,604.90	0.00	7,918.91	13.08%

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1033121000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	232	TEACHER RETIREMENT	77,677	0.00	0.00	77,677.32	69,657.22	0.00	8,020.10	10.32%
1033121000	260	WORKERS COMP INSURANCE	4,102	0.00	(178,50)	3,923.36	3,446.09	0.00	477.27	12.16%
1033121000	275	WORKSHOPS - NON-UNION	748	0.00	0.00	747.50	387.00	0.00	360.50	48.23%
1033121000	291	TSA MATCH CONTRIBUTION	1,500	0.00	0.00	1,500.00	0.00	0.00	1,500.00	100.00%
1033121000	580	TRAVEL & MILEAGE	1,300	0.00	0.00	1,300.00	645.70	0.00	654.30	50.33%
1033121000	610	SUPPLIES	7,000	0.00	(840,00)	6,160.00	3,423.93	0.00	2,736.07	44.42%
1033121000	640	TEXTBOOKS - REPLACEMENT	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
1033121000	644	PUBLICATIONS	400	0.00	0.00	400.00	397.75	0.00	2.25	0.56%
1033121000	650	SOFTWARE	1,200	0.00	0.00	1,200.00	0.00	0.00	1,200.00	100.00%
1033121000	734	EQUIPMENT-ADDITIONAL	8,000	0.00	0.00	8,000.00	4.01	4,019.99	3,976.00	49.70%
1033121000	810	DUES AND FEES	265	0.00	840.00	1,105.00	1,105.00	0.00	0.00	0.00%
<b>Total PHS SPECIAL EDUCATION</b>			<b>\$1,114,133</b>		<b>\$0.00</b>	<b>(\$38,927.18)</b>	<b>\$1,075,205.98</b>	<b>\$977,919.17</b>	<b>\$4,019.99</b>	<b>\$93,266.82</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$1,114,133</b>		<b>\$0.00</b>	<b>(\$38,927.18)</b>	<b>\$1,075,205.98</b>	<b>\$977,919.17</b>	<b>\$4,019.99</b>	<b>\$93,266.82</b>
<b>Total 1210 - SPECIAL EDUCATION PRGMS</b>			<b>\$5,071,486</b>		<b>\$18,177.80</b>	<b>\$1,557.00</b>	<b>\$5,091,220.76</b>	<b>\$4,579,448.03</b>	<b>\$36,824.46</b>	<b>\$474,948.27</b>

**1260 - BILINGUAL PROGRAMS**

DW BILINGUAL PROGRAMS	SALARIES	61,300	0.00	0.00	61,300.00	61,300.00	0.00	0.00	0.00	0.00%
1000126000	110	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	113	INSTRUC. ASST. SALARIES	17,998	0.00	0.00	17,997.53	0.00	0.00	17,997.53	100.00%
1000126000	114	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	120	HEALTH INSURANCE	21,713	0.00	0.00	21,712.84	21,904.78	0.00	(191.94)	(0.88%)
1000126000	211	DENTAL INSURANCE	1,473	0.00	0.00	1,473.20	1,482.60	0.00	(9.40)	(0.64%)
1000126000	212	LIFE INSURANCE	97	0.00	0.00	97.20	98.88	0.00	(1.68)	(1.73%)
1000126000	213	DISABILITY INSURANCE	159	0.00	0.00	158.88	159.12	0.00	(0.24)	(0.15%)
1000126000	214	SOCIAL SECURITY	6,066	0.00	0.00	6,066.26	4,500.29	0.00	1,565.97	25.81%
1000126000	220	TEACHER RETIREMENT	10,911	0.00	0.00	10,911.40	10,911.43	0.00	(0.03)	0.00%
1000126000	232	WORKERS COMP INSURANCE	393	0.00	0.00	393.24	255.36	0.00	97.88	24.89%
1000126000	260	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	321	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	330	TRAVEL & MILEAGE	400	0.00	0.00	400.00	330.29	0.00	69.71	17.43%
1000126000	580	SUPPLIES	250	0.00	0.00	250.00	33.63	0.00	216.37	86.55%
1000126000	610	TEXTBOOKS - REPLACEMENT	250	0.00	0.00	250.00	229.61	0.00	20.39	8.16%
1000126000	640	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	650	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	737		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW BILINGUAL PROGRAMS</b>		<b>\$121,011</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$121,010.55</b>	<b>\$101,245.99</b>	<b>\$0.00</b>	<b>\$19,764.56</b>	<b>16.33%</b>	
<b>Total 00 - DISTRICT-WIDE</b>		<b>\$121,011</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$121,010.55</b>	<b>\$101,245.99</b>	<b>\$0.00</b>	<b>\$19,764.56</b>	<b>16.33%</b>	
<b>Total 1260 - BILINGUAL PROGRAMS</b>		<b>\$121,011</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$121,010.55</b>	<b>\$101,245.99</b>	<b>\$0.00</b>	<b>\$19,764.56</b>	<b>16.33%</b>	

**1280 - EXTENDED SCHOOL YEAR**

DW EXTENDED SCHOOL YEAR	SALARIES	50,524	0.00	0.00	50,524.00	59,272.93	0.00	(8,748.93)	
1000128000	110	INSTRUC. ASST. SALARIES	21,613	0.00	0.00	21,613.00	33,861.78	0.00	(12,248.78)
1000128000	114	SOCIAL SECURITY	5,518	0.00	0.00	5,518.48	7,183.99	0.00	(1,665.51)
1000128000	220	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	197.43	0.00	(197.43)

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1000128000	232	TEACHER RETIREMENT	8,993	0.00	0.00	8,993.27	8,555.23	0.00	468.04	5.20%
1000128000	260	WORKERS COMP INSURANCE	358	0.00	0.00	357.73	448.71	0.00	(90.98)	(25.43%)
1000128000	320	PROFESSIONAL SERVICES	2,000	0.00	0.00	2,000.00	36,403.80	0.00	(34,403.80)	(1,770.19%)
1000128000	332	TUTOR SERVICES	3,300	0.00	0.00	3,300.00	475.00	0.00	2,825.00	85.61%
1000128000	561	TUITION TO OTHER LEAS	0	0.00	0.00	0.00	1,319.20	0.00	(1,319.20)	0.00%
1000128000	564	TUITION TO PRIVATE SCHOOL	115,099	0.00	0.00	115,099.42	49,478.94	0.00	65,620.48	57.01%
1000128000	569	TUITION RESIDENTIAL	37,363	0.00	0.00	37,363.06	37,371.12	0.00	(8.06)	(0.02%)
1000128000	610	SUPPLIES	1,050	0.00	0.00	1,050.00	1,058.01	0.00	(8.01)	(0.76%)
1000128000	890	MISSCELLANEOUS	620	0.00	0.00	620.00	482.00	0.00	138.00	22.26%
<b>Total DW EXTENDED SCHOOL YEAR</b>			<b>\$246,439</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$246,438.96</b>	<b>\$236,078.14</b>	<b>\$0.00</b>	<b>\$10,360.82</b>	<b>4.20%</b>
<b>DW EXTENDED YEAR</b>										
1000128028	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128028	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128028	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128028	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128028	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128028	569	TUITION RESIDENTIAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000128028	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW EXTENDED YEAR</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>										
<b>PES EXTENDED YEAR</b>										
1011128028	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011128028	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES EXTENDED YEAR</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>										
<b>Total 1280 - EXTENDED SCHOOL YEAR</b>										
<b>1301 - VOCATIONAL EDUCATION PRGM</b>										
<b>PHS VOCATIONAL EDUCATION</b>										
1033130100	561	TUITION TO OTHER LEAS	0	0.00	<b>\$121,401.96</b>	0.00	<b>\$121,401.96</b>	61,384.20	39,654.44	20,363.32
<b>Total PHS VOCATIONAL EDUCATION</b>			<b>\$100,000</b>	<b>\$21,401.96</b>	<b>\$0.00</b>	<b>\$121,401.96</b>	<b>\$61,384.20</b>	<b>\$39,654.44</b>	<b>\$20,363.32</b>	<b>16.77%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>										
<b>Total 1301 - VOCATIONAL EDUCATION PRGM</b>										
<b>1410 - CO-CURRICULAR ACTIVITIES</b>										
<b>DW CO-CURRICULAR</b>										
1000141000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW CO-CURRICULAR</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>										
<b>PES CO-CURRICULAR</b>										
1011141000	110	SALARIES	19,865	0.00	0.00	19,865.00	17,685.59	0.00	2,179.41	10.97%
1011141000	220	SOCIAL SECURITY	1,520	0.00	0.00	1,519.73	1,319.30	0.00	200.43	13.19%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011141000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	36.30	0.00	(36.30)	0.00%
1011141000	232	TEACHER RETIREMENT	3,343	0.00	0.00	3,342.87	2,915.32	0.00	427.55	12.79%
1011141000	260	WORKERS COMP INSURANCE	93	0.00	0.00	93.12	85.24	0.00	7.88	8.46%
<b>Total PES CO-CURRICULAR</b>			<b>\$24,821</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,820.72</b>	<b>\$22,041.75</b>	<b>\$0.00</b>	<b>\$2,778.97</b>	<b>11.20%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$24,821</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,820.72</b>	<b>\$22,041.75</b>	<b>\$0.00</b>	<b>\$2,778.97</b>	<b>11.20%</b>
<b>PMS CO-CURRICULAR</b>										
1012141000	110	SALARIES	29,275	0.00	0.00	29,275.00	20,428.46	0.00	8,846.54	30.22%
1012141000	220	SOCIAL SECURITY	2,008	0.00	0.00	2,007.60	1,534.41	0.00	473.19	23.57%
1012141000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012141000	232	TEACHER RETIREMENT	4,277	0.00	0.00	4,277.02	3,406.32	0.00	870.70	20.36%
1012141000	260	WORKERS COMP INSURANCE	122	0.00	0.00	122.35	98.33	0.00	24.02	19.63%
1012141000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012141000	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012141000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS CO-CURRICULAR</b>			<b>\$35,682</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,681.97</b>	<b>\$25,467.52</b>	<b>\$0.00</b>	<b>\$10,214.45</b>	<b>28.63%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$35,682</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,681.97</b>	<b>\$25,467.52</b>	<b>\$0.00</b>	<b>\$10,214.45</b>	<b>28.63%</b>
<b>PHS CO-CURRICULAR</b>										
1033141000	110	SALARIES	55,728	0.00	0.00	55,728.01	43,346.35	0.00	12,381.66	22.22%
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	4,263.16	3,224.75	0.00	988.41	23.18%
1033141000	231	NON-TEACHER RETIREMENT	325	0.00	0.00	325.34	412.98	0.00	(87.64)	(26.94%)
1033141000	232	TEACHER RETIREMENT	8,718	0.00	0.00	8,717.65	6,614.17	0.00	2,103.48	24.13%
1033141000	260	WORKERS COMP INSURANCE	274	0.00	0.00	274.47	208.80	0.00	65.67	23.93%
1033141000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	580	TRAVEL & MILEAGE	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
1033141000	610	SUPPLIES	5,000	0.00	3,000.00	8,000.00	5,450.37	0.00	2,549.63	31.87%
1033141000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	810	DUES AND FEES	6,500	0.00	(3,000.00)	3,500.00	275.00	0.00	3,225.00	92.14%
1033141000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS CO-CURRICULAR</b>			<b>\$82,809</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$82,808.63</b>	<b>\$59,582.42</b>	<b>\$0.00</b>	<b>\$23,226.21</b>	<b>28.05%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$82,809</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$82,808.63</b>	<b>\$59,582.42</b>	<b>\$0.00</b>	<b>\$23,226.21</b>	<b>28.05%</b>
<b>Total 1410 - CO-CURRICULAR ACTIVITIES</b>			<b>\$143,311</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$143,311.32</b>	<b>\$107,091.69</b>	<b>\$0.00</b>	<b>\$36,219.63</b>	<b>25.27%</b>
<b>1420 - ATHLETIC ACTIVITIES</b>										
<b>PMS ATHLETICS</b>										
1012142000	110	SALARIES	32,110	0.00	0.00	32,110.00	24,911.04	0.00	7,198.96	22.42%
1012142000	220	SOCIAL SECURITY	2,456	0.00	0.00	2,456.42	1,863.78	0.00	592.64	24.13%
1012142000	231	NON-TEACHER RETIREMENT	4,872	0.00	0.00	4,872.28	5,346.32	0.00	(474.04)	(9.73%)
1012142000	232	TEACHER RETIREMENT	2,642	0.00	0.00	2,641.52	1,132.08	0.00	1,509.44	57.14%
1012142000	260	WORKERS COMP INSURANCE	159	0.00	0.00	159.20	120.04	0.00	39.16	24.60%
1012142000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012142000	338	GAME OFFICIALS	6,300	0.00	(1,450.00)	4,850.00	4,190.00	0.00	660.00	13.61%
1012142000	610	SUPPLIES	12,800	0.00	1,450.00	14,250.00	13,161.34	0.00	1,088.66	7.64%

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1012142000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012142000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	2,372.00	0.00	0.00	0.00%
1012142000	810	DUES AND FEES	4,350	0.00	0.00	4,350.00	0.00	0.00	1,978.00	45.47%
<b>Total PMS ATHLETICS</b>			<b>\$65,689</b>			<b>\$0.00</b>	<b>\$65,689.42</b>	<b>\$53,096.60</b>	<b>\$0.00</b>	<b>\$12,592.82</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$65,689</b>			<b>\$0.00</b>	<b>\$65,689.42</b>	<b>\$53,096.60</b>	<b>\$0.00</b>	<b>\$12,592.82</b>
<b>PHS ATHLETICS</b>										19.17%
1033142000	110	SALARIES	198,311	0.00	0.00	198,311.00	153,594.00	0.00	44,717.00	22.55%
1033142000	211	HEALTH INSURANCE	23,764	0.00	0.00	23,764.02	23,764.10	0.00	(0.08)	0.00%
1033142000	212	DENTAL INSURANCE	1,841	0.00	0.00	1,841.28	1,841.28	0.00	0.00	0.00%
1033142000	213	LIFE INSURANCE	243	0.00	0.00	243.12	243.12	0.00	0.00	0.00%
1033142000	214	DISABILITY INSURANCE	159	0.00	0.00	159.12	159.12	0.00	0.00	0.00%
1033142000	220	SOCIAL SECURITY	15,171	0.00	0.00	15,170.90	11,658.20	0.00	3,512.70	23.15%
1033142000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	232	TEACHER RETIREMENT	19,503	0.00	0.00	19,503.27	17,497.83	0.00	2,005.44	10.28%
1033142000	260	WORKERS COMP INSURANCE	983	0.00	0.00	983.37	740.00	0.00	243.37	24.75%
1033142000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	2,104.63	0.00	(2,104.63)	0.00%
1033142000	338	GAME OFFICIALS	35,000	0.00	0.00	35,000.00	25,519.26	0.00	9,480.74	27.09%
1033142000	339	ATHLETIC TRAINER SERVICES	29,898	0.00	748.01	30,646.01	20,430.67	0.00	10,215.34	33.33%
1033142000	446	RENT/LEASE SOFTWARE	675	0.00	0.00	675.00	675.00	0.00	0.00	0.00%
1033142000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033142000	580	TRAVEL & MILEAGE	3,300	0.00	0.00	3,300.00	2,642.93	0.00	657.07	19.91%
1033142000	610	SUPPLIES	38,000	0.00	(9,440.25)	28,559.75	25,018.06	2,069.10	1,472.59	5.16%
1033142000	734	EQUIPMENT-ADDITIONAL	0	12,000.00	0.00	12,000.00	12,400.00	0.00	(400.00)	(3.33%)
1033142000	738	EQUIPMENT-REPLACEMENT	8,000	0.00	9,440.25	17,440.25	17,440.25	0.00	0.00	0.00%
1033142000	810	DUES AND FEES	30,000	0.00	(748.01)	29,251.99	21,615.75	0.00	7,636.24	26.11%
1033142000	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	636.40	0.00	363.60	36.36%
<b>Total PHS ATHLETICS</b>			<b>\$405,849</b>	<b>\$12,000.00</b>	<b>\$0.00</b>	<b>\$417,849.08</b>	<b>\$337,980.60</b>	<b>\$2,069.10</b>	<b>\$77,799.38</b>	<b>18.62%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$405,849</b>	<b>\$12,000.00</b>	<b>\$0.00</b>	<b>\$417,849.08</b>	<b>\$337,980.60</b>	<b>\$2,069.10</b>	<b>\$77,799.38</b>	<b>18.62%</b>
<b>Total 1420 - ATHLETIC ACTIVITIES</b>			<b>\$471,538</b>	<b>\$12,000.00</b>	<b>\$0.00</b>	<b>\$483,538.50</b>	<b>\$391,077.20</b>	<b>\$2,069.10</b>	<b>\$90,392.20</b>	<b>18.69%</b>
<b>1490 - OTHER STUDENT ACTIVITIES</b>										
<b>PHS OTHR STUDENT ACTIVITY</b>										
1033149000	110	SALARIES	32,970	0.00	0.00	32,970.00	33,642.00	0.00	(672.00)	(2.04%)
1033149000	211	HEALTH INSURANCE	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1033149000	212	DENTAL INSURANCE	1,473	0.00	0.00	1,473.05	1,482.60	0.00	(9.55)	(0.65%)
1033149000	213	LIFE INSURANCE	54	0.00	0.00	53.52	55.20	0.00	(1.68)	(3.14%)
1033149000	214	DISABILITY INSURANCE	79	0.00	0.00	79.44	79.44	0.00	0.00	0.00%
1033149000	220	SOCIAL SECURITY	2,752	0.00	0.00	2,751.71	2,774.88	0.00	(23.17)	(0.84%)
1033149000	231	NON-TEACHER RETIREMENT	3,683	0.00	0.00	3,682.75	3,757.80	0.00	(75.05)	(2.04%)
1033149000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	260	WORKERS COMP INSURANCE	178	0.00	0.00	178.38	176.45	0.00	1.93	1.08%
1033149000	275	WORKSHOPS NON-UNION	1,200	0.00	0.00	1,200.00	0.00	0.00	1,200.00	100.00%
1033149000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	580	TRAVEL & MILEAGE	1,000	0.00	0.00	1,000.00	76.68	0.00	923.32	92.33%
1033149000	610	SUPPLIES	550	0.00	0.00	550.00	384.41	0.00	165.59	30.11%

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1033149000	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	890	MISCELLANEOUS	550	0.00	0.00	550.00	232.79	0.00	317.21	57.67%
<b>Total PHS OTHR STUDENT ACTIVITY</b>			<b>\$47,489</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$47,488.85</b>	<b>\$45,662.25</b>	<b>\$0.00</b>	<b>\$1,826.60</b>	<b>3.85%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$47,489</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$47,488.85</b>	<b>\$45,662.25</b>	<b>\$0.00</b>	<b>\$1,826.60</b>	<b>3.85%</b>
<b>Total 1490 - OTHER STUDENT ACTVITIES</b>			<b>\$47,489</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$47,488.85</b>	<b>\$45,662.25</b>	<b>\$0.00</b>	<b>\$1,826.60</b>	<b>3.85%</b>
<b>1501 - SELF-FUNDED PROGRAMS</b>										
<b>PES SELF-FUNDED PROGRAMS</b>										
1011150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011150100	519	TRANSPORTATION	3,233	0.00	0.00	3,233.48	0.00	0.00	3,233.48	100.00%
1011150100	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011150100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES SELF-FUNDED PROGRAMS</b>			<b>\$3,233</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,233.48</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,233.48</b>	<b>100.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$3,233</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,233.48</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,233.48</b>	<b>100.00%</b>
<b>PMS SELF-FUNDED PROGRAMS</b>										
1012150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012150100	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012150100	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012150100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS SELF-FUNDED PROGRAMS</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>PHS SELF-FUNDED PROGRAMS</b>										
1033150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS SELF-FUNDED PROGRAMS</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 1501 - SELF-FUNDED PROGRAMS</b>			<b>\$3,233</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,233.48</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,233.48</b>	<b>100.00%</b>
<b>2110 - SOCIAL WORK SERVICES</b>										
<b>DW SOCIAL WORK SERVICES</b>										
1000211000	110	SALARIES	45,860	0.00	0.00	45,860.00	45,860.00	0.00	0.00	0.00%
1000211000	211	HEALTH INSURANCE	16,625	0.00	0.00	16,625.02	22,642.16	0.00	(6,017.14)	(36.19%)
1000211000	212	DENTAL INSURANCE	814	0.00	0.00	814.40	1,482.60	0.00	(668.20)	(82.05%)
1000211000	213	LIFE INSURANCE	75	0.00	0.00	74.64	74.64	0.00	0.00	0.00%
1000211000	214	DISABILITY INSURANCE	121	0.00	0.00	121.44	121.44	0.00	0.00	0.00%
1000211000	220	SOCIAL SECURITY	3,508	0.00	0.00	3,508.29	3,310.56	0.00	197.73	5.64%
1000211000	232	TEACHER RETIREMENT	8,163	0.00	0.00	8,163.08	8,163.20	0.00	(0.12)	0.00%
1000211000	260	WORKERS COMP INSURANCE	227	0.00	0.00	227.42	221.00	0.00	6.42	2.82%
<b>Total DW SOCIAL WORK SERVICES</b>			<b>\$75,394</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,394.29</b>	<b>\$81,875.60</b>	<b>\$0.00</b>	<b>(\$6,481.31)</b>	<b>(8.60%)</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$75,394</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,394.29</b>	<b>\$81,875.60</b>	<b>\$0.00</b>	<b>(\$6,481.31)</b>	<b>(8.60%)</b>

**Pelham School District FY2020 Year-To-Date Budget Status Report**

Account Detail by Function Through June 30, 2020

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>PES SOCIAL WORK SERVICES</b>										
1011211000	550	PRINTING	200	0.00	(175.00)	25.00	0.00	0.00	25.00	100.00%
1011211000	610	SUPPLIES	500	0.00	175.00	675.00	666.58	0.00	8.42	1.25%
1011211000	890	MISCELLANEOUS	300	0.00	0.00	300.00	201.05	0.00	98.95	32.98%
<b>Total PES SOCIAL WORK SERVICES</b>			<b>\$1,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$867.63</b>	<b>\$0.00</b>	<b>\$132.37</b>	<b>13.24%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$1,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$867.63</b>	<b>\$0.00</b>	<b>\$132.37</b>	<b>13.24%</b>
<b>PMS SOCIAL WORK SERVICES</b>										
1012211000	550	PRINTING	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1012211000	610	SUPPLIES	150	0.00	0.00	150.00	150.00	0.00	0.00	0.00%
1012211000	890	MISCELLANEOUS	200	0.00	0.00	200.00	45.09	0.00	154.91	77.46%
<b>Total PMS SOCIAL WORK SERVICES</b>			<b>\$550</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$550.00</b>	<b>\$195.09</b>	<b>\$0.00</b>	<b>\$354.91</b>	<b>64.53%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$550</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$550.00</b>	<b>\$195.09</b>	<b>\$0.00</b>	<b>\$354.91</b>	<b>64.53%</b>
<b>PHS SOCIAL WORK SERVICES</b>										
1033211000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033211000	610	SUPPLIES	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1033211000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS SOCIAL WORK SERVICES</b>			<b>\$500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>100.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>100.00%</b>
<b>Total 2110 - SOCIAL WORK SERVICES</b>			<b>\$77,444</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$77,444.29</b>	<b>\$82,938.32</b>	<b>\$0.00</b>	<b>(\$5,494.03)</b>	<b>(7.09%)</b>
<b>2120 - GUIDANCE SERVICES</b>										
<b>DW GUIDANCE</b>										
1000212000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	275	WORKSHOPS - NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	332	TUTOR SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	446	RENTAL/LEASE SOFTWARE	1,500	0.00	0.00	1,500.00	2,000.00	0.00	(500.00)	(33.33%)
1000212000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW GUIDANCE</b>			<b>\$1,500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>(\$500.00)</b>	<b>(33.33%)</b>
<b>Total 00 - DISTRICT-WIDE</b>										
<b>PES GUIDANCE SERVICES</b>										
1011212000	110	SALARIES	133,725	0.00	0.00	133,725.00	112,675.00	0.00	21,050.00	15.74%
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	29,755	0.00	0.00	29,754.64	43,809.56	0.00	(14,054.92)	(47.24%)
1011212000	212	DENTAL INSURANCE	1,999	0.00	0.00	1,999.40	2,965.20	0.00	(965.80)	(48.30%)
1011212000	213	LIFE INSURANCE	211	0.00	0.00	210.72	183.12	0.00	27.60	13.10%
1011212000	214	DISABILITY INSURANCE	318	0.00	0.00	318.24	278.64	0.00	39.60	12.44%
1011212000	220	SOCIAL SECURITY	10,230	0.00	0.00	10,229.96	7,986.13	0.00	2,243.83	21.93%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011212000	232	TEACHER RETIREMENT	23,803	0.00	0.00	23,803.05	19,968.81	0.00	3,834.24	16.11%
1011212000	260	WORKERS COMP INSURANCE	663	0.00	0.00	663.15	542.88	0.00	120.27	18.14%
1011212000	610	SUPPLIES	3,123	0.00	0.00	3,123.00	553.86	0.00	2,569.14	82.27%
1011212000	641	TEXTBOOKS - ADDITIONAL	536	0.00	0.00	536.00	0.00	0.00	536.00	100.00%
1011212000	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011212000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS GUIDANCE SERVICES</b>			<b>\$204,363</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$204,363.16</b>	<b>\$188,963.20</b>	<b>\$0.00</b>	<b>\$15,399.96</b>	<b>7.54%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$204,363</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$204,363.16</b>	<b>\$188,963.20</b>	<b>\$0.00</b>	<b>\$15,399.96</b>	<b>7.54%</b>
<b>PMS GUIDANCE SERVICES</b>										
1012212000	110	SALARIES	125,005	0.00	0.00	125,005.00	127,007.10	0.00	(2,062.10)	(1.65%)
1012212000	211	HEALTH INSURANCE	24,125	0.00	0.00	24,125.40	24,388.67	0.00	(213.27)	(0.88%)
1012212000	212	DENTAL INSURANCE	1,341	0.00	0.00	1,340.60	1,349.17	0.00	(8.57)	(0.64%)
1012212000	213	LIFE INSURANCE	194	0.00	0.00	194.40	202.56	0.00	(8.16)	(4.20%)
1012212000	214	DISABILITY INSURANCE	280	0.00	0.00	279.60	287.04	0.00	(7.44)	(2.66%)
1012212000	220	SOCIAL SECURITY	9,563	0.00	0.00	9,562.88	9,540.42	0.00	22.46	0.23%
1012212000	232	TEACHER RETIREMENT	22,251	0.00	0.00	22,250.89	22,618.13	0.00	(367.24)	(1.65%)
1012212000	260	WORKERS COMP INSURANCE	620	0.00	0.00	619.91	612.09	0.00	7.82	1.26%
1012212000	325	TESTING PROTOCOLS	750	0.00	240.00	990.00	907.73	0.00	82.27	8.31%
1012212000	330	PROFESSIONAL SERVICES	2,500	0.00	0.00	2,500.00	0.00	0.00	2,500.00	100.00%
1012212000	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012212000	610	SUPPLIES	700	0.00	155.00	855.00	802.57	0.00	52.43	6.13%
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	1,200	0.00	(345.00)	855.00	0.00	0.00	855.00	100.00%
1012212000	737	FURNITURE-REPLACEMENT	1,910	0.00	0.00	1,910.00	1,778.04	0.00	131.96	6.91%
1012212000	890	MISCELLANEOUS	2,150	0.00	(107.00)	2,043.00	1,243.00	0.00	800.00	39.16%
<b>Total PMS GUIDANCE SERVICES</b>			<b>\$192,589</b>	<b>\$0.00</b>	<b>(\$57.00)</b>	<b>\$192,531.68</b>	<b>\$190,746.52</b>	<b>\$0.00</b>	<b>\$1,785.16</b>	<b>0.93%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$192,589</b>	<b>\$0.00</b>	<b>(\$57.00)</b>	<b>\$192,531.68</b>	<b>\$190,746.52</b>	<b>\$0.00</b>	<b>\$1,785.16</b>	<b>0.93%</b>
<b>PHS GUIDANCE SERVICES</b>										
1033212000	110	SALARIES	309,887	0.00	0.00	309,887.14	312,874.80	0.00	(2,987.66)	(0.96%)
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	130,270	0.00	0.00	130,269.53	94,122.78	0.00	36,146.75	27.75%
1033212000	212	DENTAL INSURANCE	8,548	0.00	0.00	8,548.40	5,740.16	0.00	2,808.24	32.85%
1033212000	213	LIFE INSURANCE	580	0.00	0.00	580.32	582.20	0.00	(11.88)	(2.05%)
1033212000	214	DISABILITY INSURANCE	693	0.00	0.00	692.64	723.12	0.00	(30.48)	(4.40%)
1033212000	220	SOCIAL SECURITY	23,706	0.00	0.00	23,706.35	23,917.01	0.00	(210.66)	(0.89%)
1033212000	231	NON-TEACHER RETIREMENT	5,919	0.00	0.00	5,918.98	6,093.23	0.00	(174.25)	(2.94%)
1033212000	232	TEACHER RETIREMENT	45,728	0.00	0.00	45,727.69	45,981.89	0.00	(254.20)	(0.56%)
1033212000	260	WORKERS COMP INSURANCE	1,537	0.00	0.00	1,536.71	1,536.43	0.00	0.28	0.02%
1033212000	275	WORKSHOPS- NON-UNION	1,325	0.00	0.00	1,325.00	399.00	0.00	926.00	69.89%
1033212000	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	3,000.00	0.00	(3,000.00)	0.00%
1033212000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	330	PROFESSIONAL SERVICES	1,000	0.00	0.00	1,000.00	108.00	0.00	892.00	89.20%
1033212000	332	TUTOR SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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1033212000	446	RENTAL/LEASE SOFTWARE	5,000	0.00	(665.00)	4,335.00	3,332.50	0.00	1,002.50	23.13%
1033212000	550	PRINTING	1,000	0.00	0.00	1,000.00	580.91	0.00	419.09	41.91%
1033212000	580	TRAVEL & MILEAGE	1,500	0.00	0.00	1,500.00	451.81	0.00	1,048.19	69.88%
1033212000	610	SUPPLIES	17,535	0.00	0.00	17,535.00	14,769.92	0.00	2,765.08	15.77%
1033212000	640	TEXTBOOKS - REPLACEMENT	450	0.00	0.00	450.00	196.50	0.00	253.50	56.33%
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	1,250	0.00	665.00	1,915.00	1,914.99	0.00	0.01	0.00%
1033212000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	810	DUES AND FEES	1,225	0.00	0.00	1,225.00	1,176.00	0.00	49.00	4.00%
1033212000	890	MISCELLANEOUS	2,000	0.00	0.00	2,000.00	1,407.97	0.00	592.03	29.60%
<b>Total PHS GUIDANCE SERVICES</b>			<b>\$559,153</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$559,152.76</b>	<b>\$518,919.22</b>	<b>\$0.00</b>	<b>\$40,233.54</b>	<b>7.20%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$559,153</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$559,152.76</b>	<b>\$518,919.22</b>	<b>\$0.00</b>	<b>\$40,233.54</b>	<b>7.20%</b>
<b>Total 2120 - GUIDANCE SERVICES</b>			<b>\$957,605</b>	<b>\$0.00</b>	<b>(\$57.00)</b>	<b>\$957,547.60</b>	<b>\$900,628.94</b>	<b>\$0.00</b>	<b>\$56,918.66</b>	<b>5.94%</b>
<b>2134 - NURSE SERVICES</b>										<b>100.00%</b>
<b>DW NURSE SERVICES</b>										
1000213400	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	120	DAILY SUBSTITUTE SALARIES	4,200	0.00	0.00	4,200.00	0.00	0.00	4,200.00	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	321	0.00	0.00	321.30	0.00	0.00	321.30	100.00%
1000213400	260	WORKERS COMP INSURANCE	21	0.00	0.00	20.83	0.00	0.00	20.83	100.00%
<b>Total DW NURSE SERVICES</b>			<b>\$4,542</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,542.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,542.13</b>	<b>100.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>										
<b>PES NURSE SERVICES</b>										
1011213400	110	SALARIES	85,314	0.00	0.00	85,314.00	85,332.83	0.00	(18.83)	(0.02%)
1011213400	114	INSTRUC. ASST. SALARIES	20,194	0.00	0.00	20,193.81	13,606.30	0.00	6,587.51	32.62%
1011213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	834.60	0.00	(834.60)	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	23,213	0.00	0.00	23,212.84	23,404.78	0.00	(191.94)	(0.83%)
1011213400	212	DENTAL INSURANCE	1,473	0.00	0.00	1,473.20	1,482.60	0.00	(9.40)	(0.64%)
1011213400	213	LIFE INSURANCE	138	0.00	0.00	137.76	0.00	0.00	0.00	0.00%
1011213400	214	DISABILITY INSURANCE	220	0.00	0.00	220.08	225.84	0.00	(5.76)	(2.62%)
1011213400	220	SOCIAL SECURITY	8,186	0.00	0.00	8,186.10	7,561.19	0.00	624.91	7.63%
1011213400	232	TEACHER RETIREMENT	10,708	0.00	0.00	10,707.77	10,707.84	0.00	(0.07)	0.00%
1011213400	260	WORKERS COMP INSURANCE	531	0.00	0.00	530.66	487.69	0.00	42.97	8.10%
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	1,148	0.00	0.00	1,148.00	2,427.42	0.00	(1,279.42)	(111.45%)
1011213400	430	REPAIRS & MAINTENANCE	154	0.00	0.00	154.00	90.00	0.00	64.00	41.56%
1011213400	610	SUPPLIES	4,892	0.00	(105.00)	4,787.00	3,858.12	0.00	928.88	19.40%
1011213400	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011213400	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	650	SOFTWARE	1,136	0.00	0.00	1,136.00	1,081.49	0.00	54.51	4.80%
1011213400	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1011213400	810	DUES AND FEES	0	0.00	105.00	105.00	105.00	0.00	0.00	0.00%
<b>Total PES NURSE SERVICES</b>			<b>\$157,306</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$157,306.23</b>	<b>\$151,343.46</b>	<b>\$0.00</b>	<b>\$5,962.77</b>	<b>3.79%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$157,306</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$151,343.46</b>	<b>\$0.00</b>	<b>\$5,962.77</b>	<b>3.79%</b>	
<b>PMS NURSE SERVICES</b>										
1012213400	110	SALARIES	68,933	0.00	0.00	68,933.00	45,968.50	0.00	22,964.50	33.31%
1012213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,296.21	0.00	(1,296.21)	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	16,084	0.00	0.00	16,083.60	21,904.78	0.00	(36,191.18)	(36.19%)
1012213400	212	DENTAL INSURANCE	814	0.00	0.00	814.40	1,482.60	0.00	(668.20)	(82.05%)
1012213400	213	LIFE INSURANCE	108	0.00	0.00	108.48	74.64	0.00	33.84	31.19%
1012213400	214	DISABILITY INSURANCE	159	0.00	0.00	159.12	121.68	0.00	37.44	23.53%
1012213400	220	SOCIAL SECURITY	5,273	0.00	0.00	5,273.37	3,423.60	0.00	1,849.77	35.08%
1012213400	232	TEACHER RETIREMENT	12,270	0.00	0.00	12,270.07	8,041.79	0.00	4,228.28	34.46%
1012213400	260	WORKERS COMP INSURANCE	342	0.00	0.00	341.84	227.70	0.00	114.14	33.39%
1012213400	330	PROFESSIONAL SERVICES	369	0.00	0.00	369.00	1,458.39	0.00	(1,089.39)	(295.23%)
1012213400	430	REPAIRS & MAINTENANCE	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1012213400	610	SUPPLIES	1,875	0.00	(18.25)	1,856.75	1,561.35	90.96	204.44	11.01%
1012213400	650	SOFTWARE	284	0.00	18.25	302.25	270.38	0.00	31.87	10.54%
1012213400	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012213400	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012213400	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS NURSE SERVICES</b>			<b>\$106,712</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$106,711.88</b>	<b>\$85,831.62</b>	<b>\$90.96</b>	<b>\$20,789.30</b>	<b>19.48%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$106,712</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$106,711.88</b>	<b>\$85,831.62</b>	<b>\$90.96</b>	<b>\$20,789.30</b>	<b>19.48%</b>
<b>PHS NURSE SERVICES</b>										
1033213400	110	SALARIES	45,366	0.00	0.00	45,366.00	73,833.00	0.00	(28,467.00)	(62.75%)
1033213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	207.92	0.00	(207.92)	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	21,713	0.00	0.00	21,712.84	21,904.78	0.00	(191.94)	(0.88%)
1033213400	212	DENTAL INSURANCE	1,473	0.00	0.00	1,473.20	1,482.60	0.00	(9.40)	(0.64%)
1033213400	213	LIFE INSURANCE	70	0.00	0.00	69.60	72.96	0.00	(3.36)	(4.83%)
1033213400	214	DISABILITY INSURANCE	113	0.00	0.00	112.80	120.24	0.00	(7.44)	(6.60%)
1033213400	220	SOCIAL SECURITY	3,470	0.00	0.00	3,470.50	5,470.86	0.00	(2,000.36)	(57.64%)
1033213400	232	TEACHER RETIREMENT	8,075	0.00	0.00	8,075.15	8,112.09	0.00	(36.94)	(0.46%)
1033213400	260	WORKERS COMP INSURANCE	225	0.00	0.00	224.97	356.53	0.00	(131.56)	(58.48%)
1033213400	330	PROFESSIONAL SERVICES	1,500	0.00	0.00	1,500.00	30.00	0.00	1,470.00	98.00%
1033213400	430	REPAIRS & MAINTENANCE	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1033213400	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	(18.25)	2,481.75	0.00	432.09	0.00%
1033213400	610	SUPPLIES	2,500	0.00	18.25	2,099.66	0.00	0.00	432.09	17.41%
1033213400	650	SOFTWARE	284	0.00	0.00	207.38	31.87	0.00	10.54%	

## Pelham School District FY2020 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2020

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033213400	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033213400	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS NURSE SERVICES</b>			<b>\$84,989</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$84,989.00</b>	<b>\$113,911.02</b>	<b>\$0.00</b>	<b>(\$28,921.96)</b>	<b>(34.03%)</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$84,989</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$84,989.00</b>	<b>\$113,911.02</b>	<b>\$0.00</b>	<b>(\$28,921.96)</b>	<b>(34.03%)</b>
<b>Total 2134 - NURSE SERVICES</b>			<b>\$353,549</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$353,549.30</b>	<b>\$351,086.10</b>	<b>\$90.96</b>	<b>\$2,372.24</b>	<b>0.67%</b>
<b>2140 - PSYCHOLOGICAL SERVICES</b>										
<b>DW PSYCH SERVICES</b>										
1000214000	110	SALARIES	143,281	0.00	0.00	143,280.82	108,734.00	0.00	34,546.82	24.11%
1000214000	211	HEALTH INSURANCE	26,405	0.00	0.00	26,404.51	16,859.85	0.00	9,534.66	36.11%
1000214000	212	DENTAL INSURANCE	1,544	0.00	0.00	1,544.40	1,008.66	0.00	535.74	34.69%
1000214000	213	LIFE INSURANCE	180	0.00	0.00	180.00	166.70	0.00	13.30	7.39%
1000214000	214	DISABILITY INSURANCE	294	0.00	0.00	294.48	251.74	0.00	42.74	14.51%
1000214000	220	SOCIAL SECURITY	10,961	0.00	0.00	10,960.99	8,272.08	0.00	2,688.91	24.53%
1000214000	232	TEACHER RETIREMENT	19,785	0.00	0.00	19,784.85	18,933.54	0.00	841.31	4.25%
1000214000	260	WORKERS COMP INSURANCE	711	0.00	0.00	710.53	523.73	0.00	186.80	26.29%
1000214000	275	WORKSHOPS- NON-UNION	1,950	0.00	0.00	1,950.00	0.00	0.00	1,950.00	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	35.00	0.00	465.00	93.00%
1000214000	330	PROFESSIONAL SERVICES	92,680	3,000.00	0.00	95,680.00	280,102.53	14,430.28	(198,852.81)	(207.83%)
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	4,060	0.00	0.00	4,060.00	738.35	0.00	3,321.55	81.81%
1000214000	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	644	PUBLICATIONS	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1000214000	650	SOFTWARE	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1000214000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000214000	810	DUES AND FEES	210	0.00	0.00	210.00	0.00	0.00	210.00	100.00%
<b>Total DW PSYCH SERVICES</b>			<b>\$305,511</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$308,510.58</b>	<b>\$435,646.18</b>	<b>\$14,430.28</b>	<b>(\$141,565.88)</b>	<b>(45.89%)</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$305,511</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$308,510.58</b>	<b>\$435,646.18</b>	<b>\$14,430.28</b>	<b>(\$141,565.88)</b>	<b>(45.89%)</b>
<b>PES PSYCH SERVICES</b>										
1011214000	325	TESTING PROTOCOLS	1,686	0.00	0.00	1,686.00	1,646.70	0.00	39.30	2.33%
1011214000	610	SUPPLIES	428	0.00	0.00	428.00	0.00	0.00	428.00	100.00%
<b>Total PES PSYCH SERVICES</b>			<b>\$2,114</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,114.00</b>	<b>\$1,646.70</b>	<b>\$0.00</b>	<b>\$467.30</b>	<b>22.11%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$2,114</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,114.00</b>	<b>\$1,646.70</b>	<b>\$0.00</b>	<b>\$467.30</b>	<b>22.11%</b>
<b>PMS PSYCH SERVICES</b>										
1012214000	325	TESTING PROTOCOLS	2,065	142.00	0.00	2,207.00	2,137.24	0.00	69.76	3.16%
1012214000	610	SUPPLIES	150	0.00	0.00	150.00	0.00	0.00	150.00	100.00%
<b>Total PMS PSYCH SERVICES</b>			<b>\$2,215</b>	<b>\$142.00</b>	<b>\$0.00</b>	<b>\$2,357.00</b>	<b>\$2,137.24</b>	<b>\$0.00</b>	<b>\$219.76</b>	<b>9.32%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$2,215</b>	<b>\$142.00</b>	<b>\$0.00</b>	<b>\$2,357.00</b>	<b>\$2,137.24</b>	<b>\$0.00</b>	<b>\$219.76</b>	<b>9.32%</b>
<b>PHS PSYCH SERVICES</b>										
1033214000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033214000	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	2,065	316.94	0.00	2,381.94	982.74	0.00	1,399.20	58.74%
1033214000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	610	SUPPLIES	150	0.00	0.00	150.00	0.00	0.00	150.00	100.00%
<b>Total PHS PSYCH SERVICES</b>			<b>\$2,215</b>	<b>\$316.94</b>	<b>\$0.00</b>	<b>\$2,531.94</b>	<b>\$982.74</b>	<b>\$0.00</b>	<b>\$1,549.20</b>	<b>61.19%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$2,215</b>	<b>\$316.94</b>	<b>\$0.00</b>	<b>\$2,531.94</b>	<b>\$982.74</b>	<b>\$0.00</b>	<b>\$1,549.20</b>	<b>61.19%</b>
<b>Total 2140 - PSYCHOLOGICAL SERVICES</b>			<b>\$312,055</b>	<b>\$3,458.94</b>	<b>\$0.00</b>	<b>\$315,513.52</b>	<b>\$440,412.86</b>	<b>\$14,430.28</b>	<b>(\$139,329.62)</b>	<b>(44.16%)</b>
<b>2150 - SPEECH SERVICES</b>										
<b>DW SPEECH SERVICES</b>										
1000215000	110	SALARIES	255,901	0.00	0.00	255,901.08	150,884.21	0.00	105,016.87	41.04%
1000215000	114	INSTRUC. ASST. SALARIES	23,494	0.00	0.00	23,494.38	23,494.38	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	38,411	0.00	0.00	38,411.36	33,533.92	0.00	4,867.44	12.67%
1000215000	212	DENTAL INSURANCE	2,668	0.00	0.00	2,668.07	1,639.10	0.00	1,028.97	38.57%
1000215000	213	LIFE INSURANCE	387	0.00	0.00	386.82	244.56	0.00	142.26	36.78%
1000215000	214	DISABILITY INSURANCE	552	0.00	0.00	551.86	318.24	0.00	233.62	42.33%
1000215000	220	SOCIAL SECURITY	21,603	0.00	0.00	21,603.25	12,979.01	0.00	8,624.24	39.92%
1000215000	232	TEACHER RETIREMENT	51,461	0.00	0.00	51,460.88	26,857.26	0.00	24,603.62	47.81%
1000215000	260	WORKERS COMP INSURANCE	1,400	0.00	0.00	1,400.41	839.93	0.00	560.48	40.02%
1000215000	275	WORKSHOPS - NON-UNION	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1000215000	321	PROFESSIONAL EDU SERVICES	688	0.00	0.00	687.50	0.00	0.00	687.50	100.00%
1000215000	330	PROFESSIONAL SERVICES	33,600	0.00	0.00	33,600.00	329,380.91	0.00	(295,780.91)	(880.30%)
1000215000	430	REPAIRS & MAINTENANCE	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1000215000	450	SUPPLIES	450	0.00	0.00	450.00	0.00	0.00	450.00	100.00%
1000215000	610	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	640	EQUIPMENT-ADDITIONAL	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
<b>Total DW SPEECH SERVICES</b>			<b>\$433,816</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$433,815.61</b>	<b>\$580,181.52</b>	<b>\$0.00</b>	<b>(\$146,365.91)</b>	<b>(33.74%)</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$433,816</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$433,815.61</b>	<b>\$580,181.52</b>	<b>\$0.00</b>	<b>(\$146,365.91)</b>	<b>(33.74%)</b>
<b>PES SPEECH SERVICES</b>										
1011215000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	325	TESTING PROTOCOLS	1,500	0.00	0.00	1,500.00	266.00	0.00	1,234.00	82.27%
1011215000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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Account Detail by Function Through June 30, 2020

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011215000	610	SUPPLIES	1,050	0.00	0.00	1,050.00	460.05	0.00	589.95	56.19%
1011215000	640	TEXTBOOKS - REPLACEMENT	430	0.00	0.00	430.00	0.00	0.00	430.00	100.00%
1011215000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	734	EQUIPMENT-ADDITIONAL	108	0.00	0.00	108.00	0.00	0.00	108.00	100.00%
1011215000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES SPEECH SERVICES</b>			<b>\$3,088</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,088.00</b>	<b>\$726.05</b>	<b>\$0.00</b>	<b>\$2,361.95</b>	<b>76.49%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$3,088</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,088.00</b>	<b>\$726.05</b>	<b>\$0.00</b>	<b>\$2,361.95</b>	<b>76.49%</b>
<b>PMS SPEECH SERVICES</b>										
1012215000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012215000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012215000	325	TESTING PROTOCOLS	800	0.00	0.00	800.00	665.70	0.00	134.30	16.79%
1012215000	610	SUPPLIES	350	0.00	0.00	350.00	217.15	0.00	132.85	37.96%
<b>Total PMS SPEECH SERVICES</b>			<b>\$1,150</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,150.00</b>	<b>\$882.85</b>	<b>\$0.00</b>	<b>\$267.15</b>	<b>23.23%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$1,150</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,150.00</b>	<b>\$882.85</b>	<b>\$0.00</b>	<b>\$267.15</b>	<b>23.23%</b>
<b>PHS SPEECH SERVICES</b>										
1033215000	325	TESTING PROTOCOLS	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	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%
<b>Total PHS SPEECH SERVICES</b>			<b>\$1,500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>100.00%</b>
<b>Total 13 - PELHAM HIGH SCHOOL</b>			<b>\$1,500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>100.00%</b>
<b>Total 2150 - SPEECH SERVICES</b>			<b>\$439,554</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$439,553.61</b>	<b>\$581,790.42</b>	<b>\$0.00</b>	<b>(\$142,236.81)</b>	<b>(32.36%)</b>
<b>2162 - PT SERVICES</b>										
<b>DW PT SERVICES</b>										
1000216200	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216200	330	PROFESSIONAL SERVICES	70,000	0.00	0.00	70,000.00	30,624.00	0.00	39,376.00	56.25%
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	2,500.00	(150.00%)
1000216200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW PT SERVICES</b>			<b>\$71,200</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$71,200.00</b>	<b>\$30,624.00</b>	<b>\$2,500.00</b>	<b>\$38,076.00</b>	<b>53.48%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$71,200</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$71,200.00</b>	<b>\$30,624.00</b>	<b>\$2,500.00</b>	<b>\$38,076.00</b>	<b>53.48%</b>
<b>PHS PT SERVICES</b>										
1033216200	610	SUPPLIES	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
<b>Total PHS PT SERVICES</b>			<b>\$300</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300.00</b>	<b>100.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$300</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300.00</b>	<b>100.00%</b>
<b>Total 2162 - PT SERVICES</b>			<b>\$71,500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$71,500.00</b>	<b>\$30,624.00</b>	<b>\$2,500.00</b>	<b>\$38,076.00</b>	<b>53.48%</b>
<b>2163 - OT SERVICES</b>										
<b>DW OT SERVICES</b>										
1000216300	110	SALARIES	161,817	0.00	0.00	161,817.00	166,895.00	0.00	(5,078.00)	(3.14%)
1000216300	211	HEALTH INSURANCE	33,756	0.00	0.00	33,756.37	34,028.17	0.00	(271.80)	(0.81%)
1000216300	212	DENTAL INSURANCE	2,526	0.00	0.00	2,525.60	2,541.84	0.00	(16.24)	(0.64%)
1000216300	213	LIFE INSURANCE	263	0.00	0.00	262.56	270.72	0.00	(8.16)	(3.11%)
1000216300	214	DISABILITY INSURANCE	418	0.00	0.00	418.32	426.48	0.00	(8.16)	(1.95%)

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000216300	220	SOCIAL SECURITY	12,608	0.00	0.00	12,608.50	12,741.25	0.00	(132,75)	(1.05%)
1000216300	232	TEACHER RETIREMENT	28,803	0.00	0.00	28,803.43	29,707.32	0.00	(903.89)	(3.14%)
1000216300	260	WORKERS COMP INSURANCE	817	0.00	0.00	817.33	818.63	0.00	(1.30)	(0.16%)
1000216300	275	WORKSHOPS- NON-UNION	750	0.00	0.00	750.00	250.00	0.00	500.00	66.67%
1000216300	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216300	325	TESTING PROTOCOLS	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1000216300	330	PROFESSIONAL SERVICES	39,840	0.00	0.00	39,840.00	8,159.00	0.00	31,681.00	79.52%
1000216300	610	SUPPLIES	300	0.00	0.00	300.00	0.00	0.00	300.00	100.00%
1000216300	734	EQUIPMENT-ADDITIONAL	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1000216300	738	EQUIPMENT-REPLACEMENT	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
<b>Total DW OT SERVICES</b>			<b>\$282,749</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$282,749.11</b>	<b>\$255,838.41</b>	<b>\$0.00</b>	<b>\$26,910.70</b>	<b>9.52%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$282,749</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$282,749.11</b>	<b>\$255,838.41</b>	<b>\$0.00</b>	<b>\$26,910.70</b>	<b>9.52%</b>
<b>PES OT SERVICES</b>										
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	545	0.00	0.00	545.00	444.00	0.00	101.00	18.53%
1011216300	610	SUPPLIES	792	0.00	0.00	6.88	798.88	0.00	137.00	17.15%
1011216300	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	734	EQUIPMENT-ADDITIONAL	755	0.00	(6.88)	748.12	530.50	0.00	217.62	29.09%
1011216300	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES OT SERVICES</b>			<b>\$2,092</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,092.00</b>	<b>\$1,636.38</b>	<b>\$0.00</b>	<b>\$455.62</b>	<b>21.78%</b>
<b>PES PRESCHOOL OT SERVICES</b>										
1011216328	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216328	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216328	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES PRESCHOOL OT SERVICES</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>KINDERGARTEN OT SERVICES</b>										
1011216329	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216329	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216329	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216329	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total KINDERGARTEN OT SERVICES</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>										
<b>PMS OT SERVICES</b>			<b>\$2,092</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,092.00</b>	<b>\$1,636.38</b>	<b>\$0.00</b>	<b>\$455.62</b>	<b>21.78%</b>
1012216300	325	TESTING PROTOCOLS	300	0.00	0.00	130.00	430.00	426.00	0.00	4.00
1012216300	610	SUPPLIES	1,000	0.00	0.00	1,000.00	754.21	754.21	0.00	245.79
1012216300	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	734	EQUIPMENT-ADDITIONAL	300	0.00	(130.00)	170.00	0.00	0.00	170.00	100.00%

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1012216300	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012216300	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS OT SERVICES</b>			<b>\$1,600</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,600.00</b>	<b>\$1,180.21</b>	<b>\$0.00</b>	<b>\$419.79</b>	<b>26.24%</b>
<b>Total 112 - PELHAM MEMORIAL SCHOOL</b>			<b>\$1,600</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,600.00</b>	<b>\$1,180.21</b>	<b>\$0.00</b>	<b>\$419.79</b>	<b>26.24%</b>
<b>PHS OT SERVICES</b>										
1033216300	325	TESTING PROTOCOLS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033216300	610	SUPPLIES	4,000	0.00	0.00	4,000.00	0.00	0.00	4,000.00	0.00%
1033216300	734	EQUIPMENT-ADDITIONAL	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
1033216300	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033216300	738	EQUIPMENT-REPLACEMENT	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
<b>Total PHS OT SERVICES</b>			<b>\$6,500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,500.00</b>	<b>100.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$6,500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,500.00</b>	<b>100.00%</b>
<b>Total 2163 - OT SERVICES</b>			<b>\$29,941</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$292,941.11</b>	<b>\$258,655.00</b>	<b>\$0.00</b>	<b>\$34,286.11</b>	<b>11.70%</b>
<b>2190 - OTHER PUPIL SERVICES</b>										
<b>PES OTHER STUDENT SERVICE</b>										
1011219000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011219000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011219000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES OTHER STUDENT SERVICE</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>PMS OTHER STUDENT SERVICE</b>										
1012219000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012219000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012219000	610	SUPPLIES	1,000	0.00	0.00	1,000.00	31.98	0.00	968.02	96.80%
1012219000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012219000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS OTHER STUDENT SERVICE</b>			<b>\$1,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$31.98</b>	<b>\$0.00</b>	<b>\$968.02</b>	<b>96.80%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$1,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$31.98</b>	<b>\$0.00</b>	<b>\$968.02</b>	<b>96.80%</b>
<b>PHS OTHER STUDENT SERVICE</b>										
1033219000	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
<b>Total PHS OTHER STUDENT SERVICE</b>			<b>\$1,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>100.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$1,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>100.00%</b>
<b>Total 2190 - OTHER PUPIL SERVICES</b>			<b>\$2,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$31.98</b>	<b>\$0.00</b>	<b>\$1,968.02</b>	<b>98.40%</b>
<b>2210 - IMPROVEMENT- INSTRUCTION</b>										
<b>DW IMPROVEMENT INSTRUC</b>										
1000221000	110	SALARIES	197,217	0.00	0.00	197,217.00	177,381.25	0.00	19,835.75	10.06%
1000221000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	211	HEALTH INSURANCE	23,764	0.00	0.00	23,764.02	23,764.10	0.00	(0.08)	0.00%
1000221000	212	DENTAL INSURANCE	1,841	0.00	0.00	1,841.28	1,841.28	0.00	0.00	0.00%
1000221000	213	LIFE INSURANCE	243	0.00	0.00	243.12	243.12	0.00	0.00	0.00%
1000221000	214	DISABILITY INSURANCE	639	0.00	0.00	639.12	639.12	0.00	0.00	0.00%
1000221000	220	SOCIAL SECURITY	16,617	0.00	0.00	16,617.10	13,437.56	0.00	3,179.54	19.13%

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1000221000	232	TEACHER RETIREMENT	38,665	0.00	0.00	38,664.63	31,637.28	0.00	7,027.35	18.18%
1000221000	260	WORKERS COMP INSURANCE	1,077	0.00	0.00	1,077.19	854.80	0.00	222.39	20.65%
1000221000	273	WORKSHOPS - PEA	0	0.00	0.00	0.00	0.00	0.00	420.00	0.00%
1000221000	275	WORKSHOPS - NON-UNION	1,250	0.00	0.00	1,250.00	830.00	0.00	420.00	33.60%
1000221000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
1000221000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	446	RENTAL/LEASE SOFTWARE	8,250	0.00	0.00	8,250.00	7,300.00	0.00	950.00	11.52%
1000221000	550	PRINTING	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
1000221000	580	TRAVEL & MILEAGE	2,800	0.00	0.00	2,800.00	2,572.81	0.00	227.19	8.11%
1000221000	610	SUPPLIES	1,500	0.00	0.00	1,500.00	1,713.52	0.00	(213.52)	(14.23%)
1000221000	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	810	DUES AND FEES	1,500	0.00	0.00	1,500.00	1,355.00	0.00	145.00	9.67%
1000221000	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	362.48	0.00	637.52	63.75%
<b>Total DW IMPROVEMENT INSTRUC</b>			<b>\$301,363</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$301,363.46</b>	<b>\$263,932.32</b>	<b>\$0.00</b>	<b>\$37,431.14</b>	<b>12.42%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$301,363</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$301,363.46</b>	<b>\$263,932.32</b>	<b>\$0.00</b>	<b>\$37,431.14</b>	<b>12.42%</b>
<b>PES IMPROV INSTRUCTION</b>										
1011221000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011221000	644	PUBLICATIONS	250	0.00	0.00	250.00	26.10	0.00	23.90	9.56%
<b>Total PES IMPROV INSTRUCTION</b>			<b>\$250</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250.00</b>	<b>\$226.10</b>	<b>\$0.00</b>	<b>\$23.90</b>	<b>9.56%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>										
<b>PMS IMPROVE INSTRUCTION</b>										
1012221000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012221000	641	TEXTBOOKS - ADDITIONAL	500	0.00	(500.00)	0.00	0.00	0.00	0.00	0.00%
1012221000	890	MISCELLANEOUS	700	0.00	0.00	700.00	631.63	0.00	68.37	9.77%
<b>Total PMS IMPROVE INSTRUCTION</b>			<b>\$1,200</b>	<b>\$0.00</b>	<b>(\$500.00)</b>	<b>\$700.00</b>	<b>\$631.63</b>	<b>\$0.00</b>	<b>\$68.37</b>	<b>9.77%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>										
<b>PHS IMPROVE INSTRUCTION</b>										
1033221000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	644	PUBLICATIONS	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
<b>Total PHS IMPROVE INSTRUCTION</b>			<b>\$500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>100.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>100.00%</b>
<b>Total 2210 - IMPROVEMENT- INSTRUCTION</b>			<b>\$303,313</b>	<b>\$0.00</b>	<b>(\$500.00)</b>	<b>\$302,813.46</b>	<b>\$264,790.05</b>	<b>\$0.00</b>	<b>\$38,023.41</b>	<b>12.56%</b>
<b>2212 - INSTR/CURRIC DEVELOPMENT</b>										
<b>INSTR &amp; CURRICULUM DEVEL</b>										
1000221200	110	SALARIES	15,000	0.00	0.00	15,000.00	11,933.22	0.00	3,066.78	20.45%
1000221200	220	SOCIAL SECURITY	1,148	0.00	0.00	1,147.50	891.93	0.00	255.57	22.27%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000221200	232	TEACHER RETIREMENT	2,670	0.00	0.00	2,670.00	2,124.12	0.00	545.88	20.44%
1000221200	260	WORKERS COMP INSURANCE	74	0.00	0.00	74.39	56.51	0.00	17.88	24.04%
1000221200	580	TRAVEL & MILEAGE	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1000221200	610	SUPPLIES	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1000221200	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	59.00	0.00	941.00	94.10%
<b>Total INSTR &amp; CURRICULUM DEVEL</b>			<b>\$20,392</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,391.89</b>	<b>\$15,064.78</b>	<b>\$0.00</b>	<b>\$5,327.11</b>	<b>26.12%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$20,392</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,391.89</b>	<b>\$15,064.78</b>	<b>\$0.00</b>	<b>\$5,327.11</b>	<b>26.12%</b>
<b>Total 2212 - INSTR/CURRIC DEVELOPMENT</b>			<b>\$20,392</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,391.89</b>	<b>\$15,064.78</b>	<b>\$0.00</b>	<b>\$5,327.11</b>	<b>26.12%</b>
<b>2213 - INSTRUCTION STAFF TRAINING</b>										
<b>DW INSTR STAFF TRAINING</b>										
1000221200	110	SALARIES	18,750	0.00	0.00	18,750.00	14,000.00	0.00	4,750.00	25.33%
1000221200	114	INSTRUC. ASST. SALARIES	2,300	0.00	0.00	2,300.00	2,750.00	0.00	(450.00)	(19.57%)
1000221200	220	SOCIAL SECURITY	1,610	0.00	0.00	1,610.33	1,239.51	0.00	370.82	23.03%
1000221200	232	TEACHER RETIREMENT	3,204	0.00	0.00	3,204.00	2,429.00	0.00	712.00	22.22%
1000221200	260	WORKERS COMP INSURANCE	101	0.00	0.00	100.67	80.68	0.00	19.99	19.86%
1000221200	271	WORKSHOPS PESPA	7,500	0.00	0.00	7,500.00	250.00	0.00	7,250.00	96.67%
1000221200	272	COURSE REIMBURSE PESPA	7,500	0.00	0.00	7,500.00	4,900.00	0.00	2,600.00	34.67%
1000221200	273	WORKSHOPS PEA	22,000	0.00	0.00	22,000.00	9,803.01	0.00	12,196.99	55.44%
1000221200	274	COURSE REIMBURSEMENT PEA	59,000	0.00	0.00	59,000.00	64,946.75	0.00	(5,946.75)	(10.08%)
1000221200	275	WORKSHOPS NON-UNION	2,500	0.00	0.00	2,500.00	0.00	0.00	2,500.00	100.00%
1000221200	276	COURSE REIMBURS NON-UNION	25,000	0.00	0.00	25,000.00	24,235.00	0.00	765.00	3.06%
1000221200	330	PROFESSIONAL SERVICES	500	0.00	0.00	500.00	6,000.00	0.00	(5,500.00)	(1,100.00%)
1000221200	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221200	610	SUPPLIES	550	0.00	0.00	550.00	459.15	0.00	90.85	16.52%
1000221200	890	MISCELLANEOUS	1,300	0.00	0.00	1,300.00	1,306.28	0.00	(6.28)	(0.48%)
<b>Total DW INSTRUC STAFF TRAINING</b>			<b>\$151,815</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$151,815.00</b>	<b>\$132,462.38</b>	<b>\$0.00</b>	<b>\$19,352.62</b>	<b>12.75%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$151,815</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$151,815.00</b>	<b>\$132,462.38</b>	<b>\$0.00</b>	<b>\$19,352.62</b>	<b>12.75%</b>
<b>Total 2213 - INSTRUCTION STAFF TRAIN'G</b>			<b>\$151,815</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$151,815.00</b>	<b>\$132,462.38</b>	<b>\$0.00</b>	<b>\$19,352.62</b>	<b>12.75%</b>
<b>2222 - LIBRARY SERVICES</b>										
<b>PES LIBRARY SERVICES</b>										
1011222200	110	SALARIES	42,631	0.00	0.00	42,631.00	42,631.00	0.00	0.00	0.00%
1011222200	114	INSTRUC. ASST. SALARIES	19,721	0.00	0.00	19,720.61	19,649.86	0.00	70.75	0.36%
1011222200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	882.50	0.00	(862.50)	0.00%
1011222200	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	211	HEALTH INSURANCE	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1011222200	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	213	LIFE INSURANCE	68	0.00	0.00	68.16	69.60	0.00	(1.44)	(2.11%)
1011222200	214	DISABILITY INSURANCE	110	0.00	0.00	110.16	113.04	0.00	(2.88)	(2.61%)
1011222200	220	SOCIAL SECURITY	4,999	0.00	0.00	4,999.40	5,000.01	0.00	(60.61)	(1.21%)
1011222200	232	TEACHER RETIREMENT	7,588	0.00	0.00	7,588.32	7,588.34	0.00	(0.02)	0.00%
1011222200	260	WORKERS COMP INSURANCE	324	0.00	0.00	324.08	318.61	0.00	5.47	1.69%
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	642	0.00	0.00	22.11	664.11	0.00	72.64	10.94%

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1011222200	640	TEXTBOOKS - REPLACEMENT	2,997	0.00	(22.11)	2,974.89	1,967.06	0.00	1,007.83	33.88%
1011222200	643	INFORMATION ACCESS FEES	3,098	0.00	0.00	3,098.00	2,639.00	0.00	459.00	14.82%
1011222200	644	PUBLICATIONS	513	0.00	0.00	513.00	250.24	0.00	262.76	51.22%
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	908	0.00	0.00	908.00	907.05	0.00	0.95	0.10%
1011222200	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.01	0.00	0.01	100.00%
1011222200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES LIBRARY SERVICES</b>			<b>\$86,600</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$86,599.74</b>	<b>\$85,647.78</b>	<b>\$0.00</b>	<b>\$951.96</b>	<b>1.10%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$86,600</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$86,599.74</b>	<b>\$85,647.78</b>	<b>\$0.00</b>	<b>\$951.96</b>	<b>1.10%</b>
<b>PMS LIBRARY SERVICES</b>										
1012222200	110	SALARIES	57,260	0.00	0.00	57,260.00	57,260.00	0.00	0.00	0.00%
1012222200	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	1,275.00	0.00	(1,275.00)	0.00%
1012222200	211	HEALTH INSURANCE	16,084	0.00	0.00	16,083.60	10,733.56	0.00	5,290.04	32.89%
1012222200	212	DENTAL INSURANCE	814	0.00	0.00	814.40	625.66	0.00	188.74	23.18%
1012222200	213	LIFE INSURANCE	88	0.00	0.00	87.60	92.40	0.00	(4.80)	(5.48%)
1012222200	214	DISABILITY INSURANCE	143	0.00	0.00	143.04	151.68	0.00	(8.64)	(6.04%)
1012222200	220	SOCIAL SECURITY	4,380	0.00	0.00	4,380.39	4,392.64	0.00	(12.25)	(0.28%)
1012222200	232	TEACHER RETIREMENT	10,192	0.00	0.00	10,192.28	10,192.25	0.00	0.03	0.00%
1012222200	260	WORKERS COMP INSURANCE	284	0.00	0.00	283.95	281.98	0.00	1.97	0.69%
1012222200	430	REPAIRS & MAINTENANCE	400	0.00	0.00	400.00	0.00	0.00	400.00	100.00%
1012222200	610	SUPPLIES	340	0.00	0.00	340.00	334.19	0.00	5.81	1.71%
1012222200	640	TEXTBOOKS - REPLACEMENT	2,000	0.00	0.00	2,000.00	1,988.29	0.00	11.71	0.59%
1012222200	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	643	INFORMATION ACCESS FEES	5,500	0.00	285.00	5,785.00	5,784.05	0.00	0.95	0.02%
1012222200	644	PUBLICATIONS	900	0.00	(285.00)	615.00	494.46	0.00	120.54	19.60%
1012222200	649	TAPES/CD/DVD/AUDIO VISUAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222200	890	MISCELLANEOUS	900	0.00	0.00	900.00	900.00	0.00	0.00	0.00%
<b>Total PMS LIBRARY SERVICES</b>			<b>\$99,285</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$99,285.26</b>	<b>\$94,566.16</b>	<b>\$0.00</b>	<b>\$4,719.10</b>	<b>4.75%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$99,285</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$99,285.26</b>	<b>\$94,566.16</b>	<b>\$0.00</b>	<b>\$4,719.10</b>	<b>4.75%</b>
<b>PHS LIBRARY SERVICES</b>										
1033222200	110	SALARIES	45,596	0.00	0.00	45,596.42	43,638.16	0.00	1,958.26	4.29%
1033222200	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	211	HEALTH INSURANCE	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1033222200	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	213	LIFE INSURANCE	68	0.00	0.00	68.16	69.60	0.00	(1.44)	(2.11%)
1033222200	214	DISABILITY INSURANCE	111	0.00	0.00	110.64	113.52	0.00	(2.88)	(2.60%)
1033222200	220	SOCIAL SECURITY	3,718	0.00	0.00	3,717.62	3,567.87	0.00	149.75	4.03%
1033222200	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222200	232	TEACHER RETIREMENT	8,116	0.00	0.00	8,116.17	7,767.58	0.00	348.59	4.30%
1033222200	260	WORKERS COMP INSURANCE	241	0.00	0.00	240.99	244.76	0.00	16.23	6.73%

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1033222200	430	REPAIRS & MAINTENANCE SUPPLIES	500	0.00	497.83	997.83	0.00	0.00	0.00	0.00%
1033222200	610	TEXTBOOKS - REPLACEMENT	2,000	0.00	0.00	2,000.00	1,699.19	0.00	300.81	15.04%
1033222200	640	INFORMATION ACCESS FEES	6,000	0.00	0.00	6,000.00	4,252.50	0.00	1,747.50	29.12%
1033222200	643	PUBLICATIONS	28,000	0.00	0.00	28,000.00	25,440.63	0.00	2,559.37	9.14%
1033222200	644	TAPES/CD/DVD/AUDIO VISUAL	2,000	0.00	(29,00)	1,971.00	753.15	0.00	1,217.85	61.79%
1033222200	649	FURNITURE-ADDITIONAL	1,000	0.00	0.00	1,000.00	39.44	0.00	960.56	96.06%
1033222200	733	EQUIPMENT-ADDITIONAL	0	3,836.80	0.00	3,836.80	0.00	0.00	0.00	0.00%
1033222200	734	EQUIPMENT-REPLACEMENT	750	0.00	(468.83)	281.17	21.99	0.00	259.18	92.18%
1033222200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS LIBRARY SERVICES</b>			<b>\$101,100</b>		<b>\$3,836.80</b>	<b>\$0.00</b>	<b>\$104,936.80</b>	<b>\$95,423.02</b>	<b>\$0.00</b>	<b>\$9,513.78</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$101,100</b>		<b>\$3,836.80</b>	<b>\$0.00</b>	<b>\$104,936.80</b>	<b>\$95,423.02</b>	<b>\$0.00</b>	<b>\$9,513.78</b>
<b>Total 2222 - LIBRARY SERVICES</b>			<b>\$286,985</b>		<b>\$3,836.80</b>	<b>\$0.00</b>	<b>\$290,821.80</b>	<b>\$275,636.96</b>	<b>\$0.00</b>	<b>\$15,184.84</b>
<b>2225 - COMPUTER TECHNOLOGY</b>										
<b>DW COMPUTER INSTRUCTION</b>										
1000222500	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	275	WORKSHOPS - NON-UNION	2,000	0.00	0.00	2,000.00	888.00	0.00	1,112.00	55.60%
1000222500	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	442	RENTAL/LEASE EQUIPMENT	139,843	0.00	0.00	139,843.00	139,811.30	0.00	31.70	0.02%
1000222500	580	TRAVEL & MILAGE	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1000222500	610	SUPPLIES	7,800	0.00	0.00	7,800.00	6,803.04	0.00	996.96	12.78%
1000222500	650	SOFTWARE	1,500	0.00	0.00	1,500.00	250.00	0.00	1,250.00	83.33%
1000222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW COMPUTER INSTRUCTION</b>			<b>\$152,143</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$152,143.00</b>	<b>\$147,752.34</b>	<b>\$0.00</b>	<b>\$4,390.66</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$152,143</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$152,143.00</b>	<b>\$147,752.34</b>	<b>\$0.00</b>	<b>\$4,390.66</b>
<b>PES COMPUTER TECHNOLOGY</b>			<b>\$29,244</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$29,244.00</b>	<b>\$28,942.60</b>	<b>\$0.00</b>	<b>\$301.40</b>
1011222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222500	650	SOFTWARE	501	0.00	0.00	501.00	250.00	0.00	251.00	50.10%
1011222500	734	EQUIPMENT-ADDITIONAL	6,743	0.00	(1,040.00)	5,703.00	5,700.00	0.00	3.00	0.05%
1011222500	738	EQUIPMENT-REPLACEMENT	22,000	0.00	1,040.00	23,040.00	22,992.60	0.00	47.40	0.21%
<b>Total PES COMPUTER TECHNOLOGY</b>			<b>\$29,244</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$29,244.00</b>	<b>\$28,942.60</b>	<b>\$0.00</b>	<b>\$301.40</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$29,244</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$29,244.00</b>	<b>\$28,942.60</b>	<b>\$0.00</b>	<b>\$301.40</b>
<b>PMS COMPUTER TECH</b>			<b>0</b>		<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
1012222500	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1012222500	650	SOFTWARE	250	0.00	0.00	250.00	250.00	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%
<b>Total PMS COMPUTER TECH</b>			<b>\$250</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250.00</b>	<b>\$250.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 112 - PELHAM MEMORIAL SCHOOL</b>			<b>\$250</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250.00</b>	<b>\$250.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>PHS COMPUTER TECH</b>										
1033222500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222500	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033222500	738	EQUIPMENT-REPLACEMENT	20,000	0.00	0.00	20,000.00	44,218.00	0.00	(24,218.00)	(121.09%)
<b>Total PHS COMPUTER TECH</b>			<b>\$20,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,000.00</b>	<b>\$44,218.00</b>	<b>\$0.00</b>	<b>(\$24,218.00)</b>	<b>(121.09%)</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$20,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,000.00</b>	<b>\$44,218.00</b>	<b>\$0.00</b>	<b>(\$19,525.94)</b>	<b>(9.68%)</b>
<b>Total 2225 - COMPUTER TECHNOLOGY</b>			<b>\$201,637</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$201,637.00</b>	<b>\$221,162.94</b>	<b>\$0.00</b>	<b>(\$24,218.00)</b>	<b>(121.09%)</b>
<b>2311 - SCHOOL BOARD SERVICES</b>										
<b>SCHOOL BOARD SERVICES</b>										
1001231100	110	SALARIES	8,700	0.00	0.00	8,700.00	8,976.20	0.00	(276.20)	(3.17%)
1001231100	220	SOCIAL SECURITY	666	0.00	0.00	665.55	686.70	0.00	(21.15)	(3.18%)
1001231100	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1001231100	275	WORKSHOPS, NON-UNION	215	0.00	0.00	215.00	250.00	0.00	(35.00)	(16.28%)
1001231100	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1001231100	540	ADVERTISING	1,500	0.00	0.00	1,500.00	1,499.50	0.00	0.50	0.03%
1001231100	550	PRINTING	1,300	0.00	0.00	1,300.00	1,826.12	0.00	(526.12)	(40.47%)
1001231100	610	SUPPLIES	1,100	0.00	0.00	1,100.00	196.13	0.00	903.87	82.17%
1001231100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	2,840.00	745.00	(3,585.00)	0.00%
1001231100	810	DUES AND FEES	6,350	0.00	0.00	6,350.00	5,319.85	0.00	1,030.15	16.22%
1001231100	890	MISCELLANEOUS	2,500	0.00	0.00	2,500.00	154.40	0.00	2,345.60	93.82%
<b>Total SCHOOL BOARD SERVICES</b>			<b>\$22,331</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,330.55</b>	<b>\$21,748.90</b>	<b>\$745.00</b>	<b>(\$163.35)</b>	<b>(0.73%)</b>
<b>Total 01 - SCHOOL BOARD</b>			<b>\$22,331</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,330.55</b>	<b>\$21,748.90</b>	<b>\$745.00</b>	<b>(\$163.35)</b>	<b>(0.73%)</b>
<b>Total 2311 - SCHOOL BOARD SERVICES</b>			<b>\$22,331</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,330.55</b>	<b>\$21,748.90</b>	<b>\$745.00</b>	<b>(\$163.35)</b>	<b>(0.73%)</b>
<b>2312 - DISTRICT CLERK SERVICES</b>										
<b>DISTRICT CLERK SERVICES</b>										
1001231200	110	SALARIES	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
1001231200	220	SOCIAL SECURITY	38	0.00	0.00	38.25	36.44	0.00	1.81	4.73%
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	0.00	0.00	200.00	100.00%
<b>Total DISTRICT CLERK SERVICES</b>			<b>\$738</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$738.25</b>	<b>\$536.44</b>	<b>\$0.00</b>	<b>\$201.81</b>	<b>27.34%</b>
<b>Total 01 - SCHOOL BOARD</b>			<b>\$738</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$738.25</b>	<b>\$536.44</b>	<b>\$0.00</b>	<b>\$201.81</b>	<b>27.34%</b>
<b>Total 2312 - DISTRICT CLERK SERVICES</b>			<b>\$738</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$738.25</b>	<b>\$536.44</b>	<b>\$0.00</b>	<b>\$201.81</b>	<b>27.34%</b>
<b>2313 - DIST TREASURER SERVICES</b>										
<b>DISTRICT TREASURER SERVICES</b>										
1001231300	110	SALARIES	5,000	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00%
1001231300	220	SOCIAL SECURITY	382	0.00	0.00	382.50	382.50	0.00	0.00	0.00%

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1001231300	580	TRAVEL & MILEAGE	100	0.00	0.00	100.00	190.54	0.00	(90.54%)	(90.54%)
1001231300	610	SUPPLIES	1,500	0.00	0.00	1,500.00	125.97	0.00	1,374.03	91.60%
1001231300	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DISTRICT TREASURER SERVICE</b>			<b>\$6,982</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,982.50</b>	<b>\$5,69.01</b>	<b>\$0.00</b>	<b>\$1,283.49</b>	<b>18.38%</b>
<b>Total 01 - SCHOOL BOARD</b>			<b>\$6,982</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,982.50</b>	<b>\$5,69.01</b>	<b>\$0.00</b>	<b>\$1,283.49</b>	<b>18.38%</b>
<b>Total 2313 - DIST TREASURER SERVICES</b>			<b>\$6,982</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,982.50</b>	<b>\$5,69.01</b>	<b>\$0.00</b>	<b>\$1,283.49</b>	<b>18.38%</b>
<b>2314 - ELECTION SERVICES</b>										
1001231400	110	SALARIES	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
1001231400	220	SOCIAL SECURITY	38	0.00	0.00	38.25	38.25	0.00	0.00	0.00%
1001231400	442	RENTAL/LEASE EQUIPMENT	250	0.00	0.00	250.00	363.00	0.00	(113.00)	(45.20%)
1001231400	610	SUPPLIES	1,700	0.00	0.00	1,700.00	1,300.90	0.00	399.10	23.48%
<b>Total ELECTION SERVICES</b>			<b>\$2,488</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,488.25</b>	<b>\$2,202.15</b>	<b>\$0.00</b>	<b>\$286.10</b>	<b>11.50%</b>
<b>Total 01 - SCHOOL BOARD</b>			<b>\$2,488</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,488.25</b>	<b>\$2,202.15</b>	<b>\$0.00</b>	<b>\$286.10</b>	<b>11.50%</b>
<b>Total 2314 - ELECTION SERVICES</b>			<b>\$2,488</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,488.25</b>	<b>\$2,202.15</b>	<b>\$0.00</b>	<b>\$286.10</b>	<b>11.50%</b>
<b>2317 - AUDIT SERVICES</b>										
AUDIT SERVICES		PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1001231700	330	AUDIT SERVICES	22,000	0.00	0.00	22,000.00	19,681.00	0.00	2,319.00	10.54%
<b>Total AUDIT SERVICES</b>			<b>\$22,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,000.00</b>	<b>\$19,681.00</b>	<b>\$0.00</b>	<b>\$2,319.00</b>	<b>10.54%</b>
<b>Total 01 - SCHOOL BOARD</b>			<b>\$22,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,000.00</b>	<b>\$19,681.00</b>	<b>\$0.00</b>	<b>\$2,319.00</b>	<b>10.54%</b>
<b>Total 2317 - AUDIT SERVICES</b>			<b>\$22,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,000.00</b>	<b>\$19,681.00</b>	<b>\$0.00</b>	<b>\$2,319.00</b>	<b>10.54%</b>
<b>2318 - LEGAL SERVICES</b>										
LEGAL SERVICES		LEGAL SERVICES	50,000	4,000.00	0.00	54,000.00	17,004.60	4,685.50	32,309.90	59.83%
1001231800	335									
<b>Total LEGAL SERVICES</b>			<b>\$50,000</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$54,000.00</b>	<b>\$17,004.60</b>	<b>\$4,685.50</b>	<b>\$32,309.90</b>	<b>59.83%</b>
<b>Total 01 - SCHOOL BOARD</b>			<b>\$50,000</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$54,000.00</b>	<b>\$17,004.60</b>	<b>\$4,685.50</b>	<b>\$32,309.90</b>	<b>59.83%</b>
<b>Total 2318 - LEGAL SERVICES</b>			<b>\$50,000</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$54,000.00</b>	<b>\$17,004.60</b>	<b>\$4,685.50</b>	<b>\$32,309.90</b>	<b>59.83%</b>
<b>2321 - SUPERINTENDENT SERVICES</b>										
DW SUPERINTENDENT SERVICE										
1000232100	110	SALARIES	115,079	0.00	0.00	115,079.15	0.00	0.00	115,079.15	100.00%
1000232100	220	SOCIAL SECURITY	8,784	0.00	0.00	8,783.89	0.00	0.00	8,783.89	100.00%
1000232100	231	NON-TEACHER RETIREMENT	6,117	0.00	0.00	6,116.80	0.00	0.00	6,116.80	100.00%
1000232100	232	TEACHER RETIREMENT	9,596	0.00	0.00	9,595.92	0.00	0.00	9,595.92	100.00%
1000232100	260	WORKERS COMP INSURANCE	1,215	0.00	0.00	1,215.15	0.00	0.00	1,215.15	100.00%
1000232100	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW SUPERINTENDENT SERVICE</b>			<b>\$140,791</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$140,790.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$140,790.91</b>	<b>100.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$140,791</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$140,790.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$140,790.91</b>	<b>100.00%</b>

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<b>SUPERINTENDENT SERVICES</b>										
1090232100	110	SALARIES	195,901	0.00	0.00	195,901.33	212,645.57	0.00	(16,744.24)	(8.55%)
1090232100	130	OVERTIME SALARIES	0	0.00	0.00	0.00	278.51	0.00	(278.51)	0.00%
1090232100	211	HEALTH INSURANCE	32,566	0.00	0.00	32,565.56	42,980.95	0.00	(10,415.39)	(31.98%)
1090232100	212	DENTAL INSURANCE	2,368	0.00	0.00	2,367.60	3,016.39	0.00	(648.79)	(27.40%)
1090232100	213	LIFE INSURANCE	478	0.00	0.00	478.08	496.46	0.00	(18.38)	(3.84%)
1090232100	214	DISABILITY INSURANCE	798	0.00	0.00	798.00	824.59	0.00	(26.59)	(3.33%)
1090232100	220	SOCIAL SECURITY	14,577	0.00	0.00	14,577.27	15,848.86	0.00	(1,271.59)	(8.72%)
1090232100	231	NON-TEACHER RETIREMENT	20,159	0.00	0.00	20,158.51	22,077.13	0.00	(1,918.62)	(9.52%)
1090232100	260	WORKERS COMP INSURANCE	960	0.00	0.00	959.58	975.69	0.00	(16.11)	(1.68%)
1090232100	275	WORKSHOPS- NON-UNION	3,985	0.00	0.00	3,985.00	2,140.00	0.00	1,845.00	46.30%
1090232100	291	TSA MATCH CONTRIBUTION	5,000	0.00	0.00	5,000.00	0.00	0.00	5,000.00	100.00%
1090232100	330	PROFESSIONAL SERVICES	12,500	0.00	0.00	12,500.00	13,709.67	0.00	(1,209.67)	(9.68%)
1090232100	421	UTILITIES-DISPOSAL	250	0.00	0.00	250.00	37.49	0.00	212.51	85.00%
1090232100	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	433	CONTRACTED REPAIR & MAINT	5,460	0.00	0.00	5,460.00	4,166.87	0.00	1,293.13	23.68%
1090232100	442	RENTAL/LEASE EQUIPMENT	5,735	0.00	0.00	5,735.00	4,775.10	0.00	959.90	16.74%
1090232100	534	POSTAGE/GENERAL EXPENSES	4,500	0.00	0.00	4,500.00	2,440.56	0.00	2,059.44	45.77%
1090232100	540	ADVERTISING	1,050	0.00	0.00	1,050.00	771.30	0.00	278.70	26.54%
1090232100	550	PRINTING	1,200	0.00	0.00	1,200.00	213.98	0.00	986.02	82.17%
1090232100	580	TRAVEL & MILEAGE	3,750	0.00	0.00	3,750.00	529.81	0.00	3,220.19	85.87%
1090232100	610	SUPPLIES	1,000	0.00	0.00	1,000.00	403.50	0.00	596.50	59.65%
1090232100	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	810	DUES AND FEES	3,550	0.00	0.00	3,550.00	2,634.00	0.00	916.00	25.80%
1090232100	890	MISCELLANEOUS	8,600	0.00	0.00	8,600.00	11,862.76	0.00	(3,262.76)	(37.94%)
<b>Total SUPERINTENDENT SERVICES</b>			<b>\$324,386</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$324,385.93</b>	<b>\$342,829.19</b>	<b>\$0.00</b>	<b>(\$18,443.26)</b>	<b>(5.69%)</b>
<b>Total 90 - SAU #28</b>			<b>\$324,386</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$324,385.93</b>	<b>\$342,829.19</b>	<b>\$0.00</b>	<b>(\$18,443.26)</b>	<b>(5.69%)</b>
<b>Total 2321 - SUPERINTENDENT SERVICES</b>			<b>\$465,177</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$465,176.84</b>	<b>\$342,829.19</b>	<b>\$0.00</b>	<b>\$122,347.65</b>	<b>26.30%</b>
<b>2332 - SPECIAL SERVICES ADMIN</b>										
<b>DW SPEC SERVICES ADMIN</b>										
1000233200	110	SALARIES	229,865	0.00	0.00	229,865.35	236,508.26	0.00	(6,642.91)	(2.89%)
1000233200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	211	HEALTH INSURANCE	65,283	0.00	0.00	65,283.20	46,784.53	0.00	18,498.67	28.34%
1000233200	212	DENTAL INSURANCE	4,332	0.00	0.00	4,332.48	4,332.14	0.00	0.34	0.01%
1000233200	213	LIFE INSURANCE	546	0.00	0.00	546.24	547.92	0.00	(1.68)	(0.31%)
1000233200	214	DISABILITY INSURANCE	878	0.00	0.00	877.68	877.68	0.00	0.00	0.00%
1000233200	220	SOCIAL SECURITY	17,585	0.00	0.00	17,584.71	17,988.70	0.00	(403.99)	(2.30%)
1000233200	231	NON-TEACHER RETIREMENT	4,124	0.00	0.00	4,124.23	4,221.73	0.00	(147.50)	(3.58%)
1000233200	232	TEACHER RETIREMENT	34,344	0.00	0.00	34,343.85	35,291.13	0.00	(947.28)	(2.76%)
1000233200	260	WORKERS COMP INSURANCE	1,140	0.00	0.00	1,139.90	1,147.71	0.00	(7.81)	(0.69%)
1000233200	275	WORKSHOPS- NON-UNION	5,450	0.00	0.00	5,450.00	3,823.00	0.00	1,627.00	29.85%
1000233200	276	COURSE REIMBURS. NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000233200	291	TSA MATCH CONTRIBUTION	6,000	0.00	0.00	6,000.00	2,600.00	0.00	3,400.00	56.67%
1000233200	320	IN-DIST PROF DEVELOPMENT	750	0.00	0.00	750.00	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	421	UTILITIES-DISPOSAL	250	0.00	0.00	250.00	0.00	0.00	250.00	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	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	580	TRAVEL & MILEAGE	4,100	0.00	0.00	4,100.00	3,310.05	0.00	789.95	19.27%
1000233200	610	SUPPLIES	500	0.00	0.00	500.00	222.50	0.00	277.50	55.50%
1000233200	644	PUBLICATIONS	0	0.00	0.00	0.00	94.46	0.00	(94.46)	0.00%
1000233200	733	FURNITURE-ADDITIONAL	1,500	0.00	(1,500.00)	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	1,770	0.00	0.00	1,770.00	1,655.00	0.00	75.00	4.24%
1000233200	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW SPEC SERVICES ADMIN</b>			<b>\$378,438</b>	<b>\$0.00</b>	<b>(\$1,500.00)</b>	<b>\$376,937.64</b>	<b>\$359,494.81</b>	<b>\$0.00</b>	<b>\$17,442.83</b>	<b>4.63%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$378,438</b>	<b>\$0.00</b>	<b>(\$1,500.00)</b>	<b>\$376,937.64</b>	<b>\$359,494.81</b>	<b>\$0.00</b>	<b>\$17,442.83</b>	<b>4.63%</b>
<b>PES PRESCHOOL ADMIN</b>										
1011233228	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	534	POSTAGE/GENERAL EXPENSES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011233228	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES PRESCHOOL ADMIN</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$0</b>	<b>\$0.00</b>	<b>(\$1,500.00)</b>	<b>\$376,937.64</b>	<b>\$359,494.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 2332 - SPECIAL SERVICES ADMIN</b>			<b>\$378,438</b>	<b>\$0.00</b>	<b>(\$1,500.00)</b>	<b>\$376,937.64</b>	<b>\$359,494.81</b>	<b>\$0.00</b>	<b>\$17,442.83</b>	<b>4.63%</b>
<b>2410 - SCHOOL ADMINISTRATION</b>										
<b>PES SCHOOL ADMINISTRATION</b>										
1011241000	110	SALARIES	363,360	0.00	0.00	363,360.20	375,772.90	0.00	(12,367.70)	(3.40%)
1011241000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011241000	130	OVERTIME SALARIES	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1011241000	211	HEALTH INSURANCE	91,895	0.00	0.00	91,895.14	87,770.75	0.00	4,124.39	4.49%
1011241000	212	DENTAL INSURANCE	6,734	0.00	0.00	6,734.30	7,536.28	0.00	(801.98)	(11.91%)
1011241000	213	LIFE INSURANCE	890	0.00	0.00	889.92	891.64	0.00	(1.72)	(0.19%)
1011241000	214	DISABILITY INSURANCE	690	0.00	0.00	689.76	690.60	0.00	(0.84)	(0.12%)
1011241000	220	SOCIAL SECURITY	28,027	0.00	0.00	28,026.55	28,922.79	0.00	(896.24)	(3.20%)
1011241000	231	NON-TEACHER RETIREMENT	10,789	0.00	0.00	10,788.68	11,070.21	0.00	(281.53)	(2.61%)
1011241000	232	TEACHER RETIREMENT	47,486	0.00	0.00	47,485.77	48,258.57	0.00	(772.80)	(1.63%)
1011241000	260	WORKERS COMP INSURANCE	1,817	0.00	0.00	1,816.78	1,787.60	0.00	29.18	1.61%
1011241000	275	WORKSHOPS- NON-UNION	4,300	0.00	0.00	4,300.00	1,035.00	0.00	3,265.00	75.93%
1011241000	291	TSA MATCH CONTRIBUTION	9,000	0.00	0.00	9,000.00	8,000.00	0.00	1,000.00	11.11%
1011241000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011241000	433	CONTRACTED REPAIR & MAINT	16,000	0.00	0.00	16,000.00	12,613.26	0.00	3,386.74	21.17%
1011241000	442	RENT/LEASE EQUIPMENT	16,340	0.00	0.00	16,340.00	15,294.20	0.00	1,045.80	6.40%
1011241000	534	POSTAGE/GENERAL EXPENSES	1,700	0.00	0.00	1,700.00	1,809.30	0.00	(109.30)	(6.43%)

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011241000	550	PRINTING	3,139	0.00	0.00	3,139.00	2,572.31	0.00	566.69	18.05%
1011241000	580	TRAVEL & MILEAGE	7,900	0.00	0.00	7,900.00	4,305.76	0.00	3,594.24	45.50%
1011241000	610	SUPPLIES	5,476	0.00	(1,060.00)	4,416.00	2,723.29	0.00	1,692.71	38.33%
1011241000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011241000	738	EQUIPMENT-REPLACEMENT	1,300	0.00	(440.00)	860.00	860.00	0.00	0.00	0.00%
1011241000	810	DUES AND FEES	2,600	0.00	0.00	2,600.00	2,394.00	0.00	206.00	7.92%
1011241000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES SCHOOL ADMINISTRATION</b>		<b>\$619,942</b>	<b>\$0.00</b>	<b>(\$1,500.00)</b>	<b>\$618,442.10</b>	<b>\$614,263.46</b>	<b>\$0.00</b>	<b>\$4,178.64</b>	<b>\$4,178.64</b>	<b>0.68%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>		<b>\$619,942</b>	<b>\$0.00</b>	<b>(\$1,500.00)</b>	<b>\$618,442.10</b>	<b>\$614,263.46</b>	<b>\$0.00</b>	<b>\$4,178.64</b>	<b>\$4,178.64</b>	<b>0.68%</b>
<b>PMS SCHOOL ADMINISTRATION</b>										
1012241000	110	SALARIES	244,218	0.00	0.00	244,218.15	252,853.72	0.00	(8,635.57)	(3.54%)
1012241000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	2,673.00	0.00	(2,673.00)	0.00%
1012241000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	70.24	0.00	(70.24)	0.00%
1012241000	211	HEALTH INSURANCE	53,169	0.00	0.00	53,168.53	53,324.22	0.00	(155.69)	(0.29%)
1012241000	212	DENTAL INSURANCE	4,200	0.00	0.00	4,200.15	4,753.83	0.00	(553.68)	(13.18%)
1012241000	213	LIFE INSURANCE	598	0.00	0.00	598.08	601.20	0.00	(3.12)	(0.52%)
1012241000	214	DISABILITY INSURANCE	477	0.00	0.00	476.88	477.12	0.00	(0.24)	(0.05%)
1012241000	220	SOCIAL SECURITY	18,912	0.00	0.00	18,912.19	19,646.78	0.00	(734.59)	(3.88%)
1012241000	231	NON-TEACHER RETIREMENT	7,703	0.00	0.00	7,703.30	7,843.33	0.00	(140.03)	(1.82%)
1012241000	232	TEACHER RETIREMENT	31,195	0.00	0.00	31,195.21	32,416.00	0.00	(1,220.79)	(3.91%)
1012241000	260	WORKERS COMP INSURANCE	1,226	0.00	0.00	1,225.94	1,336.52	0.00	(110.53)	(9.02%)
1012241000	275	WORKSHOPS- NON-UNION	3,200	0.00	(165.00)	3,035.00	722.80	0.00	2,312.20	76.18%
1012241000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	291	TSA MATCH CONTRIBUTION	6,000	0.00	0.00	6,000.00	3,000.00	0.00	3,000.00	50.00%
1012241000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	433	CONTRACTED REPAIR & MAINT	9,000	0.00	0.00	9,000.00	5,182.61	0.00	3,817.39	42.42%
1012241000	442	RENTAL/LEASE EQUIPMENT	12,068	0.00	0.00	12,068.00	11,769.30	0.00	298.70	2.48%
1012241000	534	POSTAGE/GENERAL EXPENSES	1,848	0.00	0.00	1,848.00	2,248.00	0.00	(400.00)	(21.65%)
1012241000	550	PRINTING	2,986	0.00	0.00	2,986.00	2,301.34	0.00	684.66	22.93%
1012241000	580	TRAVEL & MILEAGE	5,300	0.00	(95.00)	5,205.00	2,212.39	0.00	2,992.61	57.49%
1012241000	610	SUPPLIES	500	0.00	(135.89)	364.11	347.99	0.00	16.12	4.43%
1012241000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	737	FURNITURE-REPLACEMENT	300	0.00	(300.00)	0.00	0.00	0.00	0.00	0.00%
1012241000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012241000	810	DUES AND FEES	2,000	0.00	0.00	2,000.00	1,470.00	0.00	530.00	26.50%
1012241000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS SCHOOL ADMINISTRATION</b>		<b>\$404,900</b>	<b>\$0.00</b>	<b>(\$695.89)</b>	<b>\$404,204.54</b>	<b>\$405,250.39</b>	<b>\$0.00</b>	<b>(\$1,045.85)</b>	<b>(\$1,045.85)</b>	<b>(0.26%)</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>										
<b>PHS SCHOOL ADMINISTRATION</b>		<b>\$404,900</b>	<b>\$0.00</b>	<b>(\$695.89)</b>	<b>\$404,204.54</b>	<b>\$405,250.39</b>	<b>\$0.00</b>	<b>(\$1,045.85)</b>	<b>(\$1,045.85)</b>	<b>(0.26%)</b>
1033241000	110	SALARIES	280,002	0.00	0.00	280,002.35	268,523.26	0.00	11,479.09	4.10%
1033241000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	91.22	0.00	(91.22)	0.00%
1033241000	211	HEALTH INSURANCE	82,734	0.00	0.00	82,734.09	83,099.83	0.00	(365.74)	(0.44%)
1033241000	212	DENTAL INSURANCE	5,838	0.00	0.00	5,838.07	7,169.62	0.00	(1,331.55)	(22.81%)
1033241000	213	LIFE INSURANCE	630	0.00	0.00	630.48	630.72	0.00	(0.24)	(0.04%)
1033241000	214	DISABILITY INSURANCE	523	0.00	0.00	523.20	521.28	0.00	1.92	0.37%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033241000	220	SOCIAL SECURITY	21,420	0.00	0.00	21,420.17	20,324.76	0.00	1,095.41	5.11% (0.49%)
1033241000	231	NON-TEACHER RETIREMENT	9,405	0.00	0.00	9,405.07	9,451.41	0.00	(46.34)	6.03%
1033241000	232	TEACHER RETIREMENT	34,853	0.00	0.00	34,852.93	32,751.95	0.00	2,100.98	6.81%
1033241000	260	WORKERS COMP INSURANCE	1,389	0.00	0.00	1,388.53	1,239.34	0.00	94.59	95.00%
1033241000	275	WORKSHOPS - NON-UNION	2,000	0.00	0.00	2,000.00	100.00	0.00	1,900.00	100.00%
1033241000	291	TSA MATCH CONTRIBUTION	6,000	0.00	0.00	6,000.00	0.00	0.00	6,000.00	0.00%
1033241000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033241000	433	CONTRACTED REPAIR & MAINT	8,800	0.00	0.00	8,800.00	6,058.32	0.00	307.16	27.66%
1033241000	442	RENTAL/LEASE EQUIPMENT	10,180	0.00	0.00	10,180.00	9,994.60	0.00	185.40	1.82%
1033241000	534	POSTAGE/GENERAL EXPENSES	6,000	0.00	0.00	6,000.00	3,545.48	0.00	2,454.52	40.91%
1033241000	550	PRINTING	2,500	0.00	(597.75)	1,902.25	1,902.25	0.00	0.00	0.00%
1033241000	580	TRAVEL & MILEAGE	4,500	0.00	0.00	4,500.00	485.86	0.00	4,014.14	89.20%
1033241000	610	SUPPLIES	1,200	0.00	0.00	1,200.00	1,158.94	0.00	41.06	3.42%
1033241000	650	SOFTWARE	1,080	0.00	0.00	1,080.00	450.00	0.00	630.00	58.33%
1033241000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	85.24	0.00	(85.24)	0.00%
1033241000	810	DUES AND FEES	5,000	0.00	0.00	5,000.00	3,925.00	0.00	1,075.00	21.50%
1033241000	890	MISCELLANEOUS	20,000	0.00	(4,449.88)	15,550.12	15,550.80	0.00	33.32	0.21%
<b>Total PHS SCHOOL ADMINISTRATION</b>			<b>\$504,055</b>	<b>\$0.00</b>	<b>(\$5,047.63)</b>	<b>\$499,007.26</b>	<b>\$467,080.48</b>	<b>\$307.16</b>	<b>\$31,619.62</b>	<b>6.34%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$504,055</b>	<b>\$0.00</b>	<b>(\$5,047.63)</b>	<b>\$499,007.26</b>	<b>\$467,080.48</b>	<b>\$307.16</b>	<b>\$31,619.62</b>	<b>6.34%</b>
<b>Total 2410 - SCHOOL ADMINISTRATION</b>			<b>\$1,528,897</b>	<b>\$0.00</b>	<b>(\$7,243.52)</b>	<b>\$1,521,653.90</b>	<b>\$1,486,594.33</b>	<b>\$307.16</b>	<b>\$34,752.41</b>	<b>2.28%</b>
<b>2490 - OTHER SUPPORT SERVICES</b>										
<b>PES OTHER SUPPORT SERVICE</b>										
1011249000	110	SALARIES	12,600	0.00	0.00	12,600.00	12,600.00	0.00	0.00	0.00%
1011249000	220	SOCIAL SECURITY	964	0.00	0.00	963.90	928.24	0.00	35.66	3.70%
1011249000	232	TEACHER RETIREMENT	2,243	0.00	0.00	2,242.80	2,243.46	0.00	(0.66)	(0.03%)
1011249000	260	WORKERS COMP INSURANCE	62	0.00	0.00	62.46	60.84	0.00	1.62	2.59%
1011249000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES OTHER SUPPORT SERVICE</b>			<b>\$15,869</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,869.16</b>	<b>\$15,832.54</b>	<b>\$0.00</b>	<b>\$36.62</b>	<b>0.23%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$15,869</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,869.16</b>	<b>\$15,832.54</b>	<b>\$0.00</b>	<b>\$36.62</b>	<b>0.23%</b>
<b>PMS OTHER SUPPORT SERVICE</b>										
1012249000	110	SALARIES	8,200	0.00	0.00	8,200.00	8,200.00	0.00	0.00	0.00%
1012249000	220	SOCIAL SECURITY	627	0.00	0.00	627.30	601.52	0.00	25.78	4.11%
1012249000	232	TEACHER RETIREMENT	1,460	0.00	0.00	1,459.60	1,459.16	0.00	0.44	0.03%
1012249000	260	WORKERS COMP INSURANCE	41	0.00	0.00	40.67	39.42	0.00	1.25	3.07%
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	1,516.25	1,516.25	0.00	0.00	0.00%
1012249000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	2,000.00	1,977.92	0.00	0.00	0.00%
1012249000	890	MISCELLANEOUS	2,000	0.00	0.00	2,000.00	1,977.92	0.00	22.08	1.10%
<b>Total PMS OTHER SUPPORT SERVICE</b>			<b>\$12,328</b>	<b>\$0.00</b>	<b>\$1,516.25</b>	<b>\$13,843.82</b>	<b>\$13,794.27</b>	<b>\$0.00</b>	<b>\$49.55</b>	<b>0.36%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$12,328</b>	<b>\$0.00</b>	<b>\$1,516.25</b>	<b>\$13,843.82</b>	<b>\$13,794.27</b>	<b>\$0.00</b>	<b>\$49.55</b>	<b>0.36%</b>
<b>PHS OTHER SUPPORT SERVICE</b>										
1033249000	110	SALARIES	14,000	0.00	0.00	14,000.00	12,000.00	0.00	2,000.00	14.29%
1033249000	220	SOCIAL SECURITY	1,071	0.00	0.00	1,071.02	906.24	0.00	164.78	15.39%
1033249000	232	TEACHER RETIREMENT	2,358	0.00	0.00	2,358.50	2,002.77	0.00	355.73	15.08%

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1033249000	260	WORKERS COMP INSURANCE	69	0.00	0.00	69.44	58.17	0.00	11.27	16.23%
1033249000	610	SUPPLIES	4,500	0.00	597.75	5,097.75	927.71	24.99	4,145.05	81.31%
1033249000	890	MISCELLANEOUS	15,000	0.00	4,449.88	19,449.88	13,258.94	6,875.83	(694.89)	(3.57%)
<b>Total PHS OTHER SUPPORT SERVICE</b>			<b>\$36,999</b>	<b>\$0.00</b>	<b>\$5,047.63</b>	<b>\$42,046.59</b>	<b>\$29,163.83</b>	<b>\$6,900.82</b>	<b>\$5,981.94</b>	<b>14.23%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$36,999</b>	<b>\$0.00</b>	<b>\$5,047.63</b>	<b>\$42,046.59</b>	<b>\$29,163.83</b>	<b>\$6,900.82</b>	<b>\$5,981.94</b>	<b>14.23%</b>
<b>Total 2490 - OTHER SUPPORT SERVICES</b>			<b>\$65,196</b>	<b>\$0.00</b>	<b>\$6,563.88</b>	<b>\$71,759.57</b>	<b>\$58,790.64</b>	<b>\$6,900.82</b>	<b>\$6,068.11</b>	<b>8.46%</b>
<b>2510 - BUSINESS/ FINANCE SERVICES</b>										
<b>DW BUSINESS &amp; FINANCE</b>										
1000251000	446	RENTAL/LEASE SOFTWARE	5,200	0.00	0.00	5,200.00	4,909.60	0.00	290.40	5.58%
1000251000	550	PRINTING	400	0.00	0.00	400.00	454.58	0.00	(64.58)	(16.14%)
1000251000	610	SUPPLIES	500	500.00	0.00	1,000.00	500.00	0.00	500.00	50.00%
1000251000	650	SOFTWARE	1,650	0.00	0.00	1,650.00	3,256.00	0.00	(1,606.00)	(37.33%)
1000251000	890	MISCELLANEOUS	1,919	695.00	0.00	2,614.00	102.56	0.00	2,511.44	96.08%
<b>Total DW BUSINESS &amp; FINANCE</b>			<b>\$9,669</b>	<b>\$1,195.00</b>	<b>\$0.00</b>	<b>\$10,864.00</b>	<b>\$9,232.74</b>	<b>\$0.00</b>	<b>\$1,631.26</b>	<b>15.02%</b>
<b>Total 00 - DISTRICT-WIDE BUSINESS/ FINANCE SERVICES</b>			<b>\$9,669</b>	<b>\$1,195.00</b>	<b>\$0.00</b>	<b>\$10,864.00</b>	<b>\$9,232.74</b>	<b>\$0.00</b>	<b>\$1,631.26</b>	<b>15.02%</b>
<b>1090251000</b>	<b>110</b>	<b>SALARIES</b>	<b>214,571</b>	<b>0.00</b>	<b>0.00</b>	<b>214,570.88</b>	<b>217,523.26</b>	<b>0.00</b>	<b>(2,952.38)</b>	<b>(1.38%)</b>
1090251000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	130	OVERTIME SALARIES	750	0.00	0.00	750.00	545.25	0.00	204.75	27.30%
1090251000	211	HEALTH INSURANCE	61,706	0.00	0.00	61,706.45	61,786.71	0.00	(80.26)	(0.13%)
1090251000	212	DENTAL INSURANCE	4,566	0.00	0.00	4,566.43	4,566.42	0.00	0.01	0.00%
1090251000	213	LIFE INSURANCE	390	0.00	0.00	389.67	386.47	0.00	(6.80)	(1.75%)
1090251000	214	DISABILITY INSURANCE	1,144	0.00	0.00	1,143.98	1,157.27	0.00	(13.29)	(1.16%)
1090251000	220	SOCIAL SECURITY	16,472	0.00	0.00	16,472.05	16,516.34	0.00	(44.29)	(0.27%)
1090251000	231	NON-TEACHER RETIREMENT	10,233	0.00	0.00	10,233.35	22,113.05	0.00	(11,879.70)	(116.09%)
1090251000	232	TEACHER RETIREMENT	11,180	0.00	0.00	11,179.70	0.00	0.00	11,179.70	100.00%
1090251000	260	WORKERS COMP INSURANCE	1,068	0.00	0.00	1,067.78	1,049.78	0.00	18.00	1.69%
1090251000	275	WORKSHOPS/ NON-UNION	5,825	0.00	0.00	5,825.00	3,008.08	0.00	2,816.92	48.36%
1090251000	291	TSA MATCH CONTRIBUTION	4,500	0.00	0.00	4,500.00	4,500.00	0.00	0.00	0.00%
1090251000	330	PROFESSIONAL SERVICES	5,200	2,000.00	0.00	7,200.00	2,000.00	5,200.00	0.00	0.00%
1090251000	335	LEGAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	421	UTILITIES-DISPOSAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	446	RENTAL/LEASE SOFTWARE	44,000	0.00	0.00	44,000.00	45,468.39	0.00	(1,468.39)	(3.34%)
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	1,207.35	0.00	3,392.65	73.75%
1090251000	610	SUPPLIES	6,335	0.00	0.00	6,335.00	5,463.14	564.00	307.86	4.86%
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%

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1090251000	810	DUES AND FEES	2,207	0.00	0.00	2,207.00	2,212.17	0.00	(5.17)	(0.23%)
1090251000	890	MISCELLANEOUS	0	0.00	0.00	0.00	225.25	0.00	(225.25)	0.00%
<b>Total BUSINESS/FINANCE SERVICES</b>			<b>\$394,747</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$396,747.29</b>	<b>\$389,738.93</b>	<b>\$5,764.00</b>	<b>\$1,244.36</b>	<b>0.31%</b>
<b>Total 90 - SAU # 28</b>			<b>\$394,747</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$396,747.29</b>	<b>\$389,738.93</b>	<b>\$5,764.00</b>	<b>\$1,244.36</b>	<b>0.31%</b>
<b>Total 2510 - BUSINESS/FINANCE SERVICES</b>			<b>\$404,416</b>	<b>\$3,195.00</b>	<b>\$0.00</b>	<b>\$407,611.29</b>	<b>\$398,971.67</b>	<b>\$5,764.00</b>	<b>\$2,875.62</b>	<b>0.71%</b>
<b>2610 - SUPERVISION FACILITY OPER</b>										
<b>FACILITY OPERATIONS</b>										
1000261000	110	SALARIES	102,149	0.00	0.00	102,149.03	105,458.81	0.00	(3,309.78)	(3.24%)
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	88.11	0.00	(88.11)	0.00%
1000261000	211	HEALTH INSURANCE	34,326	0.00	0.00	34,325.80	34,326.01	0.00	(0.21)	0.00%
1000261000	212	DENTAL INSURANCE	2,330	0.00	0.00	2,330.02	2,329.89	0.00	0.13	0.01%
1000261000	213	LIFE INSURANCE	281	0.00	0.00	281.00	283.18	0.00	(2.18)	(0.78%)
1000261000	214	DISABILITY INSURANCE	207	0.00	0.00	206.78	206.87	0.00	(0.09)	(0.04%)
1000261000	220	SOCIAL SECURITY	7,814	0.00	0.00	7,814.40	8,007.55	0.00	(193.15)	(2.47%)
1000261000	231	NON-TEACHER RETIREMENT	11,410	0.00	0.00	11,410.05	11,789.58	0.00	(379.53)	(3.33%)
1000261000	260	WORKERS COMP INSURANCE	507	0.00	0.00	506.56	508.43	0.00	(1.87)	(0.37%)
1000261000	275	WORKSHOPS, NON-UNION	1,500	0.00	0.00	1,500.00	895.00	0.00	605.00	40.33%
1000261000	580	TRAVEL & MILEAGE	2,300	0.00	0.00	2,300.00	1,188.75	0.00	1,111.25	48.32%
1000261000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000261000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000261000	810	DUES AND FEES	224	0.00	0.00	224.00	155.62	0.00	68.38	30.53%
<b>Total FACILITY OPERATIONS</b>			<b>\$163,048</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$163,047.64</b>	<b>\$165,237.80</b>	<b>\$0.00</b>	<b>(\$2,190.16)</b>	<b>(1.34%)</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$163,048</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$163,047.64</b>	<b>\$165,237.80</b>	<b>\$0.00</b>	<b>(\$2,190.16)</b>	<b>(1.34%)</b>
<b>Total 2610 - SUPERVISION FACILITY OPER</b>			<b>\$163,048</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$163,047.64</b>	<b>\$165,237.80</b>	<b>\$0.00</b>	<b>(\$2,190.16)</b>	<b>(1.34%)</b>
<b>2620 - BUILDING SERVICES</b>										
<b>DW BUILDING SERVICES</b>										
1000262000	110	SALARIES	102,965	0.00	0.00	102,965.28	90,059.14	0.00	12,906.14	12.53%
1000262000	120	DAILY SUBSTITUTE SALARIES	5,000	0.00	0.00	5,000.00	2,182.25	0.00	2,817.75	56.36%
1000262000	130	OVERTIME SALARIES	5,000	0.00	0.00	5,000.00	2,123.47	0.00	2,876.53	57.53%
1000262000	211	HEALTH INSURANCE	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1000262000	212	DENTAL INSURANCE	526	0.00	0.00	526.32	526.20	0.00	0.12	(3.12)
1000262000	213	LIFE INSURANCE	88	0.00	0.00	87.60	90.72	0.00	0.00	(3.56%)
1000262000	214	DISABILITY INSURANCE	79	0.00	0.00	79.44	79.44	0.00	0.00	0.00%
1000262000	220	SOCIAL SECURITY	8,489	0.00	0.00	8,488.82	7,448.47	0.00	1,040.35	12.26%
1000262000	231	NON-TEACHER RETIREMENT	6,071	0.00	0.00	6,070.81	6,509.60	0.00	(438.79)	(7.23%)
1000262000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	19.94	0.00	(19.94)	0.00%
1000262000	260	WORKERS COMP INSURANCE	4,223	0.00	0.00	4,223.34	3,735.99	0.00	487.35	11.54%
1000262000	275	WORKSHOPS, NON-UNION	1,200	0.00	0.00	1,200.00	1,080.00	0.00	120.00	10.00%
1000262000	330	PROFESSIONAL SERVICES	5,900	0.00	0.00	5,900.00	5,900.00	0.00	0.00	0.00%
1000262000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000262000	446	RENTAL/LEASE SOFTWARE	7,011	0.00	0.00	7,010.95	15,293.16	0.00	(8,282.21)	(18.13%)
1000262000	521	INSURANCE PROP/LIABILITY	55,901	0.00	0.00	55,901.00	53,416.00	0.00	2,495.00	4.45%

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1000262000	580	TRAVEL & MILEAGE SUPPLIES	300	0.00	0.00	300.00	40.96	0.00	259.04	86.35%
1000262000	610	GASOLINE/DIESEL	0	0.00	0.00	0.00	12,700.09	2,695.80	(15,395.89)	0.00%
1000262000	626	EQUIPMENT-ADDITIONAL	3,000	0.00	0.00	3,000.00	1,018.37	0.00	1,981.63	66.05%
1000262000	734	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW BUILDING SERVICES</b>			<b>\$208,754</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$208,753.56</b>	<b>\$205,223.80</b>	<b>\$2,695.80</b>	<b>\$833.96</b>	<b>0.40%</b>
<b>Total 00 - DISTRICT-WIDE PES BUILDING SERVICES</b>			<b>\$208,754</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$208,753.56</b>	<b>\$205,223.80</b>	<b>\$2,695.80</b>	<b>\$833.96</b>	<b>0.40%</b>
1011262000	110	SALARIES	209,935	0.00	0.00	209,935.36	179,544.67	0.00	30,390.69	14.48%
1011262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	2,188.50	0.00	(2,198.50)	0.00%
1011262000	130	OVERTIME SALARIES	8,000	0.00	0.00	8,000.00	9,267.55	0.00	(1,267.55)	(15.84%)
1011262000	211	HEALTH INSURANCE	64,611	0.00	0.00	64,610.56	44,557.79	0.00	20,052.77	31.04%
1011262000	212	DENTAL INSURANCE	4,681	0.00	0.00	4,681.20	2,499.66	0.00	2,181.54	46.60%
1011262000	213	LIFE INSURANCE	337	0.00	0.00	337.20	281.14	0.00	56.06	16.63%
1011262000	214	DISABILITY INSURANCE	467	0.00	0.00	466.80	436.82	0.00	29.98	6.42%
1011262000	220	SOCIAL SECURITY	16,290	0.00	0.00	16,289.55	14,613.44	0.00	1,676.11	10.29%
1011262000	231	NON-TEACHER RETIREMENT	23,450	0.00	0.00	23,449.78	21,031.79	0.00	2,417.99	10.31%
1011262000	260	WORKERS COMP INSURANCE	8,545	0.00	0.00	8,544.97	7,479.16	0.00	1,005.81	12.47%
1011262000	411	UTILITIES-WATER	20,211	1,960.00	0.00	22,171.00	19,901.43	0.00	1,149.57	5.19%
1011262000	412	UTILITIES-SEPTIC	4,642	0.00	0.00	4,642.00	4,355.00	0.00	277.00	5.97%
1011262000	421	UTILITIES-DISPOSAL	11,246	0.00	0.00	11,246.00	11,220.74	0.00	(24.74%)	(0.22%)
1011262000	430	REPAIRS & MAINTENANCE	20,367	0.00	0.00	20,367.36	13,340.51	6,957.21	69.64	0.34%
1011262000	432	BOILER REPAIR & MAINT	4,046	0.00	0.00	4,046.00	0.00	0.00	4,046.00	100.00%
1011262000	433	CONTRACTED REPAIR & MAINT	12,673	4,250.00	5,500.00	22,422.77	19,944.41	2,091.91	396.45	1.77%
1011262000	610	SUPPLIES	46,904	3,850.00	(2,774.32)	47,979.68	48,880.01	0.00	(900.33)	(1.88%)
1011262000	622	UTILITIES - ELECTRIC	92,634	0.00	0.00	92,634.00	69,699.37	0.00	22,934.63	24.76%
1011262000	623	UTILITIES - PROPANE	299	0.00	(299.00)	0.00	0.00	0.00	0.00	0.00%
1011262000	624	UTILITIES - HEATING OIL	47,476	0.00	(47,476.00)	0.00	0.00	0.00	0.00	0.00%
1011262000	625	UTILITIES - NATURAL GAS	0	0.00	47,775.00	47,775.00	24,903.51	4,272.73	18,598.76	38.93%
1011262000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011262000	738	EQUIPMENT-REPLACEMENT	1,000	24,900.00	0.00	25,900.00	33,084.84	0.00	(7,148.84)	(27.60%)
1011262000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES BUILDING SERVICES</b>			<b>\$597,814</b>	<b>\$24,960.00</b>	<b>\$2,725.68</b>	<b>\$635,499.23</b>	<b>\$527,254.34</b>	<b>\$14,441.85</b>	<b>\$93,803.04</b>	<b>14.76%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL PMS BUILDING SERVICES</b>			<b>\$597,814</b>	<b>\$24,960.00</b>	<b>\$2,725.68</b>	<b>\$635,499.23</b>	<b>\$527,254.34</b>	<b>\$14,441.85</b>	<b>\$93,803.04</b>	<b>14.76%</b>
1012262000	110	SALARIES	112,681	0.00	0.00	112,680.96	130,006.37	0.00	(17,325.41)	(15.38%)
1012262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	3,501.42	0.00	0.00	0.00%
1012262000	130	OVERTIME SALARIES	7,000	0.00	0.00	7,000.00	44,366.99	29,764.10	3,498.58	49.98%
1012262000	211	HEALTH INSURANCE	44,367	0.00	0.00	44,366.99	3,760.80	2,287.29	0.00	14,602.89
1012262000	212	DENTAL INSURANCE	3,761	0.00	0.00	0.00	157.20	162.00	0.00	1,473.51
1012262000	213	LIFE INSURANCE	157	0.00	0.00	0.00	233.28	236.16	0.00	(4.80)
1012262000	214	DISABILITY INSURANCE	233	0.00	0.00	0.00	8,849.61	10,561.29	0.00	(2.88)
1012262000	220	SOCIAL SECURITY	8,850	0.00	0.00	0.00	10,910.14	11,960.63	0.00	(1,711.68)
1012262000	231	NON-TEACHER RETIREMENT	10,910	0.00	0.00	0.00	4,593.33	5,301.14	0.00	(1,050.49)
1012262000	260	WORKERS COMP INSURANCE	4,593	0.00	0.00	0.00	7,963.00	5,675.71	0.00	(7,148.84)
1012262000	411	UTILITIES-WATER	7,368	595.00	0.00	0.00	0.00	0.00	0.00	0.00%



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1012262000	412	UTILITIES-SEPTIC	2,793	0.00	2,247.00	5,040.00	5,040.00	0.00	0.00	0.00%
1012262000	421	UTILITIES-DISPOSAL	9,261	0.00	0.00	9,261.00	9,196.77	0.00	64.23	0.69%
1012262000	430	REPAIRS & MAINTENANCE	10,520	0.00	0.00	10,520.00	10,015.18	0.00	504.82	4.80%
1012262000	432	BOILER REPAIR & MAINT	4,200	0.00	0.00	4,200.00	3,800.00	0.00	400.00	9.52%
1012262000	433	CONTRACTED REPAIR & MAINT	5,977	520.00	4,000.00	10,497.42	7,294.85	0.00	3,202.57	30.51%
1012262000	441	RENTAL/LEASE BUILDINGS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012262000	610	SUPPLIES	21,135	0.00	5,991.47	27,126.47	27,465.50	0.00	(339.03)	(1.25%)
1012262000	612	UTILITIES - ELECTRIC	47,004	0.00	0.00	47,004.00	42,357.42	0.00	4,646.58	9.89%
1012262000	623	UTILITIES - PROPANE	7,971	0.00	(3,837.00)	4,134.00	7,350.98	0.00	(3,216.98)	(77.82%)
1012262000	624	UTILITIES - HEATING OIL	37,197	0.00	(37,197.00)	0.00	0.00	0.00	0.00	0.00%
1012262000	625	UTILITIES - NATURAL GAS	0	0.00	41,034.00	41,034.00	35,575.29	5,076.31	382.40	0.93%
1012262000	734	EQUIPMENT-ADDITIONAL	1,000	0.00	0.00	1,000.00	728.84	0.00	271.16	27.12%
1012262000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS BUILDING SERVICES</b>			<b>\$346,979</b>	<b>\$1,115.00</b>	<b>\$12,238.47</b>	<b>\$360,332.20</b>	<b>\$348,280.94</b>	<b>\$5,561.71</b>	<b>\$6,489.55</b>	<b>1.80%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$346,979</b>	<b>\$1,115.00</b>	<b>\$12,238.47</b>	<b>\$360,332.20</b>	<b>\$348,280.94</b>	<b>\$5,561.71</b>	<b>\$6,489.55</b>	<b>1.80%</b>
<b>PHS BUILDING SERVICES</b>										
1033262000	110	SALARIES	202,295	0.00	0.00	202,295.44	184,698.71	0.00	17,596.73	8.70%
1033262000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	11,259.25	0.00	(11,259.25)	0.00%
1033262000	130	OVERTIME SALARIES	8,000	0.00	0.00	8,000.00	7,577.76	0.00	422.24	5.28%
1033262000	211	HEALTH INSURANCE	79,214	0.00	0.00	79,213.53	71,857.06	0.00	7,356.47	9.29%
1033262000	212	DENTAL INSURANCE	4,311	0.00	0.00	4,310.88	3,706.33	0.00	604.55	14.02%
1033262000	213	LIFE INSURANCE	303	0.00	0.00	303.12	290.42	0.00	12.70	4.19%
1033262000	214	DISABILITY INSURANCE	456	0.00	0.00	456.00	432.26	0.00	23.74	5.21%
1033262000	220	SOCIAL SECURITY	15,476	0.00	0.00	15,475.61	15,247.78	0.00	227.83	1.47%
1033262000	231	NON-TEACHER RETIREMENT	21,029	0.00	0.00	21,028.95	21,356.64	0.00	(297.69)	(1.42%)
1033262000	260	WORKERS COMP INSURANCE	8,220	0.00	0.00	8,219.66	7,940.77	0.00	278.89	3.39%
1033262000	411	UTILITIES-WATER	9,026	945.00	0.00	9,971.00	8,815.20	1,147.32	8.48	0.09%
1033262000	412	UTILITIES-SEPTIC	4,000	0.00	0.00	4,000.00	3,630.00	0.00	370.00	9.25%
1033262000	421	UTILITIES-DISPOSAL	9,662	0.00	0.00	9,662.00	9,193.56	0.00	468.44	4.85%
1033262000	430	REPAIRS & MAINTENANCE	14,515	0.00	0.00	14,515.16	16,173.70	0.00	(1,658.54)	(11.43%)
1033262000	432	BOILER REPAIR & MAINT	8,086	0.00	0.00	8,086.00	0.00	0.00	8,086.00	100.00%
1033262000	433	CONTRACTED REPAIR & MAINT	13,707	1,000.00	6,000.00	20,706.68	20,811.36	0.00	(104.68)	(0.51%)
1033262000	610	SUPPLIES	51,116	0.00	0.00	51,116.27	51,014.31	1,240.96	(1,139.00)	(2.23%)
1033262000	622	UTILITIES - ELECTRIC	196,788	0.00	0.00	196,788.00	178,363.49	0.00	18,424.51	9.36%
1033262000	623	UTILITIES - PROPANE	50,567	0.00	(49,952.50)	614.50	0.00	0.00	614.50	100.00%
1033262000	624	UTILITIES - HEATING OIL	32,495	0.00	(32,495.00)	0.00	0.00	0.00	0.00	0.00%
1033262000	625	UTILITIES - NATURAL GAS	0	0.00	83,438.50	83,438.50	44,833.55	7,790.86	30,814.09	36.93%
1033262000	734	EQUIPMENT-ADDITIONAL	1,300	0.00	0.00	1,300.00	1,204.38	0.00	95.62	7.36%
1033262000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033262000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS BUILDING SERVICES</b>			<b>\$730,565</b>	<b>\$1,945.00</b>	<b>\$6,991.00</b>	<b>\$739,501.30</b>	<b>\$658,376.53</b>	<b>\$10,179.14</b>	<b>\$70,945.63</b>	<b>9.59%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>										
<b>SAU BUILDING SERVICES</b>			<b>\$730,565</b>	<b>\$1,945.00</b>	<b>\$6,991.00</b>	<b>\$739,501.30</b>	<b>\$658,376.53</b>	<b>\$10,179.14</b>	<b>\$70,945.63</b>	<b>9.59%</b>
1090262000	430	REPAIRS & MAINTENANCE	1,918	0.00	0.00	1,917.96	386.68	0.00	1,531.28	79.84%
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	373.77	0.00	126.23	25.25%

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Account Detail by Function Through June 30, 2020

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1090262000	622	UTILITIES - ELECTRIC	2,108	0.00	0.00	2,108.00	0.00	0.00	2,108.00	100.00%
1090262000	623	UTILITIES - PROPANE	4,924	0.00	(4,924.00)	0.00	0.00	0.00	0.00	0.00%
1090262000	625	UTILITIES - NATURAL GAS	0	0.00	3,933.00	3,933.00	4,403.22	413.99	(884.21)	(22.48%)
<b>Total SAU BUILDING SERVICES</b>			<b>\$9,450</b>	<b>\$0.00</b>	<b>(\$991.00)</b>	<b>\$8,458.96</b>	<b>\$5,163.67</b>	<b>\$413.99</b>	<b>\$2,881.30</b>	<b>34.06%</b>
<b>Total 90 - SAU #28</b>			<b>\$9,450</b>	<b>\$0.00</b>	<b>(\$991.00)</b>	<b>\$8,458.96</b>	<b>\$5,163.67</b>	<b>\$413.99</b>	<b>\$2,881.30</b>	<b>34.06%</b>
<b>Total 2620 - BUILDING SERVICES</b>			<b>\$1,893,561</b>	<b>\$38,020.00</b>	<b>\$20,964.15</b>	<b>\$1,952,545.25</b>	<b>\$1,744,299.28</b>	<b>\$33,292.49</b>	<b>\$174,953.48</b>	<b>8.96%</b>
<b>2630 - GROUNDS SERVICES</b>										
<b>DW GROUNDS SERVICES</b>										
1000263000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000263000	433	CONTRACTED REPAIR & MAINT	167,640	0.00	0.00	167,640.00	0.00	0.00	(2,370.00)	(1.41%)
1000263000	734	EQUIPMENT-ADDITIONAL	1,800	0.00	0.00	1,800.00	1,484.00	0.00	316.00	17.56%
<b>Total DW GROUNDS SERVICES</b>			<b>\$169,440</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$169,440.00</b>	<b>\$171,494.00</b>	<b>\$0.00</b>	<b>(\$2,054.00)</b>	<b>(1.21%)</b>
<b>Total 00 - DISTRICT-WIDE PES GROUNDS SERVICES</b>			<b>\$169,440</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$169,440.00</b>	<b>\$171,494.00</b>	<b>\$0.00</b>	<b>(\$2,054.00)</b>	<b>(1.21%)</b>
<b>PES GROUNDS SERVICES</b>										
1011263000	430	REPAIRS & MAINTENANCE	3,500	0.00	0.00	3,500.00	2,055.00	0.00	1,445.00	41.29%
1011263000	433	CONTRACTED REPAIR & MAINT	10,765	0.00	(2,332.50)	8,432.50	12,265.00	0.00	(3,832.50)	(45.45%)
1011263000	610	SUPPLIES	1,000	0.00	0.00	1,000.00	8.99	0.00	991.01	99.10%
1011263000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011263000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES GROUNDS SERVICES</b>			<b>\$15,265</b>	<b>\$0.00</b>	<b>(\$2,332.50)</b>	<b>\$12,932.50</b>	<b>\$14,328.99</b>	<b>\$0.00</b>	<b>(\$1,396.49)</b>	<b>(10.80%)</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL PMS GROUNDS SERVICES</b>			<b>\$15,265</b>	<b>\$0.00</b>	<b>(\$2,332.50)</b>	<b>\$12,932.50</b>	<b>\$14,328.99</b>	<b>\$0.00</b>	<b>(\$1,396.49)</b>	<b>(10.80%)</b>
<b>PMS GROUNDS SERVICES</b>										
1011263000	430	REPAIRS & MAINTENANCE	3,000	0.00	0.00	3,000.00	2,055.00	500.00	445.00	14.83%
1011263000	433	CONTRACTED REPAIR & MAINT	8,408	1,524.76	(2,332.50)	7,600.62	6,249.76	0.00	1,350.86	17.77%
<b>Total PMS GROUNDS SERVICES</b>			<b>\$11,408</b>	<b>\$1,524.76</b>	<b>(\$2,332.50)</b>	<b>\$10,600.62</b>	<b>\$8,304.76</b>	<b>\$500.00</b>	<b>\$1,795.86</b>	<b>16.94%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL PHS GROUNDS SERVICES</b>			<b>\$11,408</b>	<b>\$1,524.76</b>	<b>(\$2,332.50)</b>	<b>\$10,600.62</b>	<b>\$8,304.76</b>	<b>\$500.00</b>	<b>\$1,795.86</b>	<b>16.94%</b>
<b>PHS GROUNDS SERVICES</b>										
1033263000	430	REPAIRS & MAINTENANCE	2,000	31,310.00	4,775.00	38,085.00	42,303.98	13,500.00	(17,118.98)	(46.52%)
1033263000	433	CONTRACTED REPAIR & MAINT	9,764	7,200.00	4,665.00	21,629.00	25,400.00	0.00	(3,771.00)	(17.43%)
1033263000	610	SUPPLIES	1,000	0.00	0.00	1,000.00	132.65	0.00	867.35	86.74%
1033263000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS GROUNDS SERVICES</b>			<b>\$12,764</b>	<b>\$38,510.00</b>	<b>\$9,440.00</b>	<b>\$60,714.00</b>	<b>\$67,836.63</b>	<b>\$13,500.00</b>	<b>(\$20,622.63)</b>	<b>(33.97%)</b>
<b>Total 33 - PELHAM HIGH SCHOOL SAU GROUNDS SERVICES</b>			<b>\$12,764</b>	<b>\$38,510.00</b>	<b>\$9,440.00</b>	<b>\$60,714.00</b>	<b>\$67,836.63</b>	<b>\$13,500.00</b>	<b>(\$20,622.63)</b>	<b>(33.97%)</b>
<b>SAU GROUNDS SERVICES</b>										
1090263000	433	CONTRACTED REPAIR & MAINT	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
<b>Total SAU GROUNDS SERVICES</b>			<b>\$500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>100.00%</b>
<b>Total 90 - SAU #28</b>			<b>\$500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>100.00%</b>
<b>Total 2630 - GROUNDS SERVICES</b>			<b>\$209,377</b>	<b>\$40,034.76</b>	<b>\$4,775.00</b>	<b>\$254,187.12</b>	<b>\$261,964.38</b>	<b>\$14,000.00</b>	<b>(\$21,777.26)</b>	<b>(8.57%)</b>
<b>2640 - NON-INSTRUCTIONAL EQUIPMENT</b>										
<b>PES NON-INSTRUCTIONAL EQUIPMENT</b>										
1011264000	430	REPAIRS & MAINTENANCE	1,000	0.00	0.00	1,000.00	1,028.06	800.00	(828.06)	(82.81%)
1011264000	432	BOILER REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

## Pelham School District FY2020 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2020

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011264000	433	CONTRACTED REPAIR & MAINT	37,878	0.00	(20,878.04)	16,999.96	15,746.74	678.00	575.22	3.38%
1011264000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011264000	738	EQUIPMENT-REPLACEMENT	0	54,775.00	377.36	55,152.37	55,152.37	0.00	0.00	0.00%
<b>Total PES NON-INSTRUCTIONAL EQU</b>			<b>\$38,878</b>	<b>\$54,775.00</b>	<b>(\$20,500.68)</b>	<b>\$73,152.33</b>	<b>\$71,927.17</b>	<b>\$1,478.00</b>	<b>(\$22,284)</b>	<b>(0.35%)</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$38,878</b>	<b>\$54,775.00</b>	<b>(\$20,500.68)</b>	<b>\$73,152.33</b>	<b>\$71,927.17</b>	<b>\$1,478.00</b>	<b>(\$252.84)</b>	<b>(0.35%)</b>
<b>PHS NON-INSTRUCTIONAL EQU</b>										
1012264000	430	REPAIRS & MAINTENANCE	2,000	0.00	0.00	2,000.00	1,876.12	0.00	123.88	6.19%
1012264000	432	BOILER REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012264000	433	CONTRACTED REPAIR & MAINT	26,284	0.00	(6,115.83)	20,168.17	20,109.45	600.00	(541.28)	(2.68%)
1012264000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012264000	738	EQUIPMENT-REPLACEMENT	0	0.00	377.36	377.36	377.36	0.00	0.00	0.00%
<b>Total PMS NON-INSTRUCTIONAL EQU</b>			<b>\$28,284</b>	<b>\$0.00</b>	<b>(\$5,738.47)</b>	<b>\$22,545.53</b>	<b>\$22,362.93</b>	<b>\$600.00</b>	<b>(\$417.40)</b>	<b>(1.85%)</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$28,284</b>	<b>\$0.00</b>	<b>(\$5,738.47)</b>	<b>\$22,545.53</b>	<b>\$22,362.93</b>	<b>\$600.00</b>	<b>(\$417.40)</b>	<b>(1.85%)</b>
<b>PHS NON-INSTRUCTIONAL EQU</b>										
1033264000	430	REPAIRS & MAINTENANCE	1,500	0.00	0.00	1,500.00	1,695.09	0.00	(195.09)	(13.01%)
1033264000	432	BOILER REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033264000	433	CONTRACTED REPAIR & MAINT	27,690	0.00	122.64	27,812.80	28,655.17	0.00	(842.37)	(3.03%)
1033264000	738	EQUIPMENT-REPLACEMENT	0	0.00	377.36	377.36	377.35	0.00	0.01	0.00%
<b>Total PHS NON-INSTRUCTIONAL EQU</b>			<b>\$29,190</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$29,690.16</b>	<b>\$30,727.61</b>	<b>\$0.00</b>	<b>(\$1,037.45)</b>	<b>(3.49%)</b>
<b>Total 13 - PELHAM HIGH SCHOOL</b>			<b>\$29,190</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$29,690.16</b>	<b>\$30,727.61</b>	<b>\$0.00</b>	<b>(\$1,037.45)</b>	<b>(3.49%)</b>
<b>SAU NON-INSTRUCTIONAL EQU</b>										
1090264000	433	CONTRACTED REPAIR & MAINT	500	0.00	0.00	500.00	499.95	0.00	0.05	0.01%
<b>Total SAU NON-INSTRUCTIONAL EQU</b>			<b>\$500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$499.95</b>	<b>\$0.00</b>	<b>\$0.05</b>	<b>0.01%</b>
<b>Total 90 - SAU #28</b>			<b>\$500</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$499.95</b>	<b>\$0.00</b>	<b>\$0.05</b>	<b>0.01%</b>
<b>Total 2640 - NON-INSTRUCTIONAL EQUIP</b>			<b>\$96,852</b>	<b>\$54,775.00</b>	<b>(\$25,739.15)</b>	<b>\$125,888.02</b>	<b>\$125,517.66</b>	<b>\$2,078.00</b>	<b>(\$1,707.64)</b>	<b>(1.36%)</b>
<b>2660 - EMERGENCY MANAGEMENT</b>										
1000266000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW EMERGENCY MANAGEMENT</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>										
<b>PES EMERGENCY MANAGEMENT</b>										
1011266000	610	SUPPLIES	1,000	0.00	500.00	1,500.00	1,255.40	0.00	244.60	16.31%
1011266000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES EMERGENCY MANAGEMENT</b>			<b>\$1,000</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$1,500.00</b>	<b>\$1,255.40</b>	<b>\$0.00</b>	<b>\$244.60</b>	<b>16.31%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$1,000</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$1,500.00</b>	<b>\$1,255.40</b>	<b>\$0.00</b>	<b>\$244.60</b>	<b>16.31%</b>
<b>PMS EMERGENCY MANAGEMENT</b>										
1012266000	610	SUPPLIES	400	0.00	0.00	400.00	270.00	0.00	130.00	32.50%
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%
<b>Total PMS EMERGENCY MANAGEMENT</b>			<b>\$400</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>\$270.00</b>	<b>\$0.00</b>	<b>\$130.00</b>	<b>32.50%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$400</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>\$270.00</b>	<b>\$0.00</b>	<b>\$130.00</b>	<b>32.50%</b>

**Pelham School District FY2020 Year-To-Date Budget Status Report**

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>PHS EMERGENCY MANAGEMENT</b>			1,000	700.00	0.00	1,700.00	660.00	0.00	1,040.00	61.18%
1033266000 610 SUPPLIES			<b>\$1,000</b>	<b>\$700.00</b>	<b>\$0.00</b>	<b>\$1,700.00</b>	<b>\$660.00</b>	<b>\$0.00</b>	<b>\$1,040.00</b>	<b>61.18%</b>
<b>Total PHS EMERGENCY MANAGEMENT</b>			<b>\$1,000</b>	<b>\$700.00</b>	<b>\$0.00</b>	<b>\$1,700.00</b>	<b>\$660.00</b>	<b>\$0.00</b>	<b>\$1,040.00</b>	<b>61.18%</b>
<b>Total 33 - PELHAM HIGH SCHOOL SUPPLIES</b>			<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total SAU EMERGENCY MANAGEMENT</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 90 - SAU #28</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 2660 - EMERGENCY MANAGEMENT</b>			<b>\$2,400</b>	<b>\$700.00</b>	<b>\$500.00</b>	<b>\$3,600.00</b>	<b>\$2,185.40</b>	<b>\$0.00</b>	<b>\$1,414.60</b>	<b>39.29%</b>
<b>2721 - TRANSPORTATION (REGULAR)</b>										
<b>REGULAR TRANSPORTATION</b>										
1000272100 110 SALARIES			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000272100 519 TRANSPORTATION			1,055,111	0.00	0.00	1,055,111.00	1,028,291.86	0.00	26,819.14	2.54%
1000272100 626 GASOLINE/DIESEL			25,000	0.00	0.00	25,000.00	0.00	0.00	25,000.00	100.00%
<b>Total REGULAR TRANSPORTATION</b>			<b>\$1,080,111</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,080,111.00</b>	<b>\$1,028,291.86</b>	<b>\$0.00</b>	<b>\$51,819.14</b>	<b>4.80%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$1,080,111</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,080,111.00</b>	<b>\$1,028,291.86</b>	<b>\$0.00</b>	<b>\$51,819.14</b>	<b>4.80%</b>
<b>PHS STUDENT TRANSPORTATION</b>										
1033272100 519 TRANSPORTATION			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS STUDENT TRANSPORTATION</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 2721 - TRANSPORTATION (REGULAR)</b>			<b>\$1,080,111</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,080,111.00</b>	<b>\$1,028,291.86</b>	<b>\$0.00</b>	<b>\$51,819.14</b>	<b>4.80%</b>
<b>2722 - TRANSPORTATION(SPECIAL)</b>										
<b>SPECIAL ED TRANSPORTATION</b>										
1000272200 519 TRANSPORTATION			436,116	33,768.00	0.00	469,883.89	398,395.69	0.00	71,488.20	15.21%
<b>Total SPECIAL ED TRANSPORTATION</b>			<b>\$436,116</b>	<b>\$33,768.00</b>	<b>\$0.00</b>	<b>\$469,883.89</b>	<b>\$398,395.69</b>	<b>\$0.00</b>	<b>\$71,488.20</b>	<b>15.21%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$436,116</b>	<b>\$33,768.00</b>	<b>\$0.00</b>	<b>\$469,883.89</b>	<b>\$398,395.69</b>	<b>\$0.00</b>	<b>\$71,488.20</b>	<b>15.21%</b>
<b>Total 2722 - TRANSPORTATION(SPECIAL)</b>			<b>\$436,116</b>	<b>\$33,768.00</b>	<b>\$0.00</b>	<b>\$469,883.89</b>	<b>\$398,395.69</b>	<b>\$0.00</b>	<b>\$71,488.20</b>	<b>15.21%</b>
<b>2723 - TRANSPORTATION (VOC ED)</b>										
<b>VOCATIONAL TRANSPORTATION</b>										
1000272300 519 TRANSPORTATION			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total VOCATIONAL TRANSPORTATION</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>PHS VOCATIONAL TRANSPORTA</b>										
1033272300 519 TRANSPORTATION			150,000	0.00	0.00	150,000.00	194,076.07	0.00	(44,076.07)	(29.38%)
<b>Total PHS VOCATIONAL TRANSPORTA</b>			<b>\$150,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$150,000.00</b>	<b>\$194,076.07</b>	<b>\$0.00</b>	<b>(\$44,076.07)</b>	<b>(29.38%)</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$150,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$150,000.00</b>	<b>\$194,076.07</b>	<b>\$0.00</b>	<b>(\$44,076.07)</b>	<b>(29.38%)</b>
<b>Total 2723 - TRANSPORTATION (VOC ED)</b>			<b>\$150,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$150,000.00</b>	<b>\$194,076.07</b>	<b>\$0.00</b>	<b>(\$44,076.07)</b>	<b>(29.38%)</b>

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<b>2724 - TRANSPORTATION (ATHLETIC)</b>										
<b>PHS ATHLETIC TRANSPORTATI</b>	1000272400	519 TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS ATHLETIC TRANSPORTATI</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>PMS ATHLETIC TRANSPORT</b>	1012272400	519 TRANSPORTATION	23,831	0.00	0.00	23,831.00	14,549.98	0.00	9,281.02	38.95%
<b>Total PMS ATHLETIC TRANSPORT</b>			<b>\$23,831</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,831.00</b>	<b>\$14,549.98</b>	<b>\$0.00</b>	<b>\$9,281.02</b>	<b>38.95%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$23,831</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,831.00</b>	<b>\$14,549.98</b>	<b>\$0.00</b>	<b>\$9,281.02</b>	<b>38.95%</b>
<b>PHS ATHLETIC TRANSPORTATI</b>	1033272400	519 TRANSPORTATION	75,000	0.00	0.00	75,000.00	54,259.22	0.00	20,740.78	27.65%
<b>Total PHS ATHLETIC TRANSPORTATI</b>			<b>\$75,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,000.00</b>	<b>\$54,259.22</b>	<b>\$0.00</b>	<b>\$20,740.78</b>	<b>27.65%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$75,000</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,000.00</b>	<b>\$54,259.22</b>	<b>\$0.00</b>	<b>\$20,740.78</b>	<b>27.65%</b>
<b>Total 2724 - TRANSPORTATION (ATHLETIC)</b>			<b>\$98,831</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$98,831.00</b>	<b>\$68,809.20</b>	<b>\$0.00</b>	<b>\$30,021.80</b>	<b>30.38%</b>
<b>2725 - TRANSPORTATION (FT/COCUR)</b>										
<b>PHS COCURRICULAR TRANSPOR</b>	1033272500	519 TRANSPORTATION	4,300	0.00	0.00	4,300.00	787.72	0.00	3,512.28	81.68%
<b>Total PHS COCURRICULAR TRANSPOR</b>			<b>\$4,300</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,300.00</b>	<b>\$787.72</b>	<b>\$0.00</b>	<b>\$3,512.28</b>	<b>81.68%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$4,300</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,300.00</b>	<b>\$787.72</b>	<b>\$0.00</b>	<b>\$3,512.28</b>	<b>81.68%</b>
<b>Total 2725 - TRANSPORTATION (FT/COCUR)</b>			<b>\$4,300</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,300.00</b>	<b>\$787.72</b>	<b>\$0.00</b>	<b>\$3,512.28</b>	<b>81.68%</b>
<b>2830 - HR STAFF SERVICES</b>										
<b>HR STAFF SERVICES</b>	1090283000	110 SALARIES	120,867	0.00	0.00	120,867.41	125,733.33	0.00	(4,865.92)	(4.03%)
	1090283000	120 DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1090283000	130 OVERTIME SALARIES	0	0.00	0.00	0.00	400.63	0.00	(400.63)	0.00%
	1090283000	211 HEALTH INSURANCE	45,305	0.00	0.00	45,305.12	42,584.76	0.00	2,720.36	6.00%
	1090283000	212 DENTAL INSURANCE	3,245	0.00	0.00	3,244.87	2,823.85	0.00	421.02	12.97%
	1090283000	213 LIFE INSURANCE	331	0.00	0.00	331.41	304.11	0.00	27.30	8.24%
	1090283000	214 DISABILITY INSURANCE	750	0.00	0.00	750.46	710.42	0.00	40.04	5.34%
	1090283000	220 SOCIAL SECURITY	9,246	0.00	0.00	9,246.35	9,524.75	0.00	(278.40)	(3.01%)
	1090283000	231 NON-TEACHER RETIREMENT	15,044	0.00	0.00	15,044.06	14,089.82	0.00	954.24	6.34%
	1090283000	260 WORKERS COMP INSURANCE	599	0.00	0.00	599.38	606.69	0.00	(7.31)	(1.22%)
	1090283000	275 WORKSHOPS, NON-UNION	1,825	0.00	0.00	1,825.00	716.76	0.00	1,108.24	60.73%
	1090283000	280 NEW HIRE EXPENSES	12,100	0.00	0.00	12,100.00	4,800.75	0.00	7,299.25	60.32%
	1090283000	291 TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
	1090283000	330 PROFESSIONAL SERVICES	1,500	0.00	0.00	1,500.00	1,777.60	0.00	(277.60)	(18.51%)
	1090283000	446 RENTAL/LEASE SOFTWARE	11,854	0.00	0.00	11,854.00	13,319.58	0.00	(1,465.58)	(12.36%)
	1090283000	540 ADVERTISING	1,500	0.00	0.00	1,500.00	1,100.00	0.00	400.00	26.67%
	1090283000	580 TRAVEL & MILEAGE	3,500	0.00	0.00	3,500.00	1,192.75	0.00	2,307.25	65.92%
	1090283000	610 SUPPLIES	300	0.00	0.00	300.00	479.03	0.00	(179.03)	(59.68%)
	1090283000	737 FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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1090283000	810	DUES AND FEES	300	0.00	0.00	300.00	300.00	0.00	0.00	0.00%
1090283000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total HR STAFF SERVICES</b>			<b>\$231,268</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$231,268.06</b>	<b>\$223,464.83</b>	<b>\$0.00</b>	<b>\$7,803.23</b>	<b>3.37%</b>
<b>Total 90 - SAU #28</b>			<b>\$231,268</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$231,268.06</b>	<b>\$223,464.83</b>	<b>\$0.00</b>	<b>\$7,803.23</b>	<b>3.37%</b>
<b>Total 2830 - HR STAFF SERVICES</b>			<b>\$231,268</b>						<b>\$0.00</b>	<b>\$7,803.23</b>
<b>2840 - TECHNOLOGY SERVICES</b>										<b>3.37%</b>
<b>DW TECHNOLOGY SERVICES</b>										<b>3.37%</b>
1000284000	110	SALARIES	241,544	0.00	0.00	241,543.91	259,035.41	0.00	(17,491.50)	(7.24%)
1000284000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	130	OVERTIME SALARIES	2,000	0.00	0.00	2,000.00	1,744.98	0.00	255.02	12.75%
1000284000	211	HEALTH INSURANCE	80,974	0.00	0.00	80,973.74	45,606.79	0.00	35,366.55	43.68%
1000284000	212	DENTAL INSURANCE	4,981	0.00	0.00	4,980.88	4,166.16	0.00	814.72	16.36%
1000284000	213	LIFE INSURANCE	547	0.00	0.00	547.24	486.74	0.00	60.50	11.06%
1000284000	214	DISABILITY INSURANCE	909	0.00	0.00	908.98	909.13	0.00	(0.15)	(0.02%)
1000284000	220	SOCIAL SECURITY	18,478	0.00	0.00	18,478.09	20,302.97	0.00	(1,824.88)	(9.88%)
1000284000	231	NON-TEACHER RETIREMENT	25,447	0.00	0.00	25,447.45	26,934.20	0.00	(1,536.75)	(6.04%)
1000284000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	260	WORKERS COMP INSURANCE	1,198	0.00	0.00	1,197.82	1,295.94	0.00	(98.12)	(8.19%)
1000284000	275	WORKSHOPS - NON-UNION	8,500	0.00	0.00	8,500.00	7,050.42	0.00	1,449.58	17.05%
1000284000	276	COURSE REIMBURS. NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	291	TSA MATCH CONTRIBUTION	3,000	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00%
1000284000	330	PROFESSIONAL SERVICES	29,500	8,000.00	(5,700.00)	31,800.00	32,190.95	0.00	(390.95)	(1.23%)
1000284000	430	REPAIRS & MAINTENANCE	41,600	606.00	7,700.00	49,906.00	25,445.42	2,633.37	21,827.21	43.74%
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	7,759.70	0.00	(4,459.70)	(15.14%)
1000284000	531	TELEPHONE	30,500	0.00	0.00	30,500.00	34,533.83	0.00	(4,033.83)	(13.23%)
1000284000	532	DATA COMMUNICATIONS	29,600	0.00	0.00	29,600.00	27,989.72	0.00	1,610.28	5.44%
1000284000	580	TRAVEL & MILLEAGE	5,000	0.00	0.00	5,000.00	2,970.29	0.00	2,029.71	40.59%
1000284000	610	SUPPLIES	18,000	0.00	(2,000.00)	16,000.00	6,872.36	0.00	9,127.64	57.05%
1000284000	650	SOFTWARE	68,759	0.00	25,000.00	93,759.00	77,347.68	11,137.60	5,273.72	5.62%
1000284000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	820.00	0.00	(820.00)	0.00%
1000284000	734	EQUIPMENT-ADDITIONAL	95,000	0.00	(25,000.00)	70,000.00	66,316.90	12,409.82	(8,726.72)	(12.47%)
1000284000	738	EQUIPMENT-REPLACEMENT	56,200	0.00	0.00	56,200.00	50,978.34	61,846.81	(56,625.15)	(10.76%)
1000284000	810	DUES AND FEES	500	0.00	0.00	500.00	385.00	0.00	115.00	23.00%
<b>Total DW TECHNOLOGY SERVICES</b>			<b>\$765,537</b>	<b>\$8,606.00</b>	<b>\$0.00</b>	<b>\$774,143.11</b>	<b>\$704,192.93</b>	<b>\$88,027.60</b>	<b>(\$18,077.42)</b>	<b>(2.34%)</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$765,537</b>	<b>\$8,606.00</b>	<b>\$0.00</b>	<b>\$774,143.11</b>	<b>\$704,192.93</b>	<b>\$88,027.60</b>	<b>(\$18,077.42)</b>	<b>(2.34%)</b>
<b>PEST TECHNOLOGY SERVICES</b>										<b>0.00%</b>
1011284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011284000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES TECHNOLOGY SERVICES</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>

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<b>PRESCHOOL TECH SERVICES</b>			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011284028	531	TELEPHONE								
<b>Total PRESCHOOL TECH SERVICES</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>PMS TECHNOLOGY SERVICES</b>			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012284000	531	TELEPHONE								
1012284000	738	EQUIPMENT-REPLACEMENT								
<b>Total PMS TECHNOLOGY SERVICES</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>PHS TECHNOLOGY SERVICES</b>			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033284000	531	TELEPHONE								
1033284000	738	EQUIPMENT-REPLACEMENT								
<b>Total PHS TECHNOLOGY SERVICES</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 13 - PELHAM HIGH SCHOOL</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>SAU TECHNOLOGY SERVICES</b>			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090284000	531	TELEPHONE								
1090284000	650	SOFTWARE								
1090284000	738	EQUIPMENT-REPLACEMENT								
<b>Total SAU TECHNOLOGY SERVICES</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 90 - SAU # 28</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 2840 - TECHNOLOGY SERVICES</b>			<b>\$765,537</b>	<b>\$8,606.00</b>	<b>\$0.00</b>	<b>\$774,143.11</b>	<b>\$704,192.93</b>	<b>\$88,027.60</b>	<b>(\$18,077.42)</b>	<b>(2.34%)</b>
<b>2900 - BENEFITS &amp; FIXED CHARGES</b>										
<b>DW BENEFITS &amp; FIXED CHARGES</b>										
1000290000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	211	HEALTH INSURANCE	50,000	0.00	0.00	50,000.00	13,822.50	0.00	36,157.50	72.32%
1000290000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	232	TEACHER RETIREMENT	5,000	0.00	0.00	5,000.00	0.00	0.00	5,000.00	100.00%
1000290000	250	UNEMPLOYMENT INSURANCE	31,016	0.00	0.00	31,016.00	22,567.00	0.00	8,449.00	27.24%
1000290000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	274	COURSE REIMBURSEMENT PEA	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DW BENEFITS &amp; FIXED CHARGES</b>			<b>\$86,016</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$86,016.00</b>	<b>\$36,409.50</b>	<b>\$0.00</b>	<b>\$49,606.50</b>	<b>57.67%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$86,016</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$86,016.00</b>	<b>\$36,409.50</b>	<b>\$0.00</b>	<b>\$49,606.50</b>	<b>57.67%</b>
<b>Total 2900 - BENEFITS &amp; FIXED CHARGES</b>			<b>\$86,016</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$86,016.00</b>	<b>\$36,409.50</b>	<b>\$0.00</b>	<b>\$49,606.50</b>	<b>57.67%</b>

**Pelham School District FY2020 Year-To-Date Budget Status Report**

Account Detail by Function Through June 30, 2020

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>4200 - SITE IMPROVEMENTS</b>										
<b>PES SITE IMPROVEMENT</b>		CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011420000	433	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES SITE IMPROVEMENT</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>PMS SITE IMPROVEMENT</b>		CONTRACTED REPAIR & MAINT	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
1012420000	433	CONSTRUCTION SERVICES								
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$1</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>100.00%</b>
<b>PHS SITE DEVELOPMENT</b>		CONTRACTED REPAIR & MAINT	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
1033420000	433	CONSTRUCTION SERVICES								
<b>Total PHS SITE DEVELOPMENT</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 13 - PELHAM HIGH SCHOOL</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 4200 - SITE IMPROVEMENTS</b>			<b>\$1</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>100.00%</b>
<b>4300 - ARCHITECT &amp; ENGR SERVICES</b>										
<b>ARCHITECT &amp; ENGINEERING</b>		PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000430000	330	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total ARCHITECT &amp; ENGINEERING</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>PMS ARCHITECT &amp; ENGINEER</b>		PROFESSIONAL SERVICES	73,000	16,121.62	193,158.00	282,279.62	186,773.53	85,845.92	9,660.17	3.42%
1012430000	330	CONSTRUCTION SERVICES								
<b>Total PMS ARCHITECT &amp; ENGINEER</b>			<b>\$73,000</b>	<b>\$16,121.62</b>	<b>\$193,158.00</b>	<b>\$282,279.62</b>	<b>\$186,773.53</b>	<b>\$85,845.92</b>	<b>\$9,660.17</b>	<b>3.42%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$73,000</b>	<b>\$16,121.62</b>	<b>\$193,158.00</b>	<b>\$282,279.62</b>	<b>\$186,773.53</b>	<b>\$85,845.92</b>	<b>\$9,660.17</b>	<b>3.42%</b>
<b>Total 4300 - ARCHITECT &amp; ENGR SERVICES</b>			<b>\$73,000</b>	<b>\$16,121.62</b>	<b>\$193,158.00</b>	<b>\$282,279.62</b>	<b>\$186,773.53</b>	<b>\$85,845.92</b>	<b>\$9,660.17</b>	<b>3.42%</b>
<b>4500 - BUILDING ACQUISITION</b>										
<b>BUILDING ACQUISITION</b>		CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000450000	450	CONSTRUCTION SERVICES								
<b>Total BUILDING ACQUISITION</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>PMS BLDG ACQUISITION</b>		RENTAL/LEASE BUILDINGS	44,160	0.00	0.00	44,160.00	44,838.04	0.00	(678.04)	(1.54%)
1012450000	441	CONSTRUCTION SERVICES								
<b>Total PMS BLDG ACQUISITION</b>			<b>\$44,160</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,160.00</b>	<b>\$44,838.04</b>	<b>\$0.00</b>	<b>(\$678.04)</b>	<b>(1.54%)</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$44,160</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,160.00</b>	<b>\$44,838.04</b>	<b>\$0.00</b>	<b>(\$678.04)</b>	<b>(1.54%)</b>

## Pelham School District FY2020 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2020

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>SAU BLDG ACQUISITION</b>										
1090450000	441	RENTAL/LEASE BUILDINGS	44,610	0.00	0.00	44,609.80	44,609.80	0.00	0.00	0.00%
<b>Total SAU BLDG ACQUISITION</b>			<b>\$44,610</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,609.80</b>	<b>\$44,609.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 90 - SAU #28</b>			<b>\$44,610</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,609.80</b>	<b>\$44,609.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 4500 - BUILDING ACQUISITION</b>			<b>\$88,770</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$88,769.80</b>	<b>\$89,447.84</b>	<b>\$0.00</b>	<b>(\$678.04)</b>	<b>(0.76%)</b>
<b>4600 - BUILDING IMPROVEMENT</b>										
<b>BUILDING IMPROVEMENTS</b>										
1000460000	442	RENTAL/LEASE EQUIPMENT	140,725	0.00	0.00	140,725.00	127,317.11	0.00	13,407.89	9.53%
1000460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total BUILDING IMPROVEMENTS</b>			<b>\$140,725</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$140,725.00</b>	<b>\$127,317.11</b>	<b>\$0.00</b>	<b>\$13,407.89</b>	<b>9.53%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$140,725</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$140,725.00</b>	<b>\$127,317.11</b>	<b>\$0.00</b>	<b>\$13,407.89</b>	<b>9.53%</b>
<b>PES BLDG IMPROVEMENT</b>										
1011460000	433	CONTRACTED REPAIR & MAINT	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
1011460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	397.50	46,500.00	(46,897.50)	0.00%
1011460000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PES BLDG IMPROVEMENT</b>			<b>\$1</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>\$397.50</b>	<b>\$46,500.00</b>	<b>(\$46,896.50)</b>	<b>(4,689,650.00%)</b>
<b>Total 11 - PELHAM ELEMENTARY SCHOOL</b>			<b>\$1</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>\$397.50</b>	<b>\$46,500.00</b>	<b>(\$46,896.50)</b>	<b>(4,689,650.00%)</b>
<b>PMS BLDG IMPROVEMENT</b>										
1012460000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012460000	433	CONTRACTED REPAIR & MAINT	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
1012460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1012460000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PMS BLDG IMPROVEMENT</b>			<b>\$1</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>100.00%</b>
<b>Total 12 - PELHAM MEMORIAL SCHOOL</b>			<b>\$1</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>100.00%</b>
<b>PHS BLDG IMPROVEMENT</b>										
1033460000	433	CONTRACTED REPAIR & MAINT	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
1033460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total PHS BLDG IMPROVEMENT</b>			<b>\$1</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>100.00%</b>
<b>Total 33 - PELHAM HIGH SCHOOL</b>			<b>\$1</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>100.00%</b>
<b>SAU BLDG ACQUISITION</b>										
1090460000	433	CONTRACTED REPAIR & MAINT	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
1090460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total SAU BLDG ACQUISITION</b>			<b>\$1</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>100.00%</b>
<b>Total 90 - SAU #28</b>			<b>\$1</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>100.00%</b>
<b>Total 4600 - BUILDING IMPROVEMENT</b>			<b>\$140,729</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$140,729.00</b>	<b>\$127,714.61</b>	<b>\$46,500.00</b>	<b>(\$33,485.61)</b>	<b>(23.79%)</b>

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
<b>5110 - DEBT SERVICES - PRINCIPLE</b>										
PRINCIPAL DEBT	1000511000	PRINCIPAL REDEMPTION	1,040,000	222,262.62	(193,158.00)	1,069,104.62	1,040,000.00	0.00	29,104.62	2.72%
<b>Total PRINCIPAL DEBT</b>	<b>910</b>		<b>\$1,040,000</b>	<b>\$222,262.62</b>	<b>(\$193,158.00)</b>	<b>\$1,069,104.62</b>	<b>\$1,040,000.00</b>	<b>\$0.00</b>	<b>\$29,104.62</b>	<b>2.72%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$1,040,000</b>	<b>\$222,262.62</b>	<b>(\$193,158.00)</b>	<b>\$1,069,104.62</b>	<b>\$1,040,000.00</b>	<b>\$0.00</b>	<b>\$29,104.62</b>	<b>2.72%</b>
<b>Total 5110 - DEBT SERVICES - PRINCIPLE</b>			<b>\$1,040,000</b>	<b>\$222,262.62</b>	<b>(\$193,158.00)</b>	<b>\$1,069,104.62</b>	<b>\$1,040,000.00</b>	<b>\$0.00</b>	<b>\$29,104.62</b>	<b>2.72%</b>
<b>5120 - DEBT SERVICES - INTEREST</b>										
INTEREST DEBT	1000512000	INTEREST EXPENSE	695,115	0.00	0.00	695,115.00	695,115.00	0.00	0.00	0.00%
<b>Total INTEREST DEBT</b>	<b>830</b>		<b>\$695,115</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$695,115.00</b>	<b>\$695,115.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$695,115</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$695,115.00</b>	<b>\$695,115.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 5120 - DEBT SERVICES - INTEREST</b>			<b>\$695,115</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$695,115.00</b>	<b>\$695,115.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>5220 - SPEC REV FUND TRANSFERS</b>										
DISTRICT MONEY										
1000522000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	250	UNEMPLOYMENT INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	930	FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total DISTRICT MONEY</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 5220 - SPEC REV FUND TRANSFERS</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>5221 - FOOD SERV FUND TRANSFER</b>										
FOOD SERVICE XFR -DISTRIC	1000522100	SALARIES	0	0.00	0.00	0.00	65,592.68	0.00	(65,592.68)	0.00%
	1000522100	SOCIAL SECURITY	0	0.00	0.00	0.00	4,929.68	0.00	(4,929.68)	0.00%
	1000522100	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	2,025.79	0.00	(2,025.79)	0.00%

## Pelham School District FY2020 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2020

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000522100	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	2,613.47	0.00	(2,613.47)	0.00%
1000522100	930	FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total FOOD SERVICE XFR - DISTRIC</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,161.62</b>	<b>\$0.00</b>	<b>(\$75,161.62)</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,161.62</b>	<b>\$0.00</b>	<b>(\$75,161.62)</b>	<b>0.00%</b>
<b>Total 5221 - FOOD SERV FUND TRANSFER</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,161.62</b>	<b>\$0.00</b>	<b>(\$75,161.62)</b>	<b>0.00%</b>
<b>5251 - CAPITAL RES FUND TRANSFER</b>										
<b>CAPITAL RESERVE TRANSFER</b>										
1000525100	930	FUND TRANSFERS								
<b>Total CAPITAL RESERVE TRANSFER</b>			<b>\$75,520</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,520.00</b>	<b>\$75,670.61</b>	<b>\$0.00</b>	<b>(\$150.61)</b>	<b>(0.20%)</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$75,520</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,520.00</b>	<b>\$75,670.61</b>	<b>\$0.00</b>	<b>(\$150.61)</b>	<b>(0.20%)</b>
<b>Total 5251 - CAPITAL RES FUND TRANSFER</b>			<b>\$75,520</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,520.00</b>	<b>\$75,670.61</b>	<b>\$0.00</b>	<b>(\$150.61)</b>	<b>(0.20%)</b>
<b>5252 - EXPENDABLE TRUST FUND XFR</b>										
<b>TRANSFER TO EXPENDABLE TR</b>										
1000525200	430	REPAIRS & MAINTENANCE								
1000525200	734	EQUIPMENT-ADDITIONAL								
<b>Total TRANSFER TO EXPENDABLE TR</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 5252 - EXPENDABLE TRUST FUND XFR</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>5390 - TRANSFER TO OTHR AGENCIES</b>										
<b>TRANSFER TO OTHER AGENCIE</b>										
1000539000	930	FUND TRANSFERS								
<b>Total TRANSFER TO OTHER AGENCIE</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 00 - DISTRICT-WIDE</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 5390 - TRANSFER TO OTHR AGENCIES</b>			<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total 10 - GENERAL FUND</b>			<b>\$30,993,844</b>	<b>\$492,723.43</b>	<b>\$0.00</b>	<b>\$31,486,567.43</b>	<b>\$29,709,822.50</b>	<b>\$398,630.47</b>	<b>\$1,378,114.46</b>	<b>4.38%</b>
<b>Summary</b>			<b>\$30,993,844</b>	<b>\$492,723.43</b>	<b>\$0.00</b>	<b>\$31,486,567.43</b>	<b>\$29,709,822.50</b>	<b>\$398,630.47</b>	<b>\$1,378,114.46</b>	<b>4.38%</b>

2020 Tax Rate Calculation

Town of Pelham

School Portion

Net Local School Budget	\$30,272,543
Less: Adequate Education Grant	(\$3,554,034)
State Education Taxes	(\$3,771,856)
Approved School(s) Tax Effort	<u>\$22,946,653</u>

Local School Rate

Equalized Valuation (with utilities)	\$2,003,772,810	\$11.45
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State Education Taxes

State School Rate		
Divided by Local Assessed Valuation		
(no utilities)	\$2,003,772,810	\$1.94

**2020 PSD – FINANCIAL SECTION – EMPLOYEE WAGES**  
**PSD SAU OFFICE**  
**2019–2020**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2020 BASE	FY 2020	FY 2020 TOTAL
COTE	JOAN	DIR HUMAN RESOURCES	SAU	\$ 87,400.00	\$ -	\$ 87,400.00
DOUCETTE	JOYCE	LEAD ACCOUNTANT	SAU	\$ 63,514.00	\$ -	\$ 63,514.00
FURBUSH	WILLIAM	SUPERINTENDENT	SAU	\$ 140,100.00	\$ 6,692.29	\$ 146,792.29
LAFFIN	JILL	ADMIN ASST-SUPERINTENDENT	SAU	\$ 19,477.28	\$ 3,565.29	\$ 23,042.57
LAVACCHIA	CHRISTINE	PAYROLL/HR COORDINATOR	SAU	\$ 48,144.15	\$ 3,635.28	\$ 51,779.43
LESSARD	KIMBERLY	DIR STUDENT SERVICES	SAU	\$ 102,658.00	\$ -	\$ 102,658.00
MAHONEY	DEBORAH	BUSINESS ADMINISTRATOR	SAU	\$ 103,090.00	\$ -	\$ 103,090.00
MARANDOS	SARAH	DIR CURRICULUM INSTRUCT	SAU	\$ 102,709.00	\$ -	\$ 102,709.00
MAZZARIELLO	ERIN	HR ASST-RECEPTIONIST	SAU	\$ 33,600.33	\$ 1,422.67	\$ 35,023.00
MCKENNA	MATTHEW	ADMIN ASST-SUPERINTENDENT	SAU	\$ 19,740.00	\$ 235.00	\$ 19,975.00
OPERACH	KRISTEN	PAYROLL CLERK	SAU	\$ 17,947.50	\$ 1,746.50	\$ 19,694.00
RODRIGUE	KRISTEN	ADMIN ASST-SPECIAL ED	SAU	\$ 36,459.08	\$ 3,245.03	\$ 39,704.11

**2020 PSD – FINANCIAL SECTION – EMPLOYEE WAGES**  
**PSD DISTRICT-WIDE**  
**2019–2020**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2020 BASE	FY 2020	FY 2020
ALBERT	ASHLEY	SCHOOL PSYCHOLOGIST	DIST	\$ 68,289.00	\$ -	\$ 68,289.00
AYOTTE	KENNETH	IT TECHNICIAN	DIST	\$ 14,456.25	\$ 922.50	\$ 15,378.75
BELIVEAU	EILEEN	OCCUPATIONAL THERAPIST	DIST	\$ 54,551.00	\$ 7,551.82	\$ 62,102.82
BRUNELLE	CYNTHIA	IT TECHNICIAN-LEAD	DIST	\$ 35,158.80	\$ 1,681.33	\$ 36,840.13
CHURCHILL	KAREN	ADMIN ASST-BUILDING SERV	DIST	\$ 39,003.36	\$ 1,181.95	\$ 40,185.31
COLAMETA	BRENDA	DIR TECHNOLOGY	DIST	\$ 87,000.00	\$ 3,000.00	\$ 90,000.00
CORREDOR	MARY	SPEECH LANG PATHOLOGIST	DIST	\$ 70,500.00	\$ 2,749.21	\$ 73,249.21
CURTIN	CHRISTOPHER	IT SYSTEM & NETWORK ADMIN	DIST	\$ 62,070.72	\$ 3,922.57	\$ 65,993.29
FASTNACHT	ALYSSA	OCCUPATIONAL THERAPIST	DIST	\$ 46,409.00	\$ -	\$ 46,409.00
HALL	LAUREN	SPECIAL EDUCATION COORDINATOR	DIST	\$ 31,646.95	\$ 3,577.48	\$ 35,224.43
LAWTON	DAVID	IT TECHNICIAN	DIST	\$ 30,876.00	\$ 4,365.56	\$ 35,241.56
LEE	SAMANTHA	SCHOOL PSYCHOLOGIST	DIST	\$ 38,100.00	\$ 200.00	\$ 38,300.00
LOVETT	BARBARA	SPEECH LANG PATHOLOGIST	DIST	\$ 79,775.00	\$ 7,385.20	\$ 87,160.20
MILLER	ALAN	DIR MAINTENANCE	DIST	\$ 80,835.00	\$ -	\$ 80,835.00
MILNER	KRISTINE	OCCUPATIONAL THERAPIST	DIST	\$ 65,935.00	\$ 202.60	\$ 66,137.60
SMITH	DEIDRE	SPECIAL EDUCATION COORDINATOR	DIST	\$ 37,940.00	\$ 4,029.02	\$ 41,969.02
WALES	AMY	SCHOOL SOCIAL WORKER	DIST	\$ 45,860.00	\$ -	\$ 45,860.00
WHITMAN	GEORGE	MAINTAINER-PART TIME	DIST	\$ 19,680.96	\$ 836.00	\$ 20,516.96
WILKINS	RAYMOND	MAINTAINER	DIST	\$ 53,206.32	\$ 7,325.18	\$ 60,531.50

**2020 PSD – FINANCIAL SECTION – EMPLOYEE WAGES**  
**PSD NUTRITION SERVICES DEPARTMENT**  
**2019–2020**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2020 BASE	FY 2020	FY 2020 TOTAL
AGOSTINO	DAWN	FOOD SERVICE ASST	PHS	\$ 7,381.35	\$ 2,759.54	\$ 10,140.89
CHATEL	CATHY	FOOD SERVICE ASST	PHS	\$ 6,901.23	\$ 1,910.80	\$ 8,812.03
COTE	MONICA	FOOD SERVICE LEAD ASST	PHS	\$ 10,451.91	\$ 3,264.72	\$ 13,716.63
CURRAN	STACEY	FOOD SERVICE ASST	PHS	\$ 8,225.13	\$ 2,822.77	\$ 11,047.90
DECoux	CAROL	FOOD SERVICE ASST	PHS	\$ 6,895.26	\$ 1,996.12	\$ 8,891.38
DONOVAN	JENNIFER	FOOD SERVICE ASST	PMS	\$ 8,240.04	\$ 3,597.24	\$ 11,837.28
ERNST	KATHLEEN	FOOD SERVICE BOOKKEEPER	PES	\$ 22,308.78	\$ 8,455.14	\$ 30,763.92
FORTIER	LISE	FOOD SERVICE ASST	PMS	\$ 6,644.52	\$ 1,987.81	\$ 8,632.33
GERVAIS	KELLEY	FOOD SERVICE ASST	PMS	\$ 14,473.54	\$ 3,807.09	\$ 18,280.63
GLUCK	JESSICA	FOOD SERVICE ASST	PES	\$ 6,446.22	\$ 1,876.70	\$ 8,322.92
GOUPIL	SHARON	FOOD SERVICE ASST	PHS	\$ 10,106.19	\$ 2,980.06	\$ 13,086.25
HABIB	JOYCE	FOOD SERVICE ASST	PES	\$ 5,737.84	\$ 1,566.37	\$ 7,304.21
HICKEY	JANET	FOOD SERVICE ASST	PES	\$ 10,518.47	\$ 3,296.69	\$ 13,815.16
JONES	JODI	FOOD SERVICE ASST	PES	\$ 10,041.50	\$ 4,441.97	\$ 14,483.47
JONES	STEPHANIE	FOOD SERVICE ASST	PMS	\$ 6,859.77	\$ 2,927.65	\$ 9,787.42
KUBIT	KIMBERLY	FOOD SERVICE MANAGER	PHS	\$ 16,371.96	\$ 7,792.67	\$ 24,164.63
KUBIT	LINDA	FOOD SERVICE MANAGER	PES	\$ 18,918.25	\$ 11,410.78	\$ 30,329.03
MARTELLO	CONCETTA	FOOD SERVICE ASST	PHS	\$ 6,352.63	\$ 2,479.50	\$ 8,832.13
RAMBEAU	KELLY	DIR WELLNESS & NUTRITION	SAU	\$ 67,000.00	\$ 4,522.75	\$ 71,522.75
RIDLON	MICHAEL	FOOD SERVICE DRIVER	PES	\$ 9,372.69	\$ 4,138.23	\$ 13,510.92
SPRACKLIN	LINDA	FOOD SERVICE ASST	PES	\$ 9,781.30	\$ 3,855.47	\$ 13,636.77
TAYLOR	LAURA	FOOD SERVICE MANAGER	PMS	\$ 19,599.50	\$ 8,961.16	\$ 28,560.66



**2020 PSD – FINANCIAL SECTION – EMPLOYEE WAGES**  
**PELHAM ELEMENTARY SCHOOL**  
**2019–2020**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2020 BASE	FY 2020	FY 2020 TOTAL
ADAMAKOS	THOMAS	PRINCIPAL-ELEMENTARY	PES	\$ 12,679.21	\$ 5,150.93	\$ 17,830.14
ANDREWS	CHERYL	TEACHER -GRADE 1	PES	\$ 51,931.00	\$ 3,109.50	\$ 55,040.50
BAKER	JEAN	TUTOR TITLE I READING	PES	\$ 19,651.92	\$ 1,343.69	\$ 20,995.61
BASINAS	KELLY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 12,402.24	\$ 4,305.95	\$ 16,708.19
BASTOS	SANDRA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 14,973.38	\$ 5,251.85	\$ 20,225.23
BENOIT	KELSEY	TEACHER -GRADE 2	PES	\$ 44,861.00	\$ 2,663.00	\$ 47,524.00
BIANCHI	SUSAN	ADMINISTRATIVE ASST YR RD	PES	\$ 45,339.34	\$ 2,409.03	\$ 47,748.37
BODENRADER	JENNIFER	SCHOOL NURSE	PES	\$ 60,156.00	\$ 2,338.63	\$ 62,494.63
BOLDUC	ANTHONY	TEACHER -PHYSICAL EDUCATN	PES	\$ 55,365.00	\$ 4,317.00	\$ 59,682.00
BOURQUE	DEBORAH	TEACHER -GRADE 3	PES	\$ 58,270.00	\$ 6,237.90	\$ 64,507.90
BRADY	ABIGAIL	TEACHER-SPECIAL EDUCATION	PES	\$ 29,884.00	\$ -	\$ 29,884.00
BUTLER	COLTON	TEACHER -PRESCHOOL	PES	\$ 40,611.00	\$ 200.00	\$ 40,811.00
BYRNE	ELIZABETH	TEACHER -GRADE 4	PES	\$ 60,290.00	\$ 2,567.00	\$ 62,857.00
CIBULSKI	JOYCE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 20,383.45	\$ 6,644.13	\$ 27,027.58
COLLINS	RACHEL	TUTOR TITLE I READING	PES	\$ 13,779.00	\$ 12,084.55	\$ 25,863.55
CORLISS	DONNA	INSTRUCTIONAL ASSISTANT 6.5	PES	\$ 9,150.54	\$ 407.62	\$ 9,558.16
COSTA	BRIANA	TEACHER -GRADE 1	PES	\$ 46,578.00	\$ 2,046.00	\$ 48,624.00
COSTA	CHRISTINE	IA-KINDERGARTEN	PES	\$ 16,300.35	\$ 3,919.10	\$ 20,219.45
COVART	NICOLE	TEACHER-SPECIAL EDUCATION	PES	\$ 50,921.00	\$ 3,721.33	\$ 54,642.33
COVEY	MARIAH	INSTRUCTIONAL ASSISTANT 6.5	PES	\$ 1,111.50	\$ -	\$ 1,111.50
CUMMINGS	REBECCA	TEACHER -GRADE 5 STEAM	PES	\$ 53,345.00	\$ 4,478.50	\$ 57,823.50
DAILEY	DONNA	INSTRUCTIONAL ASST 6.75HR	PES	\$ 19,117.43	\$ 5,531.26	\$ 24,648.69
DAMOUR	SARAH	TEACHER-SPECIAL EDUCATION	PES	\$ 46,065.00	\$ 3,270.00	\$ 49,335.00
DE SALVO	JOSEPH	CUSTODIAN	PES	\$ 6,038.96	\$ 3,033.05	\$ 9,072.01
DESMARAIS	ASHLEY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 13,213.79	\$ 4,464.34	\$ 17,678.13
DESMARAIS	NICOLE	SECRETARY-SPECIAL ED	PES	\$ 23,071.14	\$ 1,087.34	\$ 24,158.48
DEVITA	MEGHAN	TEACHER -PRESCHOOL	PES	\$ 46,065.00	\$ 3,771.07	\$ 49,836.07
DIRENZO	LAUREN	TEACHER -HEALTH	PES	\$ 50,105.00	\$ 6,223.56	\$ 56,328.56
DROUIN	KRISTEN	TEACHER -GRADE 4	PES	\$ 49,305.00	\$ 3,085.00	\$ 52,390.00
DUTIL	CARRIE	TEACHER -GRADE 3	PES	\$ 52,335.00	\$ 490.00	\$ 52,825.00
EDWARDS	LORI	INSTRUCTIONAL ASST 6.5HR	PES	\$ 16,985.43	\$ 5,078.22	\$ 22,063.65
ELDRIDGE	CHARLES	CUSTODIAN	PES	\$ 18,271.20	\$ 4,877.17	\$ 23,148.37
FERRAGAMO-LEMMO	GINA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 14,151.23	\$ 4,791.27	\$ 18,942.50
FISHER	JENNIFER	INSTRUCTIONAL ASST 6.5HR	PES	\$ 17,063.83	\$ 4,364.40	\$ 21,428.23
FLAHERTY	TRACI	TEACHER -GUIDANCE COUNSLR	PES	\$ 67,620.00	\$ 2,113.00	\$ 69,733.00
FRANK	PAMELA	IA-KINDERGARTEN	PES	\$ 16,032.78	\$ 5,458.66	\$ 21,491.44
GALLAGHER	KIERA	TEACHER -GRADE 2	PES	\$ 51,325.00	\$ 2,456.38	\$ 53,781.38
GAMBLE	TRACY	TEACHER -LIBRARY MEDIA	PES	\$ 42,631.00	\$ 5,111.06	\$ 47,742.06
GETTY	DEBRA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 16,805.20	\$ 4,726.85	\$ 21,532.05
GIBBONS	JENNIFER	TEACHER -KINDERGARTEN	PES	\$ 41,116.00	\$ 131.00	\$ 41,247.00
GILMORE	EDWARD	CUSTODIAN LEAD	PES	\$ 28,641.47	\$ 7,423.43	\$ 36,064.90
GOLDSACK	SARAH	TEACHER -ESOL	PES	\$ 61,300.00	\$ 808.00	\$ 62,108.00
GORDON	STACY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 12,861.82	\$ 4,965.80	\$ 17,827.62
HANSEN	VICTORIA	REGISTERED BEHAVIOR TECH	PES	\$ 37,202.39	\$ 3,428.84	\$ 40,631.23
HARDEN	SUSAN	TEACHER -GRADE 4	PES	\$ 62,300.00	\$ 4,247.00	\$ 66,547.00
HARRIS	JOSEPH	TEACHER -GRADE 5	PES	\$ 45,366.00	\$ 1,295.81	\$ 46,661.81
HASKINS	NANCY	IA-PRESCHOOL	PES	\$ 17,564.80	\$ 4,200.90	\$ 21,765.70
HEBERT	MARYBETH	TEACHER -GRADE 3	PES	\$ 48,295.00	\$ 1,528.30	\$ 49,823.30
HENDERSON	WENDY	TEACHER -GRADE 1	PES	\$ 60,583.00	\$ 5,836.43	\$ 66,419.43
HIGGINS	ELAINA	TEACHER -GRADE 1	PES	\$ 46,065.00	\$ 4,613.02	\$ 50,678.02
HOBBS	BRENDA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 18,492.50	\$ 5,398.93	\$ 23,891.43
HOFFMAN	BRENDAN	ASST DIR STUDENT SERVICES	PES	\$ 95,607.00	\$ -	\$ 95,607.00

**2020 PSD – FINANCIAL SECTION – EMPLOYEE WAGES**  
**PELHAM ELEMENTARY SCHOOL**  
**2019–2020 (cont.)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2020 BASE	FY 2020	FY 2020 TOTAL
HOULE	DEANA	IA-NURSE AIDE	PES	\$ 8,610.88	\$ 3,975.48	\$ 12,586.36
HURLEY	SANDRA	IA-REGULAR ED 6.5HR	PES	\$ 14,944.69	\$ 4,816.32	\$ 19,761.01
HUSSEY	TRACY	TEACHER -GRADE 3	PES	\$ 45,366.00	\$ 3,954.75	\$ 49,320.75
HUTCHINSON	MARILYN	INSTRUCTIONAL ASST 6.5HR	PES	\$ 14,898.00	\$ 3,904.04	\$ 18,802.04
JOHNSTON	JENNIFER	TUTOR TITLE I READING	PES	\$ 20,300.41	\$ 1,716.76	\$ 22,017.17
KALINOWSKI	EILEEN	TUTOR TITLE I MATH	PES	\$ 19,628.13	\$ 1,307.53	\$ 20,935.66
KAUFMANN	TRISHA	ASST PRINCIPAL ELEMENTARY	PES	\$ 84,849.00	\$ 5,505.45	\$ 90,354.45
KEARNEY	KIM	TEACHER -READING SPEC	PES	\$ 57,260.00	\$ 2,172.20	\$ 59,432.20
KING	CELINE	IA-SPEECH AIDE	PES	\$ 20,306.85	\$ 3,187.53	\$ 23,494.38
KIRANE	KIMBERLY	TEACHER -GRADE 4	PES	\$ 48,800.00	\$ 3,804.73	\$ 52,604.73
KNIGHT	ELIZABETH	MONITOR RECESS	PES	\$ 3,589.06	\$ 1,291.77	\$ 4,880.83
KOBRENSKI	KRISTIN	IA-PRESCHOOL	PES	\$ 16,920.82	\$ 5,865.70	\$ 22,786.52
KWIATKOWSKI	KAREN	INSTRUCTIONAL ASST 6.5HR	PES	\$ 10,821.48	\$ 4,057.19	\$ 14,878.67
LABONTE	KELLY	ASST PRINCIPAL ELEMENTARY - INTERIM	PES	\$ 74,382.00	\$ 4,500.00	\$ 78,882.00
LAFORTUNE	MATTHEW	CUSTODIAN	PES	\$ 22,915.20	\$ 8,620.69	\$ 31,535.89
LAPLANT	LORI	IA-REGULAR ED 6.5HR	PES	\$ 17,170.69	\$ 6,660.05	\$ 23,830.74
LEE	JILLIAN	TEACHER -GRADE 1	PES	\$ 49,911.00	\$ 4,841.00	\$ 54,752.00
LEONARD	LAURA	TEACHER -GRADE 3	PES	\$ 41,621.00	\$ 375.00	\$ 41,996.00
LIAKOS	DAVID	MONITOR LUNCH	PES	\$ 6,109.74	\$ 2,411.75	\$ 8,521.49
LOMBARDO	KATHLEEN	TEACHER -GRADE 2	PES	\$ 54,355.00	\$ 2,582.00	\$ 56,937.00
LONGDEN	JODI	TEACHER -PRESCHOOL	PES	\$ 56,375.00	\$ 2,285.00	\$ 58,660.00
LYNDE	DIANNE	TEACHER -GRADE 1	PES	\$ 49,305.00	\$ 4,452.00	\$ 53,757.00
MADEIROS	ELAINE	TEACHER -KINDERGARTEN PT	PES	\$ 30,650.00	\$ 2,051.00	\$ 32,701.00
MAGUIRE	KATE	TEACHER -GRADE 5	PES	\$ 53,345.00	\$ 1,159.60	\$ 54,504.60
MAIGATTER	NOREEN	IA-NURSE AID	PES	\$ 998.60	\$ 21.34	\$ 1,019.94
MANGIAFICO	MICHELLE	TEACHER -GRADE 4	PES	\$ 58,866.00	\$ 2,461.97	\$ 61,327.97
MANSFIELD	PAMELA	TEACHER -GRADE 2	PES	\$ 61,300.00	\$ 4,485.00	\$ 65,785.00
MARTS	ESTELA	MONITOR RECESS	PES	\$ 5,666.83	\$ 846.64	\$ 6,513.47
MASIELLO	KELLY	TEACHER -GRADE 1	PES	\$ 57,866.00	\$ 3,541.00	\$ 61,407.00
MATTHEWS	NICHOLE	INSTRUCTIONAL ASST 3HR	PES	\$ 5,756.90	\$ 1,742.21	\$ 7,499.11
MAY	PATRICIA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 15,978.76	\$ 4,067.28	\$ 20,046.04
MCCARTY	VALERIE	INSTRUCTIONAL ASST 6.5HR	PES	\$ 15,946.98	\$ 5,728.06	\$ 21,675.04
MCCAULEY	ROBERT	CUSTODIAN	PES	\$ 24,103.75	\$ 5,254.65	\$ 29,358.40
MCDEVITT COTE	STEFENIE	INSTRUCTIONAL ASST 6.75HR	PES	\$ 17,163.01	\$ 7,458.86	\$ 24,621.87
MEGAN	CAROLINE	SCHOOL NURSE -PT	PES	\$ 25,157.50	\$ 2,166.43	\$ 27,323.93
MENDOZA	MELISSA	MONITOR RECESS	PES	\$ 5,373.13	\$ 1,050.12	\$ 6,423.25
MERRILL	LEE ANN	TEACHER-SPECIAL EDUCATION	PES	\$ 54,355.00	\$ 3,337.79	\$ 57,692.79
MILSOP	SHANNON	TEACHER -KINDERGARTEN	PES	\$ 46,065.00	\$ 5,011.32	\$ 51,076.32
MORAN	NANCY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 17,898.35	\$ 6,205.76	\$ 24,104.11
MORRISON	KATHRYN	ED TECHNOLOGY INTEGRATOR	PES	\$ 50,315.00	\$ 2,915.68	\$ 53,230.68
MULLEN	KATHLEEN	MONITOR LUNCH	PES	\$ 5,666.84	\$ 732.62	\$ 6,399.46
MURPHY	ELIZABETH	TEACHER - READING SPECIALIST	PES	\$ 61,300.00	\$ 1,035.00	\$ 62,335.00
NOLAND	RACHEL	INSTRUCTIONAL ASST 6.5HR	PES	\$ 8,292.11	\$ 6,300.50	\$ 14,592.61
NOTTEBART	MARY	IA-KINDERGARTEN	PES	\$ 16,210.48	\$ 5,299.00	\$ 21,509.48
OVERTON	LISA	SECRETARY SCHOOL YEAR	PES	\$ 4,539.90	\$ 36.81	\$ 4,576.71
PACE	CAITLIN	INSTRUCTIONAL ASST 6.5HR	PES	\$ 9,723.39	\$ 3,212.11	\$ 12,935.50
PALINGO	LINDA	MONITOR LUNCH	PES	\$ 6,222.86	\$ 1,032.65	\$ 7,255.51
PELLETIER	JEFFREY	TEACHER-SPECIAL EDUCATION	PES	\$ 7,384.41	\$ -	\$ 7,384.41
PENDERGAST	JENNIFER	TEACHER -KINDERGARTEN	PES	\$ 59,573.00	\$ 1,387.57	\$ 60,960.57
PEREZ	MARIELA	INSTRUCTIONAL ASST 6.5HR	PES	\$ 12,835.73	\$ 4,823.82	\$ 17,659.55
PHILCRANTZ	BETH	TEACHER -GRADE 5	PES	\$ 52,335.00	\$ 808.00	\$ 53,143.00
PILATO	DANIELLE	SECRETARY SCHOOL YEAR	PES	\$ 15,986.43	\$ 1,696.37	\$ 17,682.80

**2020 PSD – FINANCIAL SECTION – EMPLOYEE WAGES**  
**PELHAM ELEMENTARY SCHOOL**  
**2019–2020 (cont.)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2020 BASE	FY 2020	FY 2020 TOTAL
PROUTY	SHANNON	TEACHER -GUIDANCE COUNSLR	PES	\$ 45,055.00	\$ 200.00	\$ 45,255.00
RAPHAEL	ROSS	CUSTODIAN	PES	\$ 16,573.80	\$ 2,261.55	\$ 18,835.35
ROBERSON	NICOLE	TEACHER -GRADE 5	PES	\$ 52,941.00	\$ 1,573.26	\$ 54,514.26
ROCK	KATE	TEACHER -GRADE 3	PES	\$ 45,055.00	\$ 770.00	\$ 45,825.00
ROSA	THERESA	TUTOR TITLE I READING	PES	\$ 19,435.52	\$ 2,419.76	\$ 21,855.28
ROSSI	AMY	TEACHER -GRADE 2	PES	\$ 46,881.00	\$ 635.10	\$ 47,516.10
RYAN	MORGAN	TEACHER -GRADE 2	PES	\$ 42,126.00	\$ 848.00	\$ 42,974.00
SAUER	KELLEY	IA-LIBRARY AIDE	PES	\$ 15,676.70	\$ 4,955.16	\$ 20,631.86
SHIELDS	JANE	TEACHER-SPECIAL EDUCATION	PES	\$ 42,833.00	\$ 3,200.00	\$ 46,033.00
SIMMONS	ALEXA	TEACHER -PRESCHOOL	PES	\$ 45,560.00	\$ 3,057.15	\$ 48,617.15
STEVENS	HILARY	INSTRUCTIONAL ASST 6.5HR	PES	\$ 16,192.30	\$ 3,590.91	\$ 19,783.21
STRUTH	KERRY	TEACHER -GRADE 5	PES	\$ 57,260.00	\$ 2,535.00	\$ 59,795.00
SULLIVAN	MEGHAN	TEACHER-SPECIAL EDUCATION	PES	\$ 44,550.00	\$ 1,730.79	\$ 46,280.79
TODD	PATRICIA	MONITOR LUNCH	PES	\$ 5,860.36	\$ 634.16	\$ 6,494.52
TOMER	CAROL	TEACHER -SPED EVALUATOR	PES	\$ 59,280.00	\$ 12,503.58	\$ 71,783.58
TSELIOS	PETER	TEACHER -ART	PES	\$ 55,543.00	\$ 3,255.09	\$ 58,798.09
VAN AUKEN	BRUCE	CUSTODIAN	PES	\$ 29,139.74	\$ 11,404.82	\$ 40,544.56
VAN VRANKEN	JESSICA	PRINCIPAL ELEMENTARY - INTERIM	PES	\$ 94,054.85	\$ 500.00	\$ 94,554.85
VARELA	STEPHANIE	TEACHER -GRADE 4	PES	\$ 42,631.00	\$ 35.00	\$ 42,666.00
WEIGLER	ERIN	TEACHER -MUSIC	PES	\$ 57,260.00	\$ 7,079.48	\$ 64,339.48
WEIGLER	LAURA	SECRETARY SCHOOL YEAR	PES	\$ 26,814.68	\$ 5,789.10	\$ 32,603.78
WEIR	NICOLE	TEACHER-SPECIAL EDUCATION	PES	\$ 45,560.00	\$ 3,613.56	\$ 49,173.56
WESTHAVER-TOSTO	JULIE	MONITOR RECESS	PES	\$ 5,008.91	\$ 1,072.35	\$ 6,081.26
WHITE	JONATHAN	INSTRUCTIONAL ASST 6.5HR	PES	\$ 13,281.04	\$ 4,691.57	\$ 17,972.61
ZIDEK	JILL	TEACHER -GRADE 5	PES	\$ 58,866.00	\$ 2,416.63	\$ 61,282.63

**2020 PSD – FINANCIAL SECTION – EMPLOYEE WAGES**
**PELHAM MEMORIAL SCHOOL**
**2019–2020**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2020 BASE	FY 2020	FY 2020 TOTAL
ARCHAMBAULT	ABBEY	TEACHER-SPECIAL EDUCATION	PMS	\$ 41,621.00	\$ 424.54	\$ 42,045.54
ARNOLD	KEVIN	TEACHER -8 ENGLISH	PMS	\$ 48,590.00	\$ 3,115.47	\$ 51,705.47
ASCANIO	PATRICIA	TEACHER -GRADE 6	PMS	\$ 49,095.00	\$ 1,836.43	\$ 50,931.43
BARRIOS	SARAH	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 20,009.07	\$ 5,224.98	\$ 25,234.05
BEAUCHESNE	WILLIAM	TEACHER -PHYSICAL EDUCATN	PMS	\$ 51,325.00	\$ 1,379.70	\$ 52,704.70
BEINEKE	HEIDI	TEACHER -7 SCIENCE/SOCIAL STUDIES	PMS	\$ 45,560.00	\$ 2,896.79	\$ 48,456.79
BOND	MOLLY	TEACHER -7 SCIENCE	PMS	\$ 46,065.00	\$ 4,363.30	\$ 50,428.30
BRANCO	AMY	TEACHER -GRADE 6	PMS	\$ 54,836.00	\$ 2,765.00	\$ 57,601.00
BRODY	LAURIE	TEACHER -7 MATH	PMS	\$ 41,621.00	\$ 4,567.05	\$ 46,188.05
BRYANT	JAMIE	TEACHER -8 SOCIAL STUDIS	PMS	\$ 58,395.00	\$ 1,480.00	\$ 59,875.00
CARIGNAN	KELLY	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 16,895.18	\$ 5,716.04	\$ 22,611.22
CARROLL	SHANNON	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 7,905.22	\$ 5,379.38	\$ 13,284.60
CARSON	DEBORAH	TEACHER-SPECIAL EDUCATION	PMS	\$ 57,260.00	\$ 2,225.22	\$ 59,485.22
CARTEN	KARENA	TEACHER -8 MATH	PMS	\$ 55,846.00	\$ 3,567.50	\$ 59,413.50
CARTIER	KATHLEEN	TEACHER -GUIDANCE COUNSELOR	PMS	\$ 76,710.00	\$ 4,130.85	\$ 80,840.85
CASAVANT	DIANE	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 19,740.88	\$ 5,386.14	\$ 25,127.02
CORREA	KEVIN	TEACHER -7 MATH	PMS	\$ 60,290.00	\$ 8,977.75	\$ 69,267.75
COUTU	RANDY	TEACHER -ART	PMS	\$ 53,648.00	\$ 7,124.20	\$ 60,772.20
CURFMAN	CHARLES	TUTOR READING	PMS	\$ 38,384.07	\$ 1,108.46	\$ 39,492.53
DELUCIA	MEGAN	TEACHER -7 ENGLISH/SOCIAL STUDIES	PMS	\$ 44,550.00	\$ 2,939.03	\$ 47,489.03
ERNST	CATHLEEN	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 19,353.62	\$ 6,127.41	\$ 25,481.03
FAVOR	BRYANNA	TEACHER -GRADE 6	PMS	\$ 42,126.00	\$ 1,305.02	\$ 43,431.02
GARIEPY	CAROL	TEACHER -7 SOCIAL STUDIES	PMS	\$ 60,290.00	\$ 15,072.50	\$ 75,362.50
GENOTER	KAREN	INSTRUCTIONAL ASSISTANT 6.75	PMS	\$ 6,645.57	\$ 265.83	\$ 6,911.40
GERBER	DEBORAH	TEACHER-SPECIAL EDUCATION	PMS	\$ 60,290.00	\$ 4,189.38	\$ 64,479.38
GRIFFIN	ANGELA	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 19,323.82	\$ 7,974.71	\$ 27,298.53
GROVER	JENNIFER	TEACHER-SPECIAL EDUCATION	PMS	\$ 52,335.00	\$ 3,187.58	\$ 55,522.58
HATZIMANOLIS	CRYSTAL	TEACHER -8 ENGLISH/SOCIAL STUDIES	PMS	\$ 42,126.00	\$ 7,234.47	\$ 49,360.47
HATZIMANOLIS	HARALAMBOS	TEACHER -GUIDANCE COUNSELOR	PMS	\$ 48,295.00	\$ 1,230.00	\$ 49,525.00
JEAN	KELLY	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 19,652.39	\$ 4,969.11	\$ 24,621.50
JONCAS	KAILEE	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 5,860.33	\$ 4,307.09	\$ 10,167.42
KAVARNOS	JAMES	TUTOR MATH	PMS	\$ 38,692.84	\$ 10,336.11	\$ 49,028.95
KELLY	EILEEN	TEACHER -8 MATH	PMS	\$ 41,116.00	\$ 2,362.11	\$ 43,478.11
KIVIKOSKI	JEAN	SECRETARY SCHOOL YEAR	PMS	\$ 26,643.49	\$ 3,203.42	\$ 29,846.91
LAMONTAGNE	PATRICIA	ED TECHNOLOGY INTEGRATOR	PMS	\$ 56,375.00	\$ 6,779.96	\$ 63,154.96
LEE	TARYN	TEACHER -8 SCIENCE	PMS	\$ 49,095.00	\$ 5,002.83	\$ 54,097.83
LEWIS	KEITH	TEACHER -8 SCIENCE/SOCIAL STUDIES	PMS	\$ 41,116.00	\$ 2,931.66	\$ 44,047.66
LORENTZEN	CHRISTOPHER	CUSTODIAN	PMS	\$ 25,502.54	\$ 6,517.92	\$ 32,020.46
MACKEY	KATRINA	ASST PRINCIPAL MEMORIAL	PMS	\$ 84,000.00	\$ 3,000.00	\$ 87,000.00
MADDEN	DOROTHY	TEACHER-SPECIAL EDUCATION	PMS	\$ 79,750.00	\$ 5,401.25	\$ 85,151.25
MAGHAKIAN	STACY	PRINCIPAL MEMORIAL SCHOOL	PMS	\$ 98,112.00	\$ -	\$ 98,112.00
MARVIN	MELISSA	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 15,042.03	\$ 1,934.47	\$ 16,976.50
MCCUNE	ERIN	TEACHER-SPECIAL EDUCATION	PMS	\$ 47,588.00	\$ 601.30	\$ 48,189.30
MEYER	ANDREA	TEACHER -COMPUTERS - PT	PMS	\$ 20,811.00	\$ 2,059.42	\$ 22,870.42
MILLER	ALLISON	TEACHER -GRADE 6	PMS	\$ 45,560.00	\$ 1,234.89	\$ 46,794.89
MOORE	SANDRA	TEACHER -READING SPEC	PMS	\$ 55,365.00	\$ 4,445.00	\$ 59,810.00
MORRISON	JOANNE	SCHOOL NURSE	PMS	\$ 45,871.00	\$ 200.00	\$ 46,071.00
MURPHY	RONALD	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 13,813.82	\$ 6,266.55	\$ 20,080.37
NELSON	ANN-MARIE	TEACHER -LIBRARY MEDIA	PMS	\$ 57,260.00	\$ 110.00	\$ 57,370.00
PEREZ	ANDRES	TEACHER -FOREIGN LANG	PMS	\$ 44,550.00	\$ 60.00	\$ 44,610.00
PERRY	BEVERLY	CUSTODIAN	PMS	\$ 19,464.38	\$ 6,924.77	\$ 26,389.15
PRAETZ	DANIEL	CUSTODIAN	PMS	\$ 25,025.80	\$ 10,583.90	\$ 35,609.70

**2020 PSD – FINANCIAL SECTION – EMPLOYEE WAGES**  
**PELHAM MEMORIAL SCHOOL**  
**2019–2020 (cont.)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2020 BASE	FY 2020	FY 2020 TOTAL
PRATT	JASON	TEACHER -MUSIC	PMS	\$ 47,083.00	\$ 3,949.55	\$ 51,032.55
RALLS	KATIE	ADMINISTRATIVE ASST YR RD	PMS	\$ 35,680.25	\$ 4,870.50	\$ 40,550.75
SAUNDERS	ELISA	TEACHER -MUSIC	PMS	\$ 57,260.00	\$ 2,590.32	\$ 59,850.32
SCANIO	MEGAN	TEACHER-SPECIAL EDUCATION	PMS	\$ 43,843.00	\$ 2,478.52	\$ 46,321.52
SCANLON	IRENE	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 17,205.49	\$ 6,916.42	\$ 24,121.91
SCHARES	KATHERINE	TEACHER -7 ENGLISH	PMS	\$ 49,305.00	\$ 2,224.63	\$ 51,529.63
SHANTELER	JUDITH	TEACHER -GRADE 6	PMS	\$ 56,856.00	\$ 4,349.43	\$ 61,205.43
SMITH	ASHLEY	TEACHER -GRADE 6	PMS	\$ 56,375.00	\$ 200.00	\$ 56,575.00
STEPHEN	RONALD	CUSTODIAN LEAD	PMS	\$ 33,386.99	\$ 11,042.15	\$ 44,429.14
STEVENS	LISA	TEACHER-SPECIAL EDUCATION	PMS	\$ 58,395.00	\$ 12,286.34	\$ 70,681.34
TESSIER	KELLY	TEACHER -GRADE 6	PMS	\$ 54,355.00	\$ 1,572.05	\$ 55,927.05
THOMAS	DEBORAH	TEACHER -HEALTH	PMS	\$ 49,095.00	\$ 2,803.75	\$ 51,898.75
VALENTINO-CROWLEY	ALANNAH	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 15,083.67	\$ 2,825.09	\$ 17,908.76
VANTI	LINDA	INSTRUCTIONAL ASST 6.75HR	PMS	\$ 18,277.85	\$ 6,207.80	\$ 24,485.65
WITHEE	AUDREY	TEACHER -8 MATH/SOCIAL STUDIES	PMS	\$ 45,179.75	\$ 975.00	\$ 46,154.75

**2020 PSD – FINANCIAL SECTION – EMPLOYEE WAGES**
**PELHAM HIGH SCHOOL**
**2019–2020**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2020 BASE	FY 2020	FY 2020 TOTAL
BABAIAN	THOMAS	TEACHER -PHYSICAL EDUCATN	PHS	\$ 62,570.00	\$ 4,190.00	\$ 66,760.00
BAILLY-BURTON	PAULA	TEACHER -HS SOC STUDIES	PHS	\$ 71,660.00	\$ 2,458.14	\$ 74,118.14
BARRIERE	ADAM	ASST PRINCIPAL HIGH SCHOOL	PHS	\$ 84,000.00	\$ -	\$ 84,000.00
BLAIR	MATTHEW	TEACHER -GUIDANCE COUNSELOR	PHS	\$ 49,305.00	\$ 2,814.88	\$ 52,119.88
BRAY	CYNTHIA	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 17,766.56	\$ 6,166.35	\$ 23,932.91
BUCHNER	DANIEL	TEACHER -MUSIC	PHS	\$ 46,065.00	\$ 10,690.36	\$ 56,755.36
BYRNE	KATHRENE	TEACHER -HS BUSINESS	PHS	\$ 70,650.00	\$ 3,687.71	\$ 74,337.71
CAHOON	JOHN	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 7,372.26	\$ 4,336.73	\$ 11,708.99
CARUSO	KATHLEEN	TEACHER -HS MATH	PHS	\$ 47,891.00	\$ 5,640.00	\$ 53,531.00
CASWELL	CHARLENE	TEACHER-SPECIAL EDUCATION	PHS	\$ 26,036.02	\$ 200.00	\$ 26,236.02
CATAURO	JULIE	TEACHER -HS SOC STUDIES	PHS	\$ 48,800.00	\$ 500.00	\$ 49,300.00
CHARBONNEAU	STEPHEN	TEACHER -HS SOC STUDIES	PHS	\$ 47,891.00	\$ 4,719.96	\$ 52,610.96
CLARK	RYAN	TEACHER -HS SOC STUDIES	PHS	\$ 52,335.00	\$ 1,500.00	\$ 53,835.00
DAVITT	AMANDA	TEACHER -HS ENGLISH	PHS	\$ 53,345.00	\$ 2,865.97	\$ 56,210.97
DAY	KRISTA	TEACHER -HS ENGLISH	PHS	\$ 44,550.00	\$ 6,196.00	\$ 50,746.00
DETELLIS	NORA	TEACHER -HS BUSINESS	PHS	\$ 45,055.00	\$ 4,087.65	\$ 49,142.65
DEXTER	KIMBERLY	TEACHER -HS MATH	PHS	\$ 48,800.00	\$ 2,001.83	\$ 50,801.83
DORVAL	WENDY	TEACHER -HS BUSINESS	PHS	\$ 67,620.00	\$ 6,075.00	\$ 73,695.00
ENGLISH	AMELIA	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 13,702.13	\$ 8,560.27	\$ 22,262.40
FITZGERALD	JENNIFER	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 13,943.62	\$ 3,818.80	\$ 17,762.42
FOURNIER	MONIQUE	TEACHER -HS FACS	PHS	\$ 48,295.00	\$ 3,543.44	\$ 51,838.44
FOWLER	ANNE	DEAN OF STUDENTS - PHS	PHS	\$ 87,056.00	\$ -	\$ 87,056.00
FOX	LINDA	TEACHER -HS ENGLISH	PHS	\$ 72,071.00	\$ 1,880.00	\$ 73,951.00
FRENCH	ELAINE	TEACHER-SPECIAL EDUCATION	PHS	\$ 59,573.00	\$ 7,083.64	\$ 66,656.64
GARCIA	ARLANNA	SECRETARY SCHOOL YEAR	PHS	\$ 23,002.44	\$ 3,954.27	\$ 26,956.71
GILCREAST	DAVID	TEACHER -HS MATH	PHS	\$ 30,873.00	\$ -	\$ 30,873.00
GLOOR	SCOTT	TEACHER -HS BUSINESS	PHS	\$ 46,065.00	\$ 7,806.63	\$ 53,871.63
GOLEC	HENRY	MONITOR HALL/SUBSTITUTE	PHS	\$ 8,042.63	\$ -	\$ 8,042.63
GRIFFIN	PAUL	CUSTODIAN	PHS	\$ 25,539.84	\$ 6,161.15	\$ 31,700.99
HALL	KEVIN	CUSTODIAN	PHS	\$ 23,915.40	\$ 6,732.50	\$ 30,647.90
HANNON	BRANDON	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 13,778.37	\$ 11,027.31	\$ 24,805.68
HARMON	RENEE	TEACHER -HS SCIENCE	PHS	\$ 42,833.00	\$ 7,119.75	\$ 49,952.75
HASYCHAK	LARA	TEACHER-SPECIAL EDUCATION	PHS	\$ 24,671.00	\$ 1,134.05	\$ 25,805.05
HENDERSON	ERIN	TEACHER -LIBRARY MEDIA	PHS	\$ 42,833.00	\$ 9,493.44	\$ 52,326.44
HILDRETH	ANGELA	SCHOOL NURSE	PHS	\$ 45,366.00	\$ -	\$ 45,366.00
HOLDEN	JANET	TEACHER -HS SCIENCE	PHS	\$ 67,620.00	\$ 2,666.63	\$ 70,286.63
HORNE	WILBERT	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 15,072.99	\$ 3,655.25	\$ 18,728.24
HURLEY	THOMAS	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 16,970.08	\$ 3,513.21	\$ 20,483.29
IVAS	AMY	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 18,401.15	\$ 6,467.95	\$ 24,869.10
JARVIS	DEBORAH	TEACHER -HS ENGLISH	PHS	\$ 53,345.00	\$ 3,545.00	\$ 56,890.00
JOHNSON	ARTHUR	TEACHER -HS MATH	PHS	\$ 59,280.00	\$ 777.42	\$ 60,057.42
JONES	DANIEL	TEACHER -ART	PHS	\$ 42,126.00	\$ 1,539.57	\$ 43,665.57
JOSEPH	KATHERINE	TEACHER-SPECIAL EDUCATION	PHS	\$ 49,305.00	\$ 4,353.91	\$ 53,658.91
KEMP	ANGELA	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 13,583.59	\$ 3,463.43	\$ 17,047.02
KORAVOS	BETH	SECRETARY-GUIDANCE	PHS	\$ 22,210.07	\$ 131.61	\$ 22,341.68
KRESS	HEATHER	TEACHER -GUIDANCE COUNSELOR	PHS	\$ 61,300.00	\$ 8,731.51	\$ 70,031.51
KRESS	TODD	DIR OF HS ATHLETICS	PHS	\$ 76,734.00	\$ -	\$ 76,734.00
KRUMLAUF	SHANNON	ADMINISTRATIVE ASST YR RD	PHS	\$ 35,715.75	\$ 4,481.67	\$ 40,197.42
KUDALIS	TAYLOR	TEACHER -ART	PHS	\$ 41,116.00	\$ 5,368.90	\$ 46,484.90
LADUKE-SANCHIS	SUSANNE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 18,744.91	\$ 6,878.94	\$ 25,623.85
LALIBERTE	ALLISON	TEACHER -FOREIGN LANG	PHS	\$ 59,280.00	\$ 14,702.00	\$ 73,982.00
LANE	SHAWN	HALL MONITOR/SUBSTITUTE	PHS	\$ 1,134.00	\$ -	\$ 1,134.00

**2020 PSD – FINANCIAL SECTION – EMPLOYEE WAGES**  
**PELHAM HIGH SCHOOL**  
**2019–2020 (cont.)**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2020 BASE	FY 2020	FY 2020 TOTAL
LANTHIER	STEPHEN	IA-REGULAR ED 6.75 HR	PHS	\$ 19,369.70	\$ 8,852.63	\$ 28,222.33
LEONDIRES	DEBORAH	TEACHER -HS MATH	PHS	\$ 21,034.38	\$ 9,590.00	\$ 30,624.38
LIMERICK	THOMAS	TEACHER -HS SCIENCE	PHS	\$ 42,126.00	\$ 7,128.42	\$ 49,254.42
LOCKE	CASEY	TEACHER -ART	PHS	\$ 49,911.00	\$ 7,247.14	\$ 57,158.14
LUDMAN	JACQUES	TUTOR MATH	PHS	\$ 37,971.64	\$ 207.50	\$ 38,179.14
LYON	SANDRA	TEACHER-SPECIAL EDUCATION	PHS	\$ 60,583.00	\$ 2,250.96	\$ 62,833.96
MAKARA	JESSICA	TEACHER -HS MATH	PHS	\$ 48,800.00	\$ 1,308.89	\$ 50,108.89
MARTIN	LORRIE	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 19,211.97	\$ 6,404.24	\$ 25,616.21
MASSAHOS	LISA	SECRETARY-GUIDANCE	PHS	\$ 17,486.49	\$ 3,352.84	\$ 20,839.33
MCIVER	KALEIGH	TEACHER -HS SCIENCE	PHS	\$ 45,560.00	\$ 5,919.03	\$ 51,479.03
MEAD	DAWN	PRINCIPAL HIGH SCHOOL	PHS	\$ 100,000.00	\$ -	\$ 100,000.00
MICHAUD	SUZANNE	SCHOOL TO CAREER COORDNTR	PHS	\$ 33,642.00	\$ 3,164.85	\$ 36,806.85
MOORE	ROBERT	TEACHER -HS SCIENCE	PHS	\$ 64,320.00	\$ 7,038.75	\$ 71,358.75
MORGAN	RICKARD	TEACHER -ACADEMIC CENTER	PHS	\$ 42,126.00	\$ 3,055.93	\$ 45,181.93
MURPHY	AMBER	TEACHER -HEALTH	PHS	\$ 42,631.00	\$ 1,509.78	\$ 44,140.78
NESKEY	STEPHEN	CUSTODIAN	PHS	\$ 24,243.84	\$ 5,944.22	\$ 30,188.06
NUGENT	JENNIFER	TEACHER -HS ENGLISH	PHS	\$ 61,300.00	\$ 4,965.50	\$ 66,265.50
O'BRIEN-MCKEON	ELIZABETH	TEACHER -FOREIGN LANG	PHS	\$ 26,359.00	\$ -	\$ 26,359.00
PADHYE	NISHA	TEACHER -HS SCIENCE	PHS	\$ 49,095.00	\$ 1,505.00	\$ 50,600.00
PARENT	JESSICA	TEACHER -HS ENGLISH	PHS	\$ 46,065.00	\$ 2,630.32	\$ 48,695.32
PARTRIDGE	ELIZABETH	INSTRUCTIONAL ASSISTANT 6.75	PHS	\$ 1,635.19	\$ 342.00	\$ 1,977.19
PASQUAROSA	JUSTIN	CUSTODIAN	PHS	\$ 7,737.45	\$ 4,554.31	\$ 12,291.76
PERIGNY	GUY	CUSTODIAN LEAD	PHS	\$ 37,474.15	\$ 10,789.58	\$ 48,263.73
PHILLIPS	SARA JEAN	TEACHER -GUIDANCE COUNSELOR	PHS	\$ 52,335.00	\$ 6,668.18	\$ 59,003.18
PHINNEY	HELEN	CUSTODIAN	PHS	\$ 17,415.00	\$ 5,340.05	\$ 22,755.05
POLTACK	GARRETT	TEACHER-SPECIAL EDUCATION	PHS	\$ 41,621.00	\$ 3,762.50	\$ 45,383.50
PRESTON	ELIZABETH	TEACHER-HS MATH	PHS	\$ 17,242.19	\$ 620.00	\$ 17,862.19
PROVENCHER	MIRIAM	TEACHER -HS ENGLISH	PHS	\$ 77,215.00	\$ 36,448.69	\$ 113,663.69
RAIMONDO	GREGG	CUSTODIAN	PHS	\$ 13,027.20	\$ 1,768.20	\$ 14,795.40
REGAN	MATTHEW	TEACHER -PHYSICAL EDUCATN	PHS	\$ 51,325.00	\$ 2,120.00	\$ 53,445.00
ROBINSON	SHAWN	TEACHER -HS SCIENCE	PHS	\$ 42,631.00	\$ 3,849.53	\$ 46,480.53
ROGERS	LAURA	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 20,882.17	\$ 4,077.57	\$ 24,959.74
ROSSE	LEIGH ANN	TEACHER -FOREIGN LANG	PHS	\$ 54,355.00	\$ 7,378.84	\$ 61,733.84
ROUILLARD	MIRIELLE	TEACHER-SPECIAL EDUCATION	PHS	\$ 21,221.00	\$ -	\$ 21,221.00
SAWYER	MARYANN	INSTRUCTIONAL ASST 6.75HR	PHS	\$ 20,106.50	\$ 5,616.55	\$ 25,723.05
SCAER	STEPHEN	TEACHER-SPECIAL EDUCATION	PHS	\$ 66,340.00	\$ 1,418.05	\$ 67,758.05
SCANZANI	LOUISE	IA-REGULAR ED 6.75 HR	PHS	\$ 19,192.90	\$ 3,632.95	\$ 22,825.85
SHUMWAY	RYAN	TEACHER -MUSIC	PHS	\$ 45,871.00	\$ 3,478.63	\$ 49,349.63
SPAULDING	LAURA	TEACHER -GUIDANCE COUNSELOR	PHS	\$ 48,295.00	\$ 4,633.44	\$ 52,928.44
TANDY	DIANE	TEACHER -HS MATH	PHS	\$ 61,300.00	\$ 3,094.35	\$ 64,394.35
TOBIN	JEFFREY	TEACHER -HS MATH	PHS	\$ 56,375.00	\$ 3,106.45	\$ 59,481.45
TORRISI	DAVID	TEACHER -HS SOC STUDIES	PHS	\$ 56,856.00	\$ 716.35	\$ 57,572.35
UTTERO	DEBBRA	TEACHER -READING SPEC	PHS	\$ 30,985.00	\$ -	\$ 30,985.00
WAGNER	JEANNA	ED TECHNOLOGY INTEGRATOR	PHS	\$ 64,320.00	\$ 2,796.85	\$ 67,116.85
WATERS	PETER	TEACHER -HS ENGLISH	PHS	\$ 46,570.00	\$ 2,425.75	\$ 48,995.75
WEINER	TREACY	SECRETARY-GUIDANCE	PHS	\$ 32,205.09	\$ 154.80	\$ 32,359.89
WILSON	RYAN	TEACHER -HS MATH	PHS	\$ 41,621.00	\$ 8,227.90	\$ 49,848.90
ZEMETRES	ELIZABETH	TEACHER -HS SOC STUDIES	PHS	\$ 61,300.00	\$ 2,408.05	\$ 63,708.05

To All Our Friends and Neighbors, the Residents of Pelham,

March 2020 will forever be a part of history. As we entered the polls on March 10, 2020, none of us could have predicted the challenges and uncertainty that would face not only Pelham, but our country, and the world, in the impending days and months. That evening, we celebrated the support for the Pelham School District's 2020-2021 budget and the support for the Pelham Educational Support Personnel Association (PESPA) contract and grieved the failure of Warrant Article #2 for a renovation/addition to Pelham Memorial School by fewer than 40 votes. Education as we knew it would change in the blink of an eye, as students left the building on March 13<sup>th</sup> and would not return until September 2020.

Thanks to the teachers, staff, administrators, and parents, the Pelham School District promptly planned and pivoted to remote learning. This quick implementation would not have been possible without the District's technology infrastructure already in place, thanks to your support of the District budget over the last few years. We are grateful for your support, and for your compassion and grace as we asked you to change direction along with us at just a moment's notice.

We learned a lot between March and June 2020, and with so much uncertainty surrounding the pandemic, we had to take those lessons and plan for the unknown of the 2020-2021 school year. On July 1, 2020, we welcomed Dr. Eric "Chip" McGee as the Superintendent of the Pelham School District. Dr. McGee had really hit the runway quickly, as the new school year was only three months away. At that time, we didn't know if or when we would be able to welcome students back into our schools. We were fortunate to be in a position to provide families the choice of in-person or remote learning as we started the 2020-2021 school year.

One word that comes to mind to describe this pandemic environment is "turbulence." The dictionary defines turbulence as, "a great commotion or agitation; irregular atmospheric motion especially when characterized by up-and-down currents; a departure in a fluid or smooth flow." Synonyms include conflict, confusion, disturbance, and instability. Of course, we most often associate turbulence with air travel, but the pandemic has certainly been a disturbance to our everyday lives.

Like the technological marvel of the modern airplane, the Pelham School District is engineered to withstand great turbulence. We all love flying in conditions of blue skies and sunshine, but sometimes we will be faced with less-than-ideal conditions. While sometimes it may be possible to fly higher, lower, or around the turbulence, on some occasions we must fly right through it. Passengers may be uncomfortable and get jostled around a bit, but the structure is built to hold up to the pressures of this condition. In this scenario, it is all of our people in the District who have helped us successfully navigate these turbulent times ensuring the health and safety of our students and staff along the way. We are resilient, and we will get through this together!

In March 2021, we will once again ask for your support of the School District's budget and a renovation/addition to Pelham Memorial School.

The Memorial School needs several upgrades and modernizations. It has not had any major changes since it was built in 1965. Additional space is also necessary to meet the needs of our students, staff, and programs in the school. A major initiative of the project is to create the spaces necessary to bring our curriculum in alignment with true middle school standards. Because we currently lack STEM (science, technology, engineering, and math) and Family Consumer Science (previously known as "Home Economics"), the Memorial School is designated as an upper elementary school. This project will resolve a myriad of issues. Chief among these are ADA compliance, safety issues posed by the portable classrooms, and energy efficiency.

As good schools are the cornerstone of our community, and education is imperative to the success of our children and country, we sincerely appreciate your support of, and involvement with, the Pelham School District.

Respectfully,

The Pelham School Board



## Pelham Elementary School

### Principal's Report

2020-2021

At the beginning of the 2020 school year Pelham Elementary School's enrollment for grades preschool, kindergarten and grades 1-5 was 727 students, which included remote and in person classrooms. Our in person class sizes varied from grade to grade; our class size from first through fifth grade remained less than 24 students per class. For our remote classrooms our class sizes range from 16 to 24 students. Pelham Elementary has continued with preschool programming to include typical peers and enrollment for 2020-21 is currently 47 students, with class sizes not exceeding twelve students. We continue to have an extended day program (KABC) for kindergarten students who qualify for this program through their IEP goals. This program looks different this school year as our typical peer role models are our students in their daily programming. Here at Pelham Elementary, we continue to utilize every space in the building housing such programs as Title I, ELL, STEAM, and our PAL's and SEL programming, which are special education programs. We also have several district personnel in our building including the Assistant Director of Student Services, District Social Worker, PES and PMS School Resource Officer, the District ELL teacher and our school psychologist who is shared with the sixth grade at PMS.

We would like to introduce our administrative team at Pelham Elementary School:

- Ms. Jessica Van Vranken, Principal
- Mrs. Kelly LaBonte, Assistant Principal
- Mrs. Kerry Struth, Interim Assistant Principal
- Ms. Nicole Covart, Special Education Coordinator

New to our teaching staff this past year at Pelham Elementary School is:

- Ms. Stefanie Day, 2nd Grade Teacher
- Ms. Cheyanne DeMatta, 5th Grade Teacher
- Mrs. Deborah Harvey, Grade 5 Special Education Teacher
- Mrs. Stephanie Infante, SEL Teacher
- Mrs. Morgaina Jack, 4th Grade Teacher
- Mrs. Tracy Parkhurst, 3rd Grade Teacher
- Mrs. Nichole Pike, School Counselor
- Ms. Angela Portalla, Grade 3 Special Education Teacher
- Mrs. Marie Sawyers, Health Teacher
- Ms. Emily Sharp, PALS Teacher
- Ms. Meghan Sullivan, 4th Grade Teacher
- Ms. Lisa Temple, School Psychologist Grade preschool - 6
- Mrs. Annette Zandieh, 1st Grade Teacher

We also have eight new support staff to welcome:

- Mrs. Laura Blair, Lunch Monitor
- Mrs. Angela Kemp, Special Education Instructional Assistant
- Mrs. Nicole Mackinnon, Nurses Assistant
- Ms. Jackie Madden, Special Education Instructional Assistant
- Mrs. Melissa Mavrofrides, Title I Tutor
- Ms. Sara McNiff, General Instructional Assistant
- Mrs. Ashley Pelletier, Special Education Instructional Assistant
- Ms. Valerie Tocco, Speech and Language Instructional Assistant

Last year, Mrs. Carol Tomer, a Special Education Teacher, and Mrs. J. Marie Cibulski, an Instructional assistant, left us as they retired after many years of service at Pelham Elementary School. While our retirees are always missed, it is exciting to have new team members to join our veteran staff.

Our teachers continue to learn and grow in their instructional practices. This school year we have implemented a new writing program in our building called Writing by Design. 10 teachers made up our pilot team through the 19-20 school year in which they implemented two programs. The team met monthly to discuss instructional strategies and also to go through training on implementation. Through this collaborative effort we chose a program that coincides with our adopted ELA

curriculum and offers support needed to improve our students' written language. In August, our teachers did a full day training on how to integrate this into their current programming and also looked at our year long pacing of ELA to ensure writing curriculum expectations are being met at the completion of each grade. We are excited for this new adventure of learning for our students in grades one through five.

Social and Emotional Learning continues to be on the forefront of our learning through the pandemic. This school year we were able to provide more support in our classroom through our additional school counselor. For the first six weeks of school, our three school counselors implemented the Second Steps program. This program promotes each student's social, emotional, and academic success. After our six weeks of implementation, our counselors are continuing their support in the classroom monthly to ensure students are getting what they need.

We are also continuing to use the BIMAS screener (Behavior Intervention, Monitoring Assessment System) in grade kindergarten, grade 3 and grade 5. This screener is a brief, repeatable Universal Screening. This is used to identify students who might be at risk or in need of further assessment and/or Progress Monitoring. The teachers analyze this data and work with intervention supports (School Psychologist, District Social Worker, School Counselor, Classroom Teacher, Special Education Teacher, etc) in the school to meet all the students needs. Through remote learning in the spring and most students coming back to the building, we felt we needed to continue to focus on interventions that support the students well being to ensure optimal success.

This school year our theme is **One Team, One School**. This theme was decided upon by our staff and coincides with our work from last year around Being Kind. We continue to educate our students on kindness and actions associated with being kind to others as well as working as a team and how to be one with others.

Pelham Elementary School remains committed to excellence and our goal is to give every child the foundation necessary to succeed and become career or college ready in the 21st century, coupled with our Mission Statement – "The PES Community strives to develop excellence in academic and social skills in a safe and supportive environment; working in partnership with our families and the community to educate and empower life-long learners.". Thank you all for your continued support of education.

Respectfully submitted,  
Jessica L. Van Vranken  
Principal

## **PELHAM MEMORIAL SCHOOL PRINCIPAL REPORT 2020**

This year, Pelham Memorial School's enrollment is 433 students. Our class sizes continue to vary from grade to grade, and the 6<sup>th</sup> grade enrollment for 2020-2021 is 139 students. We are privileged to welcome new teaching staff to the Pelham Memorial Team this year: Kim Cloutier, Special education Director; Kelly Cunha, SEL; Emily Renaud, Grade 6 Science; Melanie Duval-Buell, Grade 7 Science; Kate Capistran, Grade 7 Math; Katie Ralls, Grade 8 Social Studies; Emma Brown, Health. We also welcomed Sue Rouse as Administrative Assistant and Lexie Kfouri as Instructional Assistant.

As many know, the Memorial School renovation and upgrade did not pass the March 2020 vote. Our building deficiencies and middle school programming needs continue to require attention. There is a great deal of information that can be found on our website about our building and program needs, and we will continue to communicate our needs to the community. The district will again propose a renovation and upgrade for the Memorial School for the March 2021 vote, and we are hopeful that we will be in construction mode come July 2021!

2020 has been an unusual year for education. The transition to remote in the spring was certainly quite nerve racking for all. With no time, training, or preparation, our teachers and staff worked unbelievably hard to provide quality education and support to the students and families of the Pelham community. We are Pelham proud of the efforts and kindnesses that we witnessed throughout the spring. As we crossed our fingers that the pandemic would be over before September, that obviously did not happen. We wanted to ensure the opportunity for students and staff to return to school safely. Our goal was to open as safely as possible with necessary precautions in place. All of our teachers and staff essentially became "first year educators" again. We enhanced our practices, and were ready to meet challenges ahead. We finally opened our doors to students and staff, and it has been wonderful to see them bring life back to the building! We appreciate all the efforts and hard work of so many that make it possible for us to occupy the building in a safe, socially distanced manner.

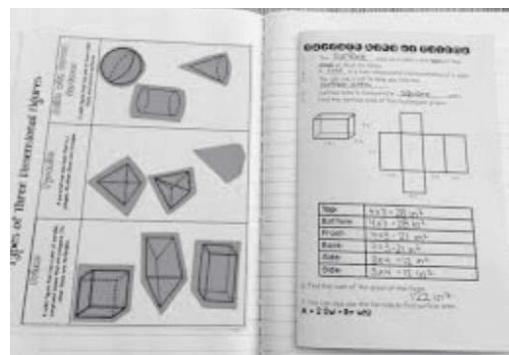
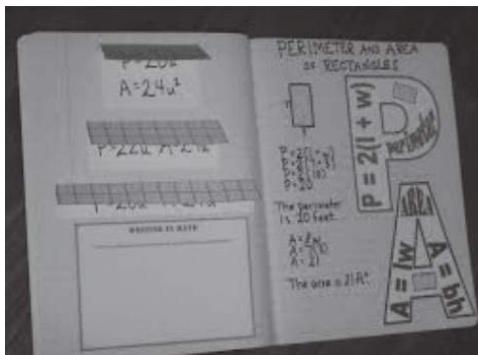
This year more than ever, our commitment to integrating Social Emotional Learning (SEL) within our classrooms is imperative to the growth and development of our students. Our students and community are living in unprecedented times, and we recognize that stress affects each of us differently.

Below you will find the wonderful accomplishments and updates within our school shared with you by department.

### **Math Department**

This year the math department took on a new initiative to help make math more interactive and engaging for students. Each grade implemented an interactive notebook approach to teaching math. We know that students learn a multitude of different ways to solve problems and relate to math. Adding the interactive notebook allows for students to learn math by doing, creating memories, and putting color to concepts. Students responded well to this new manipulative because it functions as both notes, something tangible, as well as an item that can be used as a means from which to study. In regards to formative assessments, students were encouraged to use these to build their understanding as well as gain confidence on tough math concepts.

The math department decided that each strand of math would also be a different color to reinforce math SMART goals from iReady as well as recognize which strands of math to which the standards belong. It makes for great mathematical discourse. Many teachers included a "resource" section that included the previous year's concepts or resources that would be beneficial for students such as metric conversions, multiplication charts, or vocabulary words. Most teachers also included a vocabulary page for each unit so that pre-teaching or personal word walls could help students understand the language.



When the pandemic started, teachers attempted to make the new manipulatives digital. Teachers continue to work on this as the year comes to an end in hopes we can make the math interactive notebook easily accessible to students in the fall.

This year we also had the privilege of utilizing a math coach. With the addition of the math coach, teachers had more support when looking for projects, setting up rubrics, and implementing technology into the classroom.

### **Social Studies Department**

The world, both outside our classroom doors and within, has seen many changes over this past year. Last year, the social studies department was excited to announce all of our new personalized learning spaces that made our classrooms more comfortable and accessible for our students. Now, many of our students are learning from home and our classrooms look very different. However, despite all of the changes that have occurred, what has not changed is our excitement for learning and our ability to adapt in order to best meet the needs of our students. With that being said, the social studies department has been hard at work tapping into our digital resources in order to extend learning well beyond our traditional classroom walls.

In our quest to make our curriculum accessible, interactive and engaging, the social studies department has begun utilizing different online platforms. In addition to Google Classroom and McGraw Hill, we now use interactive educational tools such as Pear Deck, Nearpod and Kahoot! to name a few. We are also exploring opportunities for virtual field trips and guest speakers that will allow our students to continue to see, experience and meet new people and places despite the current obstacles. Though the world outside our doors may be different this year, the ultimate goals of the social studies department remains the same: to create lifelong learners, who remain curious and passionate about the world around them and connected to the people in it.

### **Science Department**

The COVID 19 Virus has certainly added a new twist to the 2020 school year. We were very fortunate to start school in the fall in person as well as with a remote team. We were able to get to know the students and teach them many different ways to use technology in ways that would allow for a pivot to remote learning at any time. As of December we have had two pivots so far. The one-to-one Chromebooks have opened up a big window into scientific research in classes. The added challenge of teaching and learning remotely has increased the need for creative ways to administer lessons. Cross curricular lessons about documenting appropriate sources have been added to lessons so that research is valid and correctly credited. Safety and cleanliness have become a big focus as science labs have had to adapt to the new norms. Overall, 2020 has been a truly unique year at Memorial school, in the town of Pelham, and the whole world. Staff have strived to keep things as engaging as possible. The students and families have been amazing in their flexibility and support. We have added new staff, new daily practices, and safety protocols in a cohesive manner. Our students have adapted very well and have thrived.



### **English/Language Arts Department**

The 2019-2020 school year was one that will never be forgotten by the English Language Arts Department. The sixth graders read two novels, "Hatchet" and "Peak" in the fall, early winter. They wrote a narrative essay on a fictitious Pumpkin Person, learned to compare media to text and finished up with a Research Paper on a country in Latin America. We managed to finish our Poetry Unit and Poetry Pop Up books right before we transitioned to remote learning.

The students were troopers through the entire remote experience and learned a lot of new technology right alongside their teachers. Through the use of Flocabulary and vocabulary.com, they continued to build their vocabulary. They made websites using Google Sites to teach other students about their choice novel for our Hero Unit. Together, we finished the year by reading "The Westing Game" and having a zoom party where we played a team Kahoot and watched the movie together.



Although the 2019-2020 school year was quite a unique year, we still managed to accomplish so much in 7th grade English! We read a novel, *The Breadwinner* that allowed us to gain knowledge of what life was like in Afghanistan under the Taliban's rule. We took on the world's biggest problems by creating utopian societies with new rules and laws aimed towards fixing these problems and creating a more peaceful place for others to live. We read *The Giver* which helped us to understand why our memories and learning about the past are so important! While reading *The Hunger Games* we frequently discussed why it is so vital to stick up for the rights of yourself and others as Katniss did for so many others in the novel. We wrapped up the year by writing a cross-curricular essay with social studies about Medieval Europe. Students chose a role in Medieval Life and wrote a journal entry describing that person's day. Even though our time together was cut short last year, we still managed to learn a lot and have some fun!

During the 2019-2020 school year, eighth-grade students were very busy. The students learned so much and lessons were made real with events and activities, such as their Washington, D.C. trip, in which a final project was created by each student to show their learning.



Tara Altebrando, the author of *The Leaving*, visited after their suspense unit was complete in which about half of the students read her book. She shared how she came to be as a writer and how her idea for *The Leaving* came to be. Mrs. Altebrando then did a writing workshop with the students to help them write creatively.



Teachers worked hard to make sure some lessons were interdisciplinary to help students make deep content connections along with cross-curricular writing assignments. Although students were unable to finish the school year in-person, everyone persevered. We had a virtual Google Meet with a Holocaust survivor which coincided with the eighth-grade curriculum on the Holocaust. She incorporated more than just her experience, she talked about how to be a good person, and that the students are our future and can do anything. As the year came to an end, students were surprised with visits from their teachers with gift bags and an outdoor drive-in movie night where their 8th-grade farewell video was shown while everyone physically distanced.

### **Special Education Department**

The Special Education department at Memorial is wrapping up a crazy year! We have been busy keeping up with the new normal we have all been experiencing with remote and in-school learning! All of the case managers, specialists and support staff have been working hard to provide services during this unprecedented time. All students, staff, and families have been flexible and understanding, so a huge thank you goes out to ALL from the Special Education Department!

Memorial School welcomed Kim Cloutier to the team this year as our special education coordinator. Each of the three buildings were able to hire a full time coordinator this school year. This provides us the opportunity to have a full time LEA for all special education meetings, and additional building level support. She has been a great addition to the team, and we are thankful to have her!

Another new addition to our team this year is Kelly Cunha. She is our new Social/Emotional Learning program case manager. She has been another wonderful addition to our Memorial School team. Kelly has been working closely with classroom teachers to ensure that the student's SEL needs are met both in the classrooms and out.

We are all looking forward to a fresh new year in 2021!

### **Art 2020**

This year was a very challenging year due to COVID. Middle school art has had many challenges trying to convert an entire hands-on art curriculum to remote, and on short notice!

Although challenging, we were still able to overcome these obstacles by providing students with various opportunities to access art in new ways. This included some virtual field trips and images of famous paintings students got to write about and reflect upon.

Students also worked on traditional projects at home - understanding that all students did not have access to the materials needed for each assigned project. This again was another opportunity for students to be creative and displayed impressive effort and adversity. With the use of materials already available in their homes, students were provided instructional tutorials and videos before beginning their art projects.

Through the use of Google Meets, students were able to show their progress, ask questions, receive feedback, and interact with their art teacher in real live time. Students then uploaded their completed projects into their Google classrooms and could view their grades in Powerschool in the traditional classroom setting and times, exactly as they always could!

### **General Music**

What an interesting school year this has been for General Music at Pelham Memorial School! Though it has not been without complications, I'm very proud of the progress that has been made adapting a Music Appreciation Curriculum online and within Google Classroom.

Pelham Memorial students are working through the elements of music, developing critical listening skills, learning about monophonic, polyphonic and homophonic textures and how they have been utilized throughout the history of music starting all the way back from the middle ages until the present day. Students are being exposed to Beethoven, Mozart, and Haydn. Music is being uploaded to the classroom from all around the world!

Where we are not able to provide hands on instruction with an instrument, we have been able to give students the opportunity to interact with music applications and production through Chrome Lab, Beepbox, and other online resources.

I must admit that we teachers are learning a great deal as well! Students have been incredible, lending perspective and offering teachers tips on how to navigate technology with greater efficiency. Students are able to apply their knowledge by taking assessments online in the comfort of their own homes. We are adapting, working hard, and engaging and inspiring one mind at a time!

### **Physical Education**

Physical Education at Pelham Memorial School has found a magnificent balance of both in-person and virtual learning. While practicing district wide COVID-19 safety measures, students participate in modified in-person individual and team games. Widely enjoyed, as an opportunity to become active during a time of great restriction, physical education continues to be a fan favorite at the middle school!

Students experience a curriculum which consists of softball, soccer, football, volleyball, snowshoeing, olympic four square, and speedball, among a variety of other sports and activities.

### **Library**

Although we ended the 2019/2020 school year in remote learning, the Library partnered with Computers and created a student choice driven Summer Challenge. Due to Covid and in lieu of our annual Summer Challenge celebration, students who successfully completed the challenge received goody bags which included a "Reading is my Favorite Sport" t-shirt as well as a library card blanket and other fun items.

Spring 2020 seems so far away and we all missed our students immensely; but as Tigers we all persevered. The PMS staff & students met weekly on Friday mornings to go toe to toe in a vocabulary jam. There was no better feeling than the camaraderie we experienced during that time!

Library UA classes have been focusing on Informational Text. We started off with looking at text features and how to use them to take notes and organize information. We continued on to accessing eBooks and summarizing and we ended our Trimesters by organizing information using Noodletools. Every Friday student read a book of their choice during Free Read Friday. 2020 has had many challenges for us, and it also has had many fond memories that we wouldn't have experienced otherwise!

### **Foreign Language**

Gracias, to all of the students and families who adjusted to the Spanish language classes remotely and in-person. Learning to speak another language this school year has definitely had its challenges, but with challenges come opportunities for creativity, flexibility, and exploration.

This current school year has seen a transition from students doing group work and using constant conversations in Spanish, to accessing the language virtually. This has allowed for students to learn the language through technology based resources such as Live Worksheets, Virtual Projects, and even Spanish Games!

These are just some of the many changes to Spanish Class this school year. My goal is to try and keep students engaged in the language and learn as much as they can. Though many challenges lie ahead, I hope to continue to use these newly found resources in the future.

### **Health**

During this unique year we have been transitioning between in person and remote learning quite smoothly in the health classroom. With a standards based curriculum students are building their skill sets to be lifelong healthy individuals in grades 6-8.

The 6th, 7th and 8th grade curriculums focus on pairing the 8 national standards with topics that are related to specific health content areas. These will prepare them with the skills to make health enhancing decisions, access reliable information, advocate for themselves, practice refusal skills, goal setting and analyzing their influences.

The 6th graders just wrapped up their advocacy unit focusing on advocating for hygiene products during their puberty unit. Our 7th graders explored the dangers of electronic nicotine delivery systems, specifically vapes and the impact on youth health. Lastly, the 8th graders completed a news broadcasting project exploring and explaining the dangers of melanoma and relaying sun safety information.

There is much more happening every day in the Health classroom! Through the use of technology and various teaching strategies students have the opportunity to explore many topics critical to their lifelong health.

In closing, as you can see, 2020 has brought forth many challenges for our Memorial School staff and students. With those challenges there has been a great deal of learning and growth. We all have had to adapt to various health and safety measures throughout our community during this pandemic, and we are #pelhamproud that we are able to continue to provide our students with a quality educational experience. We greatly appreciate the ongoing support and dedication of the Pelham community, we could not do this without you! #together

Respectfully submitted,

Stacy Maghakian  
Principal



### Pelham High School Principal's Report

The 2020-21 school year opening looked quite different from your traditional school opening. We opened with a family choice plan that allowed for individual families to choose to remain remote or return to face to face instruction. We committed to working #together to ensure safety protocols were adhered to and that we embraced a 'culture of grace'. Our leadership team welcomed a new special education coordinator Ms. Kaite Carmody. Over the summer, we said goodbye to three long term veterans as they moved on to enjoy their retirement. Our faculty welcomed eight new members. Our student body welcomed one hundred and forty five new members as the Class of 2024 became a part of the Python family.

Our faculty began the year by attending seven days of intensive professional development to be better prepared to align with CDC and DHHS guidelines for reopening schools. There were opportunities to review, reflect, and revise instruction and assessment to allow a 'pivot' if needed back to remote. We attended training sessions on topics related to social-emotional learning, Google classroom, safety and health protocols, and self-care. There were presentations on IDEA law and special education. Staff was given time to prepare their classrooms for our 'new' normal.

We welcomed our incoming freshman during an orientation that gave them the opportunity to meet with students, counselors, and administration. We followed the traditional model but adjusted for safety protocols by bringing the Class of 2024 into the building in four waves and had a virtual session for our PRO (Pelham Remote Opportunity) team members. Our student ambassadors answered questions, brought them on tours, and counselors had conversations about graduation expectations, Naviance, CTE, and other opportunities at PHS. The leadership team shared an opening day video that was shown in all advisories. We introduced our adopted motto for the year of #together. Each student received a wristband with the new motto, five masks with the district logo, and a lanyard. Masks and hype athletic socks with the Python logo are presented to students that are recognized by their teachers, counselors, and peers for their commitment to their school, their classmates, and being kind.

The New England Association of Schools and Colleges (NEASC) final report was shared with The Pelham School Board on November 4, 2020. Using the NEASC visiting team's report and recommendations, we are formalizing our PLC (Professional Learning Community) model. The PLC opportunity allows departments to collaborate in the areas of instruction, assessment, and curriculum. Departments/content areas will use calibration protocols and other practices to collect data that will help design future instruction and assessment tools. Leadership, the Director of Curriculum and Assessment, and the PHS Instructional Coach/Technology Integrator will continue to attend each PLC monthly to offer feedback and participate in the collegial conversations.

Our students have been actively engaged in academics, athletics, and extracurricular activities. Grades 9-11 participated in a school-wide PSAT testing while our seniors took the SAT. We had one student receive a letter of recommendation from the National Merit Scholarship committee. Two students moved on to be National Merit Scholarship semi-finalists. Our fall sports teams have participated in abbreviated seasons. All teams were able to compete in the playoffs as a result of the changes made by the NHIAA due to COVID. The art department has adorned the hallways of the SAU with beautiful paintings and photographs.

Due to the global pandemic, everything looks a little different. We have adopted a new bell schedule for the year. We returned to the 4x4 schedule to better support safety protocols. Juniors and seniors were/are eligible for late arrival and early release. Our students eat lunch in their third block classroom. Our cafeteria has been transformed into a remote learning center. It is available to students taking online courses on VLACs, courses where the teacher is remote, and for our CTE students to access on remote/virtual days at the receiving schools. We have one-way travel in most hallways. Classrooms are designed to support physical distancing and safety protocols. We have staggered dismissal at the end of the day. Despite all of these changes, our students continue to make us #PelhamProud. #PythonPride runs deep.

Dawn M Mead  
Pelham High School Principal

**Director of Student Services**  
**2020 Annual Report**

The mission of the Pelham School District special education department is to provide a Free and Appropriate Public Education (FAPE) to students who qualify for special education services. During the 2019-2020 school year, the Pelham School District provided specialized instruction and related services to over three hundred students ages three to twenty-one. (There were 353 in October 2019) During the 2019-2020 school year, there were 13 special education students placed outside the District. The district provided related and special services to 10 students who attended public charter schools. The district collaborates with one private school that is located within the Pelham community related to providing support and services. In summary, the Pelham School District receives federal funds to support special education programming for students who reside within Pelham or student's who attend private schools located within our defined boundaries.

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. On March 13, 2020, in response to the declaration of a National Emergency, Governor Sununu issued Executive Order 2020-04 (State of Emergency due to Novel Coronavirus) which resulted in K-12 public schools transitioning into a temporary remote learning environment. As a result, the Pelham School District utilized instructional technologies and initiated remote learning for all students. The District's primary remote instructional platform for students to access special education was offered through Google Classroom. The Pelham School District continues to manage the educational impact of the global pandemic by integrating special education services with in-person and remote instruction.

To address student's needs, the district continues to prioritize special education programs for students who are impacted by emotional and behavioral disabilities. The district began integrating evidence-based strategies connected to mindfulness into the general education setting. These strategies offered support to all students in the development of improved social and emotional wellness. This ongoing process of building capacity to support social and emotional health and wellness became even more of a priority when the district transitioned into remote learning as a result of the Covid-19 pandemic. Furthermore, supplemental funding was used to increase the District's capacity to offer reading and math instruction for students who require specially designed instruction. Finally, the district offered professional development training called "The Tools of the Mind" for staff who support kindergarten and early childhood programming. This instructional approach was vetted by our staff and is considered an exemplary educational intervention for kindergarten-aged students was implemented within our elementary school.

The district continues to include typically developing peers in our Preschool programs and our Kindergarten Activity-Based program (KABC). In these programs, students are exposed to positive role models both socially and academically. By including typical peers, we decrease the need to tuition students into area preschool settings. Within the KABC, the district had a total of 16 students, 8 students were identified with learning difficulties and 8 students were considered typically developing peers. This past year the District supported 36 students in our morning typical Preschool Program and 37 students in our afternoon preschool classes. In total, the District's preschool program supported 22 preschool-aged students via special education services. Lastly, the district offered special education services for 10 students within our typical Kindergarten Extended Day program. This typical peer program has proven to be a positive, worthwhile endeavor and continues to be an important part of our special education program within our early childhood programming.

During the 2019-2020 school year, the district maintained its partnership with the New England Center for Children (NECC) to support our high school and elementary school ABA classrooms. This collaboration continues the process of building the district's capacity to meet the needs of students with autism spectrum disorders and other developmental disabilities. This ongoing relationship continues to offer Pelham students the opportunity to grow and develop. The Pelham School District continues to observe tremendous student success through this partnership.

In addition to providing for the needs of special education students, the District provides appropriate support services to many other students who experience unique challenges. Currently, in the district, there are 148 students with accommodation plans as required under Section 504 of the Rehabilitation Act of 1973. English Language Learners are also served well by our District. The Pelham School District runs a successful ESOL program which served roughly 12 students during the 2019-2020 school year.

Our Special Education Parent Focus Group continues to meet monthly. We have parent representatives from various levels; Preschool, Elementary, Memorial, and High School. Our primary goal is to increase communication between parents of students receiving special education services and the school administration. Additionally, this group provides input and guidance to the district on the types of educational offerings that would be helpful to parents. During the 2019-2020 School Year, the district offered workshops to parents on the following topics: Dinner and Conversation Series: "Strategies to Ensure All Voices are Heard" and "Having Difficult Conversations and Asking the Right Questions."

Lastly, due to the effects of the Emergency Rule put into place in August of 2019, we could not bill for services without a Physician, PA, or APRN ordering the services for medically necessary students until the rule was finalized in February of 2020. Once the rule was finalized, a handful of providers could order and the Pelham school district was on track to getting orders signed and opening the Medicaid to Schools Program back up. Unfortunately, then COVID-19 hit and the state of New Hampshire moved to a telehealth-virtual model. This drastically changed providers being able to provide and bill services. Our focus was on getting students adequate support remotely, we did not have enough resources to also get order documents on file nor reach out to student's PCPs or pay another doctor to write order documents for OT and Nursing. All of these effects have drastically impacted the Pelham School District during the 19-20 school year. We are hoping to access some reimbursements from last year due to the timely filing notice but do not expect that to be much, we have high hopes for this year as more things are getting into place.

The Pelham School District met on October 29, 2019, and engaged in meaningful consultation regarding the responsibilities of the district to appropriate a proportional share of IDEA grants for FY19. As a result of this discussion coupled with utilizing the equitable share formula, the Pelham School District and Crossroads school agreed to the expenditures to support students via the eligibility process who require the following related services; speech and language, occupational therapy services, and special education teacher consultation up to \$3,313.65.

In accordance with SAU 28's local Child Find Program, referrals for students between the ages of 3 and 21 who are suspected of having an educational disability can be made at any time by contacting the Director of Student Services. A special education referral form is available at [www.pelhamsd.org](http://www.pelhamsd.org). Also available on the District website is information regarding Section 504, special education, bullying, and home education.

Thank you to all our staff who work together to support our students. Special Education Teachers, Counselors, Instructional Assistants, and Related Service Providers at every level of our school system work to support and guide our students as they learn, meet the challenges of growing up, and set goals for the future. All of the staff members across our district continue to work hard to ensure that the needs of every Pelham student are properly met so that each will be prepared to transition successfully into adult life. You all continue to inspire success one mind at a time!

**Special Services Notation:**

On August 30, 1999, New Hampshire RSA 32:11(a) became effective. This law requires that each school district provides its annual report an accounting of actual expenditures by the district for special education programs and services for the previous two fiscal years, including offsetting revenues from all sources. The following constitutes the required information for FY '18 and FY '19.

**Statement of Actual Expenditures  
for Special Education Programs and  
Services**

	<b>2018-2019</b>	<b>2019-2020</b>
<b>EXPENDITURES</b>		
Instruction	\$ 5,276,215.00	\$ 5,273,366.00
Related Services	\$ 1,079,928.00	\$ 1,392,264.00
Administration	\$ 353,708.00	\$ 359,495.00
Legal Services	\$ 37,796.00	\$ 18,532.00
Transportation	\$ 385,938.00	\$ 398,396.00
<b>Total Expenditures</b>	<b>\$ 7,133,585.00</b>	<b>\$ 7,442,053.00</b>
 <b>REVENUES</b>		
Special Education Aid	\$ 375,552.00	\$ 288,387.00

IDEA Grant	\$ 372,418.00	\$ 519,590.00
Other Federal Grants	\$ 3,873.00	\$ 19,031.00
Medicaid	\$ 90,605.00	\$ 90.00
<b>Total Revenues</b>	<b>\$ 842,448.00</b>	<b>\$ 827,098.00</b>

Respectfully submitted,

Brendan Hoffman, M, Ed., BCBA  
Interim Director of Student Services, SAU 28

## PELHAM SCHOOL DISTRICT ENROLLMENT

<u>Grade</u>	<u>Enrolled 2020-2021</u>	<u>Projected 2021-2022</u>
PK	41	52
K	75	78
1	117	121
2	124	113
3	127	130
4	120	128
5	119	123
6	142	118
7	141	144
8	155	141
9	147	135
10	144	148
11	140	147
12	182	148
PES Total	723	745
PMS Total	438	403
PHS Total	613	578
PSD Grand Total	1774	1726

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