



PELHAM
TOWN HALL

2024 Annual Town Report

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



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



TOWN DEPARTMENTS

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

OTHER IMPORTANT PHONE NUMBERS

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



Annual Town Reports of Pelham New Hampshire



For the Year
2024

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



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2024

IN MEMORIAM

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

PHILLIP BLANCHETTE

MEAT INSPECTOR 1963 - 1975

PATRICK CULBERT

PLANNING BOARD 1990 – 2023 STATE REPRESENTATIVE 2012
REPRESENTATIVE TO THE GENERAL COURT (DISTRICT 57) 2012

WARREN FOX

CEMETERY TRUSTEE 1999 - 2002

CHERYL KOCH

CONSERVATION COMMITTEE 1980 WATER QUALITY STUDY COMMISSION 1979

JOHN LAVALLEE

BOARD OF ADJUSTMENT 1974 SELECTMAN’S REP

BUDGET COMMITTEE 1971, 1980-2011

CABLE TELEVISION ADVISORY COMMITTEE 1992 & 1993

CONSERVATION COMMITTEE 1971-1974

ELDERLY HOUSING COMMITTEE 1989-1991

HIGHWAY DEPT STUDY COMMITTEE 1978,1989-1992

PELHAM YOUTH BOARD 1973 PLANNING BOARD 1972-1973

ROAD STUDY COMMITTEE 1972 SELECTMAN 1971-1977

SOLID WASTE COMMITTEE 1987-1991 TRUSTEE OF THE TRUST FUNDS 1979

WATER STUDY COMMITTEE 1972 -1973



Federal, State, County and Town Officials 2024

Governor	Christopher Sununu		
Executive Councilor, District 3	Janet Stevens		
U.S. Senators	Maggie Hassan Jeanne Shaheen		
State Senator, District 22	Daryl Abbas		
Representative in Congress, District 2	Ann McLane Kuster		
County Commissioner, District 2	Michael Soucy		
State Representatives, District 1	Kimberly L. Abare Tom D. Mannion Sandra L. Panek Jeffrey Tenczar		
	Name	Title	Term Expires
Board of Selectmen	Jason Croteau	Chairman	2025
	Charlene Takesian	Vice-Chairman	2025
	Jaie Bergeron	Member	2026
	Heather Corbett	Member	2026
	Kimberly Abare	Member	2027
Town Moderator	James Hogan		2026
Supervisors of the Checklist	Laurie Hogan		2026
	Kimberly Regan		2028
	Alexandria Hogan		2030
Town Clerk/Tax Collector	Linda Newcomb		2025
Town Treasurer	William Hayes Jr.		
Town Administrator	Joseph A. Roark		
Animal Control Officer	Allison Caprigno		
Assessing Assistant	Susan Snide		
Town Accountant	Susan Landry		
Building/Plumbing Inspector	Roland Soucy		
Cable Television Coordinator	James Greenwood		



Federal, State, County and Town Officials 2024 (cont.)

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



Town Boards, Commissions & Committees 2024

BOARD OR COMMITTEE	NAME	TITLE	TERM EXPIRES
Board of Adjustment	David Wing	Chair	2025
	Ken Stanvick	Vice Chair	2025
	Danielle Masse-Quinn	Member/Secretary	2026
	Shaun Hamilton	Member	2027
	Matthew Welch	Member	2027
	Michelle Cooke	Alternate	2026
	Andrea Dube	Alternate	2025
	Nicole Pigeon	Alternate	2026
	Jennifer Beauregard	Planning Director/Zoning Administrator	
Cassidy Pollard	Recording Secretary		
Agricultural Commission	Jenny Larson	Chair	2025
	Danielle Masse-Quinn	Vice Chair	2027
	Michelle Cooke	Member/Secretary	2026
	Steve Doherty	Member/Treasurer	2026
	James Fisher	Member	2025
	Julia Fehmel	Alternate	2026
	Joy Turner	Alternate	2025
	Charlene Takesian	Selectmen's Representative	Appointed
Budget Committee	Greg Smith	Chair	2025
	Brett Gagnon	Vice Chair	2027
	Deb Ryan	Member/Secretary	2027
	Lisa Brown	Member	2025
	Michael Carter	Member	2025
	Ellen Cormier	Member	2026
	John Russell	Member	2025
	Bob Sherman	Member	2026
	Ken Woonton	Member	2025
	Andrea Dube	Recording Secretary	
	Heather Corbett	Selectmen's Representative	Appointed
	Troy Bresette	School Board Representative	Appointed
Cemetery Trustees	Bobbie-Jo Trainor	Chair	2026
	Tim Kosik	Vice Chair	2026
	William Hayes Jr.	Trustee/Secretary	2025
	Lance Ouellette	Trustee	2027
	Chris Beaudry	Alternate	6/25/25
	Charlene Takesian	Selectmen's Representative	Appointed
Community Power Committee	Brett Gagnon	Chair	2026
	Matthew Rice	Vice-Chair	2025
	Troy Bresette	Member/Secretary	2025
	Sharon Jozokos	Member	2025
Conservation Commission	Nathaniel Al Steward	Chair	2027
	Mike Gendreau	Vice-Chair	2025
	Karen MacKay	Member/Secretary	2027
	David Abare	Member	2026



Town Boards, Commissions & Committees 2024 (cont.)

BOARD OR COMMITTEE	NAME	TITLE	TERM EXPIRES
Conservation Commission (cont.)	Paul Gagnon	Member	2027
	Ken Stanvick	Member	2025
	Kelvin Webster	Member	2026
	Michelle Cooke	Alternate	2027
	Kara Kubit	Alternate	2025
	Jesse Vaughan	Alternate	2026
Forestry Committee	Mike Gendreau	Chair	2026
	Raymond Brunelle	Vice Chair	2026
	James Fisher	Member	2027
	Paul Gagnon	Member	2025
	Dale Gallaher	Member	2027
	Jaie Bergeron	Selectmen's Representative	Appointed
Library Trustees	Lynn Garcia	President	2025
	Carol Beland	Vice President	2027
	Rose Ann Cares	Secretary	2026
	Meghan McGinley-Crowe	FLIP Liaison	2026
	Becky Hopkinson	Treasurer	2025
Planning Board	Timothy Doherty	Chair	2025
	James Bergeron	Vice Chair	2026
	Danielle Masse Quinn	Member/Secretary	2027
	Bruce Bilapka	Member	2025
	Joseph Passamonte	Member	2026
	Scott Sawtelle	Member	2025
	Paddy Culbert	Alternate	Oct-24
	Jack Landers	Alternate	2025
	Hal Lynde	Alternate	2025
	Mike Sherman	Alternate	2025
	John Spottiswood	Alternate	2027
	Samuel Thomas	Alternate	2026
	Charlene Takesian	Selectmen's Representative	Appointed
	Jaie Bergeron	Selectmen's Alternate Representative	Appointed
Jennifer Beauregard	Planning Director/Zoning Administrator		
Heidi Zagorski	Recording Secretary		
Trustee of the Trust Funds	Edmund Gleason	Trustee/Chair	2027
	Demetra Bergeron	Trustee/Secretary	2025
	Cindy Ronning	Trustee	2026
	Joanne Soucy	Alternate	2025
Water Commission	Kimberly Abare	Chair Commissioner	2025
	Bill Scanzani	Commissioner	2026
	Samuel Thomas	Commissioner	2026
	Scott Winn	Commissioner	2025
	Edwin Castilla	Commissioner	2027
	Chris Hopkinson	Alternate	2025
	Ed Rosamilio	Alternate	2025



Board of Selectmen

Jason Croteau, Chair
Charlene Takesian, Vice Chair

6 Village Green
Pelham, NH 03076

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

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

Selectmen:

Jaie Bergeron
Heather Corbett
Kimberly Abare

BOARD OF SELECTMEN 2024 Annual Report

As we close out another year and turn our attention to the new year, we are happy to present to you, our friends and neighbors, the 2024 Town Report. We hold fast to this time-tested tradition of distilling the past year into a complete and concise report for all to see, ensuring that every resident has equal access to an accurate accounting of the past year. In fact, in this increasingly fast-moving digital age, where information is the new currency, we find it more important than ever to offer a factual year-in-review study of the Town of Pelham.

The Board of Selectmen continued their work of adopting and streamlining policies and procedures to better serve our residents. No small amount of time was dedicated to looking back on warrant articles from years past, particularly dealing with our shared spaces, Town forests, and conservation areas, looking at what could have been done better to ensure more legally sound and agreed upon outcomes. Updating the well ordinance to help assure Pelham will continue to have clean water for years to come. We extended the Sherburne Road moratorium in hopes of finding a solution for the ongoing water supply shortages in that area. While there will always be some debate about shortcomings on the part of any public board or political outcomes, we are diligently working towards better ways to conduct “business as usual” to avoid issues and unintended repercussions in the future. For the first time ever, our auditors had a “no management report” following their yearly audit of the Town affairs.

The Town ran multiple elections which all went off without a hitch. It was apparent that, despite a significant amount of tension leading up to every event, the Town let its better angels prevail, and we are happy to report event-free elections across the calendar year. One of our highest priorities for 2025 will include ways to increase voter turnout. Given the number of voters who turned up for the presidential election, we know how many voters there are, and this seems like an excellent time to remind the public that the outcome of your local election will have a far greater impact on your day-to-day life at the Town level. Think global, act local!

Our Fire Department celebrated its 100-year anniversary in 2024. The board had the pleasure of selecting Daniel Newman as the new Fire Chief to lead that department.

There was a fair amount of shuffle and construction at Town Hall this year. The changes to our building included the completion of the “New” meeting room, a complete renovation of our Planning Department, and the remodeling and naming of the James Nagel conference room, as a formal “thank you” to one of the most generous volunteers and residents the Town has had the pleasure of working with. A new modular ACO shelter was installed at the Police Department and this project was led by Chief Anne Perriello. Lastly, new trees were installed on the Village Green and in front of the Library to replace the few that died over the last couple winters. For those that missed that participation, it was a delicate and bipartisan balance between Selectmen Croteau and Corbett, and a small crew of professionals volunteering their time installing the trees while the Fire Department provided a water truck and young Benjamin Croteau oversaw proper watering and surveyed the scene with general amusement.

One of the more innovative and thankfully collaborative efforts was spurred to create an All-Persons’ Trail at the Merriam Farm Conservation area. The site was picked for several positive attributes, ease of access, relatively level terrain, diversity of ecological conditions, and more. Through fundraising and marshalling of a volunteer army, along with the combined efforts of Hirsch Lumber, the Forestry Committee, Conservation Commission and our Highway Department, this project is underway. A large amount of fundraising from several local groups, including the Council on Aging, the VFW, the Pelham Good Neighbor Fund, and others, made this all possible. We hope to have the project completed and open for use on-time and under budget.

Finally, I would like to thank this current Board and their continued presence and commitment to this community. We take great pride in being a fully bipartisan board, and while we often have our differences in thoughts on practice or process, there is one thing that is never in question which is our love and devotion to the Town of Pelham. There’s nothing that makes us happier than being a visible presence at Town events from Selectman Takesian’s ongoing efforts with Pelham Community Spirit which brings us a Festival of Trees every year, Selectman Bergeron’s willingness to supply trucks for kids to climb on and explore at



community events like National Night Out, Selectman Abare's publication of the Evergreen and myriad donations to veritable groups in Town, Selectman Corbett's commitment to paint every child's face at community events, or my time and effort spent collecting donations for the Pelham Good Neighbor Fund. We are here for you, and there is nothing that brings us more joy than being afforded the opportunity to serve our community.

Respectfully submitted,

Jason Croteau
Board of Selectmen, Chair



TOWN ADMINISTRATOR 2024 Annual Report

Selectmen’s Office

Town Administrator:
Joseph A. Roark

Administrative Assistant:
Melissa Binette

6 Village Green
Pelham, NH 03076

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

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

Website:
www.pelhamweb.com/town-
administrator

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

To my fellow citizens of Pelham,

It is an honor to provide to you my Annual Town Report letter. My team accomplished a lot during 2024 and are looking forward to a productive 2025!

The Town welcomed Daniel Newman as our new Fire Chief. Chief Newman came to us from the Town of Merrimack New Hampshire where he held the rank of Assistant Chief. Dan brings our Town a wealth of experience and has settled into his new role well.

Several important projects were completed this year by the judicious use of federally provided American Rescue Plan Act of 2021 (ARPA) funding by the Board of Selectmen. ARPA is a stimulus package enacted by the U.S. government in response to the economic impacts of the COVID-19 pandemic.

The completed ARPA projects included:

- Updating and improving our Public Safety radio system that is jointly used by our Police and Fire Departments.
- Commissioned a Public Water Feasibility Study.
- Purchased new “Poll Pads” for faster and more efficient voter check ins.
- Installed a new roof on the Highway Department Salt Shed.
- Deep cleaned the Mixed Solid Waste Building at the Transfer Station.
- Installed an emergency backup generator at the Transfer Station to ensure our municipal gas pumps are available 24/7 even in adverse weather conditions.
- Upgraded the Pelham Library elevator controls.

- Built a new Animal Shelter at the rear of the Police Station which replaced the old and failing shelter on Simpson Mill Road.
- Remodeled and expanded the Police Station to include more space for evidence, training and locker rooms.
- Replaced the old furnace at the Hobbs Community Center with a new more efficient furnace.
- Remodeled the Planning Department in Town Hall to provide a more efficient work area.
- Constructed an Environmental Protection Agency mandated Municipal Separate Storm Sewer System (MS4) drainage structure at Pelham Veteran’s Park. The structure is designed to manage and control stormwater runoff into Long Pond.
- Regraded and repaved the Lyons Park Basketball courts.
- Compacted and repaved the worn in truck aprons at the front of the Pelham Fire Department garage doors.
- Purchased the materials for the installation of a Columbarium at the Gibson Cemetery.
- Purchased, including installation, a “Welcome to Pelham” sign on Bridge Street.
- Replaced the carpeting in the Town Hall lobby.

This year’s Town warrant has a warrant article request to approve a 5-year Collective Bargaining Agreement between the Town and the Professional Firefighters of Pelham, Local 4546 of the International Association of Firefighters. The Local 4546 represents all full-time firemen in Town other than the Fire Chief and Deputy Chief.

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



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

Two of these projects are the construction of two roundabouts to reduce traffic congestion and reduce accidents around Sherburne Road, Mammoth Road and Marsh Road. The roundabouts have been on the New Hampshire Department of Transportation's 10-year plan for the past several years.

The first roundabout project is at the intersection of Sherburne Road and Mammoth Road. It is scheduled to begin construction this year, 2025. The second roundabout project will be just north of the first roundabout project at the intersection of Mammoth Road and Marsh Road. The second roundabout project is scheduled to begin construction potentially in late 2025 or the spring of 2026.

The original NHDOT "Road Safety Audit" of the Sherburne Road at Mammoth Road intersections is available at:

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

The Abbot Bridge on Old Bridge Street has been scheduled to be upgraded by the addition and construction of an attached box culvert system to increase water flow through the bridge during high water times of year. The tentative construction schedule is 2026. Information regarding this project is available on our website under the Board of Selectmen meeting minutes at:

Board of Selectmen Meeting Minutes from 5-14-2024 | Pelham NH

The Main Street Bridge is scheduled to be replaced with a construction start date of 2027 after completion of the Abbott Bridge improvements. This bridge is scheduled for a complete replacement due to significant age-related deterioration to its concrete and steel decking. The New Hampshire Department of Transportation presentation regarding this project is available at:

<https://www.dot.nh.gov/sites/g/files/ehbemt811/files/inline-documents/16145-pre-04142023.pdf>

Lastly, I would like to sincerely thank all our Town employees for their continued efforts at making the Town of Pelham such a great place to live. I would also like to thank all our Town volunteers, elected officials and various committee members who spend countless hours helping guide the direction of our town into the future.

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

Thank you,

Joseph Roark
Town Administrator



**Town Clerk/
Tax Collector**

Department Head:
Linda Newcomb
Town Clerk/Tax Collector

Kelly Salois:
Deputy Town Clerk/
Tax Collector

6 Village Green
Pelham, NH 03076

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

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

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

Services Offered:

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

Important Dates:

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

TOWN CLERK/TAX COLLECTOR
2024 Annual Report

I am pleased to present the Annual Report for the Town Clerk/Tax Collector’s Department for 2024. It has been a very busy year in the Town Clerk’s/Tax Collector’s office. Motor Vehicle transactions have increased, and we also had four elections this year. The Poll Pads continue to be very successful, and with four elections, the flow of voters went extremely well with the busiest of elections. All the volunteers that helped at the elections made them successful, and Pelham should be very proud of the dedicated residents that volunteer their time.

Some of the many services we provide are:

- Motor Vehicle Registrations
- Boat Registrations
- Elections: Voter Registration, address changes, party changes, absentee ballots,
- Prepare Town and State Elections
- Vital Records: Certified Birth, Marriage, and Death Certificates
- Marriage License
- Dog Licenses
- Notary Public/Justice of the Peace

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

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

Respectfully submitted,

Linda Y Newcomb
Town Clerk/Tax Collector



To Pelham Dog Owners

**2025 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 and click on the Online Payments Tab**

**\$6.50 SPAYED OR NEUTERED
\$9.00 IF UNALTERED
\$2.00 FOR SENIORS 1ST DOG
ENCLOSE A STAMPED SELF-ADDRESSED ENVELOPE IF REGISTERING BY MAIL
OFFICE HOURS MONDAY, WED, THURS, FRIDAY 8:00AM – 4:00PM
TUESDAYS 10:00AM – 6:00PM**

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





OFFICIAL BALLOT FOR
PELHAM — DEMOCRATIC
 NEW HAMPSHIRE PRESIDENTIAL PRIMARY ELECTION **SAMPLE**
 JANUARY 23, 2024

INSTRUCTIONS TO VOTERS

1. To Vote: Completely fill in the oval opposite your choice like this . If you vote for more than one candidate, your vote will not be counted for any candidate.
2. To Vote by Write-In: To vote for a person whose name is not printed on the ballot, write in the name of the person in the "WRITE-IN" space, and completely fill in the oval opposite your choice like this .

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)

Derek Nadeau Portsmouth, New Hampshire	32	<input type="radio"/>
Jason Michael Palmer Baltimore, Maryland	5	<input type="radio"/>
Mando Perez-Serrato Orange, California	1	<input type="radio"/>
Dean Phillips Wayzata, Minnesota	164	<input type="radio"/>
Donald Picard Cambridge, Massachusetts	10	<input type="radio"/>
Paperboy Love Prince Brooklyn, New York	1	<input type="radio"/>
Richard Rist Baltimore, Maryland	0	<input type="radio"/>
Vermin Supreme Rockport, Massachusetts	11	<input type="radio"/>
John Vail Easton, New Hampshire	6	<input type="radio"/>
Marianne Williamson Washington, District of Columbia	38	<input type="radio"/>
President R. Boddie Atlanta, Georgia	2	<input type="radio"/>
Terrisa Bukovinac Washington, District of Columbia	1	<input type="radio"/>
Eban Cambridge Hayward, California	1	<input type="radio"/>
Gabriel Cornejo Las Vegas, Nevada	0	<input type="radio"/>
Mark Stewart Greenstein West Hartford, Connecticut	2	<input type="radio"/>
Tom Koos Woodside, California	0	<input type="radio"/>
Paul V. LaCava Worcester, Massachusetts	3	<input type="radio"/>
Star Locke Port Aransas, Texas	0	<input type="radio"/>
Frankie Lozada Valley Stream, New York	0	<input type="radio"/>
Stephen P. Lyons Damascus, Maryland	1	<input type="radio"/>
Raymond Michael Moroz Colonie, New York	1	<input type="radio"/>
WRITE-IN Joe Biden	488	<input type="radio"/>



OFFICIAL BALLOT FOR
PELHAM — REPUBLICAN
NEW HAMPSHIRE PRESIDENTIAL PRIMARY ELECTION
JANUARY 23, 2024

SAMPLE

INSTRUCTIONS TO VOTERS

- 1. To Vote: Completely fill in the oval opposite your choice like this . If you vote for more than one candidate, your vote will not be counted for any candidate.
- 2. To Vote by Write-In: To vote for a person whose name is not printed on the ballot, write in the name of the person in the "WRITE-IN" space, and completely fill in the oval opposite your choice like this .

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)

Glenn J. McPeters	Essex Junction, Vermont	0	0
Scott Peterson Merrell	Norwalk, Connecticut	0	0
Darius L. Mitchell	Lowell, Massachusetts	3	0
Mike Pence	Zionsville, Indiana	5	0
Vivek Ramaswamy	Columbus, Ohio	14	0
Tim Scott	Hanahan, South Carolina	4	0
Hirsh V. Singh	Linwood, New Jersey	1	0
Samuel Howard Sloan	Oakland, California	0	0
David Stuckenberg	Tampa, Florida	0	0
Rachel Swift	Hagerstown, Maryland	1	0
Donald J. Trump	Palm Beach, Florida	3037	0
Scott Alan Ayers	Carpentersville, Illinois	0	0
Ryan L. Binkley	Dallas, Texas	4	0
Doug Burgum	Bismarck, North Dakota	3	0
Robert S. Carney, Jr.	Minneapolis, Minnesota	0	0
John Anthony Castro	Mansfield, Texas	0	0
Chris Christie	Mendham, New Jersey	15	0
Ron DeSantis	Tallahassee, Florida	16	0
Nikki Haley	Kiawah Island, South Carolina	1328	0
Asa Hutchinson	Rogers, Arkansas	2	0
Peter Jedick	Rocky River, Ohio	0	0
Perry Johnson	Bloomfield Hills, Michigan	0	0
Donald Kjornes	Watertown, South Dakota	0	0
Mary Maxwell	Concord, New Hampshire	3	0
WRITE-IN			0



**ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF
PELHAM, NEW HAMPSHIRE
March 12, 2024**

BALLOT 1 OF 2

Shirley Newcomb
TOWN CLERK

INSTRUCTIONS TO VOTERS

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

TOWN OFFICES

**BOARD OF
SELECTMEN**

THREE YEARS Vote for not more than **ONE**
KIMBERLY ABARE 2,347
(WRITE-IN)

TOWN MODERATOR

TWO YEARS Vote for not more than **ONE**
JAMES B. HOGAN 2,361
(WRITE-IN)

BUDGET COMMITTEE

ONE YEAR Vote for not more than **ONE**
PHILIP HABERLEN 1,108
LISA BROWN 1,293
(WRITE-IN)

BUDGET COMMITTEE

THREE YEARS Vote for not more than **THREE**
JAS MOORJANI 995
DEBBIE RYAN 2,019
NIKI TRETTEL 766
BRETT GAGNON 1,739
(WRITE-IN) Michael Carter 797
(WRITE-IN)
(WRITE-IN)

CEMETERY TRUSTEE

THREE YEARS Vote for not more than **TWO**
DAVID PROVENCAL 2,302
(WRITE-IN) Lance Ouellette 12
(WRITE-IN)

LIBRARY TRUSTEE

THREE YEARS Vote for not more than **ONE**
CAROL BELAND 2,385
(WRITE-IN)

PLANNING BOARD

THREE YEARS Vote for not more than **TWO**
DANIELLE MASSE-QUINN 2,075
KEVIN COTE 1,792
(WRITE-IN) Michael Sherman 99
(WRITE-IN)

**SUPERVISOR OF
THE CHECKLIST**

SIX YEARS Vote for not more than **ONE**
ALEXANDRIA HOGAN 2,253
(WRITE-IN)

**TRUSTEE OF
TRUST FUNDS**

THREE YEARS Vote for not more than **ONE**
ED GLEASON 2,298
(WRITE-IN)

**TOWN WARRANT
ARTICLES**

Article 2

Are you in favor of Amendment No. 1 as proposed by the Planning Board for the Town of Pelham to amend Pelham Zoning Article III Section 307-13 Additional Lot Size and Street Access Requirements to add multi-family lots to the minimum lot size requirements of minimum contiguous square footage of 217,800 square feet of non-wetlands, and to add the following language: For septic loading calculations, non-contiguous areas separated by a wetland or stream shall be treated separately. The total number of units shall be split up and built on each part of the parcel based on the square footage of the contiguous non-wetland area of each area of the parcel. (Recommended by the Planning Board 7-0-0)

2,129 YES
812 NO

Article 3

Are you in favor of Amendment No. 2 as proposed by the Planning Board for the Town of Pelham to add a new article to Pelham's Zoning Ordinance Article IX Age Restricted Housing Ordinance to provide important needed housing opportunities for seniors in Pelham and to recognize the need for granting provisions whereby appropriate housing alternatives may be provided for seniors fifty-five (55) years of age and over. (Recommended by the Planning Board 5-2-0)

1,847 YES
1,119 NO

Article 4

Are you in favor of Amendment No. 3 as proposed by the Planning Board for the Town of Pelham to amend Pelham Zoning Article VIII Floodplain Development Ordinance, Sections 307-45, 307-46, & 307-47 as necessary to comply with requirements of the National Flood Insurance Program. (Recommended by the Planning Board 7-0-0)

2,505 YES
449 NO

TURN BALLOT OVER AND CONTINUE VOTING



ARTICLES CONTINUED

Article 5

Shall the Town vote to approve cost items included in the five (5) year Collective Bargaining Agreement ratified by the Board of Selectmen and the Pelham Public Works and Municipal Employees, Local 1801 of the American Federation of State, County and Municipal Employees (AFSCME), which calls for following increases in salary and benefits and to further raise and appropriate the sum of One Hundred Forty-Two Thousand, Seven Hundred and Thirteen Dollars (\$142,713) to fund this year of the agreement, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? (Recommended by the Selectmen 5-0-0) (Recommended by the Budget Committee 10-0-0) (Majority vote required)

Table with 3 columns: Year, Cost, Accumulated Cost. Rows for years 2024, 2025, 2026, 2027, and 2028*.

*Including 3 months of 2029

2,121 YES [checked]
801 NO []

Article 6

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling Twenty-One Million, Seven-Hundred Ninety-One Thousand, Eight-Hundred and Seven-Three Dollars (\$21,791,873)? Should this article be defeated, the default budget shall be Twenty-One Million, Five-Hundred Twenty-Three Thousand, Four-Hundred and Ninety-Three Dollars (\$21,523,493)? which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Selectmen 4-0-0) (Not Recommended by the Budget Committee 4-4-0) (Majority vote required)

1,356 YES []
1,510 NO [checked]

Article 7

Shall the Town vote to raise and appropriate the sum of Three Hundred Forty-Five Thousand Dollars (\$345,000) for repair, maintenance, purchase of equipment and upgrading of Town roads, to be offset by anticipated Highway Block Grant funds. This special article will be a non-lapsing appropriation per RSA 32:7, IV. No money to be raised by taxation (Recommended by the Selectmen 5-0-0) (Recommended by the Budget Committee 10-0-0) (Majority vote required)

2,605 YES [checked]
334 NO []

Article 8

Shall the Town vote to raise and appropriate the sum of three-million four hundred sixty thousand dollars (\$3,460,000) to construct two roundabouts at the intersections of Sherburne Road and Mammoth Road and Mammoth Road and Marsh Road. Said appropriation will be offset by a Congestion Mitigation Air Quality Program (CMAQ) Grant in the amount of two million-six hundred eighty thousand dollars (\$2,680,000) and also to be offset with exaction fees on deposit of one-hundred and ten-thousand (\$110,000) dollars and to authorize the Selectmen to expend the remainder of six-hundred and seventy thousand dollars (\$670,000) from the Unassigned Fund Balance. No money to be raised by taxation. This special article will be a non-lapsing appropriation per RSA 32:7, IV. (Recommended by the Board of Selectmen 5-0-0) (Recommended by the Budget Committee 10-0-0) (Majority vote required)

2,192 YES [checked]
737 NO []

Article 9

To see if the Town will vote to adopt the Pelham Community Power Electric Aggregation Plan, which authorizes the Board of Selectmen to develop and implement Pelham Community Power as described therein (pursuant to RSA 53-E:7). The program would provide a new default electric supply and new supply options for customers in Pelham. There is no cost to the Town budget, and no obligation to participate. Customers can opt out at any time and return to utility default service. (Recommended by the Selectmen 5-0-0) (Majority vote required)

2,491 YES [checked]
425 NO []

Article 10

Shall the Town completely discontinue as an open highway under RSA 231:43 the following highway: the portion of the Class VI road, approximately 1 mile, between the gate located at the northern most end of Saint Margaret's Drive until the gate at the western most end of Robinsons Lane. This discontinuance will take effect June 1, 2024. (Recommended by the Selectmen 5-0-0) (Majority vote required)

2,122 YES [checked]
687 NO []

Article 11 – Citizens Petition

Shall we delegate the duties and responsibilities of the Cemetery Trustees to the Board of Selectmen? A majority vote in the affirmative shall delegate these duties to be effective 90 days after adoption and shall continue until rescinded by vote of the Town meeting.

1,062 YES []
1,752 NO [checked]

Article 12 – Citizens Petition

Are you in favor of repealing the Article 19, voted on at the March 2022 Town Meeting, to reclassify Tower Hill Road, which is an unpaved Class VI Highway to a Class A Trail, beginning 2400 feet from Gumpas Hill Road to the Hudson town line, in accordance with RSA 231-A. A Class A trail is a full public right-of-way subject to public trail use with restrictions imposed by the Board of Selectmen. If repealed, Tower Hill Road, beginning 2400 feet from Gumpas Hill Road to the Hudson town line, would be reclassified back to a Class VI Highway which is a public roadway that the Town has no obligation to maintain.

1,451 YES [checked]
1,434 NO []

GO TO NEXT BALLOT AND CONTINUE VOTING



**ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF
PELHAM, NEW HAMPSHIRE
March 12, 2024**

BALLOT 2 OF 2

Sandra Newcomb
TOWN CLERK

ARTICLES CONTINUED

Article 13 – Citizens Petition

Are you in favor of repealing the Article 20, voted on the March 2022 Town Meeting, to reclassify the unpaved Class VI section of Spaulding Hill Road, beginning 300 feet from the end of the Class V section of Spaulding Hill Road to Tower Hill Road, to a Class A Trail in accordance with RSA 231-A. A Class A Trail is a full public right of way subject to the public trail use restrictions imposed by the Board of Selectmen. If repealed, the unpaved section of Spaulding Hill Road, beginning 300 feet from the end of the Class V section of Spaulding Hill Road to Tower Hill Road, will be reclassified back to a Class VI Highway which is a public roadway that the Town has no obligation to maintain.

1,436 YES
1,494 NO

Article 14 – Citizens Petition

Shall the town vote to establish a trail subcommittee appointed by Pelham forestry. This volunteer trails maintenance subcommittee will be able to maintain and access Pelham's trails and verify safety for all of Pelham residents on the town lands and forest sections.

2,081 YES
901 NO

YOU HAVE NOW COMPLETED VOTING THIS BALLOT



2024 Town Meeting Recount Article #12

Recount on Town Warrant Article #12

On March 13, 2024 @ 11:00 A.M. a petition for Recount of Town Warrant Article #12 signed by eleven (11) registered voters was received. The recount took place on Friday March 21, 2024 at 8:00 AM in the Sherburne Hall. The Moderator James Hogan swore in the Ballot Clerks assisting with the recount.

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

Yes: 1448

No: 1438

Ballots were turned over to the Town Clerk for preservation at approximately 10:00 AM.

Respectfully Submitted,
Linda Y Newcomb, Town Clerk



INSTRUCTIONS TO VOTERS

1. To Vote: Completely fill in the oval to the right of your choice like this . For each office vote for up to the number of candidates stated in the sentences: "Vote for not more than 1;" or "Vote for up to X;" "X will be elected." If you vote for more than the stated number of candidates, your vote for that office will not be counted.
 2. To Vote by Write-in: To vote for a person whose name is not printed on the ballot, write the name of the person in the "write-in" space and completely fill in the oval to the right of the "write-in" space like this .

OFFICIAL BALLOT
 FOR
**PELHAM
 DEMOCRATIC**
 STATE PRIMARY
 ELECTION
 September 10, 2024



DM Seiden
 SECRETARY OF STATE

For Governor
 Vote for not more than 1

Cinde Warmington	210	<input type="radio"/>
Joyce Craig	356	<input checked="" type="radio"/>
Jon Kiper	65	<input type="radio"/>
	9	WRITE-IN <input type="radio"/>

For Representative in Congress
 Vote for not more than 1

Maggie Goodlander	428	<input checked="" type="radio"/>
Colin Van Ostern	212	<input type="radio"/>
	4	WRITE-IN <input type="radio"/>

For Executive Councilor
 Vote for not more than 1

Jon Morgan	575	<input checked="" type="radio"/>
	5	WRITE-IN <input type="radio"/>

For State Senator
 Vote for not more than 1

Wayne Haubner	576	<input checked="" type="radio"/>
	5	WRITE-IN <input type="radio"/>

For State Representatives
 Vote for up to 4; Four will be elected

B.J. Murphy	506	<input checked="" type="radio"/>
Ann Balcom-Dadak	516	<input checked="" type="radio"/>
Lisa Brown	533	<input checked="" type="radio"/>
Paul L. Dadak	509	<input checked="" type="radio"/>
	15	WRITE-IN <input type="radio"/>
		WRITE-IN <input type="radio"/>
		WRITE-IN <input type="radio"/>
		WRITE-IN <input type="radio"/>

For Sheriff
 Vote for not more than 1

	55	WRITE-IN <input checked="" type="radio"/>
--	----	---

For County Attorney
 Vote for not more than 1

Kimberly A. Kossick	557	<input checked="" type="radio"/>
	3	WRITE-IN <input type="radio"/>

For County Treasurer
 Vote for not more than 1

Beverly Cotton	570	<input checked="" type="radio"/>
	6	WRITE-IN <input type="radio"/>

For Register of Deeds
 Vote for not more than 1

Mary Ann Crowell	573	<input checked="" type="radio"/>
	5	WRITE-IN <input type="radio"/>

For Register of Probate
 Vote for not more than 1

Tony Labranche	570	<input checked="" type="radio"/>
	4	WRITE-IN <input type="radio"/>

For County Commissioner
 Vote for not more than 1

Paul G. Bergeron	573	<input checked="" type="radio"/>
	4	WRITE-IN <input type="radio"/>



INSTRUCTIONS TO VOTERS

- 1. To Vote: Completely fill in the oval to the right of your choice like this. For each office vote for up to the number of candidates stated in the sentences: "Vote for not more than 1," or "Vote for up to X;" "X will be elected." If you vote for more than the stated number of candidates, your vote for that office will not be counted.
2. To Vote by Write-in: To vote for a person whose name is not printed on the ballot, write the name of the person in the "write-in" space and completely fill in the oval to the right of the "write-in" space like this.

OFFICIAL BALLOT FOR PELHAM REPUBLICAN

STATE PRIMARY ELECTION

September 10, 2024



Secretary of State signature and title

For Governor Vote for not more than 1

- Robert Wayne McClory 9
Richard A. McMenamon II 3
Chuck Morse 901
Frank Negus Staples 2
Kelly Ayotte 721
Shaun Fife 5
5 WRITE-IN

For Representative in Congress Vote for not more than 1

- Robert D'Arcy 32
Bill Hamlen 252
William Harvey 55
Vikram Mansharamani 353
Jay Mercer 41
Jason Riddle 20
Lily Tang Williams 606
Paul M. Wagner 38
Tom Alciere 10
Gerard Beloin 9
Michael Anthony Callis 11
Randall Clark 26
Casey Crane 54
17 WRITE-IN

For Executive Councilor Vote for not more than 1

- Janet Stevens 1251
10 WRITE-IN

For State Senator Vote for not more than 1

- Daryl Abbas 1382
14 WRITE-IN

For State Representatives Vote for up to 4; Four will be elected

- Jeffrey Tenczar 1175
Tim Mannion 1097
Tom Mannion 1105
Sandra Panek 1150
27 WRITE-IN
WRITE-IN
WRITE-IN
WRITE-IN

For Sheriff Vote for not more than 1

- Christopher Connelly 1324
12 WRITE-IN

For County Attorney Vote for not more than 1

- John J. Coughlin 1316
5 WRITE-IN

For County Treasurer Vote for not more than 1

- David G. Fredette 1301
5 WRITE-IN

For Register of Deeds Vote for not more than 1

- Elizabeth Ann Moreau 537
Dennis Hogan 814
6 WRITE-IN

For Register of Probate Vote for not more than 1

- Christopher Maidment 1277
8 WRITE-IN

For County Commissioner Vote for not more than 1

- Michael Soucy 1289
6 WRITE-IN

For Delegates to the State Convention Vote for up to 4; Four will be elected

- Manuel S. Cambrils 1056
Shaun Doherty 1258
Deborah Kruzel 1095
117 WRITE-IN
WRITE-IN
WRITE-IN
WRITE-IN



Total Ballots Cast: 9,268

New Voters: 782

Turnout: 87%

INSTRUCTIONS TO VOTERS

- 1. **To Vote:** Completely fill in the oval to the right of your choice like this . For each office vote for up to the number of candidates stated in the sentences: "Vote for not more than 1;" or "Vote for up to X;" "X will be elected." If you vote for more than the stated number of candidates, your vote for that office will not be counted.
- 2. **To Vote by Write-In:** To vote for a person whose name is not printed on the ballot, write the name of the person in the "write-in" space and completely fill in the oval to the right of the "write-in" space like this .

**ABSENTEE
OFFICIAL BALLOT FOR
PELHAM
GENERAL ELECTION
NOVEMBER 5, 2024**



DM Seal
SECRETARY OF STATE

Offices	Democratic Candidates	Republican Candidates	Other Candidates	Write-in Candidates
For President and Vice-President of the United States Vote for not more than 1	Kamala D. Harris <input type="radio"/> Tim Walz <input type="radio"/> <u>3,398</u>	Donald J. Trump <input checked="" type="radio"/> JD Vance <input checked="" type="radio"/> <u>5,717</u>	Libertarian Chase Oliver <input type="radio"/> Mike ter Maat <input type="radio"/> <u>50</u> Green Jill Stein <input type="radio"/> Rudolph Ware <input type="radio"/> <u>34</u>	President and Vice President <input type="radio"/>
For Governor Vote for not more than 1	Joyce Craig <input type="radio"/> <u>2,816</u>	Kelly Ayotte <input checked="" type="radio"/> <u>6,096</u>	Libertarian Stephen Villee <input type="radio"/> <u>151</u>	Governor <input type="radio"/>
For Representative in Congress Vote for not more than 1	Maggie Goodlander <input type="radio"/> <u>3,442</u>	Lily Tang Williams <input checked="" type="radio"/> <u>5,450</u>		Representative in Congress <input type="radio"/>
For Executive Councilor Vote for not more than 1	Jon Morgan <input type="radio"/> <u>2,935</u>	Janet Stevens <input checked="" type="radio"/> <u>5,626</u>		Executive Councilor <input type="radio"/>
For State Senator Vote for not more than 1	Wayne Haubner <input type="radio"/> <u>2,975</u>	Daryl Abbas <input checked="" type="radio"/> <u>5,794</u>		State Senator <input type="radio"/>
For State Representatives Vote for up to 4; Four will be elected	B.J. Murphy <input type="radio"/> <u>2,814</u> Ann Balcom-Dadak <input type="radio"/> <u>2,772</u> Lisa Brown <input type="radio"/> <u>3,059</u> Paul L. Dadak <input type="radio"/> <u>2,701</u>	Jeffrey Tenczar <input checked="" type="radio"/> <u>5,308</u> Tim Mannion <input checked="" type="radio"/> <u>5,157</u> Tom Mannion <input checked="" type="radio"/> <u>5,052</u> Sandra Panek <input checked="" type="radio"/> <u>5,250</u>		State Representatives <input type="radio"/> State Representatives <input type="radio"/> State Representatives <input type="radio"/> State Representatives <input type="radio"/>

BALLOT CONTINUES ON BACK - TURN OVER





Offices	Democratic Candidates	Republican Candidates	Other Candidates	Write-in Candidates
For Sheriff Vote for not more than 1	Christopher Connelly <input type="radio"/> <u>2,855</u>	Christopher Connelly <input checked="" type="radio"/> <u>5,545</u>		<input type="radio"/> Sheriff
For County Attorney Vote for not more than 1	Kimberly A. Kossick <input type="radio"/> <u>2,956</u>	John J. Coughlin <input checked="" type="radio"/> <u>5,532</u>		<input type="radio"/> County Attorney
For County Treasurer Vote for not more than 1	Beverly Cotton <input type="radio"/> <u>2,847</u>	David G. Fredette <input checked="" type="radio"/> <u>5,592</u>		<input type="radio"/> County Treasurer
For Register of Deeds Vote for not more than 1	Mary Ann Crowell <input type="radio"/> <u>2,956</u>	Dennis Hogan <input checked="" type="radio"/> <u>5,512</u>		<input type="radio"/> Register of Deeds
For Register of Probate Vote for not more than 1	Tony Labranche <input type="radio"/> <u>2,962</u>	Christopher Maidment <input checked="" type="radio"/> <u>5,416</u>		<input type="radio"/> Register of Probate
For County Commissioner Vote for not more than 1	Paul G. Bergeron <input type="radio"/> <u>2,978</u>	Michael Soucy <input checked="" type="radio"/> <u>5,476</u>		<input type="radio"/> County Commissioner

2024 CONSTITUTIONAL AMENDMENT QUESTION
Constitutional Amendment Proposed by the 2023 General Court

1. "Are you in favor of amending article 78 of the second part of the constitution to read as follows: [Art.] 78. [Judges and Sheriffs, when Disqualified by Age.] No person shall hold the office of sheriff of any county, after the person has attained the age of seventy years. No person shall hold the office of judge of any court after the person has attained the age of seventy-five years." (Passed by the N.H. House 321 Yes 27 No; Passed by the Senate 22 Yes 1 No) CACR 6

5,481 Yes 1,887 No



Town of Pelham
The State of New Hampshire
2024 Town Deliberative Session
Minutes

February 6, 2024



The meeting began at approximately 7:00pm and Mr. Hogan said that there were administrative tasks to take care of first.

Town Moderator, Mr. Hogan introduced the following present representatives:

Mr. Roark, Town Administrator

Ms. Corbett, Mr. Croteau, Ms. Takesian – Board of Selectmen

Mr. Bergeron, Vice Chair of the Board of Selectmen

Mr. Cote, Chair of the Board of Selectmen

Ms. Newcomb, Town Clerk

Ms. Salois, Deputy Town Clerk

Ms. Bressette, Chair of the Budget Committee

Ms. Ryan, Vice Chair of the Budget Committee

Ms. Penny, Town Finance Director

Mr. Ratigan, Town Counsel

Mr. Hogan addressed the group as follows: 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. He notified us of the annual town meeting, the first session, the deliberative session being Tuesday, February 6, 2024 at 7:00pm. This session will consist of the explanation, discussion and debate of warrant Articles numbered 2-14.

Warrant Articles may be amended subject to the following limitations: warrant Articles, the wording of which is prescribed by law, shall not be amended, and warrant Articles that are amended shall be placed on the official ballot for a final vote on the main motion as amended.

The second session of the annual town meeting, the ballot voting will meet again at Pelham High School, 85 Marsh Road, Pelham NH on March 12, 2024, from 7:00am to 8:00pm to vote by official ballot in choosing all necessary Town officials for ensuring year and to vote on warrant Articles numbered 1-14.

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

Mr. Hogan asked for all non-registered voters to sit in the front row, so they know who is registered to vote in Town and who is not.

Mr. Hogan asked that all registered voters check in with the supervisors of the check list to receive their voter card. He also mentioned there were handouts at the table, and that the Town reports should be available by March 1, 2024.

Mr. Hogan asked if anyone who comes up to speak keeps their comments relevant to warrant Article being discussed. He said that speakers will have three minutes to speak the first time they come up but are able to come up a second time after everyone else has had an opportunity to speak. He also asked those coming up to speak to introduce themselves, including their name and address.

Mr. Hogan said that there will be amendments in order this evening, but there will be no final vote on the warrant Articles. He asked if someone is proposing an amendment to write out the proposed language of the amendment and bring it forward when they come up to speak.



Mr. Hogan reminded the group that final voting on these Articles will be March 12, 2024, at Pelham High School. He said that the Clerk's Office will prepare the ballot based on tonight's deliberations.

Mr. Hogan said that Article 1 is the election of officers, which is not up for discussion.

Mr. Hogan said that Articles 2, 3, & 4 relate to zoning, and are also not up for discussion tonight.

Article 1

To see what action the Town will take in the election of the following Officers: One (1) Selectman for a the term of three (3) years; One (1) Town Moderator for the term of two (2) years; One (1) Budget Committee member for the term of one (1) year; Three (3) Budget Committee members for the term of three (3) years; Two (2) Cemetery Trustees for the term of three (3) years; One (1) Library Trustee for the term of three (3) years; Two (2) Planning Board members for the term of three (3) years; One (1) Supervisor of the Checklist for the term of six (6) years; One (1) Trustee of the Trust Funds for the term of three (3) years.

Article 2

Are you in favor of Amendment No. 1 as proposed by the Planning Board for the Town of Pelham to amend Pelham Zoning Article III Section 307-13 Additional Lot Size and Street Access Requirements to add multi-family lots to the minimum lot size requirements of minimum contiguous square footage of 217,800 square feet of non-wetlands, and to add the following language: For septic loading calculations, non-contiguous areas separated by a wetland or stream shall be treated separately. The total number of units shall be split up and built on each part of the parcel based on the square footage of the contiguous non-wetland area of each area of the parcel. (Recommended by the Planning Board 7-0-0)

Article 3

Are you in favor of Amendment No. 2 as proposed by the Planning Board for the Town of Pelham to add a new Article to Pelham's Zoning Ordinance Article IX Age Restricted Housing Ordinance to provide important needed housing opportunities for seniors in Pelham and to recognize the need for granting provisions whereby appropriate housing alternatives may be provided for seniors fifty-five (55) years of age and over. (Recommended by the Planning Board 5-2-0)

Article 4

Are you in favor of Amendment No. 3 as proposed by the Planning Board for the Town of Pelham to amend Pelham Zoning Article VIII Floodplain Development Ordinance, Sections 307-45, 307-46, & 307-47 as necessary to comply with requirements of the National Flood Insurance Program. (Recommended by the Planning Board 7-0-0)

Article 5

Shall the Town vote to approve cost items included in the five (5) year Collective Bargaining Agreement ratified by the Board of Selectmen and the Pelham Public Works and Municipal Employees, Local 1801 of the American Federation of State, County and Municipal Employees (AFSCME), which calls for following increases in salary and benefits and to further raise and appropriate the sum of One Hundred Forty-Two Thousand, Seven Hundred and Thirteen Dollars (\$142,713) to fund this year of the agreement, such sum representing the additional costs



attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? (Recommended by the Selectmen 5-0-0) Recommended by the Budget Committee 10-0-0) (Majority vote required)

<u>Year</u>	<u>Cost</u>	<u>Accumulated Cost</u>
2024	\$142,713	\$142,713
2025	\$122,644	\$265,357
2026	\$ 98,605	\$363,962
2027	\$ 90,784	\$454,756
2028*	\$100,114	\$554,860

*Including 3 months of 2029

Mr. Hogan asked if anyone from the Board of Selectmen or the Finance Director wanted to speak at this Article.

Ms. Penny, Town Finance Director, said that this union covers the Highway Department, Transfer Station, Town Hall, the Library and some civilian staff of Police and Fire. She said that it has been 5 years since this group had a contract. This contract includes a 2.5% increase in wages each year, and phases in insurance costs due to high rates of insurance.

Town Administrator Roark noted that this was collectively negotiated between the Board of Selectmen (BOS), himself, Ms. Penny, and representatives of the union. He thinks it is a fair contract, and it is important to keep their excellent employees in the competitive market. He encourages everyone to vote yes on this Article.

Mr. Hogan asked if anyone else would like to speak on Article 5. No one came forward.

Article 6

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant Articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling Twenty-One Million, Six-Hundred Eighty-One Thousand, Nine-Hundred and Ninety-Seven Dollars (\$21,681,997)? Should this Article be defeated, the default budget shall be Twenty-One Million, Five-Hundred Twenty-Three Thousand, Four-Hundred and Ninety-Three Dollars (\$21,523,493)? which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Selectmen 5-0-0) (Recommended by the Budget Committee 9-0-0) (Majority vote required)

<u>Department</u>	<u>Selectmen</u>	<u>Budcom</u>
Assessor	\$ 240,825	\$ 237,825



Budget Committee	\$	2	\$	2
Cable Department	\$	169,186	\$	169,186
Cemetery	\$	281,002	\$	240,329
Conservation	\$	11,000	\$	10,700
Debt Service Interest	\$	52,857	\$	52,857
Debt Service Principal	\$	363,170	\$	363,170
Elections	\$	65,868	\$	65,868
Emergency Management	\$	10,781	\$	10,781
Fire Department	\$	3,137,264	\$	3,058,288
Health Officer	\$	69,652	\$	69,652
Health Services	\$	45,800	\$	45,800
Highway Maintenance	\$	2,150,070	\$	2,130,070
Human Services	\$	75,650	\$	75,650
Insurance	\$	3,380,115	\$	3,430,440
Legal	\$	127,500	\$	127,500
Library	\$	559,072	\$	554,072
Parks & Recreation	\$	301,123	\$	287,623
Planning Dept	\$	609,296	\$	571,296
Police Department	\$	3,896,330	\$	3,896,330
Retirement	\$	2,559,197	\$	2,553,608
Selectmen	\$	700,741	\$	703,990
Senior Center	\$	211,030	\$	201,030
Technology	\$	367,459	\$	306,509
Town Buildings	\$	924,491	\$	824,654
Town Celebrations	\$	24,960	\$	24,960
Town Clerk/Tax Collector	\$	328,289	\$	328,289
Transfer	\$	1,333,467	\$	1,333,467
Treasurer	\$	7,000	\$	7,000



Trust Funds	\$	350	\$	350
Total	\$	22,003,547	\$	21,681,997

Ms. Penny said that she wanted to talk about the process for this year’s budget cycle. She explained that she and Town Administrator Roark worked with departments from the ground up to build the budget according to the Town needs and reflecting what it costs to operate the Town. They then presented this budget to the BOS. The BOS further reduced the budget and took advantage of grant funding. The BOS was able to reduce the proposed operating budget by \$647,000.00. Much of this reduction was through grant funding or deferred to future years. Ms. Penny said that the Budget Committee then made reductions amounting to \$321,550.00. Ms. Penny calculated the estimated tax rate according to the proposed budget based on a \$500,000.00 home. The Town portion of the tax rate would increase by about .69% per year or about \$19.00 for the year. Ms. Penny said she wanted to clarify that the default budget, which includes some contractual items like the collective bargaining agreement and debt that was voted on or anything required by law, does not include everything contractual the Town might need throughout the year.

Ms. Bressette thanked Ms. Penny, everyone who was on the Budget Committee this year, Ms. Ryan, the BOS, Jim Greenwood and his team and Town Administrator Roark for all the work everyone put into the budget this year. She said that the Budget Committee went back and forth on the budget this year, and the budget warrant Article vote was approved 9-0-0 by the Budget Committee. She said the difference between the Budget Committee recommended budget and the BOS recommended budget was \$321,550.00. She said that the BOS used American Rescue Plan Act (ARPA) funds for some of the larger project requests throughout Town. Ms. Bressette said some of the projects they used ARPA funds for were a sidewalk project of \$247,000.00, police expansion remodel project of \$92,850.00, and police animal control shelter project of \$274,709.00. The Board of Selectmen used Highway Block Grant funds for a dump truck for the Highway Department for \$186,563.00. They also used other funds for \$26,008.00 for updating the electronic access for the Police and Fire Department, which was nearing its end of life.

Ms. Bressette said that the difference between the BOS suggested budget and the Budget Committee suggested budget came from the following cuts: \$3,000.00 taken out of the Town Assessor’s budget, \$41,659.00 taken out Cemetery’s budget, \$300.00 taken out of Conservation’s budget to keep it level funded, \$78,976.00 taken out of the Fire Department’s budget, \$19,300.00 from the Highway Department’s budget due to the actual price for salt coming in lower than they thought, \$21,558.00 taken out of Insurance’s budget, \$5,000.00 taken out of the Library’s budget, \$13,500.00 taken out of Parks and Recreation’s budget due to change of staff, \$38,000.00 taken out of the Planning Department’s budget for a federally mandated EPA project at Veteran’s Park, \$4,713.00 taken out Retirement’s budget, \$10,000.00 taken out the Senior Center’s budget due to change of staff, \$60,840.00 taken out of technology’s budget, and \$73,829.00 taken out of Town Building’s budget.

Ms. Corbett said that the deduction of \$38,000.00 from the Planning Department’s budget was for a federally mandated EPA project, and it does not matter what your opinion is on the project, it is still a federal mandate. She said now the Town has repeatedly flouted it publicly and televised,



and the community is rolling the dice due to the fines. She thinks they should reconsider that particular budget cut.

Kimberly Abare, 39 Parkside Drive, stood before the group to make a motion to reinstate \$68,976.00 to the Pelham Fire Department's budget. She said that this is mainly allocated for paramedic school training, which was removed by the Budget Committee. Ms. Abare said that she knows paramedic school is a crucial investment as firefighters undergo rigorous training to become efficient emergency medical professionals and certified EMTs. Paramedic level training is the service level the community has chosen for their ambulance service to allow for immediate medical interventions and Pelham resilience. She said that trained firefighters with hospital care capabilities ensure swift responses to emergencies here in Pelham. The presence of paramedic trained firefighters allows for crucial medical interventions, particularly in situations where time is of the essence. The current population in Pelham is now nearly 15,000 people, and they need to keep the residents in Town safe. Ms. Abare said Pelham only has four paramedics, like all other public safety agencies, they are competing for talented officials to hold these roles. Should we lose one of our existing firefighter paramedics for any reason, that would put an undue burden on the remaining paramedics and risk losing the ability to maintain our current level of service. Ms. Abare said that two weeks ago, Windham Fire Department had to respond to a medical call on her street, showing the importance of boosting the Town's medical capabilities. She said that the Pelham Fire Department responds to 1,600 emergencies annually, 68% of those calls being medical emergencies. Ms. Abare closed out her debate by noting that they are competing with Fire Departments in Massachusetts who offer higher wages and better benefits, and there is currently a retention issue in New Hampshire, so if they have 2 firefighters in Town eager to become paramedics it is imperative to get them the education.

Mr. Hogan asked Ms. Abare to bring her written amendment up.

Mr. Hogan said the motion is to reinstate \$68,976.00 to the Fire Department's budget. There was a second. He asked if there was any discussion on this motion.

Bill Scanzani, Victoria Circle, came forward to discuss the budget. Mr. Scanzani said that he thinks more money should be added to the Fire Department's budget in addition to Ms. Abare's amendment. Mr. Scanzani said that Pennichuck is increasing their water rates this year by over 20%, and the hydrant fees are in the Fire Department's budget. He explained that the rates increased after the budget process, so the correct amount is not in the Fire Department's budget.

Mr. Hogan asked if Mr. Scanzani was proposing an additional amendment.

Mr. Scanzani said he was suggesting that there may be other voters present who want to add discussion of this warrant Article, and then all of the increases or decreases can be added to form a new number.

Mr. Hogan asked if there was any other discussion for Ms. Abare's amendment. No one came forward.

Mr. Hogan said there was a motion and a second motion for the addition of \$68,976.00 to the Fire Department's budget. He asked for those in favor of the amendment to raise their hand card. He then asked all those opposed to the amended to raise their hand cards. The amendment passed.

Mr. Hogan asked if there was any other discussion on the budget.



John Barrett, Albert Street, said that he had a question about the budget for insurance. Mr. Barrett asked why the Budget Committee raised the budget for Insurance from what the BOS voted on.

Ms. Penny explained that the budget was built based on estimates that Pelham has not seen increases of more than 5.5%, which was used as a place holder for presenting the budget to the BOS. She said that they found out later through their insurance carrier, Health Trust, that the rates went up at least 10.5% for all of their memberships. She explained that since less people visited the doctors for various reasons in previous years, like due to the fear of Covid, there is now a build up of critical care that is increasing insurance costs.

Elizabeth Jussame, 15 Hinds Lane, came forward to discuss the budget. Ms. Jussame proposed a motion to increase the Cable Department's budget by \$2,900.00 to allow for each monthly Forestry meeting to be videotaped.

Mr. Hogan asked for a second of the motion. There was a second.

Mr. Hogan asked if there was any other discussion on this motion. No one came forward.

Mr. Hogan said there was a motion and a second motion for the addition of \$2,900.00 to the Cable Department's budget for the videotaping of monthly Forestry meetings. He asked for those in favor of the amendment to raise their hand card. He then asked all those opposed to the amended to raise their hand cards. The amendment passed.

Mr. Hogan asked if there was any further discussion on Article 6.

Yvonne LaGarde, Dutton Road, came forward to discuss the budget. Ms. LaGarde said she is here to represent the Council on Aging. She thanked the Board of Selectmen and Budget Committee for not making any cuts to essential services and not raising the tax rate excessively.

Dave Hennessey, 71 Dutton Road, came forward to discuss the budget. Mr. Hennessey said he wanted to discuss the \$38,000.00 cut for the EPA project at Veteran's Park. Mr. Hennessey said that this was the Town's only beach, and they share the lake with 2 other Massachusetts towns who are involved in this project already for 3 to 4 years. He said it is not fair for the other towns who have been putting money into this project to clean the water if Pelham is not going to do their part. He also said that it is a risk for the Town not to comply with federal mandates. He wants the \$38,000.00 put back into the budget for this project.

Roger Chiodi, 92 Tallant Road, came forward to ask a question about the budget. Mr. Chiodi asked if there was a typo on the budgets for Cemetery and Debt Services due to the numbers not making sense. Ms. Penny confirmed that this was a typo and thanked him for pointing it out.

Mr. Hennessey came back up, as he said he forgot to make a motion after his discussion. Mr. Hennessey made a motion to reinstate \$38,000.00 into the Planning Department's budget to fund the federally mandated EPA project.

Mr. Hogan asked if there was a second to this motion. There was a second.

Mr. Hogan asked if there was any other discussion for this amendment.

Paul Grant, Bluejay Lane, came forward to discuss this. Mr. Grant stated that he is on the Budget Committee and is one of the original members who wanted to cut this from the budget. Mr. Grant



said that he wanted to cut this from the budget because the questions the Budget Committee asked about this project were not properly answered. He said that the fines for not complying are unclear, and they also do not know the difference between storm water and rainwater. He said that they were told to spend this money to try and improve the water, but there is no guarantee it will make a difference.

Meaghan O'dwyer, 35 Valley Hill Road, came forward to discuss this. Ms. O'dwyer said that she has spent the last 5 years being an environmental scientist and planner, specifically relating to stormwater compliance. She said that rainwater is stormwater, and the design of this project would help to reduce the flow of phosphorus into the lake, which increases the rate of harmful algae blooms that damage the ecosystem. She added that not only is it better for the lake, but it is also a federal mandate, and the EPA will punish the Town if they do not comply with the mandates.

Garret Abare, Evergreen Ave, came forward to discuss this. He said he was one of the conservative majorities that took this out of the budget on the Budget Committee. Mr. Abare explained that they were told by the Planning Department that the EPA could fine the Town whether they complete the \$38,000.00 project or not.

Ms. Bressette apologized to her fellow Budget Committee members and said that it was not her understanding that if they did this project they could still be fined. She said this would be fulfilling the project, and the examples they received about fines were not accurate for this scenario. She said that they would not only install the structure, but they would also run tests that show how much phosphorus was kept from entering the water.

Al Steward, 6 Vista Drive, came forward to discuss this. Mr. Steward stated that he is associated with the Conservation Commission. He said that he wants to do a study of the ponds in Town to see how they have changed over the years due to phosphorus impacting the ecosystem.

Mr. Barrett came forward again. He said that the problem here is larger than has been discussed. He said the federal government is not competent enough to enforce these mandates and the Town should not comply.

Julia Mawson, 17 South Shore Drive, came forward to discuss this. She said she is a biologist and spent her career working in the field. Ms. Mawson explained the importance of this structure and keeping phosphorus out of the lake water. She said that we are seeing more rain now than ever before. She said there are severe health impacts when bacteria blooms in the water, which stops the beach from being able to be used by residents and summer camp children in Town. She said this also can cause financial impacts overtime. She said the bacteria blooms are getting longer every year and they need to try to mitigate this.

Mr. Cote said that although he does not support the project, he supports the federal mandate from the EPA. He said that this project is required on a public body of water, and this is the only one they have access to. He also said that it was designed to be as inexpensive as possible. Mr. Cote said this project is not a waste of money, as the Town is doing their part to fulfill the requirement by the EPA.

Mr. Bergeron said that the original cost of the project was \$100,000.00 and they were able to lower the cost to \$38,000.00.



Mr. Hogan asked all those in favor of adding \$38,000.00 to the Planning Department's budget for the EPA mandated project to raise their hand cards. Mr. Hogan asked all those opposed to raise their hand cards. The amendment passed.

Mr. Scanzani made a motion to restrict reconsideration of Articles 5 and 6. There was a second. The motion passed.

Ms. Penny stated that the final operating budget with the 3 amendments is \$21,791,873.00. The estimated tax impact on a \$500,000.00 home is around \$39.00 per year.

Article 7

Shall the Town vote to raise and appropriate the sum of Three Hundred Forty-Five Thousand Dollars (\$345,000) for repair, maintenance, purchase of equipment and upgrading of Town roads, to be offset by anticipated Highway Block Grant funds. This special Article will be a non-lapsing appropriation per RSA 32:7, IV. No money to be raised by taxation (Recommended by the Selectmen 5-0-0) (Recommended by the Budget Committee 10-0-0) (Majority vote required)

Mr. Hogan asked if anyone wished to speak on Article 7. No one came forward.

Article 8

Shall the Town vote to raise and appropriate the sum of three-million four hundred sixty thousand dollars (\$3,460,000) to construct two roundabouts at the intersections of Sherburne Road and Mammoth Road and Mammoth Road and Marsh Road. Said appropriation will be offset by a Congestion Mitigation Air Quality Program (CMAQ) Grant in the amount of two million-six hundred eighty thousand dollars (\$2,680,000) and also to be offset with exaction fees on deposit of one-hundred and ten thousand (\$110,000) dollars and to authorize the Selectmen to expend the remainder of six-hundred and seventy thousand dollars (\$670,000) from the Unassigned Fund Balance. No money to be raised by taxation. This special Article will be a non-lapsing appropriation per RSA 32:7, IV. (Recommended by the Board of Selectmen 5-0-0) (Recommended by the Budget Committee 10-0-0) (Majority vote required)

Ms. Corbett said that back in 2018 these two rotaries went through all the appropriate planning stages, and since then they have just been waiting but nothing has changed. She said that they are just asking the Town to let them use the money they have already set aside for this project in 2018. She said that this project can start soon.

Mr. Cote said that the original warrant Article gave a 6-year time frame for this money, but they did not complete that in time.

Ms. Penny said that there is no tax impact if this passes, but if it does not pass they will have to return \$103,000.00 in grant money and the Town will have to eat the administrative costs incurred so far.

Mr. Scanzani made a motion to restrict reconsideration of Articles 7 and 8. There was a second. The motion passed.



Article 9

To see if the Town will vote to adopt the Pelham Community Power Electric Aggregation Plan, which authorizes the Board of Selectmen to develop and implement Pelham Community Power as described therein (pursuant to RSA 53-E:7). The program would provide a new default electric supply and new supply options for customers in Pelham. There is no cost to the Town budget, and no obligation to participate. Customers can opt out at any time and return to utility default service. (Recommended by the Selectmen 5-0-0) (Majority vote required)

Ms. Corbett said that they have had a very dedicated group of people working hard on this project, and their goal is to lower individual's electric bills as rates keep on increasing. She said this will help the Town work together to lower rates. She said if they cannot get a better rate, they will stick with the current service.

Article 10

Shall the Town completely discontinue as an open highway under RSA 231:43 the following highway: the portion of the Class VI Road, approximately 1 mile, between the gate located at the northern most end of Saint Margaret's Drive until the gate at the western most end of Robinsons Lane. This discontinuance will take effect June 1, 2024. (Recommended by the Selectmen 5-0-0) (Majority vote required)

Mr. Cote said that this is a public road that goes through the gun range, but you cannot lock Class VI roads. He said that as a safety precaution they want to discontinue the road so they can lock the gate and keep people safe.

Article 11 – Citizens Petition

Shall we delegate the duties and responsibilities of the Cemetery Trustees to the Board of Selectmen? A majority vote in the affirmative shall delegate these duties to be effective 90 days after adoption and shall continue until rescinded by vote of the Town meeting.

Ms. Corbett said she does not wish to speak on this matter, but a letter was sent to her that asked her to read it into the record.

The letter is from Joanne Soucy, 8 Pine Ridge Road. Ms. Corbett read: As a taxpayer, it is crucial to be aware of actions that may compromise the integrity of our public offices. It is difficult to be willing to report events knowing that silence in the face of misconduct is not an option. The current Trustees seem to be resistant to communication non adherent to standard operating procedures and potentially in non-compliance with NH Statute RSA 91:A. The actions of our Cemetery Trustees run counter to the oath and are not what was promised to the community. It is my belief that the current Cemetery Trustees will continue down this path, which will only lead to more problems for the Town. In light of these issues, and others not explicitly outlines here, I would strongly recommend supporting the petition warrant Article to delegate the duties and responsibilities of the Cemetery Trustees to the Board of Selectmen, as permitted by RSA 289:6, II-A (a).

If this measure is approved, it would take effect 90 days after the March vote.



Ms. Corbett clarified that this letter does not represent the opinions of the BOS, as they do not give their opinions on petition warrant Articles.

Lisa Wood, Colonial Drive, came forward to speak on this. She said she is the secretary of the Cemetery Department and is the chair of the Cemetery Board. She said she would like to respectfully ask Pelham residents not to support this Article, as she is not sure of the purpose of this Article. She said the Cemetery Trustees have worked for the Town for over 125 years and work well with the Cemetery Department. She said she feels the residents who signed this petition have been misled. Ms. Wood invited anyone to stop by the cemetery with any concerns or discussions, as she is willing to speak with anybody.

Article 12 – Citizens Petition

Are you in favor of repealing the Article 19, voted on at the March 2022 Town Meeting, to reclassify Tower Hill Road, which is an unpaved Class VI Highway to a Class A Trail, beginning 2400 feet from Gumpas Hill Road to the Hudson town line, in accordance with RSA 231-A. A Class A trail is a full public right-of-way subject to public trail use with restrictions imposed by the Board of Selectmen. If repealed, Tower Hill Road, beginning 2400 feet from Gumpas Hill Road to the Hudson town line, would be reclassified back to a Class VI Highway which is a public roadway that the Town has no obligation to maintain.

Rick Galupo, 15 Aspen Drive, came forward to discuss this. He said that it was reported today that a 63-year-old man in his all-terrain vehicle in the Town of Hudson and ran into a log, fell off the vehicle and was crushed and killed. Mr. Galupo said that the vote in March of 2022 had over 1,100 residents vote for this warrant Article and two-thirds of them voted to change the Class VI highways to Class A trails, due to the safety and security of conservation areas and trail systems. He said that safety and security include having locked security gates to ensure safety. He said in the past there have been loud parties in the middle of the night with alcohol, and they have also set an old vehicle on fire. Mr. Galupo said abutting neighbors do not want to put up with late night shenanigans in these areas that are supposed to be only occupied between dawn and dusk. He said in the past, the BOS has weighed in on citizens petition warrant Articles and this is an important issue, so he encourages the BOS to weigh in and vote 5-0-0 to reverse this Article.

Mr. Scanzani said that when he was on the Planning Board in the 80s and 90s they did a great job maintaining and creating trails in Town. He said he is not sure of the numbers now, but until 10 years ago they had more miles of trails in Pelham than roads. He said that the off-road vehicles people now want to use on the trails are dangerous, and he thinks the BOS should pick what trails they can use these vehicles on and which they cannot.

Charlie Slattery, 19 Aspen Drive, came forward to discuss this Article. Mr. Slattery said that his comments pertain to this Article and the next one. He said that it is the responsibility of the Forestry Committee and Conservation Commission to protect and maintain the trails. He said they have made it clear that off-road vehicles cause the most destruction on the trails.

Kay Sieverding, 31 Majestic Avenue, came forward to discuss this Article. Ms. Sieverding said that she owned snow mobiles when she was younger and had an accident on them. She said that she was wearing a helmet, but she only was not paralyzed due to the large amount of snow on the ground, but there is not enough snow anymore for this. She said after doing research she could not find a location that allowed snow mobiles and cross-country skiers on the trails at the same time.



Steve Carson, 25 Aspen Drive, said that his comments are in regard to both Article 12 and Article 13. Mr. Carson said that he is opposed to both Articles that seek to repair warrants 19 and 20 that Pelham voters overwhelmingly approved only two years ago. He said that the explanation the BOS gave for the warrant Articles that passed was to protect our conservation trails, eliminate vehicle traffic and preserve the areas. Mr. Carson believes that this has been working, with the installation of locked gates, vehicle traffic has been eliminated and the trails are in great shape and able to be enjoyed by trail walkers and hikers.

John Picard, 46 South Shore Drive, came forward to discuss Articles 12 and 13. Mr. Picard said he is in favor of repealing these Articles. He said that he does not have sympathy for people who have shown a couple of pictures of ruts in the woods, who were then solicited to complain to the BOS, resulting in an almost complete shutdown of the whole area. He said they have never done anything to maintain these areas and one specific group with a personal agenda should not be able to take them over and throw everyone else out. He said this land is already protected, and the Town does not need to add more restrictions. He thinks the decision to close the roads was rushed, and it is not fair to those who have enjoyed them for years. Mr. Picard said that the warrant Articles are unenforceable as written. He thinks the BOS cares more about a flawed and illegal vote than the repeated request to repeal the Articles by many abutters. He does not think the Police reports from this area are true or accurate. He said that the RSAs do not support locking gates and effect emergency vehicle response times.

Kathleen Cormier, 41 Spaulding Hill Road, came forward to discuss this. Ms. Cormier said she lives at the end of Spaulding Hill Road, and before the pandemic the conservation of land next to her was enjoyed by many responsible people, as she feels it should be. After the pandemic, there was non-stop traffic of trucks and other vehicles going down the trails and unpaved roads. She said she walks the trails multiple times per week, and the signs put up are often ignored by vehicles. She said she does not want to stop people from enjoying the trails, but the majority of vehicles she sees on the trails are from out of state and do not take care of the land. There has been trash left behind on the trails by vehicles. Ms. Cormier said she wishes there did not have to be a gate locked there, but it is necessary to maintain the land.

Roger Montbleau, 44 Spaulding Hill Road, came forward to discuss this Article. He said that his property abuts the gate that was put in and approved by Pelham voters last year. Mr. Montbleau said that he agrees with Ms. Cormier about the disrespectful use of land in the past few years. He said there was a fire that burned over 30 acres of conservation land. He said he has also seen four-wheelers driving through vernal pools of species. He said once the gates were installed the disrespectful use of the land has stopped and the trails are starting to improve again. He thinks repealing these warrant Articles is a bad idea for the land. Mr. Montbleau also said he has letters from two of his neighbors that also agree with him and Ms. Cormier.

James Fisher, Seavy Road, came forward to discuss this Article. Mr. Fisher said he has lived in this area for almost 64 years, and what Mr. Montbleau said about hearing automatic weapons is not true. Mr. Fisher said he has never heard automatic weapons being used on the trails. He said that a member of Forestry reached out to abutters who would be in favor or reclassifying the roads but did not reach out to him. He said they told him they could not find his phone number, and he found this unprofessional. He said he was told he would be given the lock codes of the gate, but he never was. Mr. Fisher said he does not believe there should be so many restrictions on the trails and does not think locked gates should be allowed either.



Steven Withrow, 23 South Shore Drive, came forward to discuss this issue. Mr. Withrow said that he and Mr. Picard requested the police records for complaints in this area. They found that there were 67 calls for service over the last 5 years and only 12 written reports: 7 for ATVs, 1 for gunshots, 2 for vandalism and 2 other miscellaneous reports. Mr. Withrow said that the reports of gunshots were all during hunting season, and the officers were unable to find anyone or any evidence when investigating the report. He also brought up the effect locked gates have on emergency vehicle response times.

Matthew Fisher, abutter to Tower Hill Road, came forward to discuss these Articles. Mr. Fisher said that by locking gates, people with disabilities cannot access the trails. He said that his son is a Veteran who lost his leg and is unable to access these trails with his Jeep Wrangler to enjoy the forest. He said he has also been locked out of his own property. He also said that even walkers on the trail litter on his property.

Zach Lynde, 114 Jeremy Hill Road, came forward to discuss these Articles. Mr. Lynde explained that although he is not an abutter or trail user, he thinks this argument comes down to the fact that abutters want access to the locked gates on their own property. He said that a few bad people should not cause the road to be locked for everyone.

Michelle Cooke, 14 Hinds Lane, came forward to discuss these Articles. Ms. Cooke said she believes the gates should remain locked, which access given to abutters. She said that residents have had to pay \$24,000.00 to fix ruts in the road on the trails due to it being impassable by walkers. She said she also has audio evidence of gun shots and has seen awful accidents with ATVs on the trails.

Danielle Masse-Quinn, 9 Meadow Lane, came forward to discuss this issue. She said she is in favor of the Articles to ensure all abutters rights are restored. She said the current warrant Articles that were passed were written incorrectly and are not supported by RSA 231A:1 or RSA 231A:4. She said there are currently abutters who cannot access their own land and are not exempt from the restrictions, even though the RSA states they must be. Ms. Masse-Quinn said she received her own legal advice which supported the RSAs. She said that offering abutters a code to the gate is not a reasonable accommodation. She said that although the RSAs state they can have reasonable trail restrictions, they cannot fully block access. She said that she is in favor of warrant Articles 12 and 13 to restore property rights.

Paul Gagnon, Dutton Road, came forward to discuss this. Mr. Gagnon asked if warrant Articles 19 and 20 were written by the Board of Selectmen and Attorney Ratigan. Mr. Gagnon asked Attorney Ratigan if the warrant Articles are legal. Attorney Ratigan said he is going to look into them. Mr. Gagnon asked Town Administrator Roark if he was Police Chief at the time of the fire on the trails. Town Administrator Roark said he was. Mr. Gagnon asked him what the cause of the fire was. Town Administrator Roark said he believed it was handguns being used that ignited dry timber. Mr. Gagnon said that it was not handguns, they were rifles. He also said that they have spent taxpayer money putting this fire out and replacing the fire truck that was damaged on the road. They also spent money to put the gates in to protect the road. He said he does not want to remove the gates and cause more damage to the trails.

Attorney Ratigan clarified that warrant Articles 19 and 20 are legal and follow the RSAs.

Mr. Cote said that the BOS did not pass the warrant Articles, the voters in Town did.



Ms. Jussame said she supports all abutters in this area. She attended the meeting where the BOS said they would make right and provide the abutters the code for the gates. She also asked if the BOS would weigh in against these 2 warrant Articles, as they have previously said they want the gates locked. She asked them to say on the warrant Article that they are unanimously against them. She said that most of the public does not understand road classification, and she is worried people will think the BOS are in favor of these Articles if they do not put they are against them on the Article.

Mr. Cote said the BOS will not support or not support the petition warrant Articles because they were written by citizens and are written correctly. The BOS does not want to sway a vote either way, as they believe the Town should vote how they want. He suggested everyone come out to vote for the Town elections to protect their rights and what they want. Mr. Cote also said that the RSA allows them to impose restrictions, and the restrictions were voted on by the Town, making the warrant Articles legal. He also said that pulling incident reports are not an accurate representation of the issues as many incidents go unreported. He also said he lives in the area and has heard many gunshots on the trails. He encouraged everyone again to come out and vote.

Joyce Turner, 33 Abacoa Road, came forward to discuss this Article. Ms. Turner said she was walking on the trails recently and had to walk in different areas due to the state of the trails, as there were many ruts and other issues. She said that she is worried if the gates are unlocked people from out of town will come in and use vehicles on the trails.

Linda Irish-Simpson, Sagewood Drive, came forward to discuss this Article. She said she would like to urge Pelham residents to vote no on the 3 petition Articles in reference to Class VI roads. She brought up the fire on the trails that cause damage to the trails and a fire truck in Town. She also said that the Forestry Committee spent over \$14,000.00 on gates and trail maintenance. Ms. Irish-Simpson said that she does not think the locked gates affect emergency vehicle response time. She hopes people vote no on these warrant Articles to help maintain the trails.

Mr. Picard came back up to discuss the Articles. He said that his opinion has nothing to do with ATV into the woods, it has to do with legal vehicle access. He said that many of the problems on the trails are due to logging they used to do. He said he has asked to separate the Class VI roads from the hiking trails, which he believes will solve a lot of the issues. He said that there are many Class VI roads in Town without locks, and nothing bad happens there. He also said that ATVs and trail bikes are not stopped by locked gates, as they find other ways into the trails. He thinks that taking away abutters rights is not okay, and there are better ways to manage the trails. He said that the lack of access for emergency vehicles is another big issue with locked gates. He also believes trails need to have more signs and markings of what is and is not allowed in the area. He said that locked gates go against the RSAs and restrict open public access.

Mr. Montbleau came back up to discuss the Articles. He said that Mr. Picard does not understand their points. He said they want to maintain the trails for everyone to enjoy and walk on, they are not trying to keep the trails and land to themselves.

Mr. Fisher came back up to discuss the Articles. He said that he has been on this land for over 63 years. He said that the forest fire was caused by Town logging and the removal of stone walls, and he had to use his tractor to clear the way for fire trucks to get to the fire. He thinks the Town should put the walls back up. He wants access to his property.

David Silva, 400 Sherburne Road, came forward to discuss these Articles. He asked if any of the land in this area is only accessible through the previous Class VI roads. Town Administrator Roark



said he believes there are a few. Mr. Silva asked what happens to the value of these properties if there is no access to it. Mr. Cote said that they have legal access to the property if they are the owners.

Article 13 – Citizens Petition

Are you in favor of repealing the Article 20, voted on the March 2022 Town Meeting, to reclassify the unpaved Class VI section of Spaulding Hill Road, beginning 300 feet from the end of the Class V section of Spaulding Hill Road to Tower Hill Road, to a Class A Trail in accordance with RSA 231-A. A Class A Trail is a full public right of way subject to the public trail use restrictions imposed by the Board of Selectmen. If repealed, the unpaved section of Spaulding Hill Road, beginning 300 feet from the end of the Class V section of Spaulding Hill Road to Tower Hill Road, will be reclassified back to a Class VI Highway which is a public roadway that the Town has no obligation to maintain.

Mr. Hogan asked if anybody wanted to discuss Article 13. No one came forward.

Mr. Hogan said they covered a lot of Article 13 during the discussion of Article 12.

Mr. Cote made a motion to restrict reconsideration of Article 13. The motion was seconded. The motion passed.

Article 14 – Citizens Petition

Shall the town vote to establish a trail subcommittee appointed by Pelham forestry. This volunteer trails maintenance subcommittee will be able to maintain and access Pelham's trails and verify safety for all of Pelham residents on the town lands and forest sections.

Mr. Hennessey came forward to discuss this Article. Mr. Hennessey said he was confused why this Article was here. He said he has never seen a sub-committee in Town be prohibited from forming. He said that there are people in Town who work very hard to keep trails open for people to enjoy. He said there are also people who self-appoint themselves to guard the woods. He said he is concerned that this is on the ballot.

Brett Gagnon, Benoit Avenue, came forward to discuss this Article. Mr. Gagnon said he has a proposed amendment for this Article. Mr. Gagnon said that he has had petition Articles passed and applauded the work put into them. He suggested that they make an amendment to say: after a one-year period, the sub-committee shall seek approval for continued operation from the BOS. The BOS can grant continued operation approval for a maximum of three years. Mr. Gagnon said he agrees this is an odd way to form a sub-committee but thinks there needs to be an escape clause to disband the committee when they are done.

Mr. Hogan asked if he wanted to add this amendment at the end of the warrant Article. Mr. Gagnon said yes.

Mr. Cote said the Forestry Committee already has a sub-committee, and the BOS lets them create the sub-committees as necessary. He said he thinks the Forestry Committee should handle the sub-committee. Mr. Gagnon said he understands but thinks the BOS may be a better fit since they are elected officials and can represent what the people want more. Mr. Cote said he



understands that, but they already have a hard enough time getting people to volunteer anyways, and the BOS does not want to weigh in on the petition warrant Article.

Mr. Hogan asked Mr. Gagnon to bring forth his amendment.

Mr. Hogan said that the proposed amendment will be added to the end of the petition warrant Article. Mr. Hogan said that the proposed amendment reads as follows: after a one-year period, the sub-committee shall seek approval for continued operation from the Select Board. The Select Board can grant continued operation approval for a maximum of three years.

Mr. Hogan asked if there was a second for the amendment. There was a second.

Mr. Cote requested discussion on the amendment. Mr. Cote said he wants to make sure Attorney Ratigan approves adding the language to the Article since it is a petition warrant Article.

Attorney Ratigan said that he does not think it is a suitable alteration, as it is a substantial change to the submitted Article.

Mr. Hogan said based on the opinion of Town Council they cannot move forward with the amendment.

Ed Gleason, 12 Basswood Road, came forward to discuss this Article. Mr. Gleason said that agrees with Mr. Hennessey's concern. He said he thinks it is the Forestry Committee's responsibility to form sub-committees, not the responsibility of a warrant Article. He urged voters to vote no on this Article.

Ms. Bressette asked if the person who wrote the petition Article could come forward to speak on why they made this Article. Town Administrator Roark said that the person who wrote the petition was here earlier but has already left.

Ms. Mawson came forward again to discuss this Article. She said she is confused by this Article. She asked if there was a need for the Conservation Commission to be involved in the warrant Article. She said this involves ecosystem function and could be a problem. She said if the Conservation Commission was more involved with trail maintenance it would be better for the trails. She asked if someone can answer her questions.

Mr. Hogan said that the proponent of the petition warrant Article is not present, so there is no one to answer her question.

Ms. Mawson asked if an amendment could be made to involve the Conservation Commission. Mr. Hogan said that Attorney Ratigan advised that they do not make amendments to the petition warrant Articles.

Ms. Jussame came forward again to discuss this Article. She said that she felt the wording of the Article was redundant. She said that the Article says the sub-committee will be able to maintain and access the trails, but the trails are already accessible. She asked if they could omit the word "access" as she does not think it is a big change, but that it is redundant.

Mr. Cote said that he does not think they should remove the word, as it could change the meaning of the sentence.



Mr. Hogan said that since the writer of the warrant Article is not present, they are unable to clarify what they meant.

Mr. Hogan asked if Ms. Jussame wanted to make a motion to remove the word access from the Article. Ms. Jussame agreed.

Mr. Hogan asked Attorney Ratigan what his thoughts were. Attorney Ratigan stated that he thinks the Article is suitable as written, and it is important to realize that the sub-committee works for the Forestry Committee, and they do not have power and responsibility for all Town land, just forest land. He does not think they should entertain the amendment.

Mr. Steward came forward again to discuss this Article. He asked Attorney Ratigan if there is anything in the RSAs that allows by law the appointment of a sub-committee by the Forestry Committee.

Attorney Ratigan said that it is clear that statutes allow Town Meeting to authorize the appointments of certain types of sub-committees.

Ms. Mawson came forward again to discuss this Article. She said she has a proposed amendment of adding “maintain the ecological integrity of Town land and forest sections” to the article.

Mr. Hogan asked Attorney Ratigan if he thinks this amendment is appropriate. Attorney Ratigan said that it has to stay in the realms of what the Forestry Committee has responsibility for, and the language being suggested may not be what they have jurisdiction over. He said that the Forestry Committee does not have control over all the Town land.

Ms. Mawson suggested they remove “Town land” from the article. Attorney Ratigan said that he does not think it is suitable to remove that from the language.

Ms. Mawson asked why they had certain language in the article. Mr. Hogan said that the person who wrote the article is not present, so they cannot ask them about what they meant.

Mr. Hogan asked Attorney Ratigan if he thinks it is permissible to make Ms. Mawson’s suggested amendment. Attorney Ratigan said it is permissible, but it is up to the Forestry Committee to decide what they want the sub-committee to do.

Mr. Hogan said there is a proposed motion to add “and maintain ecological integrity” to the petition warrant article. Mr. Hogan asked for a second. There was a second. Mr. Hogan asked if there is any further discussion on this motion.

Ms. Abare came forward again to discuss the motion. She said her husband was recently asked by the Forestry Committee and Conservation Commission to clean up some of the trails in Town. She said he had to use an excavator and other machines to move rocks and clean many miles of trails. She asked if they add this language into the article, who is the judge of ecological integrity. She said she thinks these are loose words and is a conversation for the Forestry Committee. She said ecological integrity can mean a lot of different things.

Mr. Lynde came forward again to discuss the motion. He said he does not believe they have any say in it, and it is up to the Forestry Committee.



Mr. Silva came forward again to discuss the motion. He said he disagreed with Mr. Lynde, as the Forestry Committee has to be held accountable to the Pelham citizens. He said a committee cannot go off and do things in a vacuum. He thinks the Forestry Committee should be an advisory committee that answers to the BOS. He is also concerned about the language of the article.

Mr. Cote said that he thinks trails by themselves are ecologically destructive, and to add in language about ecological integrity is ironic.

Mr. Hogan asked all those in favor of adding the proposed language to the Article to raise their voter cards. The amendment failed.

Mr. Gagnon said that the Forestry Committee already has a sub-committee, and they can form more sub-committees during their meetings. He does not think this article is necessary. He asked people to vote against this article.

Zach Lynde came forward to discuss this Article. He said he does not think the language of the warrant article is appropriate, as it is a volunteer position, and they cannot accurately verify the safety of trails.

There was a motion to restrict reconsideration of Article 14. There was a second motion. The motion passed.

Mr. Hogan said that this brings us to the end of the proceedings and thanked everyone for their help. He said there is a Budget Committee meeting immediately following this meeting.

Mr. Hogan thanked everyone for their time and attendance and said he will see everyone at the next session on March 12, 2024.

The meeting was concluded at approximately 9:57 pm.

Respectfully submitted,

Linda Y Newcomb

Linda Newcomb
Town Clerk



New Hampshire
Department of
Revenue Administration

MS-61

Print Form

Reset Form

Tax Collector's Report

For the period beginning and ending

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

Instructions

Cover Page

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

For Assistance Please Contact:

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

ENTITY'S INFORMATION

Municipality: County: Report Year:

PREPARER'S INFORMATION

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



New Hampshire
Department of
Revenue Administration

MS-61

Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: 2023	Year: 2022	Year:	
Property Taxes	3110	\$ 1,003,856.25				
Resident Taxes	3180					
Land Use Change Taxes	3120	\$ 108,260.00				
Yield Taxes	3185					
Excavation Tax	3187					
Other Taxes	3189					
Property Tax Credit Balance		(\$ 19,446.86)	\$ 0.00			
Other Tax or Charges Credit Balance		\$ 0.00	\$ 0.00			

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2023	2022
Property Taxes	3110	\$ 50,672,636.00	\$ 408,951.62	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$ 177,330.00	\$ 97,210.00	
Yield Taxes	3185	\$ 1,550.86		
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2023	2022	
Property Taxes	3110	\$ 98,874.95			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$ 14,160.63	\$ 46,593.36		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$ 50,945,105.58	\$ 1,664,871.23	\$ 0.00	\$ 0.00



New Hampshire
Department of
Revenue Administration

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Credits				
Remitted to Treasurer	Levy for Year of this Report		Prior Levies	
Property Taxes	\$ 49,840,745.56	\$ 895,804.94		
Resident Taxes				
Land Use Change Taxes	\$ 161,390.00	\$ 80,670.00		
Yield Taxes	\$ 1,550.86			
Interest (Include Lien Conversion)	\$ 14,160.63	\$ 46,593.36		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$ 386,865.09		
<input type="text"/>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report		Prior Levies	
Property Taxes	\$ 3,092.00	\$ 19.03		
Resident Taxes				
Land Use Change Taxes		\$ 32,720.00		
Yield Taxes				
Excavation Tax				
Other Taxes				
<input type="text"/>				
Current Levy Deeded	\$ 2,446.00	\$ 5,179.36		



New Hampshire
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Uncollected Taxes - End of Year # 1080	Levy for Year of this Report		Prior Levies	
Property Taxes	\$ 920,987.92	\$ 217,019.45		
Resident Taxes				
Land Use Change Taxes	\$ 15,940.00			
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$ 15,207.39)	\$ 0.00	\$ 0.00	\$ 0.00
Other Tax or Charges Credit Balance	\$ 0.00			
Total Credits	\$ 50,945,105.58	\$ 1,664,871.23	\$ 0.00	\$ 0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$ 1,138,739.98
Total Unredeemed Liens (Account #1110 - All Years)	\$ 361,877.89



New Hampshire
Department of
Revenue Administration

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Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2022	Year: 2021	Year: 2020
Unredeemed Liens Balance - Beginning of Year		\$ 145,908.49	\$ 106,020.70	\$ 40,587.18
Liens Executed During Fiscal Year	\$ 408,951.62			
Interest & Costs Collected (After Lien Execution)		\$ 9,096.63	\$ 24,071.34	
Total Debits	\$ 408,951.62	\$ 155,005.12	\$ 130,092.04	\$ 40,587.18

Summary of Credits

	Last Year's Levy	Prior Levies		
		2022	2021	2020
Redemptions	\$ 186,733.78	\$ 45,768.59	\$ 92,396.71	
Interest & Costs Collected (After Lien Execution) #3190		\$ 9,096.63	\$ 24,071.34	
Abatements of Unredeemed Liens	\$ 19.03			
Liens Deeded to Municipality	\$ 5,179.36	\$ 4,949.84	\$ 4,542.79	
Unredeemed Liens Balance - End of Year #1110	\$ 217,019.45	\$ 95,190.06	\$ 9,081.20	\$ 40,587.18
Total Credits	\$ 408,951.62	\$ 155,005.12	\$ 130,092.04	\$ 40,587.18

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$ 1,138,739.98
Total Unredeemed Liens (Account #1110 -All Years)	\$ 361,877.89



New Hampshire
Department of
Revenue Administration

MS-61

PELHAM

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

Preparer's First Name	Preparer's Last Name	Date
LINDA	NEWCOMB	Jan 8, 2025

2. SAVE AND EMAIL THIS FORM
Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

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

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

Preparer's Signature and Title



2024 STATEMENT OF TOWN CLERK ACCOUNTS

RECEIPTS

Motor Vehicle Permits	\$3,771,790.73
Dog Licenses	\$14,166.00
Municipal Agent Fees	\$63,873.00
Title Fees	\$7,304.00
Vital Statistics	\$9,444.00
Hunt/Fish Licenses	\$4,986.00
Ucc's	\$3,495.00
Boat Fees	\$15,239.00
Miscellaneous	\$3,316.20
TOTAL	\$3,893,613.93

REMITTED TO TREASURER

3,893,613.93

Motor Vehicle Permits Issued	21,900
Boat Permits Issued	795
Dog Licenses Issued	2,673

Respectfully Submitted,

Linda Y Newcomb
Town Clerk/Tax Collector



**RESIDENT BIRTH RECORD
01/01/2024 - 12/31/2024
PELHAM NH**

Child's Name	Birth Date	Birthplace	Father's/Parent's Name	Mother's/Parent's Name
MORIN, EMERY NICOLE	01/13/24	NASHUA, NH	MORIN, MATTHEW RONALD	MORIN, AMANDA NICOLE
SMITH, ELIJAH JAMES	02/10/24	MANCHESTER, NH	SMITH, DONALD ALAN	SMITH, LAURA KATHRYN
BOLIA, BRYNNE TAYLOR	02/20/24	NASHUA, NH	BOLIA, BRIAN MATTHEW	BOLIA, ALLIE ANN
LUNDY, HAZEL ADALINE	02/22/24	NASHUA, NH	LUNDY, ROBERT BURROUGHS	LUNDY, ELIZABETH ASHLEY
KANNAN, MAYA ROBERTA	02/23/24	NASHUA, NH	KANNAN, AADITH	KANNAN, KAYLA MARY
NORMANDIN, CHLOE GRACE	02/26/24	MANCHESTER, NH	NORMANDIN, TROY RONALD	NORMANDIN, SHANNON MARY
ROSKO, MEADOW SHAY	03/01/24	NASHUA, NH	ROSKO, JOSEPH CODY	SCHAFFER, HANNAH JACQUELINE
BERTHIAUME, RYKER MARK	03/06/24	NASHUA, NH	BERTHIAUME, ERIC MICHAEL	BERTHIAUME, SAMANTHA ALLISON
BRASSARD, AINSLEY ELIZABETH	03/08/24	PELHAM, NH	BRASSARD, DUSTIN STEPHEN	BRASSARD, WENDY MARIE
LEONE, THEO ALEXANDER	03/25/24	MANCHESTER, NH	LEONE, JOSEPH KERRY	LEONE, LIA SIRI
STANTON, AVERY JAMES	03/27/24	NASHUA, NH	STANTON, JAMES PATRICK	DARLING, KRISTIN ROSE
LONG, EMMA GRACE	04/03/24	MANCHESTER, NH	LONG, BRENT WILLIAM	LONG, JESSICA GALAID
CONNORS, HARPER ALICE	04/14/24	LEBANON, NH	CONNORS, SHAUN PATRICK	DEGNAN, ALEXIS VICTORIA
DAL POZZO, MADELINE ELISE	04/17/24	NASHUA, NH	DAL POZZO, MATTHEW GALE	DAL POZZO, NICOLE ELISA
SCOTT, JAMES DONOVAN	05/13/24	PELHAM, NH	SCOTT, CHRISTOPHER JAMES	SCOTT, MARGO AUDREY
KISELAK, FRANCIS WILLIAM	05/17/24	SALEM, NH	KISELAK, JAMES PATRICK	KISELAK, MELANIE ANNE
HAWKINS, ISABELLA MARQUES	05/17/24	PELHAM, NH	HAWKINS, JACOB CARSON	MARQUES, MARIANNA ANIBAL
AXLER, CHARLES MATTHEW	05/23/24	NASHUA, NH	AXLER, MATTHEW CHARLES	HAYNES, GINA LEIGH
PUOPOLO-MOSES, JONA SCOTT	05/28/24	NASHUA, NH	MOSES, JONATHAN SAMUEL	PUOPOLO, JESSICA ANN
BALDERA, PAXTON RYAN	06/02/24	NASHUA, NH	BALDERA, ADAM FREDERICK	VARADY, ERIKA LYNN
KOSIK, EDWARD ANTHONY	06/09/24	MANCHESTER, NH	KOSIK, TYLER EDWARD	KOSIK, WHITNEY ANN
TRODELLA, SIENNA SKY	06/27/24	NASHUA, NH	HANULEC, CHRISTOPHER JAMES	TRODELLA, MIKAYLA ANN
DECICCO, DILLON JOSEPH	07/01/24	NASHUA, NH	DECICCO, ANDREW FRANCIS	DECICCO, ALYSSA JOAN
TRACY, AZLAN WAYNE	08/17/24	NASHUA, NH	TRACY, ZACHARY THOMAS	NYMAN, AMANDA LEE
WELCH, TYLER FRANCIS	09/05/24	MANCHESTER, NH	WELCH, MATTHEW ANTHONY	WELCH, ALICIA KATHRYN
GIARA, HARPER DAWNE	09/13/24	NASHUA, NH	GIARA, JEFFREY ROBERT	GIARA, KELSEY DAWNE
BOYDEN, MACKEY CHARLES	09/25/24	NASHUA, NH	BOYDEN, MICHAEL CHARLES	BOYDEN, ARIANA ELISE
STULL, ALORA LIZA	10/11/24	NASHUA, NH	STULL, JONATHAN ALEXANDER	STULL, GABRIELLA JONNIE
BOISSONNEAULT, LYDIA GRACE	10/17/24	NASHUA, NH	BOISSONNEAULT, KURTIS LEE	BOISSONNEAULT, DANIELLE BONACCORSI
COLLINS, JONAH ALLYN	11/18/24	NASHUA, NH	COLLINS, JEREMIAH ALLYN	COLLINS, LEAH ROSE



RESIDENT DEATH RECORD
01/01/2024 - 12/31/2024
PELHAM NH

Name of Deceased	Date of Death	Place of Death	Father's Name	Mother's Name
ROSS, MARY E	01/01/2024	PELHAM	TOMBARELLO, JOSEPH	DALTON, WINIFRED
MARSHMAN, CHARLES R	01/02/2024	PELHAM	MARSHMAN, ROBERT	DONNELL, PATRICIA
REMILLARD, CYNTHIA D	01/18/2024	SALEM	ATWOOD, RICHARD	CORBIN, MADELINE
MAJOR, GREGORY P	01/21/2024	MERRIMACK	MAJOR SR, LAWRENCE	PERRIN, SALLY-ANN
BROADBENT, ALFRED J	01/24/2024	SALEM	BROADBENT, ALFRED	GERMANN, CLARA
LAWLOR, NANCY A	01/26/2024	MERRIMACK	SILK, BURTON	YOUNG, WINIFRED
EDWARDS JR, ROBERT G	02/01/2024	HUDSON	EDWARDS SR, ROBERT	GENEREUX, CONSTANCE
WALSH, RAYNA	02/08/2024	NASHUA	BECOVSKY, ALEX	LIFSON, ESTELLE
KAZALSKI JR, PAUL EDWARD	02/08/2024	PELHAM	KAZALSKI SR, PAUL	MARR, DEBBIE
BRETON, JOSEPH M	02/11/2024	PELHAM	BRETON, MARCO	DORAZIO, MARCELLA
GARLAND, JANELLEN P	02/28/2024	MANCHESTER	LESSARD, PATRICK	THOMAS, ELEANOR
WEISS, BARBARA LEE	03/03/2024	HUDSON	MUNGALL, ROBERT	STAPLES, ARLENE
THYNE, SHEREE M	03/05/2024	PELHAM	WALSH, WILLIAM	WORTMAN, NANCY
ILG, CAROL ANN	03/13/2024	PELHAM	JOZOKOS, STANLEY	MURPHY, ROSE
COSTA, ANDREA	04/16/2024	PELHAM	COSTA, GIUSEPPE	GALOFARO, STELLA
DANIELS, GRETA M	04/19/2024	MERRIMACK	LEEDBERG, OSCAR	ANDERSON, INGEBORG
DONNELLY, MICHAEL WILLIAM	04/21/2024	PELHAM	DONNELLY, JAMES	WHITMAN, KATHERINE
DALLAIRE, GARY WAYNE JOSEPH	04/21/2024	NASHUA	DALLAIRE, FERNAND	TURCOTTE, EVELYN
BARNABY, KRISTLE ROSE	04/24/2024	PELHAM	BARNABY, JEFFREY	LAMONTAGNE, CHRISTINE
FUKS, MARGARITA	04/27/2024	PELHAM	FUKS, YAKOV	ZASLAVSKY, NINA
STEWART, RUTH M	04/29/2024	PELHAM	WILLEY, HARRY	SMITH, JENNIE
OWEN, JAMES D	05/01/2024	PELHAM	OWEN, OSBORN	BEAULIEU, THELMA
CRAWFORD, JAMES A	05/02/2024	SALEM	CRAWFORD, JAMES	JODICE, EVELYN
BLANCHETTE, PHILIPPE L	05/04/2024	PELHAM	BLANCHETTE, LOUIS	HEBERT, YVONNE
GILBERT, AMELIA V	05/24/2024	PELHAM	SINDEBAND, MARKHAM	VATET, JACQUELINE
WHYNOT JR, ROSS KEITH	05/31/2024	HUDSON	WHYNOT SR, ROSS	FLORENCE, ELIZABETH
PRUD'HOMME, RYAN M	06/02/2024	NASHUA	PRUD'HOMME, DONALD	CHANDONNET, ANN
GARTSIDE, JEFFREY WAYNE	06/08/2024	PELHAM	GARTSIDE, GEORGE	KNIGHT, VIRGINIA
FAUCHER, JEANNINE MARIE RITA	06/19/2024	MILFORD	DOUCET, ALCIDE	NADEAU, MARGUERITE
BEAULIEU, DOROTHY ETHEL	06/25/2024	MERRIMACK	DODGE, CAROLL	HARMER, FLORENCE
SPINNEY, KELLY ANNE	07/11/2024	PELHAM	SPINNEY, JAMES	BRISTOL, CATHERINE
FERGUSON, GLORIA JEAN	07/18/2024	MERRIMACK	MEANEY, JOHN	BOURGEOIS, RACHEL
KOCH, RICHARD W	07/21/2024	PELHAM	KOCH, AUGUST	HOYLES, ANNIE
MORIN, DONALD P	08/07/2024	PELHAM	MORIN, PETER	HARBOUR, MABEL
RAMALHO, MICHAEL J	08/15/2024	PELHAM	RAMALHO, JAMES	GUTHRIE, RITA
BORST, JAMES R	08/22/2024	PELHAM	BORST, STEPHEN	SULLIVAN, MADELINE
MARTIN, OMER G	08/24/2024	MERRIMACK	MARTIN, WILFRID	NAULT, GERMAINE
LAVALLEE, JOHN C	09/01/2024	PELHAM	LAVALLEE, SAMUEL	HUGHES, DORIS
BLANCHETTE, JACQUELINE A	09/18/2024	PELHAM	BEDARD, ARTHUR	RONDEAU, GEORGIANNA
ISAACS, LAURENCE FREDERICK	09/29/2024	PELHAM	ISAACS, ALVIN	MOSES, MARLENE
GUICHARDO, EUGENIO	10/01/2024	NASHUA	SANTANA, TOMAS	GUICHARDO, ELISA
CULBERT, PATRICK L	10/09/2024	PELHAM	CULBERT, FRANCIS	POIRIER, FLORETTE
BEVENS, BEVERLY VICTORIA AUGUSTA	10/14/2024	WINDHAM	WALLIN, CARL	ECKMAN, VICTORIA
VERDINA, JOANN	10/15/2024	FREMONT	AGRESTA, FABIAN	PIOMBINO, CLEMINTINE
BISSON, RUTH M	11/05/2024	PELHAM	SIMONEAU, JOSEPHAT	GRONDIN, MADELEINE
MOLANO, EDUARDO	11/19/2024	PELHAM	MOLANO, FAUSTINO	MATAMOROS, AMINTA
DORE, ANNE J	11/24/2024	SALEM	CORTI, LIVIO	DAVEY, KATHLEEN
DORE, RODNEY JOSEPH	11/24/2024	SALEM	DORE, WILLIAM	ROY, JEANETTE
MORRIS, CLAIRE A	11/28/2024	NASHUA	POITRAS, ALFRED	PARENT, CLARA
CAUPELL, ROSE JEANNE	12/04/2024	DERRY	BELLEVILLE, DENNIS	DORE, ROSE
ALBERTSON, DOLORES C	12/04/2024	DERRY	ANDRADE, JOHN	PICANSO, MARIA
KOCH, CHERYL E	12/10/2024	PELHAM	SWANSON, ROGER	DODGE, MARY
MEDEIROS SR, JEFFREY P	12/12/2024	PELHAM	MEDEIROS, JOHN	BLANCH, SHEILA
LEVI, BEATRICE H	12/21/2024	PELHAM	DRAPEAU, GEORGE	BOUDREAU, LENA
LAVALLEE, MARY E	12/22/2024	NASHUA	HICKEY, THOMAS	WILDER, ELIZABETH
FOX, WARREN	12/27/2024	PELHAM	FOX, GEORGE	RUSSON, VIRGINIA
YULO, JONATHAN R	12/27/2024	MERRIMACK	YULO, JOHN	BIENIEK, DIANE



MARRIAGE REPORT
01-01-2024 - 12-31-2024
PELHAM

Person A's Name	Residence	Person B's Name	RESIDENCE	Town of Issuance	Place of Marriage	Date of Marriage
KOWALCHUK, KAYLA ANN	PELHAM,NH	OLIVEIRA, TIMOTHY JAMES	PELHAM, NH	PELHAM	PELHAM	01/05/2024
CAMPBELL, JOHN PATRICK	PELHAM,NH	PATRIARCA, LAURA	PELHAM, NH	PELHAM	PELHAM	01/31/2024
PETRINO, CHRIS HARRISON LEO	PELHAM,NH	TATOYIAN, SYDNEY BONNIE	PELHAM, NH	PELHAM	SALEM	03/11/2024
DAVIS, BRANDON CHRISTOPHER	DERRY,NH	ROONEY, MEGAN OLIVIA	PELHAM, NH	DERRY NH	ASHLAND	04/20/2024
MCINTURFF, SHANNON MARGARET	PELHAM,NH	BURNS III, WILLIAM JOSEPH	SALEM,NH	PELHAM	PELHAM	05/09/2024
PELLETIER, BETSY JEANNE	PELHAM,NH	BOUCHER, PATRICK JAMES	PELHAM, NH	PELHAM	PELHAM	06/22/2024
CALISTRO, MICHAEL JOSEPH	PELHAM,NH	MANELAS, RACHEL ELAINE	PELHAM, NH	PELHAM	PELHAM	06/24/2024
SOBOCINSKI, JACK ALBERT	PELHAM,NH	MORROW, ERIN ELIZABETH	WINDHAM,NH	PELHAM	MANCHESTER	06/28/2024
TORRES, MELISSA	PELHAM,NH	WOODLAND, DYLAN PATRICK	PELHAM, NH	PELHAM	MOUNT WASHINGTON	08/03/2024
MITCHELL, COLLEEN ELIZABETH	PELHAM,NH	KAMAL JR, MITCHELL JOHN	PELHAM, NH	PELHAM	HENNIKER	08/03/2024
DALEY III, JOHN JOSEPH	PELHAM,NH	MUI, LISA LIM	PELHAM, NH	PELHAM	WINDHAM	08/10/2024
LEMAITRE, CHLOE PAIGE	PELHAM,NH	SHADAN, RYAN JAMES	PELHAM, NH	PELHAM	RYE	08/10/2024
EAVES, ALYSSA GENEVIEVE	PELHAM,NH	QUADROS, ALEX DAVID	PELHAM, NH	PELHAM	AMHERST	08/16/2024
SPIELVOGEL, JODI FAE	PELHAM,NH	HURLEY, SEAN MICHAEL	PELHAM, NH	PELHAM	PELHAM	09/01/2024
JOHNSON, MARK WERNER	TOWNSEND MASS	MARTIN, DIANNE LOUISE	PELHAM, NH	PELHAM	DERRY	09/03/2024
CARON, CLAYTON CALDWELL	PELHAM,NH	HANAHOE, CAITLIN EILEEN	PELHAM, NH	PELHAM	PORTSMOUTH	09/06/2024
LESSARD, JASON	PELHAM,NH	STUCKEY, MICHELLE RITA	PELHAM, NH	PELHAM	KINGSTON	09/13/2024
KENISON, MEGAN AMELIA	PELHAM,NH	ELDREDGE, KYLE STEVEN	PELHAM, NH	PELHAM	DERRY	09/14/2024
BONUGLI, VINCENT CHARLES	PELHAM,NH	LEBLANC, RENEE	PELHAM, NH	PELHAM	SARGENT'S PURCHASE	09/21/2024
BERGIN, ERIN COLLEEN	PELHAM,NH	BRADY, ADAM SCOTT	PELHAM, NH	PELHAM	PELHAM	09/21/2024
HOPKINS, BRITTNEY ROSE	PELHAM,NH	CAPONE, SEAN NICHOLAS	PELHAM, NH	PELHAM	STEWARTSTOWN	10/05/2024
WENTWORTH, KEVIN DOUGLAS	PELHAM,NH	TOMAKA, VICTORIA ANNE	PELHAM, NH	PELHAM	HENNIKER	10/19/2024
ISABELLE, JULIANN KAITLIN	PELHAM,NH	LANZILLO, COREY ANDREW	PELHAM, NH	PELHAM	WINDHAM	10/31/2024
LACHAPELLE, HEATHER ANN	PELHAM,NH	LAMARCHE, COREY KENNETH	PELHAM, NH	PELHAM	SANDOWN	11/03/2024
RICHARDS, LAURIE	PELHAM,NH	BAGROWSKI, THOMAS PAUL	PELHAM, NH	PELHAM	HART'S LOCATION	11/07/2024
DOHERTY, BAILEY ROSE	WOBURN MASS	GOMEZ, NICHOLAS WILLIAM	PELHAM, NH	PELHAM	HAMPSTEAD	11/07/2024
MORIN, JOSEPH MATTHEW	PELHAM,NH	VEREAULT, KRISTEN MEGAN	PELHAM, NH	PELHAM	DERRY	12/21/2024



TOWN TREASURER

2024 Annual Report

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

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

I am pleased to report that the Treasurer’s office was able to generate more than \$775,000 in investment returns for the calendar year 2024. This office will continue to monitor the federal reserves stance on rate and pursue investment opportunities following our established three tenets of safety, liquidity, and return. Lastly, I would like to thank Tammy Penny in the Finance Office and Linda Newcomb and her team in the Town Clerk/Tax Collectors office for all their hard work in keeping the day-to-day running smoothly.

Following is a summary of the Towns’ cash balances as of December 31st, 2024.

Respectfully Submitted,

William T. Hayes, Jr.

Treasurer

Town of Pelham, NH



Town of Pelham, NH
Cash Account Balances
As of Dec 31, 2024

General Fund Accounts:

G/F Checking Enterprise	1,190,374.30
Ambulance Clearing Enterprise	608.89
Auto Reg	39,977.22
Petty Cash	1,594.84

Escrow Accounts:

Planning Department Escrow	193,103.45
Road Bonds	532,497.90

General Fund Investments:

General Fund Investment	27,927,345.25
Investment Washington Savings	1,490,454.65
NHPDIP Investment Account	198,895.23

Other Funds:

Firearm License fees	4,003.71
Village Green Tree Fund	2,812.77
Drug Forfeiture Fund	1,667.47
Senior Recreation Impact Fees	53,361.59

Total Cash on Hand:	<u>\$</u>	<u>31,636,697.27</u>
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These Balances are Unaudited



TOWN OF PELHAM, NEW HAMPSHIRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023





TOWN OF PELHAM, NEW HAMPSHIRE

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INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Pelham, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire (the Town), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire, as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

1



Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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



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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2024 on our consideration of the Town’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town’s internal control over financial reporting and compliance.

Marcum LLP

Merrimack, NH
October 23, 2024



TOWN OF PELHAM, NEW HAMPSHIRE

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2023

As management of the Town of Pelham, New Hampshire (the Town), we offer readers this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2023.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating the Town's near-term financing requirements.



TOWN OF PELHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2023

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Reconciliations are provided to facilitate this comparison between governmental funds and governmental activities.

Fiduciary Funds

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

Notes to Financial Statements

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

Required Supplementary Information

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

Financial Highlights

- As of the close of the current year, net position in governmental activities was \$25,010,950, a change of \$1,435,233, as further discussed in the MD&A.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$14,323,104, a change of \$1,790,361 in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the General Fund was \$8,948,299, a change of \$2,553,234 in comparison to the prior year.



TOWN OF PELHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2023

Government-Wide Financial Analysis

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

	Net Position	
	Governmental Activities	
	2023	2022
Assets		
Current and other assets	\$ 33,083,836	\$ 30,810,832
Capital assets	30,261,698	30,456,460
Total Assets	<u>63,345,534</u>	<u>61,267,292</u>
Deferred Outflows of Resources	<u>3,488,465</u>	<u>4,398,476</u>
Liabilities		
Other liabilities	17,195,309	16,840,345
Long-term liabilities	23,386,718	24,078,603
Total Liabilities	<u>40,582,027</u>	<u>40,918,948</u>
Deferred Inflows of Resources	<u>1,241,022</u>	<u>1,171,103</u>
Net Position		
Net investment in capital assets	28,584,723	28,291,149
Restricted	2,873,058	2,726,086
Unrestricted	(6,446,831)	(7,441,518)
Total Net Position	<u>\$ 25,010,950</u>	<u>\$ 23,575,717</u>

As noted earlier, net position may serve over time as a useful indicator of the Town's financial position. At the close of the most recent year, total net position was \$25,010,950, a change of \$1,435,233 in comparison to the prior year.

The largest portion of net position \$28,584,723 reflects our investment in capital assets (e.g., land, construction in progress, buildings and improvements, vehicles, machinery, and equipment, and infrastructure), less any related debt used to acquire those assets that are still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.



TOWN OF PELHAM, NEW HAMPSHIRE
MANAGEMENT’S DISCUSSION AND ANALYSIS

DECEMBER 31, 2023

An additional portion of net position \$2,873,058, 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 \$(6,446,831), primarily resulting from the Town’s unfunded net pension and OPEB liabilities.

Change in Net Position

	Governmental Activities	
	2023	2022
Revenues		
Program revenues		
Charges for services	\$ 1,409,263	\$ 1,457,536
Operating grants and contributions	757,672	419,144
Capital grants and contributions	542,022	875,578
General revenues		
Property taxes	14,409,825	14,557,268
Interest, penalties, and other taxes	556,379	407,982
Motor vehicle permit fees	3,685,985	3,532,296
Grants and contributions not restricted to specific programs	1,358,958	1,256,523
Investment income (loss)	970,984	(362,792)
Miscellaneous	133,315	234,697
Total Revenues	23,824,403	22,378,232
Expenses		
General government	9,896,892	9,001,741
Public safety	6,490,115	6,411,439
Highways and streets	2,982,923	3,026,105
Sanitation	1,054,241	1,029,693
Health	89,694	102,002
Welfare	33,096	22,755
Culture and recreation	1,752,527	1,664,409
Conservation	26,633	34,708
Interest on long-term debt	63,049	62,315
Total Expenses	22,389,170	21,355,167
Change in Net Position	1,435,233	1,023,065
Net Position - Beginning of Year	23,575,717	22,552,652
Net Position - End of Year	\$ 25,010,950	\$ 23,575,717



TOWN OF PELHAM, NEW HAMPSHIRE
MANAGEMENT’S DISCUSSION AND ANALYSIS

DECEMBER 31, 2023

Governmental Activities

Governmental activities for the year resulted in a change in net position of \$1,435,233. Key elements of this change are as follows:

General Fund change in fund balance	\$ 2,217,497
Increase in OPEB expense for GASB 75	(76,600)
Increase in pension expense for GASB 68	(697,085)
Other	(8,579)
	\$ 1,435,233

Financial Analysis of the Town’s Funds

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

Governmental Funds

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

General Fund

The General Fund is the chief operating fund. At the end of the current year, unassigned fund balance of the General Fund was \$8,948,299, while total fund balance was \$11,559,779. Unassigned fund balance increased by \$2,553,234, primarily from favorable budgetary results of \$3,025,037 less \$300,000 of fund balance utilized for the 2023 budget. As a measure of the General Fund’s liquidity, it may be useful to compare both unassigned fund balance and total fund balance to General Fund expenditures. It is important to note that \$670,000 of the unassigned fund balance increase is resulting from the expiration of the Sherburne/Mammoth congestion mitigation warrant article that was re-appropriated by the voters in March 2024. Refer to the table below.

General Fund	12/31/23	12/31/22	Change	% of General Fund Expenditures
Unassigned fund balance	\$ 8,948,299	\$ 6,395,065	\$ 2,553,234	43.9%
Total fund balance	\$ 11,559,779	\$ 9,342,282	\$ 2,217,497	56.7%

While unassigned fund balance is not a balance in a bank account, it may serve as a useful measure of the Town’s net resources available for spending at year end. At year end, the Town’s unassigned fund balance was 15.95% of the total tax effort, including Town \$21,292,605, School \$32,167,919, and County \$2,664,735.



TOWN OF PELHAM, NEW HAMPSHIRE

MANAGEMENT’S DISCUSSION AND ANALYSIS

DECEMBER 31, 2023

The total fund balance of the General Fund changed by \$2,325,757 during the current year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 374,046
Expenditures less than budget	1,683,232
Use of fund balance	(300,000)
Change in capital reserves	73,202
Expiration of the Sherburne/Mammoth congestion mitigation warrant article	670,000
Other	<u>(282,983)</u>
	<u>\$ 2,217,497</u>

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

	<u>12/31/23</u>	<u>12/31/22</u>	<u>Change</u>
Capital reserve funds (committed)	\$ 809,607	\$ 736,405	\$ 73,202

Nonmajor Governmental Funds

The fund balance of nonmajor governmental funds changed by \$(427,136), primarily from timing differences between the receipt and disbursement of grants.

General Fund Budgetary Highlights

There were no differences between the Town’s original and final budget in 2023.

The appropriation turnbacks of \$463,155 for general government were due to several Town employee positions not being filled, causing a surplus. Additionally, the appropriation turnbacks of \$506,844 for highway were due to several highway employee vacancies and less weather events than anticipated. Public safety turnbacks amounting to \$368,895 were turned back due to primarily vacancies and staffing changes.



TOWN OF PELHAM, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2023

Capital Assets and Debt Administration

Capital Assets

Total investment in capital assets for governmental activities at year end amounted to \$30,261,698 (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:

- \$323,218 for the Public Safety Radio project.
- \$229,700 for the Town Meeting Room project.
- \$555,422 for various vehicles, machinery, and equipment purchases.
- \$(1,820,842) for depreciation expense.

Additional information on capital assets can be found in the Notes to Financial Statements.

Long-Term Debt

At the end of the current year, total loans payable outstanding totaled \$1,676,976, all of which was backed by the full faith and credit of the Town.

Additional information on 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's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

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



TOWN OF PELHAM, NEW HAMPSHIRE

STATEMENT OF NET POSITION

DECEMBER 31, 2023

	<u>Governmental Activities</u>
Assets	
Current Assets	
Cash and short-term investments	\$ 29,288,958
Investments	2,083,024
Receivables, net of allowance for uncollectibles	
Taxes	1,272,306
Departmental	260,445
Intergovernmental	169
Other assets	<u>46,608</u>
Total Current Assets	<u>32,951,510</u>
Noncurrent Assets	
Receivables, net of allowance for uncollectibles	
Taxes	132,326
Capital assets	
Nondepreciable capital assets	13,069,902
Other capital assets, net of accumulated depreciation	<u>17,191,796</u>
Total Noncurrent Assets	<u>30,394,024</u>
Total Assets	<u>63,345,534</u>
Deferred Outflows of Resources	
Related to pension	2,532,279
Related to OPEB	<u>956,186</u>
Total Deferred Outflows of Resources	<u>3,488,465</u>

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



TOWN OF PELHAM, NEW HAMPSHIRE
STATEMENT OF NET POSITION (CONTINUED)

DECEMBER 31, 2023

	Governmental Activities
Liabilities	
Current Liabilities	
Accounts payable	399,891
Accrued liabilities	506,173
Tax refunds payable	61,966
Due to external parties	14,128,990
Unearned revenue	1,052,202
Held for performance guarantees	991,143
Other current liabilities	54,944
Current portion of long-term liabilities	
Loans payable	363,170
Total Current Liabilities	17,558,479
Noncurrent Liabilities	
Loans payable, net of current portion	1,313,806
Compensated absences liability	717,891
Net pension liability	16,836,498
Net OPEB liability	4,155,353
Total Noncurrent Liabilities	23,023,548
Total Liabilities	40,582,027
Deferred Inflows of Resources	
Related to pension	6,766
Related to OPEB	1,210,171
Other	24,085
Total Deferred Inflows of Resources	1,241,022
Net Position	
Net investment in capital assets	28,584,723
Restricted for:	
Other purposes	1,721,035
Endowment funds:	
Nonexpendable	970,745
Expendable	181,278
Unrestricted	(6,446,831)
Total Net Position	\$ 25,010,950

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, 2023

	Expenses	Program Revenues			Net (Expenses) Revenues
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities					
General government	\$ 9,896,892	\$ 119,105	\$ 439,535	\$ 13,476	\$ (9,324,776)
Public safety	6,490,115	671,864	25,320	9,562	(5,783,369)
Highways and streets	2,982,923	--	--	518,984	(2,463,939)
Sanitation	1,054,241	83,054	--	--	(971,187)
Health	89,694	--	--	--	(89,694)
Welfare	33,096	--	--	--	(33,096)
Culture and recreation	1,752,527	535,240	292,817	--	(924,470)
Conservation	26,633	--	--	--	(26,633)
Interest on long-term debt	63,049	--	--	--	(63,049)
Total	\$ 22,389,170	\$ 1,409,263	\$ 757,672	\$ 542,022	(19,680,213)
		General Revenues			
		Property taxes			14,409,825
		Interest, penalties, and other taxes			556,379
		Motor vehicle permit fees			3,685,985
		Grants and contributions not restricted to specific programs			1,358,958
		Investment income			970,984
		Miscellaneous			133,315
		Total General Revenues			21,115,446
		Change in Net Position			1,435,233
		Net Position			
		Beginning of Year			23,575,717
		End of Year			<u>\$ 25,010,950</u>

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



TOWN OF PELHAM, NEW HAMPSHIRE

BALANCE SHEET GOVERNMENTAL FUNDS

DECEMBER 31, 2023

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets			
Cash and short-term investments	\$ 29,063,047	\$ 225,911	\$ 29,288,958
Investments	795,039	1,287,985	2,083,024
Receivables			
Taxes	1,404,632	--	1,404,632
Departmental	192,466	67,979	260,445
Intergovernmental	169	--	169
Due from other funds	284,432	2,524,315	2,808,747
Other assets	46,608	--	46,608
Total Assets	<u>\$ 31,786,393</u>	<u>\$ 4,106,190</u>	<u>\$ 35,892,583</u>
Liabilities			
Accounts payable	\$ 394,972	\$ 4,921	\$ 399,893
Accrued liabilities	506,173	--	506,173
Tax refunds payable	61,966	--	61,966
Due to fiduciary funds	14,128,990	--	14,128,990
Due to other funds	2,523,005	285,742	2,808,747
Unearned revenue	--	1,052,202	1,052,202
Held for performance guarantees	991,143	--	991,143
Other liabilities	54,944	--	54,944
Total Liabilities	<u>18,661,193</u>	<u>1,342,865</u>	<u>20,004,058</u>
Deferred Inflows of Resources			
Unavailable revenues	1,565,421	--	1,565,421
Fund Balances			
Nonspendable	3,945	970,745	974,690
Restricted	--	1,902,312	1,902,312
Committed	2,344,233	107,736	2,451,969
Assigned	263,302	--	263,302
Unassigned	8,948,299	(217,468)	8,730,831
Total Fund Balances	<u>11,559,779</u>	<u>2,763,325</u>	<u>14,323,104</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 31,786,393</u>	<u>\$ 4,106,190</u>	<u>\$ 35,892,583</u>

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



TOWN OF PELHAM, NEW HAMPSHIRE
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
IN THE STATEMENT OF NET POSITION

DECEMBER 31, 2023

<i>Total Governmental Fund Balances</i>	\$ 14,323,104
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	30,261,698
Deferred outflows of resources related to pension to be recognized in pension expense in future periods.	2,532,279
Deferred outflows of resources related to OPEB to be recognized in OPEB expense in future periods.	956,186
Revenues are reported on the accrual basis of accounting and are deferred until collection under the modified accrual basis of accounting.	1,541,338
Long-term liabilities are not due and payable in the current period, therefore, are not reported in governmental funds:	
Loans payable	(1,676,976)
Compensated absences liability	(717,891)
Net pension liability	(16,836,498)
Net OPEB liability	(4,155,353)
Deferred inflows of resources related to pension to be recognized in pension expense in future periods.	(6,766)
Deferred inflows of resources related to OPEB to be recognized in OPEB expense in future periods.	<u>(1,210,171)</u>
<i>Net Position of Governmental Activities</i>	<u><u>\$ 25,010,950</u></u>

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



TOWN OF PELHAM, NEW HAMPSHIRE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues			
Property taxes	\$ 14,390,319	\$ --	\$ 14,390,319
Interest, penalties, and other taxes	132,333	315,200	447,533
Licenses, permits, and fees	3,885,153	1,000	3,886,153
Intergovernmental	1,720,047	666,650	2,386,697
Charges for services	783,740	686,082	1,469,822
Investment income	786,169	184,814	970,983
Miscellaneous	5,134	28,111	33,245
Total Revenues	<u>21,702,895</u>	<u>1,881,857</u>	<u>23,584,752</u>
Expenditures			
Current			
General government	8,790,741	521,664	9,312,405
Public safety	6,336,508	115,527	6,452,035
Highways and streets	1,944,033	253,417	2,197,450
Sanitation	1,218,099	--	1,218,099
Health	89,694	--	89,694
Welfare	33,096	--	33,096
Culture and recreation	1,346,926	509,022	1,855,948
Conservation	23,930	1,604	25,534
Capital outlay	58,746	--	58,746
Debt service			
Principal	488,335	--	488,335
Interest	63,049	--	63,049
Total Expenditures	<u>20,393,157</u>	<u>1,401,234</u>	<u>21,794,391</u>
Excess of Revenues over Expenditures	<u>1,309,738</u>	<u>480,623</u>	<u>1,790,361</u>
Other Financing Sources (Uses)			
Transfers in	907,759	--	907,759
Transfers out	--	(907,759)	(907,759)
Total Other Financing Sources (Uses)	<u>907,759</u>	<u>(907,759)</u>	<u>--</u>
Change in Fund Balance	2,217,497	(427,136)	1,790,361
Fund Balances, at Beginning of Year	<u>9,342,282</u>	<u>3,190,461</u>	<u>12,532,743</u>
Fund Balances, at End of Year	<u>\$ 11,559,779</u>	<u>\$ 2,763,325</u>	<u>\$ 14,323,104</u>

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



TOWN OF PELHAM, NEW HAMPSHIRE

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED DECEMBER 31, 2023

<i>Net Changes in Fund Balances - Total Governmental Funds</i>	\$ 1,790,361
<p>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:</p>	
Capital outlay purchases	1,626,080
Depreciation	(1,820,842)
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal portion of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:</p>	
Repayments of loans	488,335
<p>Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures, and Changes in Fund Balances. Therefore, the recognition of revenue for certain types of accounts receivable (i.e., property taxes) differ between the two statements. This amount represents the net change in unavailable revenue, net of change in allowance for doubtful accounts.</p>	
	128,194
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:</p>	
Change in compensated absences liability	(3,210)
Change in net pension liability and related deferred outflows and inflows	(697,085)
Change in net OPEB liability and related deferred outflows and inflows	(76,600)
<i>Change in Net Position of Governmental Activities</i>	<u>\$ 1,435,233</u>

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



TOWN OF PELHAM, NEW HAMPSHIRE

**STATEMENT OF FIDUCIARY NET POSITON
FIDUCIARY FUNDS**

DECEMBER 31, 2023

	<u>Custodial Funds</u>
Assets	
Cash and short-term investments	\$ 15,356
Investments	
Equity mutual funds	378,824
Fixed income mutual funds	302,866
Market-linked certificates of deposit	27,111
U.S. Treasury notes	<u>89,366</u>
Total Investments	<u>798,167</u>
Due from primary government - general fund	<u>14,128,990</u>
Total Assets	<u>14,942,513</u>
Liabilities	
Due to school district	<u>13,967,919</u>
Total Liabilities	<u>13,967,919</u>
Net Position	
Restricted for other governments	<u>974,594</u>
Total Net Position	<u><u>\$ 974,594</u></u>

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



TOWN OF PELHAM, NEW HAMPSHIRE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITON
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Custodial Funds
Additions	
Taxes collected for Pelham School District	\$ 32,167,919
Taxes collected for Hillsborough County	2,644,735
Fees collected for State of New Hampshire	1,179,158
Fees collected for Pelham School District	93,093
Contributions from Pelham School District	2,000
Investment income	82,851
Total Additions	36,169,756
Deductions	
Payments of taxes to Pelham School District	32,167,919
Payments of taxes to Hillsborough County	2,644,735
Payments of fees to State of New Hampshire	1,179,158
Payments on behalf of Pelham School District	27,150
Payments of investment management fees	4,561
Total Deductions	36,023,523
Change in Net Position	146,233
Restricted Net Position	
Beginning of Year	828,361
End of Year	\$ 974,594

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



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Pelham, New Hampshire (the Town) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental and financial reporting principles. The following is a summary of the significant policies of the Town:

REPORTING ENTITY

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by GAAP, these financial statements present the Town and applicable component units for which the Town is considered to be financially accountable. In 2023, it was determined that no entities met the component unit requirements of GASB 14 (as amended).

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-Wide Financial Statements

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

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

Fund Financial Statements

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



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Government-Wide Financial Statements

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

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

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures such as debt service, claims and judgments, compensated absences, OPEB, and pension are recorded only when payment is due.

The Town reports the following major governmental fund:

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

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



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

Fund Financial Statements (Continued)

The Town reports the following fiduciary fund:

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

CASH AND INVESTMENTS

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

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

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

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

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



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INTERFUND RECEIVABLES AND PAYABLES

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

CAPITAL ASSETS

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

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

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

COMPENSATED ABSENCES

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

LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities.



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND EQUITY

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

Fund Balance

Generally, fund balance represents the difference between current assets/deferred outflows and current liabilities/deferred inflows. The Town has implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions, as follows:

- *Nonspendable* represents amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact. This fund balance classification includes General Fund reserves for fuel inventory and nonmajor governmental fund reserves for the principal portion of permanent trust funds.
- *Restricted* represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes various special revenue and expendable trust funds and the income portion of permanent trust funds.
- *Committed* represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town’s highest level of decision-making authority. This fund balance classification includes General Fund non-lapsing special article appropriations approved at Town Meeting and capital reserve funds set aside by Town Meeting vote for future capital acquisitions and improvements.
- *Assigned* represents amounts that are constrained by the Town’s intent to use these resources for a specific purpose. This fund balance classification includes General Fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.
- *Unassigned* represents amounts that are available to be spent in future periods and deficit funds. The General Fund is the only fund that reports a positive unassigned fund balance.



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND EQUITY (CONTINUED)

Net Position

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

USE OF ESTIMATES

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

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

BUDGETARY INFORMATION

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

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

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



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

BUDGETARY INFORMATION (CONTINUED)

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

DEFICIT FUND EQUITY

Certain individual funds reflected deficit balances as of December 31, 2023. It is anticipated that the deficits in these funds will be eliminated through future departmental and grant revenues, bond proceeds, and transfers from other funds.

NOTE 3 - DEPOSITS AND INVESTMENTS

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

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

DEPOSITS

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



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

DEPOSITS (CONTINUED)

As of December 31, 2023, none of the Town’s bank balance of \$29,269,407 was exposed to custodial credit risk as uninsured and uncollateralized. Additionally, \$239,461 was invested in NHPDIP, which is not subject to this disclosure.

The Town also maintains various trust and fiduciary funds managed by the Trustees of Trust Funds (the Trustees). As of December 31, 2023, none of the Trustees’ bank balances were exposed to custodial credit risk as uninsured and uncollateralized.

INVESTMENTS

The following is a summary of the Town’s investments as of December 31, 2023:

Investment Type	Amount
Equity mutual funds	\$ 1,367,466
Fixed income mutual funds	1,093,274
Market-linked certificates of deposit	97,863
U.S. Treasury notes	322,588
	<u>\$ 2,881,191</u>

Credit Risk – Investment in Debt Securities

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

As of December 31, 2023, the Trustees’ investments included equity mutual funds valued at \$1,367,466. These investments are not subject to credit risk rating. Investments in fixed income mutual funds and market linked certificates of deposit valued at \$1,191,136 were unrated as of December 31, 2023.



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

Custodial Credit Risk

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

As of December 31, 2023, all investments were subject to custodial credit risk exposure because the related investments were uninsured, unregistered, and held by the Town and Trustees' brokerage firm, which is also the counterparty to these investments.

Concentration of Credit Risk

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

Individual investments exceeding 5% of total investments were as follows at December 31, 2023:

Investment Issuer	Amount	% of Total Investments
Fidelity 500 Index Fund	\$ 493,377	17%
Fidelity Advisor Investment Grade Bond Fund	274,303	10%
T. Rowe Price Large-Cap Growth Fund	221,601	8%
JPMorgan U.S. Research Enhanced Equity Fund	156,054	5%
Vanguard Core Bond Fund	296,270	10%
iShares TR Core US Aggregate	260,432	9%
	\$ 1,702,037	



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

Interest Rate Risk – Investments in Debt Securities

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

Information about the sensitivity of the fair values of the Town and Trustees’ investments to market interest rate fluctuations was as follows at December 31, 2023:

Investment Type	Amount	Investment Maturities (in Years) Less Than 1
Market-linked certificates of deposit	97,863	97,863
U.S. Treasury notes	322,588	322,588
	\$ 420,451	\$ 420,451

Foreign Currency Risk

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

At December 31, 2023, no investments were exposed to foreign currency risk.

Fair Value

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



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

Fair Value (Continued)

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

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

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

The Town had the following fair value measurements as of December 31, 2023:

Investment Type	Amount	Fair Value Measurements Using:		
		Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Investments by fair value level:				
Equity mutual funds	\$ 1,367,466	\$ 1,367,466	\$ --	\$ --
Fixed income mutual funds	1,093,274	1,093,274	--	--
Market-linked certificates of deposit	97,863	--	97,863	--
U.S. Treasury notes	322,588	--	322,588	--
	<u>\$ 2,881,191</u>	<u>\$ 2,460,740</u>	<u>\$ 420,451</u>	<u>\$ --</u>



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

Fair Value (Continued)

Equity and fixed income mutual funds classified in Level 1 are valued using prices quoted in active markets for those securities.

Debt securities classified as Level 2 are valued using either a bid evaluation or a matrix pricing technique. Bid evaluations may include market quotations, yields, maturities, call features, and ratings. Matrix pricing is used to value securities based on the securities' relationship to benchmark quote prices. Level 2 debt securities have non-proprietary information that is readily available to market participants, from multiple independent sources, which are known to be actively involved in the market.

NOTE 4 - PROPERTY TAXES RECEIVABLE

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

Property taxes receivable at December 31, 2023 consisted of the following:

	Gross Amount	Current Portion	Long- Term Portion
Property taxes			
2023 levy	\$ 1,003,856	\$ 1,003,856	\$ --
Unredeemed tax liens	292,516	160,190	132,326
Land use change taxes	108,260	108,260	--
	<u>\$ 1,404,632</u>	<u>\$ 1,272,306</u>	<u>\$ 132,326</u>



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 4 - PROPERTY TAXES RECEIVABLE (CONTINUED)

TAXES COLLECTED FOR OTHERS

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

NOTE 5 - INTERFUND ACCOUNTS

RECEIVABLES/PAYABLES

Although self-balancing funds are maintained, most transactions flow through the General Fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The composition of interfund balances as of December 31, 2023 was as follows:



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 5 - INTERFUND ACCOUNTS (CONTINUED)

RECEIVABLES/PAYABLES (CONTINUED)

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$ 284,432	\$ 16,651,995
Nonmajor Governmental Funds:		
Special Revenue Funds:		
Ambulance revolving	150,000	--
PD/FD Special Detail Fund	--	48,114
Park & Recreation Revolving Fund	167,750	--
Firearm License Fees	--	1,585
Drug Forfeiture Fund	--	9,077
Conservation Fund	482,823	--
Village Green Tree Fund	549	--
Cable Equipment Fund	25,983	--
Agriculture Commission Donation	1,374	--
Skate Park	46,747	--
Town Grants	19,831	--
Police OHRV Grant	1,310	--
Police OT Grant	--	19,030
Recreation Grant	13,730	--
Sherburne/Mammoth Impact Fees	--	9,498
Senior Center Impact Fees	4,056	--
ARPA Grant	1,052,202	--
Additional Highway Block Aid	124,654	--
Additional Highway Bridge Aid	318,270	--
Expendable Trust Funds	7,300	--
Capital Project Funds:		
Sherburne/Mammoth Project	107,736	--
Old Bridge Street Bridge	--	198,438
Subtotal Nonmajor Governmental Funds	2,524,315	285,742
Fiduciary Funds:		
Custodial Funds	14,128,990	--
	<u>\$ 16,937,737</u>	<u>\$ 16,937,737</u>

The \$14,128,990 general fund due to fiduciary funds and fiduciary funds due from primary government represents property tax collections to be remitted to the School District between January and June 2024.



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 5 - INTERFUND ACCOUNTS (CONTINUED)

TRANSFERS

The Town reports interfund transfers between various funds. Most transfers result from budgetary or statutory actions, whereby funds are moved to accomplish various expenditure purposes. The following is a schedule of major interfund transfers for the year ended December 31, 2023.

Governmental Funds	Transfers In	Transfers Out
General Fund	\$ 907,759	\$ --
Special Revenue Funds:		
SAFER Grant	--	237,759
Capital Project Funds:		
Sherburne/Mammoth Project	--	670,000
Subtotal Nonmajor Governmental Funds	--	907,759
	<u>\$ 907,759</u>	<u>\$ 907,759</u>

\$237,759 of the transfers to the General Fund were for the closing out of the SAFER grant fund.



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Being Depreciated:				
Buildings and improvements	\$ 13,117	\$ 275	\$ --	\$ 13,392
Vehicles, machinery, and equipment	6,159	555	(37)	6,677
Infrastructure	<u>65,673</u>	<u>--</u>	<u>--</u>	<u>65,673</u>
Total Capital Assets, Being Depreciated	<u>84,949</u>	<u>830</u>	<u>(37)</u>	<u>85,742</u>
Less Accumulated Depreciation For:				
Buildings and improvements	(4,650)	(377)	--	(5,027)
Vehicles, machinery, and equipment	(3,795)	(472)	37	(4,230)
Infrastructure	<u>(58,322)</u>	<u>(972)</u>	<u>--</u>	<u>(59,294)</u>
Total Accumulated Depreciation	<u>(66,767)</u>	<u>(1,821)</u>	<u>37</u>	<u>(68,551)</u>
Capital Assets, Being Depreciated, Net	<u>18,182</u>	<u>(991)</u>	<u>--</u>	<u>17,191</u>
Capital Assets, Not Being Depreciated:				
Land	11,814	--	--	11,814
Construction in progress	<u>460</u>	<u>815</u>	<u>(20)</u>	<u>1,255</u>
Total Capital Assets, Not Being Depreciated	<u>12,274</u>	<u>815</u>	<u>(20)</u>	<u>13,069</u>
Governmental Activities Capital Assets, Net	<u>\$ 30,456</u>	<u>\$ (176)</u>	<u>\$ (20)</u>	<u>\$ 30,260</u>

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

Governmental Activities	
General government	\$ 199
Public safety	491
Highways and streets*	1,040
Sanitation	25
Culture and recreation	65
Conservation	<u>1</u>
Total Governmental Activities	<u>\$ 1,821</u>

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



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 7 - DEFERRED OUTFLOWS OF RESOURCES

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

NOTE 8 - TAX REFUNDS PAYABLE

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

NOTE 9 - UNEARNED REVENUE

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

NOTE 10 - LONG-TERM DEBT

LOANS

The Town issues direct borrowings and loans to provide funds for the acquisition and construction of major capital facilities and conservation land. Direct borrowings and loans outstanding were as follows at December 31, 2023:

Loans - Direct Borrowings	Original Issue	Date of Issue	Date of Maturity	Interest Rate(s) %	Amount Outstanding as of 12/31/2023
Conservation land	750,000	07/22/16	07/20/26	2.65%	\$ 225,000
Conservation land	1,315,000	12/29/21	04/30/32	2.65%	1,117,750
2018 Energy Project	400,000	09/14/18	09/14/28	3.69%	218,068
8 Police Cruisers	229,265	08/15/22	06/15/24	3.94%	116,158
					<u>\$ 1,676,976</u>



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 10 - LONG-TERM DEBT (CONTINUED)

FUTURE DEBT SERVICE

The annual payments to retire all direct borrowings and loans outstanding as of December 31, 2023 were as follows:

Year	Loans - Direct Borrowings		
	Principal	Interest	Total
2024	\$ 363,170	\$ 46,114	\$ 409,284
2025	248,506	34,403	282,909
2026	250,056	27,304	277,360
2027	176,664	20,654	197,318
2028	178,330	15,493	193,823
2029	131,500	10,193	141,693
2030	131,500	6,660	138,160
2031	131,500	3,127	134,627
2032	65,750	242	65,992
	<u>\$ 1,676,976</u>	<u>\$ 164,190</u>	<u>\$ 1,841,166</u>

CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2023, the following changes occurred in long-term liabilities (in thousands):

	Beginning Balance	Additions	Reductions	Ending Balance	Less Current Portion	Equals Long-Term Portion
Governmental Activities						
Loans payable (direct borrowings)	\$ 2,165	\$ --	\$ (488)	\$ 1,677	\$ (363)	\$ 1,314
Compensated absences liability	715	57	(54)	718	--	718
Net pension liability	17,012	--	(176)	16,836	--	16,836
Net OPEB liability	4,187	--	(32)	4,155	--	4,155
	<u>\$ 24,079</u>	<u>\$ 57</u>	<u>\$ (750)</u>	<u>\$ 23,386</u>	<u>\$ (363)</u>	<u>\$ 23,023</u>

**TOWN OF PELHAM, NEW HAMPSHIRE****NOTES TO FINANCIAL STATEMENTS****FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 10 - LONG-TERM DEBT (CONTINUED)***LONG-TERM DEBT SUPPORTING GOVERNMENTAL ACTIVITIES***

Loans issued by the Town for various municipal projects are approved by Town Meeting and repaid with revenues recorded in the General Fund. All other long-term debt is repaid from the funds that the cost relates to, primarily the General Fund. The loans are secured by the land, vehicles, and equipment purchased.

NOTE 11 - DEFERRED INFLOWS OF RESOURCES

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



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 12 - GOVERNMENTAL FUNDS – FUND BALANCES

The Town’s fund balances at December 31, 2023 were as follows:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Inventory	\$ 3,945	\$ --	\$ 3,945
Permanent funds	--	970,745	970,745
Total Nonspendable	3,945	970,745	974,690
Restricted			
Special revenue funds			
Ambulance	--	150,000	150,000
Parks and recreation	--	173,759	173,759
Conservation	--	481,908	481,908
Impact fees	--	151,618	151,618
Skate park	--	46,747	46,747
Grants	--	504,597	504,597
Other	--	44,363	44,363
Expendable trust funds	--	168,042	168,042
Permanent funds	--	181,278	181,278
Total Restricted	--	1,902,312	1,902,312
Committed			
Article carryforwards	1,534,626	--	1,534,626
Capital project funds	--	107,736	107,736
Capital reserve funds	809,607	--	809,607
Total Committed	2,344,233	107,736	2,451,969
Assigned			
General government	120,869	--	120,869
Public safety	142,433	--	142,433
Total Assigned	263,302	--	263,302
Unassigned			
General Fund	8,948,299	--	8,948,299
Special revenue funds deficits	--	(19,030)	(19,030)
Capital project funds deficits	--	(198,438)	(198,438)
Total Unassigned	8,948,299	(217,468)	8,730,831
Total Fund Balance	<u>\$ 11,559,779</u>	<u>\$ 2,763,325</u>	<u>\$ 14,323,104</u>



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 13 - NEW HAMPSHIRE RETIREMENT SYSTEM

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

PLAN DESCRIPTION

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

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

BENEFITS PROVIDED

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

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



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 13 - NEW HAMPSHIRE RETIREMENT SYSTEM (CONTINUED)

BENEFITS PROVIDED (CONTINUED)

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

CONTRIBUTIONS

Plan members are required to contribute a percentage of their earnable compensation to the pension plan. Rates are 7% for employees, 11.55% for police, and 11.80% for fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, which is 13.75% for employees, 30.67% for police, and 29.78% for fire. The Town’s contribution to NHRS for the year ended December 31, 2023 was \$1,765,858, which was equal to its annual required contribution.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSION

At December 31, 2023, the Town reported a liability of \$16,836,498 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023, utilizing procedures incorporating the actuarial valuation. The Town’s proportion of the net pension liability was based on a projection of the Town’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At the most recent measurement date of June 30, 2023, the Town’s proportion was 0.30074412% which was an increase of 0.00417378% from its previous year proportion.



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 13 - NEW HAMPSHIRE RETIREMENT SYSTEM (CONTINUED)

PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSION (CONTINUED)

For the year ended December 31, 2023, the Town recognized pension expense of \$2,475,304. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 430,210	\$ 6,766
Differences between projected and actual earnings on pension plan investments	243,484	--
Changes in assumptions	443,128	--
Changes in proportion	520,756	--
Contributions subsequent to the measurement date	894,701	--
	<u>\$ 2,532,279</u>	<u>\$ 6,766</u>

The amounts reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as an increase (decrease) in pension expense as follows:

Year Ended December 31:	
2024	\$ 815,018
2025	(142,954)
2026	955,381
2027	3,367
	<u>\$ 1,630,812</u>



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 13 - NEW HAMPSHIRE RETIREMENT SYSTEM (CONTINUED)

ACTUARIAL ASSUMPTIONS

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.00% per year
Wage inflation	2.75% per year
Salary increases	5.40% average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the most recent actuarial experience study, which was for the period of July 1, 2015 – June 30, 2019.

TARGET ALLOCATIONS

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



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 13 - NEW HAMPSHIRE RETIREMENT SYSTEM (CONTINUED)

TARGET ALLOCATIONS (CONTINUED)

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

Asset Class	Target Allocation Percentage	Weighted Average Long-Term Expected Real Rate of Return
Broad US equity	30.00 %	5.40%
Global Ex-US equity	20.00	5.65%
Total Public Equity	50.00	
Real estate equity	10.00	4.00%
Private equity	10.00	6.65%
Total Private Market Equity	20.00	
Private debt	5.00	5.05%
Total Private Debt	5.00	
Core US fixed income	25.00	2.15%
Total Fixed Income	25.00	
	<u>100.00 %</u>	

DISCOUNT RATE

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



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 13 - NEW HAMPSHIRE RETIREMENT SYSTEM (CONTINUED)

SENSITIVITY OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY TO CHANGES IN THE DISCOUNT RATE

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

1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
\$ 22,845,089	\$ 16,836,498	\$ 11,702,524

PENSION PLAN FIDUCIARY NET POSITION

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

NOTE 14 - OTHER POST-EMPLOYMENT BENEFITS (GASB 75)

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

TOWN OPEB PLAN

All the following OPEB disclosures for the Town OPEB Plan are based on a measurement date of June 30, 2023.



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 14 - OTHER POST-EMPLOYMENT BENEFITS (GASB 75) (CONTINUED)

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, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries	
currently receiving benefit payments	19
Active employees	97
	116
	116

Funding Policy

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



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 14 - OTHER POST-EMPLOYMENT BENEFITS (GASB 75) (CONTINUED)

ACTUARIAL ASSUMPTIONS AND OTHER INPUTS

The total OPEB liability was determined by an actuarial valuation as of January 1, 2023, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.00% annually
Discount rate	4.00%, net of OPEB plan investment expense, including inflation, previously 4.31%.
Healthcare cost trend rates	6.50% for 2023
Retirees' share of benefit-related costs	100% of medical and dental insurance premiums

Mortality rates were based on:

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

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

Discount Rate

The discount rate used to measure the total OPEB liability was 4.00% and was based on the S&P Municipal Bond 20-Year High Grade Index at December 31, 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

TOTAL OPEB LIABILITY

The Town's total OPEB liability of \$2,950,380 was measured as of December 31, 2023, and was determined by an actuarial valuation as of January 1, 2023.



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 14 - OTHER POST-EMPLOYMENT BENEFITS (GASB 75) (CONTINUED)

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>
Balance, beginning of year	\$ 2,882,040
Changes for the year:	
Service cost	119,584
Interest	128,614
Differences between expected and actual experience	(361,894)
Changes in assumptions or other inputs	217,514
Benefit payments	<u>(35,478)</u>
Net Changes	<u>68,340</u>
Balance, end of year	<u>\$ 2,950,380</u>

SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE DISCOUNT RATE

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

1% Decrease (3.00%)	Current Discount Rate (4.00%)	1% Increase (5.00%)
\$ 3,726,425	\$ 2,950,380	\$ 2,377,363



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 14 - OTHER POST-EMPLOYMENT BENEFITS (GASB 75) (CONTINUED)

SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE HEALTHCARE COST TREND RATES

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

	Current Healthcare Cost Trend Rates	
1% Decrease <u>(3.50%)</u>	1% Increase <u>(5.50%)</u>	
\$ 2,297,693	\$ 2,950,380	\$ 3,866,190

OPEB EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB

For the year ended December 31, 2023, the Town recognized an OPEB expense of \$214,609. At December 31, 2023, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ --	\$ 334,757
Change in assumptions	<u>859,480</u>	<u>875,414</u>
	<u>\$ 859,480</u>	<u>\$ 1,210,171</u>



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 14 - OTHER POST-EMPLOYMENT BENEFITS (GASB 75) (CONTINUED)

OPEB EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB (CONTINUED)

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

<u>Year Ended December 31:</u>	
2024	\$ (33,589)
2025	(33,589)
2026	(33,589)
2027	(33,589)
2028	(195,711)
Thereafter	<u>(20,624)</u>
	<u>\$ (350,691)</u>

NEW HAMPSHIRE RETIREMENT SYSTEM MEDICAL SUBSIDY PLAN DESCRIPTION

GENERAL INFORMATION ABOUT THE OPEB PLAN

Plan Description

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

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



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 14 - OTHER POST-EMPLOYMENT BENEFITS (GASB 75) (CONTINUED)

GENERAL INFORMATION ABOUT THE OPEB PLAN (CONTINUED)

Benefits Provided

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

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

Contributions

Pursuant to RSA 100-A:16, III, and the biennial actuarial valuation, funding for the Medical Subsidy payment is via the employer contributions rates set forth by NHRS. Employer contributions required to cover that amount of cost not met by the members' contributions are determined by a biennial actuarial valuation by the NHRS actuary using the entry age normal funding method and are expressed as a percentage of earnable compensation. The Town contributed 0.31% of gross payroll for Group I employees and 3.21% and 3.21% of gross payroll for Group II fire and police department members, respectively. Employees are not required to contribute. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the Medical Subsidy plan.

ACTUARIAL ASSUMPTIONS AND OTHER INPUTS

Actuarial assumptions are the same as the Retirement System footnote.

NET OPEB LIABILITY, EXPENSE, AND DEFERRED OUTFLOWS AND INFLOWS

The Town's proportionate share of the net NHRS Medical Subsidy (net OPEB liability) as of the measurement date of June 30, 2023 was \$1,204,973, representing 0.352619820%.



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 14 - OTHER POST-EMPLOYMENT BENEFITS (GASB 75) (CONTINUED)

NET OPEB LIABILITY, EXPENSE, AND DEFERRED OUTFLOWS AND INFLOWS (CONTINUED)

For the year ended December 31, 2023, the Town recognized an OPEB expense related to the NHRS Medical Subsidy of \$56,515. At December 31, 2023, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to the measurement date	\$ 95,258	\$ --
Net difference between projected and actual OPEB investment earnings	<u>1,448</u>	<u>--</u>
	<u>\$ 96,706</u>	<u>\$ --</u>

The amount reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the year ending December 31, 2024.

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

<u>Year Ended December 31:</u>	
2024	\$ (240)
2025	(1,830)
2026	3,915
2027	<u>(397)</u>
	<u>\$ 1,448</u>



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 14 - OTHER POST-EMPLOYMENT BENEFITS (GASB 75) (CONTINUED)

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:

1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
\$ 1,308,719	\$ 1,204,973	\$ 1,114,457

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, 2023:

	Total/Net OPEB Liability	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources	Total OPEB Expense
Town OPEB Plan	\$ 2,950,380	\$ 859,480	\$ 1,210,171	\$ 214,609
Proportionate share of NHRS Medical Subsidy Plan	<u>1,204,973</u>	<u>96,706</u>	<u>--</u>	<u>56,515</u>
	<u>\$ 4,155,353</u>	<u>\$ 956,186</u>	<u>\$ 1,210,171</u>	<u>\$ 271,124</u>



TOWN OF PELHAM, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 15 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 23, 2024, which is the date the financial statements were available to be issued.

NOTE 16 - COMMITMENTS AND CONTINGENCIES

OUTSTANDING LEGAL ISSUES

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

GRANTS

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

ENCUMBRANCES

At year-end, the Town's General Fund had \$263,302 in encumbrances that will be honored in the next year.

NOTE 17 - NEW PRONOUNCEMENTS

The Governmental Accounting Standards Board (GASB) has issued GASB Statement No. 100, *Accounting Changes and Error Corrections* and GASB Statement No. 101, *Compensated Absences*, effective for the Town for the year ending December 31, 2024. GASB has also issued GASB Statement No. 102, *Certain Risk Disclosures* and GASB Statement No. 103, *Financial Reporting Model Improvements*, effective for the Town for the years ending December 31, 2025 and 2026, respectively. Management is currently evaluating the impact of implementing these pronouncements.



TOWN OF PELHAM, NEW HAMPSHIRE
REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND OTHER FINANCING
SOURCES (USES) – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2023
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Revenues				
Property taxes	\$ 14,544,978	\$ 14,544,978	\$ 14,503,433	\$ (41,545)
Interest, penalties, and other taxes	132,249	132,249	132,333	84
Licenses, permits, and fees	3,663,550	3,663,550	3,885,153	221,603
Intergovernmental	1,710,399	1,710,399	1,710,484	85
Charges for services	700,000	700,000	793,302	93,302
Investment income	580,000	580,000	680,483	100,483
Miscellaneous	5,100	5,100	5,134	34
Total Revenues	21,336,276	21,336,276	21,710,322	374,046
Expenditures				
General government	9,340,061	9,340,061	8,876,906	463,155
Public safety	6,779,105	6,779,105	6,410,207	368,898
Highways and streets	3,353,454	3,353,454	2,846,610	506,844
Sanitation	1,309,845	1,309,845	1,106,224	203,621
Health	161,656	161,656	89,694	71,962
Welfare	75,640	75,640	33,096	42,544
Culture and recreation	1,366,135	1,366,135	1,346,926	19,209
Conservation	156,538	156,538	154,452	2,086
Debt service	556,297	556,297	551,384	4,913
Capital outlay	743,102	743,102	743,102	--
Total Expenditures	23,841,833	23,841,833	22,158,601	1,683,232
Excess (Deficiency) of revenues over expenditures	(2,505,557)	(2,505,557)	(448,279)	2,057,278
Other Financing Sources				
Transfers in	--	--	967,759	967,759
Use of prior year fund balance (carryforwards)	2,205,557	2,205,557	2,205,557	--
Use of fund balance	300,000	300,000	300,000	--
Total Other Financing Sources	2,505,557	2,505,557	3,473,316	967,759
Overall Budgetary Excess	\$ --	\$ --	\$ 3,025,037	\$ 3,025,037

See independent auditors' report and notes to the required supplementary information.



TOWN OF PELHAM, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR GENERAL FUND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2023

BUDGETARY BASIS

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

BUDGET/GAAP RECONCILIATION

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

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

General Fund	Revenues	Expenditures	Other Financing Sources (Uses)
GAAP Basis	\$ 21,702,895	\$ 20,393,157	\$ 907,759
Recognize use of fund balance as funding source	--	--	300,000
Recognize use of prior encumbrances	--	--	2,205,557
Add end of year appropriation carryforwards and related funding sources	--	1,797,928	--
Reverse the effects of non-budgeted items	113,113	--	60,000
Remove effect of combining capital reserve funds with General Fund	(105,686)	(32,484)	--
Budgetary Basis	<u>\$ 21,710,322</u>	<u>\$ 22,158,601</u>	<u>\$ 3,473,316</u>

See independent auditors' report and notes to the required supplementary information.



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

New Hampshire Retirement System									
Calendar Year	Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position	Percentage of the Total Pension Liability		
December 31, 2023	June 30, 2023	0.30074412%	\$ 16,836,498	\$ 7,760,654	216.95%		67.20%		
December 31, 2022	June 30, 2022	0.29657034%	\$ 17,011,665	\$ 7,305,987	232.85%		65.10%		
December 31, 2021	June 30, 2021	0.29418275%	\$ 13,037,942	\$ 6,906,684	188.77%		72.20%		
December 31, 2020	June 30, 2020	0.28280103%	\$ 18,088,381	\$ 6,423,773	281.58%		58.70%		
December 31, 2019	June 30, 2019	0.27719737%	\$ 13,337,780	\$ 2,988,948	446.24%		65.60%		
December 31, 2018	June 30, 2018	0.26222662%	\$ 12,626,743	\$ 5,538,293	227.99%		64.73%		
December 31, 2017	June 30, 2017	0.25948281%	\$ 12,761,346	\$ 5,170,452	246.81%		62.66%		
December 31, 2016	June 30, 2016	0.26521070%	\$ 14,102,832	\$ 5,127,897	275.02%		58.30%		
December 31, 2015	June 30, 2015	0.26814720%	\$ 10,622,724	\$ 4,942,702	214.92%		65.47%		

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

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

See independent auditors' report.



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

Calendar Year	Measurement Date	Contractually Determined Contribution		Contributions in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
		Contractually Determined Contribution	Contractually Determined Contribution	Contractually Determined Contribution	Contractually Determined Contribution			
December 31, 2023	June 30, 2023	\$ 1,765,858	\$ 1,765,858	\$ --	\$ --	\$ 7,943,786	22.23%	
December 31, 2022	June 30, 2022	\$ 1,746,814	\$ 1,746,814	\$ --	\$ --	\$ 7,652,742	22.83%	
December 31, 2021	June 30, 2021	\$ 1,512,623	\$ 1,512,623	\$ --	\$ --	\$ 7,070,343	21.39%	
December 31, 2020	June 30, 2020	\$ 1,333,395	\$ 1,333,395	\$ --	\$ --	\$ 6,809,748	19.58%	
December 31, 2019	June 30, 2019	\$ 1,263,790	\$ 1,263,790	\$ --	\$ --	\$ 6,327,772	19.97%	
December 31, 2018	June 30, 2018	\$ 1,139,734	\$ 1,139,734	\$ --	\$ --	\$ 5,684,638	20.05%	
December 31, 2017	June 30, 2017	\$ 886,679	\$ 886,679	\$ --	\$ --	\$ 3,875,845	22.88%	
December 31, 2016	June 30, 2016	\$ 932,876	\$ 932,876	\$ --	\$ --	\$ 5,077,738	18.37%	
December 31, 2015	June 30, 2015	\$ 940,641	\$ 940,641	\$ --	\$ --	\$ 5,145,848	18.28%	

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

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

See independent auditors' report.



TOWN OF PELHAM, NEW HAMPSHIRE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
AND CONTRIBUTIONS
(Unaudited)

Schedule of Proportionate Share		New Hampshire Retirement System Medical Subsidy					
Calendar Year	Measurement Date	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Covered Payroll	Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position	Percentage of the Net OPEB Liability
December 31, 2023	June 30, 2023	0.352619820%	\$ 1,204,973	\$ 7,760,654	15.53%		12.80%
December 31, 2022	June 30, 2022	0.345315690%	\$ 1,304,905	\$ 7,350,987	17.75%		10.64%
December 31, 2021	June 30, 2021	0.328418720%	\$ 1,315,175	\$ 6,906,684	19.04%		11.06%
December 31, 2020	June 30, 2020	0.316796330%	\$ 1,386,646	\$ 6,423,773	21.59%		7.74%
December 31, 2019	June 30, 2019	0.334968370%	\$ 1,468,539	\$ 5,988,948	24.52%		7.75%
December 31, 2018	June 30, 2018	0.315567730%	\$ 1,444,813	\$ 5,538,293	26.09%		7.53%

Schedule of Contributions		New Hampshire Retirement System Medical Subsidy					
Calendar Year	Valuation Date	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contractual Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Employee Payroll	
December 31, 2023	June 30, 2023	\$179,587	\$ 179,587	--	\$ 7,943,785	2.26%	
December 31, 2022	June 30, 2022	\$168,937	\$ 168,937	--	\$ 7,652,742	2.21%	
December 31, 2021	June 30, 2021	\$158,668	\$ 158,668	--	\$ 7,070,343	2.24%	
December 31, 2020	June 30, 2020	\$156,217	\$ 156,217	--	\$ 6,809,748	2.29%	
December 31, 2019	June 30, 2019	\$144,811	\$ 144,811	--	\$ 6,327,772	2.29%	
December 31, 2018	June 30, 2018	\$143,994	\$ 143,994	--	\$ 5,684,638	2.53%	

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

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

See independent auditors' report.



TOWN OF PELHAM, NEW HAMPSHIRE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY
(Unaudited)

	2023	2022	2021	2020	2019	2018
Pelham OPEB Plan *						
Total OPEB Liability	\$ 119,584	\$ 232,550	\$ 228,925	\$ 56,602	\$ 53,907	\$ 84,248
Service cost	128,614	90,893	70,366	58,926	56,120	61,257
Interest	(361,894)	--	(42,985)	--	--	--
Differences between expected and actual experience	217,514	(1,225,578)	1,177,819	637,167	135,759	(382,625)
Changes of assumptions	(35,478)	(45,694)	(41,095)	(108,826)	(103,644)	(121,966)
Benefit payments, including refunds of member contributions	68,340	(947,829)	1,393,030	643,869	142,142	(359,086)
Net change in total OPEB liability	2,882,040	3,829,869	2,436,839	1,792,970	1,650,828	2,009,914
Total OPEB liability - beginning	\$ 2,950,380	\$ 2,882,040	\$ 3,829,869	\$ 2,436,839	\$ 1,792,970	\$ 1,650,828

Does not include New Hampshire Retirement System Medical Subsidy.

Covered employee payroll

\$ 6,350,720 \$ 6,216,148 \$ 6,035,095 Not Available Not Available Not Available

Total OPEB liability as a percentage of covered employee payroll

46.46% 46.36% 63.46% Not Available Not Available Not Available

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

*Does not include New Hampshire System Medical Subsidy.

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

See independent auditors’ report.



INDEPENDENT AUDITORS’ 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 Board of Selectmen
Town of Pelham, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Pelham, New Hampshire (the Town), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Town’s basic financial statements, and have issued our report thereon dated October 23, 2024.

Report on Internal Control Over Financial Reporting

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

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

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



Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Marcum LLP

Merrimack, NH
October 23, 2024



**Report of Revenue for the Town Report
Town of Pelham
For 12/31/2024**

Run: 1/16/2025 at 10:02 AM

All

Tax Collector Revenue	
Property Tax	\$ 50,672,636.00
Yield Taxes	1,550.86
Payment in Lieu of Taxes	46,352.00
Tax Coll Miscellaneous Revenue	393.00
Interest on Taxes	5,404.05
Property Tax Interest	26,924.07
Tax Coll Ret Check Fee	755.20
Tax Lien Interest	63,287.04
Total Tax Collector Revenue	\$ 50,817,302.22
Town Clerk Revenue	
UCC Filing & Certificates	\$ 3,495.00
Motor Vehicles Decal Fees	63,868.00
Town MV Title Fees	7,304.00
Town MV Registration Fees	3,771,394.73
Town Dog License Fees	10,455.00
Dog Fines & Penalties	1,027.00
Civil Forfeiture Fee - Dogs	2,688.00
Boat Taxes	15,239.00
Hunting/Fishing License	162.00
Vital Statistics	8,244.00
Marriage Ceremony	1,200.00
Town Clerk - Notary Public Fee	1,925.00
Miscellaneous	6,231.97
Total Town Clerk Revenue	\$ 3,893,233.70
Planning Department Permits	
Planning	\$ 567.00
Building Permits	55,721.50
Sign Fees	370.00
Pellt Stove Fees	350.00
Electrical Permits	16,425.00
Well Water Permit	1,250.00
Plumbing Permits	8,725.00
Septic System Permits	6,350.00
Junk License Renewal Fees	75.00
Occupancy Permits	7,025.00
Reinspection Fees	8,350.00
Fines	448.25
Total Planning Department Permits	\$ 105,656.75
Planning Board Fees	
PB-Application Fees	\$ 6,780.85
PB-Advertising Fees	825.00
Total Planning Board Fees	\$ 7,605.85
Assessing Fees	
Total Assessing Fees	\$ 0.00
Police Department Revenue	
PD Court Fines	\$ 1,326.00
PD Misc (inmate phone,etc)	1,242.00
PD Special Details	39,000.86
PD Police (Reimb) Grants	30,808.80
Total Police Department Revenue	\$ 72,377.66
Fire Department Revenue	
Ambulance Fees Revenue	\$ 351,089.83
FD Miscellaneous	9,261.18
FD Ambulance Billing Fees	(5,289.68)



**Report of Revenue for the Town Report
Town of Pelham
For 12/31/2024**

Run: 1/16/2025 at 10:02 AM

All

Total Fire Department Revenue	\$ 355,061.33
Cable Department Revenue	
Cable Income	\$ 256,410.82
Total Cable Revenue	\$ 256,410.82
Cemetery Department Revenue	
Cemetery - Open & Close	\$ 19,350.00
Cemetery - Cremation	15,900.00
Cemetery - Lots	7,450.00
Cemetery - Foot Marker	1,650.00
Total Cemetery Revenue	\$ 44,350.00
Welfare Reimbursements	
Total Welfare Reimbursements	\$ 0.00
Transfer Station Revenue	
Transfer - Recycle Lt Iron	\$ 24,709.35
Transfer - Recycling/Aluminum	2,208.00
Transfer - CFCC/HCFC Disposal	9,640.00
Transfer - TV & Monitors	10,080.00
Transfer - Batteries	2,725.51
Transfer - Clothing	4,260.00
Transfer - Furniture	7,339.00
Transfer - Mattresses	9,334.00
Transfer - Tires	1,163.25
Transfer - Aluminum Cans	12,391.40
Transfer - Copper	1,351.37
Transfer - Wires & Power Cords	98.20
Transfer - Aluminum - Delivered	400.44
Total Transfer Station Revenue	\$ 85,700.52
Other Revenue	
Interest Earned - Excess Funds	\$ 770,318.17
Miscellaneous Revenue	3,161.50
Hawkers & Peddlers	1,600.00
NH Shared Rev/Meal	1,419,509.37
NH Highway Block Grant	357,697.81
Conservation Sign Revenue	32.00
NH/Fed Forest Land Reimb	30.39
Total Other Revenue	\$ 2,552,349.24
Total Revenues	\$ 58,190,048.09



Town of Pelham

Town of Pelham Expenses

Selectmen	
Selectmen - Salaries	\$ 598,155.95
Selectmen - Supplies	4,647.04
Selectmen - Telephone	1,418.36
Selectmen - Repairs	2,345.14
Selectmen - Rentals	526.08
Selectmen - New Equipment	5,027.66
Selectmen - Expenses	<u>77,552.44</u>
Total Selectmen	\$ <u>689,672.67</u>
IT Department	
IT Department - Supplies	\$ 9,651.83
IT Department - Telephone/Internet	20,602.64
IT Department - New Equipment	81,468.36
IT Department - Software/Maintenance	<u>170,810.31</u>
Total IT Department	\$ <u>282,533.14</u>
Trust Funds	
Trust Fund - Supplies	\$ 34.30
Trust Fund - Specials	<u>140.00</u>
Total Trust Funds	\$ <u>174.30</u>
Town Clerk/Tax Collector	
Town Clerk - Salaries	\$ 285,448.57
Town Clerk - Supplies	43,337.57
Town Clerk - Telephone	51.98
Town Clerk - Rentals	526.08
Town Clerk - Expenses	<u>4,528.27</u>
Total Town Clerk/Tax Collector	\$ <u>333,892.47</u>
Elections	
Elections - Salaries	\$ 20,182.45
Elections - Supplies	11,192.75
Elections - Expenses	<u>18,039.98</u>
Total Elections	\$ <u>49,415.18</u>
Assessor	
Assessor - Salaries	\$ 56,771.59
Assessor - Supplies	4,732.34
Assessor - Rentals	526.08
Assessor - New Equipment	3,600.00
Assessor - Expenses	56,393.29
Assessor - Specials	<u>53,211.27</u>
Total Assessor	\$ <u>175,234.57</u>
Treasurer	
Treasurer - Salaries	\$ 4,740.00
Treasurer - Supplies	377.00
Treasurer - Expense	<u>654.13</u>
Total Treasurer	\$ <u>5,771.13</u>
Legal Expenses	
Legal - Expenses	\$ <u>130,086.94</u>
Total Legal Expenses	\$ <u>130,086.94</u>
NH Retirement	
Retirement - Expense	\$ 2,319,537.39



Town of Pelham

Town of Pelham Expenses

Total NH Retirement	<u>\$ 2,319,537.39</u>
Planning And Zoning	
Planning - Salaries	\$ 459,320.59
Planning - Supplies	9,053.80
Planning - Telephone	5,526.89
Planning - Gas & Oil	1,417.05
Planning - Repairs	3,508.00
Planning - Rentals	526.08
Planning - Expenses	40,897.95
Planning - Specials	3,917.72
Planning - Special Project MS4	<u>20,440.38</u>
Total Planning And Zoning	<u>\$ 544,608.46</u>
Town Buildings	
Town Buildings - Salaries	\$ 7,200.00
Town Buildings - Supplies	11,746.73
Town Buildings - Electricity	146,112.12
Town Buildings - Phones/Cable	15,341.90
Town Buildings - Water/Pennichuck	24,066.30
Town Buildings - Heat/Pro/Oil	61,870.55
Town Buildings - Repairs	140,964.14
Town Buildings - Exp/Maintenance	16,739.07
Town Buildings - HVAC/Plumbing Maint.	65,775.01
Town Buildings - Inspections/Testing	28,965.95
Town Buildings - Cleaning Maintenance	89,254.00
Town Buildings - Landscaping	140,401.00
Town Buildings - Trash Disposal	2,710.00
Town Buildings - Pest Control	<u>6,612.00</u>
Total Town Buildings	<u>\$ 757,758.77</u>
Cemetery	
Cemetery - Salaries	\$ 135,827.24
Cemetery - Supplies	13,283.08
Cemetery - Telephone	3,340.25
Cemetery - Gas & Oil	2,541.32
Cemetery - Repairs	6,496.59
Cemetery - Expenses	10,211.17
Cemetery - Specials	<u>25,755.48</u>
Total Cemetery	<u>\$ 197,455.13</u>
Insurance	
Insurance - Expense	<u>\$ 3,259,670.64</u>
Total Insurance	<u>\$ 3,259,670.64</u>
Police	
Police-Salaries	\$ 3,368,183.84
Police-Supplies	86,940.55
Police-Telephone	23,328.88
Police-Gasoline	41,617.78
Police-Repairs	79,415.61
Police-Rentals	4,010.12
Police-New Equipment	17,007.24
Police-Expenses	<u>160,768.38</u>
Total Police	<u>\$ 3,781,272.40</u>
Fire	
Fire - Salaries	\$ 2,155,442.21
Fire - Supplies	72,468.16



Town of Pelham

Town of Pelham Expenses

Fire - Telephone	22,762.43
Fire - Gas & Oil	19,307.62
Fire - Repairs	91,294.58
Fire - Rentals	177,763.29
Fire - New Equipment	48,553.89
Fire - Expenses	64,331.17
Fire - Specials	<u>46,875.53</u>
Total Fire	\$ <u>2,698,798.88</u>
Highway	
Highway - Salaries	\$ 550,877.24
Highway - Supplies	300,000.24
Highway - Telephone	7,768.80
Highway - Gas & Oil	34,187.40
Highway - Repairs	68,209.33
Highway - Rentals	425,102.74
Highway - Expenses	70,457.78
Highway - Specials	<u>313,403.00</u>
Total Highway	\$ <u>1,770,006.53</u>
Transfer Station	
Transfer - Salaries	\$ 389,945.38
Transfer - Supplies	7,545.82
Transfer - Telephone	3,884.80
Transfer - Gas & Oil	8,304.12
Transfer - Repairs	80,990.80
Transfer - Rentals	1,000.00
Transfer - Expenses	<u>601,480.31</u>
Total Transfer Station	\$ <u>1,093,151.23</u>
Health Officer	
Health Officer - Expenses	\$ 7,736.42
Health Officer - Specials	<u>28,000.00</u>
Total Health Officer	\$ <u>35,736.42</u>
Health Services	
Health Services - Expenses	\$ <u>43,050.00</u>
Total Health Services	\$ <u>43,050.00</u>
Human Services	
Human Services - Salaries	\$ 7,956.25
Human Services - Expenses	<u>27,962.96</u>
Total Human Services	\$ <u>35,919.21</u>
Parks And Recreation	
Recreation - Salaries	\$ 215,259.41
Recreation - Supplies	2,246.45
Recreation - Telephone	802.02
Recreation - Gas & Oil	1,737.71
Recreation - Repairs	9,045.90
Recreation - Rentals	4,525.20
Recreation - Expenses	<u>33,423.98</u>
Total Parks And Recreation	\$ <u>267,040.67</u>
Cable	
Cable - Salaries	\$ 146,239.98
Cable - Supplies	4,762.17
Cable - Telephone	5,359.71
Cable - Repairs	5,915.76



Town of Pelham

Town of Pelham Expenses

Cable - New Equipment	7,530.12
Cable - Expenses	<u>3,073.00</u>
Total Cable	\$ <u>172,880.74</u>
Senior Citizens	
Senior Citizens	\$ 142.86
Senior Citizens - Salaries	150,878.71
Senior Citizens - Supplies	3,714.71
Senior Citizens - Telephone	4,344.37
Senior Citizens - Gas & Oil	3,275.67
Senior Citizens - Repairs	4,587.93
Senior Citizens - Rentals	2,833.22
Senior Citizens - Expenses	<u>17,615.54</u>
Total Senior Citizens	\$ <u>187,393.01</u>
Library	
Library - Salaries	\$ 468,584.90
Library - Program Supplies	1,280.17
Library - Misc. Office Supplies	761.81
Library - Printer/Copier Paper & Toner	627.38
Library - Postage	43.80
Library - Book Processing Supplies	708.41
Library - Telephone	867.33
Library - Automated Library System Updates	3,354.00
Library - Replace Computers	2,302.25
Library - Adult Programs	1,931.61
Library - Children's Program	1,783.16
Library - Summer Reading Program	1,090.29
Library - Young Adult Program	1,849.64
Library - Merri-Hill Rock Library Co-op	35.00
Library - Staff Training & Dev	1,802.52
Library - Mileage	256.20
Library - Printed Materials	30.79
Library - Adult Books	17,576.83
Library - Adult Large Print Books	17,069.96
Library - Children's Books	4,637.65
Library - Young Adult Books	3,988.32
Library - Magazine Subscriptions	369.99
Library -Newspapers	<u>2,246.97</u>
Total Library	\$ <u>533,198.98</u>
Town Celebrations	
Town Celebrations - Exp	\$ <u>22,922.12</u>
Total Town Celebrations	\$ <u>22,922.12</u>
Conservation Commission	
Conservation Comm - Salaries	\$ 986.96
Cons Comm - Supplies	103.82
Cons Comm - Expenses	<u>7,284.64</u>
Total Conservation Commission	\$ <u>8,375.42</u>
Principal - L/T Bonds & Notes	
Debt Service Principal	\$ <u>363,169.85</u>
Total Principal - L/T Bonds & Notes	\$ <u>363,169.85</u>
Interest - L/T Bonds & Notes	
Debt Service - Interest	\$ <u>48,091.20</u>
Total Interest - L/T Bonds & Notes	\$ <u>48,091.20</u>



**Town of Pelham
Department Expenditures Comparative Budget to Actual
12/31/2024**

	Budget	Expended
Expenses		
Selectmen	\$ 703,418.00	\$ 689,672.67
IT Department	306,509.00	282,533.14
Budget Committee	2.00	0.00
Trust Funds	350.00	174.30
Town Clerk	337,659.00	333,892.47
Elections	65,868.00	49,415.18
Assessor	242,771.00	175,234.57
Treasurer	7,000.00	5,771.13
Legal	127,500.00	130,086.94
Retirement - Expense	2,547,330.00	2,319,537.39
Planning	577,055.00	544,608.46
Town Buildings	824,655.00	757,758.77
Cemetery	203,026.00	197,455.13
Insurance	3,413,780.00	3,259,670.64
Police	3,898,769.00	3,785,696.40
Fire	3,036,326.00	2,698,798.88
Emergency Management	10,673.00	0.00
Highway	2,171,535.00	1,770,006.53
Transfer	1,350,060.00	1,093,151.23
Health Officer	69,651.00	35,736.42
Health Services	45,800.00	43,050.00
Human Services	75,650.00	35,919.21
Recreation	289,987.00	267,040.67
Cable	174,963.00	172,880.74
Senior Citizens	197,526.00	187,393.01
Library	536,656.00	533,198.98
Town Celebrations	24,960.00	22,922.12
Conservation Comm	10,700.00	8,375.42
Debt Service Principal	359,200.00	363,169.85
Debt Service - Interest	56,827.00	48,091.20
Total Expenses	<u>\$ 21,666,206.00</u>	<u>\$ 19,811,241.45</u>

This Report has not been Audited



Proposed Budget
Pelham

For the period beginning January 1, 2024 and ending December 31, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1-29-24

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
Meg Bressette	Chair	Meg Bressette
ROBERT S STEPHAN	MEMBER	Robert Sherman
Philip A. Haberman	member	PHILIP
G. DAVID WILKERSON	MEMBER	David Wilkerson
David Silva	member	David Silva
Gregory Smith	Vice chair	Gregory Smith
Susan Crostean	Selected man's Rep	Susan Crostean
Deborah B Ryan	Member	Deborah B Ryan

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

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



2024 MS-737

New Hampshire Department of Revenue Administration



Appropriations

Table with columns: Account, Purpose, Article, Actual Expenditures for period ending 12/31/2023, Appropriations for period ending 12/31/2023, Selectmen's Appropriations for period ending 12/31/2024 (Recommended), Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended), Budget Committee's Appropriations for period ending 12/31/2024 (Recommended), Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended). Rows include General Government (Executive, Election, Financial Administration, Property Assessment, Legal Expense, Personnel Administration, Planning and Zoning, General Government Buildings, Cemeteries, Insurance Not Otherwise Allocated, Advertising and Regional Associations, Contingency, Other General Government) and Public Safety (Police, Ambulances, Fire, Building Inspection, Emergency Management, Other Public Safety).



New Hampshire
Department of
Revenue Administration

2024
MS-737



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration	06	\$1,741,249	\$2,254,522	\$2,150,070	\$2,150,070	\$2,130,770	\$0
4312	Highways and Streets		\$343,671	\$343,671	\$0	\$0	\$0	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$2,084,920	\$2,598,193	\$2,150,070	\$2,150,070	\$2,130,770	\$0
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	06	\$1,106,189	\$1,309,845	\$1,333,467	\$1,333,467	\$1,333,467	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$1,106,189	\$1,309,845	\$1,333,467	\$1,333,467	\$1,333,467	\$0



2024 MS-737

New Hampshire Department of Revenue Administration



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
	Electric Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Health Administration	06	\$45,244	\$87,956	\$69,652	\$0	\$69,652	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	06	\$44,450	\$73,700	\$45,800	\$0	\$45,800	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$89,694	\$161,656	\$115,452	\$0	\$115,452	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Welfare								
4441	Welfare Administration	06	\$33,096	\$75,640	\$75,650	\$0	\$75,650	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$33,096	\$75,640	\$75,650	\$0	\$75,650	\$0
Culture and Recreation								
4520	Parks and Recreation	06	\$283,421	\$294,414	\$301,123	\$0	\$287,623	\$0
4550	Library	06	\$535,443	\$536,656	\$559,072	\$0	\$554,072	\$0
4583	Patriotic Purposes	06	\$22,817	\$24,960	\$24,960	\$0	\$24,960	\$0
4589	Other Culture and Recreation	06	\$355,358	\$366,175	\$380,216	\$0	\$370,216	\$0
	Culture and Recreation Subtotal		\$1,197,039	\$1,222,205	\$1,265,371	\$0	\$1,236,871	\$0
Conservation and Development								
4611	Conservation Administration	06	\$8,614	\$10,700	\$11,000	\$0	\$10,700	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$8,614	\$10,700	\$11,000	\$0	\$10,700	\$0





New Hampshire Department of Revenue Administration

2024 MS-737



Appropriations

Table with columns: Account, Purpose, Article, Actual Expenditures for period ending 12/31/2023, Appropriations for period ending 12/31/2023, Selectmen's Appropriations for period ending 12/31/2024 (Recommended), Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended), Budget Committee's Appropriations for period ending 12/31/2024 (Recommended), Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended). Rows include Debt Service, Capital Outlay, and Operating Transfers Out.



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4312	Highways and Streets	07	\$345,000	\$0	\$345,000	\$0
<i>Purpose: Highway Block Grant</i>						
4909	Improvements Other than Buildings	08	\$3,460,000	\$0	\$3,460,000	\$0
<i>Purpose: Congestion Mitigation Air Quality Re-Appropriation</i>						
Total Proposed Special Articles			\$3,805,000	\$0	\$3,805,000	\$0





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Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
4130	Executive	05	\$2,428	\$0	\$2,428	\$0
			<i>Purpose: Public Works and Municipal Employees CBA</i>			
4140	Election, Registration, and Vital Statistics	05	\$9,370	\$0	\$9,370	\$0
4150	Financial Administration	05	\$4,946	\$0	\$4,946	\$0
			<i>Purpose: Public Works and Municipal Employees CBA</i>			
4155	Personnel Administration	05	\$23,486	\$0	\$23,486	\$0
			<i>Purpose: Public Works and Municipal Employees CBA</i>			
4191	Planning and Zoning	05	\$5,759	\$0	\$5,759	\$0
			<i>Purpose: Public Works and Municipal Employees CBA</i>			
4195	Cemeteries	05	\$2,156	\$0	\$2,156	\$0
			<i>Purpose: Public Works and Municipal Employees CBA</i>			
4196	Insurance Not Otherwise Allocated	05	\$8,340	\$0	\$8,340	\$0
			<i>Purpose: Public Works and Municipal Employees CBA</i>			
4210	Police	05	\$2,439	\$0	\$2,439	\$0
			<i>Purpose: Public Works and Municipal Employees CBA</i>			
4220	Fire	05	\$2,662	\$0	\$2,662	\$0
			<i>Purpose: Public Works and Municipal Employees CBA</i>			
4311	Highway Administration	05	\$42,376	\$0	\$42,376	\$0
			<i>Purpose: Public Works and Municipal Employees CBA</i>			
4324	Solid Waste Disposal	05	\$23,952	\$0	\$23,952	\$0
			<i>Purpose: Public Works and Municipal Employees CBA</i>			
4520	Parks and Recreation	05	\$2,364	\$0	\$2,364	\$0
			<i>Purpose: Public Works and Municipal Employees CBA</i>			
4589	Other Culture and Recreation	05	\$12,435	\$0	\$12,435	\$0
			<i>Purpose: Public Works and Municipal Employees CBA</i>			
Total Proposed Individual Articles			\$142,713	\$0	\$142,713	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	06	\$6,102	\$6,100	\$6,100
3186	Payment in Lieu of Taxes	06	\$46,595	\$45,000	\$45,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	06	\$80,062	\$80,000	\$80,000
			\$132,759	\$131,100	\$131,100
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	06	\$2,000	\$2,000	\$2,000
3220	Motor Vehicle Permit Fees	06	\$3,624,942	\$3,550,000	\$3,550,000
3230	Building Permits	06	\$149,011	\$130,000	\$130,000
3290	Other Licenses, Permits, and Fees	06	\$46,382	\$45,000	\$45,000
			\$3,822,335	\$3,727,000	\$3,727,000
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
			\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	06	\$1,358,958	\$1,400,000	\$1,400,000
3353	Highway Block Grant	07	\$351,364	\$345,000	\$345,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	06	\$33	\$30	\$30



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	08	\$0	\$2,680,000	\$2,680,000
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
	State Sources Subtotal		\$1,710,355	\$4,425,030	\$4,425,030
Charges for Services					
3401	Income from Departments	06	\$721,890	\$750,000	\$750,000
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
	Charges for Services Subtotal		\$721,890	\$750,000	\$750,000
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	06	\$675,611	\$498,750	\$498,750
3503	Other		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	06, 08	\$1,037	\$112,500	\$112,500
	Miscellaneous Revenues Subtotal		\$676,648	\$611,250	\$611,250
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal		\$0	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	08	\$0	\$670,000	\$670,000
9999	Fund Balance to Reduce Taxes		\$300,000	\$0	\$0
	Other Financing Sources Subtotal		\$300,000	\$670,000	\$670,000
	Total Estimated Revenues and Credits		\$7,363,987	\$10,314,380	\$10,314,380



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Budget Summary

Item	Selectmen's Period ending 12/31/2024 (Recommended)	Budget Committee's Period ending 12/31/2024 (Recommended)
Operating Budget Appropriations	\$22,003,547	\$21,681,997
Special Warrant Articles	\$3,805,000	\$3,805,000
Individual Warrant Articles	\$142,713	\$142,713
Total Appropriations	\$25,951,260	\$25,629,710
Less Amount of Estimated Revenues & Credits	\$10,314,380	\$10,314,380
Estimated Amount of Taxes to be Raised	\$15,636,880	\$15,315,330



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Supplemental Schedule

1. Total Recommended by Budget Committee	\$25,629,710
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$247,012
3. Interest: Long-Term Bonds & Notes	\$48,280
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$295,292
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$25,334,418
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$2,533,442
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$142,713
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting:	
(Line 1 + Line 8 + Line 11 + Line 12)	
	\$28,163,152



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Pelham Summary Inventory of Valuation

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

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

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

Assessor		
MONICA HURLEY (CORCORAN CONSULTING ASSOCIATES)		

Municipal Officials		
Name	Position	Signature
JASON CROTEAU	CHAIR	
CHARLENE TAKESIAN	VICE-CHAIR	
JAIE BERGERON	MEMBER	
HEATHER CORBETT	MEMBER	
KIMBERLY ABARE	MEMBER	

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

Preparer's Signature



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Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	3,286.52	\$399,027	
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	8,261.24	\$816,037,266	
1G	Commercial/Industrial Land	737.81	\$42,477,820	
1H	Total of Taxable Land	12,285.57	\$858,914,113	
1I	Tax Exempt and Non-Taxable Land	3,421.50	\$36,388,792	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$1,765,890,835	
2B	Manufactured Housing RSA 674:31	0	\$345,000	
2C	Commercial/Industrial	0	\$97,182,465	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$1,863,418,300	
2G	Tax Exempt and Non-Taxable Buildings	0	\$61,702,800	
Utilities & Timber			Valuation	
3A	Utilities		\$82,866,130	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$2,805,198,543	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	1	\$140,000	
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	
11	Modified Assessed Value of All Properties		\$2,805,058,543	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$57,800	6	\$346,800
13	Elderly Exemption RSA 72:39-a,b	\$0	62	\$10,868,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	18	\$42,300
17	Solar Energy Systems Exemption RSA 72:62	\$0	164	\$7,279,300
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$18,536,400
21A	Net Valuation			\$2,786,522,143
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$2,786,522,143
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$2,786,522,143
22	Less Utilities			\$82,866,130
23A	Net Valuation without Utilities			\$2,703,656,013
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$2,703,656,013



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Utility Value Appraiser

CORCORAN CONSULTING ASSOCIATES

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

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP	\$27,507,777	\$0	\$0	\$0	\$27,507,777
NEW ENGLAND HYDRO TRANSMISSION CORP	\$563,700	\$391	\$0	\$0	\$564,091
NEW ENGLAND POWER COMPANY	\$9,073,800	\$2,918	\$0	\$0	\$9,076,718
PSNH DBA EVERSOURCE ENERGY	\$280,100	\$46,300	\$0	\$780,100	\$1,106,500
	\$37,425,377	\$49,609	\$0	\$780,100	\$38,255,086

Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$6,968,844	\$0	\$0	\$0	\$6,968,844
TENNESSEE GAS PIPELINE COMPANY	\$0	\$31,419,200	\$0	\$0	\$31,419,200
	\$6,968,844	\$31,419,200	\$0	\$0	\$38,388,044

Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PENNICHUCK EAST UTILITY INC	\$5,887,400	\$335,600	\$0	\$0	\$6,223,000
	\$5,887,400	\$335,600	\$0	\$0	\$6,223,000



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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	404	\$201,083
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	44	\$88,000
All Veterans Tax Credit RSA 72:28-b	\$500	63	\$31,500
Combat Service Tax Credit RSA 72:28-c		0	\$0
		511	\$320,583

Deaf & Disabled Exemption Report

Deaf Income Limits		Deaf Asset Limits	
Single	\$0	Single	\$0
Married	\$0	Married	\$0

Disabled Income Limits		Disabled Asset Limits	
Single	\$0	Single	\$0
Married	\$0	Married	\$0

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year		Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
Age	Number	Age	Number	Amount	Maximum	Total
65-74	3	65-74	15	\$114,000	\$1,710,000	\$1,634,000
75-79	2	75-79	13	\$164,000	\$2,132,000	\$2,132,000
80+	3	80+	34	\$212,000	\$7,208,000	\$7,102,000
			62		\$11,050,000	\$10,868,000

Income Limits		Asset Limits	
Single	\$48,000	Single	\$250,000
Married	\$58,000	Married	\$250,000

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)		Properties:
Granted/Adopted?	No	
Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)		Properties:
Granted/Adopted?	No	
Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)		Structures:
Granted/Adopted?	No	
Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)		Properties:
Granted/Adopted?	No	
Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)		Properties:
Granted/Adopted?	No	
Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)		Properties:
Granted/Adopted?	Yes	0
Percent of assessed value attributable to new construction to be exempted:		0
Total Exemption Granted:		\$0
Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)		Properties:
Granted/Adopted?	Yes	1
Assessed value prior to effective date of RSA 75:1-a:		1,468,800
Current Assessed Value:		\$1,459,100



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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	535.18	\$204,989
Forest Land	1,676.58	\$155,130
Forest Land with Documented Stewardship	170.83	\$10,302
Unproductive Land	179.22	\$4,204
Wet Land	724.71	\$24,402
	3,286.52	\$399,027

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	387.69
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	43.02
Total Number of Owners in Current Use	Owners:	157
Total Number of Parcels in Current Use	Parcels:	201

Land Use Change Tax

Gross Monies Received for Calendar Year			\$274,010
Conservation Allocation	Percentage: 100.00 %	Dollar Amount:	
Monies to Conservation Fund			\$274,010
Monies to General Fund			

Conservation Restriction Assessment Report RSA 79-B

	Acres	Valuation
Farm Land	0.00	\$0
Forest Land	0.00	\$0
Forest Land with Documented Stewardship	0.00	\$0
Unproductive Land	0.00	\$0
Wet Land	0.00	\$0
	0.00	\$0

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	0
Parcels in Conservation Restriction	Parcels:	0



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

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

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

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

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

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$30.00	63.00
White Mountain National Forest only, account 3186	\$0.00	0.00

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

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
MAHLEP - ELDERLY HOUSING	\$34,659
SNHMC (SOUTHERN NH MEDICAL CENTER)	\$11,936
	\$46,595

Notes



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\$18.34

Tax Rate Breakdown Pelham

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$14,997,378	\$2,786,522,143	\$5.38
County	\$2,678,677	\$2,786,522,143	\$0.96
Local Education	\$29,647,770	\$2,786,522,143	\$10.64
State Education	\$3,668,293	\$2,703,656,013	\$1.36
Total	\$50,992,118		\$18.34

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$50,992,118
War Service Credits	(\$320,583)
Village District Tax Effort	
Total Property Tax Commitment	\$50,671,535

Sam Greene 10/25/2024

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



Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$25,471,206	
Net Revenues (Not Including Fund Balance)		(\$9,874,430)
Fund Balance Voted Surplus		(\$670,000)
Fund Balance to Reduce Taxes		(\$250,000)
War Service Credits	\$320,583	
Special Adjustment	\$0	
Actual Overlay Used	\$19	
Net Required Local Tax Effort	\$14,997,378	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$2,678,677	
Net Required County Tax Effort	\$2,678,677	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$37,380,218	
Net Cooperative School Appropriations		
Net Education Grant		(\$4,064,155)
Locally Retained State Education Tax		(\$3,668,293)
Net Required Local Education Tax Effort	\$29,647,770	
State Education Tax	\$3,668,293	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$3,668,293	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$2,786,522,143	\$2,737,437,647
Total Assessment Valuation without Utilities	\$2,703,656,013	\$2,658,306,538
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$2,786,522,143	\$2,737,437,647

Village (MS-1V)

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



Pelham

Tax Commitment Verification

2024 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$50,671,535
1/2% Amount	\$253,358
Acceptable High	\$50,924,893
Acceptable Low	\$50,418,177

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

Commitment Amount	50,672,636.00
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	50,672,636.00

Under penalties of perjury, I verify the amount above was the 2024 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature: <i>Joseph Neulomb</i>	Date: 10-28-2024
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 2024 Tax Rate	\$18.34	\$9.17

Associated Villages

No associated Villages to report



Commitment Amount	50,672,636.00
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2024 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature: <i>Sandy Newcomb</i>	Date: 10/28/2024
<i>Submit this signed verification form with a copy of the completed and signed warrant total page and an actual tax bill to your DRA municipal auditor.</i>	

Director-Approved Final Tax Rate - Pelham

1/8/2025 11:53:58 AM

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Town of Pelham
Report of Wages Paid
 For the Calendar Year 2024

Employee Name			Regular Wages*	Overtime	Details/Specials	Gross Wages
Abare	Kimberly	L	1,200.00			1,200.00
Anderson	Glen	R	540.00			540.00
Arpin	Danielle	C	53,684.44			53,684.44
Arseneault	Cody	M	142.50			142.50
Aubrey	Callen	J	19,855.00			19,855.00
Ayotte	Jameson	R	335.69			335.69
Babb	Troy	M	67,762.28	19,432.71		87,194.99
Bailey	Jenna	S	1,194.00	-		1,194.00
Baisley	Caeden	M	180.00			180.00
Baisley	Elise	K	4,077.00	864.00		4,941.00
Banfield	Jeffrey	S	57,637.04	8,677.45		66,314.49
Barbato	Brian	E	122,835.60	5,069.49	14,258.55	142,163.64
Barrett	Ralph	R	66,423.91	2,869.52		69,293.43
Bateman	Heather		15,104.20			15,104.20
Beatrice	Gianna	E	9,035.74			9,035.74
Beauregard	Jennifer		104,220.83			104,220.83
Becotte	Jackson		4,606.50			4,606.50
Belcher	Kameron	A	3,420.00			3,420.00
Belcher	Stephen	J	13,682.76			13,682.76
Bergeron	Jaie	J	1,200.00			1,200.00
Berton	Morgan	G	870.00			870.00
Binette	Melissa	J	57,241.77	2,455.01		59,696.78
Bird	Conor	A	225.00			225.00
Blanchette	Quinn	R	982.50			982.50
Bordeleau	Krista	D	56,162.21			56,162.21
Boucher	Jennifer	L	38,289.93	5,715.62	112.26	44,117.81
Boucher	Susan	D	51,862.20	218.21		52,080.41
Boutin	Michael	L	24,699.67	1,325.59		26,025.26
Bowlan	Emma		540.00			540.00
Bowlan	Justin		4,496.25	11.25		4,507.50
Bowlan	Kyle		6,705.00	972.00		7,677.00
Brahim	Jennifer	B	2,956.38	-		2,956.38
Buckley	Shawn		73,445.75	19,154.75		92,600.50
Cabral	Jake		457.50			457.50
Cabral	Janine		60,176.80	536.22		60,713.02
Cabral	Matthew		105.00			105.00
Caggianelli	Bonnie	J	15,635.47			15,635.47
Campbell	Brian	R	90,364.39	26,705.62		117,070.01
Canavan	Caleb	A	2,797.50	-		2,797.50
Caprigno	Allison	D	62,519.60	9,015.95		71,535.55
Carroll	Brendan	T	103,353.35			103,353.35
Casavant	Rosalie	G	3,555.00	-		3,555.00
Castagnette	Yasmin	F	877.50	168.75		1,046.25
Castles	Jennifer	L	29,195.17	63.06		29,258.23
Choate	David	J	69,720.26	19,275.80		88,996.06
Christian	Douglas		53,326.54	192.13		53,518.67
Clark	Dakota	R	66,837.75	8,674.93		75,512.68
Clougherty	Makayla		2,787.50			2,787.50
Connolly	Jamie	E	60,466.40	23,505.48		83,971.88
Conrad	Carol		1,090.03			1,090.03
Coombs	Laura		47,947.20	1,674.95		49,622.15

This report has not been audited.



Town of Pelham
Report of Wages Paid
 For the Calendar Year 2024

Employee Name			Regular Wages*	Overtime	Details/Specials	Gross Wages
Coppinger	Noah		2,763.75			2,763.75
Corbett	Heather	A	1,200.00			1,200.00
Cote	Joan		89,105.98			89,105.98
Croteau	J		1,500.00			1,500.00
Cunningham	Sean	D	78,864.96	1,827.85		80,692.81
Davis	Joan	B	5,913.00			5,913.00
Demers	Brian	R	110,573.72	14,354.93		124,928.65
DeRoche	David	G	86,604.56	10,030.88	700.56	97,336.00
Devlin	Wendi	A	1,632.63			1,632.63
Dionne	Mikayla	E	1,845.00			1,845.00
Doherty	Linda	T	26,166.28			26,166.28
Donovan	Ryan	J	85,694.40	38,773.91	1,641.80	126,110.11
Drouin	Cole	A	5,134.00			5,134.00
Dube	Andrea	E	2,806.25			2,806.25
Dyer	Colin		12,625.50			12,625.50
Dzierlatka	Tatum	M	360.00			360.00
Eagen	Stacy	R	4,160.00	702.00		4,862.00
Emanuelson	Matthew		78,204.03	25,588.05		103,792.08
Estell	Dorothy	Lois	5,694.00			5,694.00
Estell	Luke		1,443.75			1,443.75
Estrella	Briana		1,560.00			1,560.00
Fairweather	Jared		48,754.72	5,420.44		54,175.16
Fancher	Mark	R	7,044.67			7,044.67
Farris	Lindsey	A	990.00			990.00
Ferreira Goncalves	Michael	A	6,603.82	924.58		7,528.40
Ferreira	Joseph	W	3,390.00			3,390.00
Fischer	Christopher	D	55,635.65	27,377.94		83,013.59
Fisher	Paul	D	67,978.14	29,851.17		97,829.31
Fournier	Alison		9,847.93			9,847.93
Frasca	Edward		7,350.00			7,350.00
Frechette	Mason	P	3,390.00			3,390.00
Fredette	Jakub	C	4,919.50	612.00		5,531.50
Gauthier	Morgan		8,293.54			8,293.54
Glynn	Richard	A	74,109.28	28,760.11	15,975.62	118,845.01
Grant	Paul		6,658.03		350.28	7,008.31
Gray	James		14,646.27	99.00		14,745.27
Greene	Jennifer	L	90,520.16			90,520.16
Greenwood	James	B	68,996.06			68,996.06
Guinazzo	Sophia	R	3,795.00	11.25		3,806.25
Gustafson	Katherine	E	6,033.75			6,033.75
Gustafson	Neil	E	2,152.50			2,152.50
Habib	Marina	R	1,665.00			1,665.00
Haddad	Razzouk	C	13,205.00	2,092.05		15,297.05
Halko	Isaac		4,896.00	432.00		5,328.00
Halliday	Cody	D	74,082.48	15,831.14		89,913.62
Hamilton	Adam	C	60,819.24	22,396.28	180.00	83,395.52
Hammond	Jeri	L	5,250.00			5,250.00
Haraldsen	Aidan		3,210.00			3,210.00
Harrington	Madeline		2,160.00			2,160.00
Harris	Timothy	J	19,789.89	4,076.54		23,866.43
Harvey	Paul	R	9,883.52			9,883.52

This report has not been audited.



Town of Pelham
Report of Wages Paid
 For the Calendar Year 2024

Employee Name			Regular Wages*	Overtime	Details/Specials	Gross Wages
Hastie	Gavin	T	187.50			187.50
Hastie	Logan	W	472.50			472.50
Hayes	Rebecca	A	1,020.00			1,020.00
Hayes, Jr	William	T	4,740.00			4,740.00
Hegan	Brady		1,081.50			1,081.50
Hein	Gregory	M	64,322.17	21,294.01		85,616.18
Hinkle	Irene	F	13,520.00			13,520.00
Hodge	John	W	78,324.40	5,316.10		83,640.50
Hoffman	Craig		79,293.12	8,830.44		88,123.56
Hoffman	Dena	M	58,248.67			58,248.67
Hoffman	James	B	88,784.10	9,475.75		98,259.85
Hogan	Alexandra	J	800.00			800.00
Hogan	James	B	800.00			800.00
Hogan	Laurie	A	800.00			800.00
Holdsworth	Dawn	M	7,956.25			7,956.25
Hopkinson	Christopher	J	5,340.00			5,340.00
Horne	Robert	D	91,794.08	29,268.58		121,062.66
Howard	James	G	6,651.44			6,651.44
Huberty	Alexander	P	3,412.50			3,412.50
Hudson	Amanda	L	73,258.26	9,847.74		83,106.00
Huertas	Jaime		93,007.52	28,882.27	5,858.94	127,748.73
Ibarra	Sebastian		3,330.00			3,330.00
Ignatowicz	John	W	90,277.76	38,462.11		128,739.87
Isabelle	Jordyn		180.00			180.00
Ivany	Bradley	G	3,228.75			3,228.75
Johnson	Brian	R	100,943.16			100,943.16
Johnstone	David	R	28,822.43	2,036.10		30,858.53
Jussaume	Philippe	B	952.00			952.00
Kamal	Jonathan	W	4,065.00			4,065.00
Karalekas	Kerry		64,669.16	651.68		65,320.84
Karlis	Jacob	E	1,258.63			1,258.63
Kasiske	Michael	J	87,100.56	6,179.47	587.04	93,867.07
Keenliside	Matthew	P	100,171.28	23,978.49	2,771.10	126,920.87
Kelly	Brian	M	92,838.56	12,722.52	583.80	106,144.88
Kelly	Hannah	F	4,102.50	22.50		4,125.00
Kenney	Brandon		3,105.00			3,105.00
King	Abigail	P	570.00			570.00
Kousa	Gino		2,561.00			2,561.00
Kuilan	Caleb	H	502.50			502.50
Kuilan	Ethan		4,166.25			4,166.25
Labonte	Kayleigh	N	62,953.97	4,722.22		67,676.19
LaCroix Jr.	Michael		8,664.40	2,735.01		11,399.41
Landry	Susan	A	57,612.28	1,874.97		59,487.25
Langan IV	John	P	3,311.25			3,311.25
LaRochelle	Rocco	J	3,630.00			3,630.00
LeBlanc	Jillian	R	907.50			907.50
Levesque	Dylan		8,128.56			8,128.56
Lingley	Celia	M	72,109.21	8,089.52		80,198.73
Locke	James	M	86,866.20	9,802.69	224.52	96,893.41
Lodge	William	C	24,007.75	339.75		24,347.50
Long	Robert	W	81,612.50			81,612.50

This report has not been audited.



Town of Pelham
Report of Wages Paid
 For the Calendar Year 2024

Employee Name			Regular Wages*	Overtime	Details/Specials	Gross Wages
Lopez Leon	Jose	A	30,646.06	2,022.00		32,668.06
Lozowski	John	P	40,922.50			40,922.50
Lundy	Robert	B	32,164.16	4,122.41		36,286.57
Lykansion	Danny		72,774.62			72,774.62
Lynch	Billy	J	51,921.80	768.18		52,689.98
Mackay	Karen	S	336.96			336.96
Malloy	Regina	M	54,214.57	1,765.76		55,980.33
Mannion	Dennis	J	816.64		583.80	1,400.44
Marchand Fournier	Cynthia		15,825.00			15,825.00
Marston	Julie	A	56,567.72			56,567.72
Martin	Kevin	J	1,612.45	-	9,496.50	11,108.95
Mastropiero	Rebecca	L	2,236.00			2,236.00
Matarazzo	Spencer	C	4,737.00	1,019.25		5,756.25
Maxwell	Ryan		345.00			345.00
McCarthy	Taylor	S	76,646.04	30,844.44	20,247.17	127,737.65
McCauley	Gail	M	16,710.15			16,710.15
McDonald	Tyler	D	52.50			52.50
McGlinchey	Gavin	Q	765.00	67.50		832.50
McNiff	Andrew	J	52,301.47	3,434.48		55,735.95
McQuaide	Warren	M	75,630.25	40,009.92	9,082.44	124,722.61
Merry	Reese		59,508.91	30,704.28		90,213.19
Mertz	Scarlett	M	360.00			360.00
Michaud	Megan	R	4,620.06			4,620.06
Midgley	James T		69,060.11	17,175.63		86,235.74
Midgley	Jeannette		41,458.97			41,458.97
Milinzazzo	Ashley	D	25,443.75			25,443.75
Millstone	Connor	G	3,420.00			3,420.00
Millstone	Patrick	C	4,482.00	877.50		5,359.50
Milward	Julianna	E	3,071.25			3,071.25
Monde	Guy- Gerald		3,318.00			3,318.00
Montano	Bismark		89,865.57	20,491.41	233.52	110,590.50
Mullen	Kacey		6,032.50			6,032.50
Murphy	Nicholas	P	66,758.63	19,252.21		86,010.84
Naffah	Phillip		52,508.88	7,060.65		59,569.53
Nayak	Anika		4,327.50			4,327.50
Newcomb	Linda		88,728.74	2,894.24		91,622.98
Newman	Daniel	L	63,698.45			63,698.45
Noyes	Benjamin	P	77,782.70	20,107.43		97,890.13
Nwabueze	Osinachi	M	240.00			240.00
O Donnell	Thomas	J	93,717.72	11,335.41		105,053.13
OConnell Galeotalanza	Shannon	K	68,304.00	19,924.65		88,228.65
O'Connor	Brady		2,160.00			2,160.00
O'Connor	Timothy	K	10,404.00	2,288.26		12,692.26
Owens	Lisa	A	59,947.02	205.04		60,152.06
Page	Ronald	L	98,328.00	38,383.80	467.04	137,178.84
Paquette	Emily	M	52,346.79	11,084.23		63,431.02
Paquette	Jaxon	D	487.50			487.50
Parece	Patricia	A	2,547.25			2,547.25
Penny	Christopher	J	642.18			642.18
Penny	Tammy		118,615.09			118,615.09
Perriello	Anne	T	132,767.00	-	6,054.27	138,821.27

This report has not been audited.



**Town of Pelham
Report of Wages Paid
For the Calendar Year 2024**

Employee Name			Regular Wages*	Overtime	Details/Specials	Gross Wages
Pinette	Catherine	M	6,081.88			6,081.88
Pollard	Cassidy		4,112.50	-		4,112.50
Provencal	Abigail		1,413.00			1,413.00
Reeves	Brendan	S	142.50			142.50
Regan	Kimberly	A	800.00			800.00
Richards	Levi	E	58,825.21	21,777.02		80,602.23
Riddinger	Mark	N	87,664.56	26,993.11	841.82	115,499.49
Roark	Joseph	A	144,599.82	-		144,599.82
Roche	Justin	J	6,842.50	51.00		6,893.50
Roche	Makenzie		4,423.50	607.50		5,031.00
Rooney	Daniel	C	85,097.88	23,578.84		108,676.72
Rose	Ava	D				142.50
Rosher	Abigail		17,469.60			17,469.60
Rosher	Haeley	M	336.50			336.50
Russo	Steven	M	80,874.36	45,050.66	6,410.85	132,335.87
Salois	Kelly	L	66,321.56	2,821.50		69,143.06
Sanzo	Christian	A	3,446.25	45.00		3,491.25
Sargent	Madison	G	54,631.60	15,383.78		70,015.38
Sauer	Robert	J	17,081.50			17,081.50
Schedeler	Elizabeth	A	555.00			555.00
Silva	Scott	M	52,717.20	7,062.83		59,780.03
Simes	Michael	W	80,415.30	46,858.62	8,928.41	136,202.33
Snide	Ann	S	56,577.50	73.29		56,650.79
Snyder	Nikolas		5,472.00	519.75		5,991.75
Somorrostro	Omobono	W	2,640.30			2,640.30
Soucy	Roland	J	85,900.24			85,900.24
St. Pierre	Sean		945.00			945.00
Stephenson	Meghan	E	2,649.60			2,649.60
Stevens	Delaney	E	3,337.50			3,337.50
Stickney	Jacob	S	1,125.00			1,125.00
Strout	Jonathan	P	3,517.50			3,517.50
Takesian	Chartene	F	1,200.00			1,200.00
Tenczar	Jozef	E	3,307.50			3,307.50
Tetreault	Samantha	E	3,000.00			3,000.00
Theriault	Derek	C	2,152.08			2,152.08
Thistle	Adam	J	101,025.28	37,457.75	3,322.74	141,805.77
Todino	Joshua		3,660.00	185.63		3,845.63
Todino	Matthew		4,480.00	249.38		4,729.38
Toom	Stephen	R	90,749.73	1,340.64	15,994.63	108,085.00
Tracy	Luke					1,848.75
Truong	Kaeden		3,750.00	140.63		3,890.63
Vecchi	Betsy	A.V.	60,923.69			60,923.69
Vieira	Bruce	J	101,452.00	23,863.59	345.78	125,661.37
Villanueva	Adrian	R				442.50
Vincent	Emily		2,336.00			2,336.00
Vinciguerra	Emiley	E	2,557.50			2,557.50
Votour	Gina		21,802.80			21,802.80
Warnick	Brianna	M	541.92			541.92
Weaver	Patrick	M	87,480.24	25,673.05		113,153.29
Webster	Kimberly	R	1,616.00			1,616.00
Whittier	Rhonda	M	52,402.20	1,275.16		53,677.36

This report has not been audited.



Town of Pelham
Report of Wages Paid
 For the Calendar Year 2024

Employee Name			Regular Wages*	Overtime	Details/Specials	Gross Wages
Williams	Gary	E	52,002.20	229.89		52,232.09
Wong-Sierra	Chrysta	M	5,575.00			5,575.00
Wood	Lisa	A	2,666.00			2,666.00
Woonton	Mark	A	3,472.50			3,472.50
Yates-Souza	Myia	M	86,688.57	9,426.95		96,115.52
Yeung	Dylan	R	2,520.00			2,520.00
Young	Lauren	S	879.98			879.98
Zagorski	Heidi		27,042.50			27,042.50
Zelonis	Timothy		45,920.00			45,920.00
			8,101,410.25	1,186,776.78	125,253.44	9,415,874.22

*Regular wages may include the following in addition to base pay:

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

This report has not been audited.



Town of Pelham, NH

Encumbered Funds for 2024

Approved at 12/10/2024 Board of Selectmen Meeting

Department	Description	Amount
Transfer Station	Transfer Station F-600 Truck w/Swap Hog and Containers	\$ 92,829.00
Elections	(2) LHS Voting Tabulating Machines & Accompanying Ballot Box	\$ 15,800.00
Fire	(5) APX 6000XE Portable Motorola Radios w/associated equipment	\$ 26,674.50
Fire	(18) BATT IMPRESS 2 LI-ON Portable Radio Batteries	\$ 2,885.88
Selectmen	Single Federal Audit	\$ 6,000.00
Selectmen	Actuary Services for 2024 Year (2023 Encumbrance Carried Forward)	\$ 3,050.00
Total Encumbered Funds:		\$ 147,239.38

2024 ARPA Obligations

Approved at 12/10/2024 & 12/17/2024 Board of Selectmen Meetings

Department	Description	Amount
Cemetery	Columbarium - Installation Balance	\$ 4,175.00
Selectmen	Hemlocks Removal From Common	\$ 3,600.00
Total Obligated ARPA Funds:		\$ 7,775.00



Impact/Exaction Fee Summary Schedules

High School Impact Fee Summary By Year
As of 12/31/2024

<u>Year</u>	<u>Fees Collected</u>	<u>Fees Used*</u>	<u>Income**</u>	<u>Balance</u>
2016	\$ 47,461.67	\$ (45,204.34)	\$ -	\$ 2,257.33
2017	\$ 59,462.27	\$ (2,257.33)	\$ -	\$ 59,462.27
2018	\$ 84,281.24	\$ -	\$ -	\$ 143,743.51
2019	\$ 79,893.72	\$ (213,064.53)	\$ -	\$ 10,572.70
2020	\$ 28,631.34	\$ (32,431.05)	\$ -	\$ 6,772.99
2021	\$ 63,802.18	\$ (59,943.73)	\$ -	\$ 10,631.44
2022	\$ 70,234.72	\$ (10,630.44)	\$ -	\$ 70,235.72
2023	\$ 93,092.82	\$ -	\$ -	\$ 163,328.54
2024	\$ 64,034.67	\$ -	\$ -	\$ 227,363.21
Totals:	<u>\$ 590,894.63</u>	<u>\$ (363,531.42)</u>	<u>\$ -</u>	<u>\$ 227,363.21</u>

* High school impact fees are transferred to the SAU for spending.
** There is no interest income because these are not maintained in a separate bank account.

Sherburne/Mammoth Exaction Fee Summary By Year
As of 12/31/2024

<u>Year</u>	<u>Fees Collected</u>	<u>Fees Used</u>	<u>Interest</u>	<u>Balance</u>
2013	\$ 4,500.00	\$ -	\$ 3.20	\$ 4,503.20
2014	\$ 11,250.00	\$ -	\$ 15.74	\$ 15,768.94
2015	\$ 26,647.50	\$ -	\$ 39.76	\$ 42,456.20
2016	\$ 51,075.00	\$ -	\$ 122.89	\$ 93,654.09
2017	\$ 38,790.00	\$ -	\$ 205.93	\$ 132,650.02
2018	\$ 75,780.00	\$ (4,702.29)	\$ 290.71	\$ 204,018.44
2019	\$ 31,500.00	\$ (49,312.88)	\$ 399.86	\$ 186,605.42
2020	\$ 31,500.00	\$ (59,022.92)	\$ 236.53	\$ 159,319.03
2021	\$ 18,000.00	\$ (51,489.67)	\$ 17.05	\$ 125,846.41
2022	\$ -	\$ (17,995.69)	\$ 18.25	\$ 107,868.97
2023	\$ -	\$ (13,235.50)	\$ 15.80	\$ 94,649.27
2023	\$ -	\$ (94,658.42)	\$ 9.15	\$ 0.00
Totals:	<u>\$ 289,042.50</u>	<u>\$ (290,417.37)</u>	<u>\$ 1,374.87</u>	<u>\$ 0.00</u>

This report has not been audited.



TRUSTEE OF THE TRUST FUNDS

2024 Annual Report

In February 2024 all necessary reports were 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 adverse findings. Likewise, in July a separate yearly audit of all school accounts was performed with no adverse findings. In both instances all required audit data was transmitted electronically, which significantly reduced administrative time and costs of duplication. Our thanks To Enterprise Wealth Management for once again providing and coordinating the transfers of the required electronic files.

As of October 31, 2024, a total of \$2,784,991 is currently held by the Trustees in various Trust and Capital Reserve Fund accounts. Of this total, \$2,389,254 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 up 12.6%. The majority of returns and focus this year continued to be on Large Cap domestic growth stocks and the scaling out of A.I. infrastructure, driving the S&P500 up over 20%. In the last few months, a broadening out has occurred, with other asset classes, including mid cap, small cap and international developed performing well. In September, the Federal Reserve began its long-awaited cutting cycle with a rate cut of 50 bp. The drop in inflation is now within the Fed’s target goal. Further cuts are likely to provide a tailwind to equities, although the pace of further rate cut expectations have moderated somewhat. The “soft landing” narrative remains intact in the US, although recent strong data points put the “no landing” scenario back in play which suggests that the healthy economy might simply carry on, despite rates being elevated. Consumer spending remains resilient and corporate profits continue to come in better than expected. Elevated risks continue in the Middle East, with the potential for a larger regional conflict, along with disruptions to the flow of oil and energy. The Trustees of the Trust Funds and Enterprise Wealth Management continue to maintain a small bias towards domestic large cap growth companies, with a slight underweight within other equity asset class. On the fixed income side, we remain neutral in terms of maturity and favor core bonds that should benefit from higher yields.

The balance of \$395,737 is deposited in Certificates of Deposits, Treasury Securities and Money Market Accounts and consists of Capital Reserve Funds which, by state regulations, must be invested separately. Year to Date performance results for this portfolio’s holdings are at a positive 4.4% as the market has moved away from the zero percent rate scenarios that we operated in for more than 10 years to an environment where short term yields hover close to 4-5%. As legacy maturities happen, we are able to take advantage of these elevated yields without extending out too far on the yield curve. The portfolio remains highly liquid for potential needs for these funds by the town. As noted above, the FED has begun it’s tightening measures and we expect those to continue through 2025 as we move closer to a more normal interest rate environment.

A formal detailed, unaudited report of all existing funds is summarized on a October, 31 2024 version of State Forms MS-9 and MS-10 provided elsewhere in this Town Report. A breakdown of those funds, by category, is summarized as follows:

Breakdown of Trust Funds:

Restricted Principal Trust Funds	\$ 1,201,431
Expendable Trust Funds	\$ <u>1,187,823</u>
Total	\$ 2,389,254

Breakdown of Capital Reserve Funds:

Capital Reserve Accounts	\$ 376,199
Non-Capital Reserve Funds (Per DRA reported under Capital Reserves)	\$ <u>19,538</u>
Total	\$ 395,737

The Trustees of the Trust Funds would like to express our gratitude to the Citizens of Pelham as well as, the Selectmen’s Office for their continued support of our efforts in addressing our fiduciary responsibilities in administering Town Funds.

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
Joanne Soucy	Alternate

Town of Pelham, NH 2024 Annual Town Report – Financial



Report of the Trust Funds of the Town of Pelham N.H. for year ending December 31, 2024 (as of 10/31/2024)

MS-9

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	%	***PRINCIPAL***				***INCOME***				Grand Total of Principal & Income	End of Year Fair Market Value		
					New Funds Created*	Cash Gains or (Losses)	Withdrawals*	Year End Balance	Balance Beginning Year	Income %	Income Earned	Income Expended			Fees	Year End Balance
CAPITAL RESERVE FUNDS																
2013	Cistern Repair	Cemetery	CDs	7.58%	26,106.22	320.14		26,426.36	2,904.13	7.58%	793.76		(109.18)	3,588.71	30,788.59	
2006	Cemetery Lot Repurchase	Cemetery	CDs	0.12%	5.60	4.96		10.56	443.59	0.12%	12.29		(1.68)	454.20	476.74	
2014	Special Education CRF	School	CDs	58.29%	202,664.42	2,460.57		205,124.99	20,311.51	58.29%	6,100.80		(839.22)	25,573.09	236,643.37	
2019	Buildings & Grounds Ren. & Improv.	School	CDs	21.33%	76,691.45	900.18		77,591.63	4,881.41	21.33%	2,231.90		(307.02)	6,806.29	84,397.92	
1980	Raymond Park Forestry	Parks & Rec	CDs	6.15%	19,528.23	29,668		19,787.91	4,003.01	6.15%	643.83		(88.56)	4,558.28	24,973.62	
1992	Senior Center Bus	Seniors	CDs	1.13%	4,237.65	4,279		4,285.44	92.63	1.13%	118.48		(16.31)	194.80	4,595.70	
2004	Town Building Emer. Repair	Town	CDs	0.45%	21.68	19.18		40.86	1,715.52	0.45%	47.53		(6.54)	1,797.37	1,843.69	
2016	Highway Dept Maintenance	Town	CDs	0.00%	0.00	0.00		0.00	0.00	0.00%	0.00		0.00	0.00	0.00	
2017	Fire Department Matching Grant	Fire Dept	CDs	4.94%	16,912.12	208.50		17,120.62	1,971.18	4.94%	516.95		(71.12)	2,417.01	20,041.13	
Total Capital Reserve Funds					346,167.37	4,221.00	0.00	350,388.37	36,322.98	100.00%	10,465.54	0.00	(1,439.63)	45,348.89	395,737.26	405,935.77
RESTRICTED PRINCIPAL TRUST FUNDS																
CEMETERY																
1997	Perpetual Care	Cemetery	Stocks & Bonds	39.36%	763,779.36	1,135.49		764,914.85	163,818.44	39.36%	18,424.55		(6,408.87)	940,748.97	1,101,974.55	
1986	Eva Parisseau	Cemetery	Stocks & Bonds	0.06%	890.74	1.79		892.53	573.92	0.06%	29.10		(10.12)	592.90	1,740.00	
1998	Myron Robie	Cemetery	Stocks & Bonds	0.48%	8,388.29	13.93		8,402.22	2,988.24	0.48%	225.96		(78.58)	3,135.62	13,515.20	
LIBRARY																
1979	Charles Sevey	Library	Stocks & Bonds	0.40%	8,607.80	11.40		8,619.20	704.42	0.40%	184.96		(64.34)	8,250.34	11,062.79	
1990	E & E Chalfoux	Library	Stocks & Bonds	0.35%	6,848.09	10.17		6,858.26	1,462.72	0.35%	165.08		(57.42)	1,570.38	9,875.14	
1979	Frank Woodbury	Library	Stocks & Bonds	0.82%	15,998.41	23.72		16,022.13	3,381.34	0.82%	384.92		(133.89)	3,632.37	23,022.89	
1937	Mary Gage	Library	Stocks & Bonds	0.08%	1,611.89	2.28		1,614.17	247.41	0.08%	36.94		(12.85)	2,711.50	1,885.66	
1940	Sherman Hobbs	Library	Stocks & Bonds	0.38%	7,757.62	11.08		7,768.70	1,294.95	0.38%	179.81		(62.53)	1,412.23	2,058.35	
2012	Anna M. Beaudoin Book Fund	Library	Stocks & Bonds	3.13%	68,395.04	90.35		68,485.39	5,409.40	3.13%	1,465.95		(509.92)	6,365.43	74,850.81	
SCHOOL																
1995	Dr. Ernest M. Law	Scholarship	Stocks & Bonds	0.71%	15,717.81	20.43		15,738.24	974.72	0.71%	331.55		(115.31)	1,190.96	19,830.53	
1997	Grace O'Hearn	Scholarship	Stocks & Bonds	0.62%	14,418.00	17.97		14,435.97	257.99	0.62%	291.52		(101.39)	448.12	17,434.92	
2000	Lansigne Case Mem.	Scholarship	Stocks & Bonds	1.24%	27,514.36	34.86		28,549.22	962.92	1.24%	567.48		(197.28)	1,033.12	29,582.34	
1982	Ruth Richardson	Scholarship	Stocks & Bonds	0.33%	7,410.44	9.40		7,419.84	265.31	0.33%	152.44		(53.05)	364.70	7,784.54	
1985	Swiflathers Drum	Scholarship	Stocks & Bonds	0.32%	7,396.45	9.33		7,405.78	226.23	0.32%	151.41		(52.66)	324.98	7,730.76	
2012	John & Glenys Wolfendend	Scholarship	Stocks & Bonds	1.50%	35,347.19	44.20		35,391.39	759.19	1.50%	715.19		(248.89)	475.49	35,866.88	
TOWN																
1997	H. Tracy Davis Mem.	Boy Scouts	Stocks & Bonds	0.48%	9,501.54	13.80		9,515.34	1,775.12	0.48%	223.99		(77.92)	1,921.19	13,396.52	
EXPENDABLE TRUST FUNDS																
CEMETERY																
2009	General Maintenance	Cemetery	Stocks & Bonds	1.50%	20,208.63	30.52		34,889.15	4,727.52	1.50%	650.97		(222.59)	5,155.90	40,045.05	
1956	E & A Raymond	Cemetery	Stocks & Bonds	0.03%	424.63	0.99		425.62	384.65	0.03%	16.06		(5.59)	395.12	820.74	
1966	Henry Currier	Cemetery	Stocks & Bonds	0.05%	654.39	1.48		655.87	555.37	0.05%	24.04		(8.35)	571.06	1,437.21	
1966	Koehler/Cahill	Cemetery	Stocks & Bonds	0.03%	388.26	0.96		389.22	399.33	0.03%	15.65		(5.44)	409.54	798.76	
LIBRARY TRUSTS																
1999	Noreen Brown	Library	Stocks & Bonds	0.00%	48.42	0.13		48.55	58.17	0.00%	2.11		(0.74)	59.54	108.09	
PARKS & RECREATION																
1994	Pelham Veterans Memorial Park	Parks & Rec	Stocks & Bonds	0.31%	7,076.35	8.89		7,085.24	183.56	0.31%	144.22		(50.14)	277.64	7,362.88	
1996	Raymond Park Trust - Public	Parks & Rec	Stocks & Bonds	1.39%	19,735.35	40.22		19,775.57	13,120.43	1.39%	652.61		(227.01)	13,546.03	33,321.60	
PENSION/INSURANCE FUNDS																
1991	Compensated Absence	Employee Rel.	Stocks & Bonds	28.68%	578,639.18	827.27		579,466.45	97,166.12	28.68%	13,423.27		(4,669.20)	105,920.19	685,386.64	
SCHOOL/SCHOLARSHIP FUNDS																
1994	ADA Modification	School	Stocks & Bonds	0.34%	7,710.20	9.87		7,720.07	349.40	0.34%	160.08		(55.68)	453.80	8,173.87	
2013	Pelham HS Sr Scholarship Fd	School	Stocks & Bonds	0.10%	1,283.80	1.88		2,095.68	254.08	0.10%	90.55		(30.44)	314.19	2,349.87	
1999	School Building Maint.	School	Stocks & Bonds	13.93%	289,099.16	401.95		289,501.11	39,260.03	13.93%	6,522.08		(2,268.69)	43,513.42	330,014.53	
1976	Robinson Tennis Court	School	Stocks & Bonds	0.21%	2,132.98	6.07		2,139.05	2,825.39	0.21%	98.48		(34.26)	2,889.61	5,028.66	
ROAD/TOWN FUNDS																
1980	Forest Mgmt Committee	Forestry	Stocks & Bonds	3.15%	81,286.67	102.28		81,388.95	2,271.05	3.15%	1,634.46		(570.20)	3,335.31	70,184.96	
Total Individual Trusts					2,008,271.05	2,882.71	19,150.00	2,013,014.45	346,657.40	100.00%	46,965.43	(1,050.00)	(16,333.35)	376,239.48	2,389,253.94	2,798,724.31
Total All Trust Funds					2,354,438.42	19,150.00	19,150.00	2,363,402.83	382,980.38	100.00%	57,430.97	(1,050.00)	(17,772.98)	421,588.37	2,784,991.20	3,204,660.11



Town of Pelham, NH 2024 Annual Town Report – Financial

Report of the Trust Funds of the Town of Pelham N.H. for year ending December 31, 2024 (as of 10/31/2024)
MS-10

NUMBER OF SHARES	DESCRIPTION OF INVESTMENT NAME OF BANKS, STOCKS, BONDS	***HOW INVESTED***					***PRINCIPAL***					***INCOME***					GRAND TOTAL YEAR END PRINCIPAL & INCOME	BEGINNING OF YEAR FAIR MARKET VALUE	UNREALIZED GAIN/LOSS	END OF YEAR FAIR MARKET VALUE
		COSTS OF BEGINNING YEAR	PURCHASES	CASH CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	COSTS OF YEAR END	BALANCE BEGINNING YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR	YEAR END BALANCE	YEAR END BALANCE	YEAR END BALANCE	YEAR END BALANCE						
	Cash and Cash Equivalents	10,164.61					10,164.61	(415,558.96)	2,048.35	10,244.43	(403,266.18)	(393,101.57)	52,184.67	(49,889.32)	14,788.13					
1,704,130	Fidelity Small-Cap Index Fund	38,931.85					38,931.85	0.00	57.94	(57.94)	0.00	38,931.85	42,671.42	4,055.82	46,727.24					
2,981,312	Fidelity 500 Index Fund - Instit.	368,639.27					368,639.27	0.00	5,425.99	(5,425.99)	0.00	368,639.27	493,377.32	97,257.22	591,134.54					
1,871,052	JP Morgan Emerging Markets Equity	74,750.86					74,750.86	0.00	0.00	0.00	0.00	74,750.86	55,532.82	3,873.08	59,405.90					
4,229,111	JP Morgan Research Enhanced Equity	145,192.26					145,192.26	0.00	1,339.87	(1,339.87)	0.00	145,192.26	156,054.20	32,817.90	188,872.10					
	Pennassus Mid Cap Fund	17,252.16					17,252.16	0.00	0.00	0.00	0.00	17,252.16	0.00	0.00	17,252.16					
1,905,000	ISHares Trust Core S&P Mid-Cap ETF	79,219.91					79,219.91	0.00	1,067.65	(1,067.65)	0.00	79,219.91	105,594.15	12,325.35	117,919.50					
6,331,496	Schwab International Index Fund	143,858.29					143,858.29	0.00	0.00	0.00	0.00	143,858.29	142,838.55	9,750.50	152,589.05					
3,214,527	T Rowe Price Instt. Large Cap Growth	174,783.29					168,824.34	0.00	0.00	0.00	0.00	168,824.34	221,601.24	51,925.68	265,526.92					
5,705,810	Wcom Focused Intl Growth	143,797.96					143,797.96	0.00	0.00	0.00	0.00	143,797.96	129,864.24	14,606.87	144,471.11					
685,000	Vanguard RET Index ETF	57,344.58					57,344.58	0.00	1,765.93	(1,765.93)	0.00	57,344.58	60,526.60	3,966.15	64,492.75					
1,605,000	FlexShares Global Upstream Natural Resources	73,010.03					73,010.03	0.00	1,462.47	(1,462.47)	0.00	73,010.03	65,724.75	(1,861.80)	63,862.95					
25,153,199	Baird Short Term Bond Fund	0.00	240,000.00				240,000.00	0.00	3,699.84	(3,699.84)	0.00	240,000.00	0.00	(1,547.67)	238,452.33					
0.000	Baird Ultra Short Bond Fund	90,440.57					91,160.68	0.00	0.00	0.00	0.00	91,160.68	90,949.52	0.00	90,949.52					
39,166,517	Fidelity Investment Grd/Bond	301,465.14					309,586.69	0.00	9,202.54	(9,202.54)	0.00	309,586.69	274,303.14	(2,304.22)	281,998.92					
17,404,059	Vanguard Core Bond Fund	318,888.63					338,888.63	0.00	10,287.77	(10,287.77)	0.00	338,888.63	296,269.92	(4,041.10)	312,228.82					
2,624,000	ISHares Trust Barclays Fund	277,810.79					277,810.79	0.00	7,059.13	(7,059.13)	0.00	277,810.79	260,432.00	(2,177.92)	258,254.08					
0.000	SouthState National Bank CD 9/9/2024	0.00	50,000.00				0.00	0.00	1,330.48	(1,330.48)	0.00	0.00	0.00	0.00	0.00					
0.000	UMPDUJA Bank CD 7/22/2024	0.00	50,000.00				0.00	0.00	908.77	(908.77)	0.00	0.00	0.00	0.00	0.00					
0.000	US Treasury Bill Maturing 2/9/2024	48,692.50					(1,307.50)	0.00	0.00	0.00	0.00	(1,307.50)	49,729.00	271.00	0.00					
0.000	Valley National Bank CD 8/29/2024	0.00	50,000.00				0.00	0.00	1,388.90	(1,388.90)	0.00	0.00	0.00	0.00	0.00					
0.000	US Treasury Bill Maturing 3/7/2024	49,092.50					(907.50)	0.00	0.00	0.00	0.00	(907.50)	49,530.00	470.00	0.00					
	Total All Funds	2,413,335.20	430,000.00	0.00	361,160.68	2,882.21	2,485,957.23	(415,558.96)	46,965.43	(34,672.65)	(403,266.18)	2,081,791.05	2,547,183.54	170,197.54	2,798,724.34					



ASSESSING DEPARTMENT 2024 Annual Report

Assessor’s Office

Department Head:
Susan Snide,
Assessing Assistant

Contract Assessor:
Corcoran Associates

6 Village Green
Pelham, NH 03076

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

Email: ssnide@pelhamweb.com

Website:
www.pelhamweb.com/assessor

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

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

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

For the 2024 tax year Pelham had 5851 properties of which 5632 are taxable. In 2024 assessed values remained the same as for 2023, with exceptions for new construction or additions. When the 2021 revaluation was completed our equalization, rate was 101.4%. Since then, the residential market has remained aggressive and assessed values continued to drop to below **77.4%** of the fair market by the **lien date of April 1, 2024**.

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

173 Total Qualified sales from October 1, 2023 through September 30, 2024.

Property Type	# of Sales	Median Size	Median Sale Price	Median 2024 Ratio
Single Family	155	2214	\$643,000	76.4%
Condominium	18	1604	\$559,933	77.5%

The following is the official 2024 summary of taxable inventory for Pelham as reported on our **MS1**:

Residential Land	\$ 816,037,266
Commercial/Industrial Land	\$ 42,477,820
Current Use Land	\$ 399,027
Total of Taxable Land	\$ 858,914,113
Residential Buildings	\$ 1,766,236,008
Commercial/Industrial Buildings	\$ 97,182,465
Total of Taxable Buildings	\$ 1,863,418,300
Public Utilities	\$ 82,866,130
Total Public Utilities	\$ 82,866,130
Total Valuation before exemptions	\$ 2,805,198,543
Total Optional Exemptions	\$ 18,536,400
Modified Assessed Valuation	\$ 2,786,522,143

The modified assessed valuation is used in calculating our tax rate; and the modified assessed valuation minus utilities will be used to calculate our portion of the state education tax in 2026.

When the overall town assessment increases the tax rate typically decreases. However, in 2024 it increased to \$18.34 from \$18.19 in 2023. Our assessed values modestly increased by 1.76%. The current rate is broken down into local school at **\$10.64**, County at **\$0.96**, Municipal at **\$5.38** and State Education rate at **\$1.36**.



Tax rates and equalization values per year since 2000.

Year	Ratio	Town	County	School	State	Total
2000	72.00%	3.96	2.14	9.01	6.89	22.0
2001	60.00%	3.68	2.25	10.06	7.51	23.5
2002	57.60%	3.98	2.30	12.14	7.43	25.9
2003	53.30%	5.32	2.09	13.06	7.48	28.0
2004	49.30%	6.65	2.01	15.96	5.23	29.9
2005	43.30%	7.16	2.15	16.96	4.98	31.3
2006*	100.00%	3.24	0.93	7.74	2.08	14.0
2007	99.10%	3.89	0.96	8.85	2.11	15.8
2008**	97.00%	4.46	1.04	9.46	2.36	17.4
2009**	97.60%	5.44	1.17	10.46	2.50	19.6
2010	99.40%	6.06	1.12	9.87	2.48	19.5
2011	97.60%	6.38	1.16	11.37	2.50	21.4
2012	102.00%	7.49	1.16	13.26	2.49	24.4
2013	98.00%	6.48	1.21	12.71	2.47	22.9
2014	96.30%	6.91	1.24	12.29	2.43	22.9
2015	91.00%	6.90	1.29	12.65	2.42	23.3
2016*	98.60%	6.02	1.23	11.62	2.08	21.0
2017	95.00%	5.89	1.21	12.17	2.18	21.5
2018	87.80%	6.58	1.17	11.62	2.09	21.5
2019**	96.90%	5.37	1.09	11.05	1.89	19.4
2020	89.10%	5.78	1.03	11.45	1.94	20.2
2021*	100.40%	4.74	0.83	8.98	1.41	15.96
2022	88.2%	5.44	0.85	10.10	1.03	17.42
2023	84.3	5.43	.97	10.40	1.39	18.19
2024	77.4	5.38	.96	10.64	1.36	18.34

*Revaluation Year ** Statistical Update

The 2024 equalization ratio is **estimated** to be 77.4% at the time of this printing.

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

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

Respectfully,
Susan Snide



PELHAM COMMUNITY TELEVISION 2024 Annual Report

Pelham Community Television

Department Head:
James Greenwood,
Cable Coordinator

6 Village Green
Pelham, NH 03076

Phone: (603) 635-8645

Email:
ptv@pelhamweb.com

Website:
www.pelhamweb.com/cable-ptv

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

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

PTV and its production team continue to provide public access media coverage of all Town, and School District official governmental meetings (except for sub-committees), Also including Town voting results, PHS Graduations, academic award ceremonies, school concerts, Memorial Day & fourth of July ceremonies, old home day, festival of trees, and much more. We also accept, schedule, and playback several productions and shows that are produced outside of PTV but Sponsored or submitted by Pelham residents. We also continue to provide equipment, materials, and expertise for the technical part of several theatre productions each year including lighting, microphones, speakers, video projection, and special effects.

In late 2023 the move to the new meeting room was moved up, the first meeting in the new room was the January 2, 2024, BOS meeting. This was interrupted in September so the Planning Department could use it while their space was remodeled. We expect to be using the new meeting room for BOS meeting on 12/17/24.

As part of the LIVE government meetings broadcasted on cable tv channels 6, 8 and 22 PTV also streams LIVE to YouTube channels, PTV8 for Town Meetings and PTV6 for School Meetings. We also work in conjunction with IT Director, Brian Demers, who provides Facebook coverage of Government meetings on the Town's Facebook Page.

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

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

The 2024 Town of Pelham Cable Department operating Budget was \$175,932.00. The funding for PTV and PEG access is funded entirely by receiving approx. 60% revenues/grants from franchise fees the town receives as outlined in the Franchise Agreement between the Town of Pelham, NH and Comcast.

Respectfully Submitted,
James B. Greenwood

Cable Coordinator

Production Team in 2024

Cable Coordinator: James Greenwood 26 years
Production Assistant: Linda Doherty 36 years

Camera Technicians:	Cole Drouin 6 th year	Robert Sauer 6 th year
	Kacey Mullen 3 rd year	Jacob Kasarjian 3 rd year
	Colin Dyer 3 rd year	Jenna Bailey 2 nd Year
	Philippe Jussaume 1 st Year	Jonathan Kamal 1 st Year
	Marina Habib 1 st Year	



Cemetery Department

Department Head:
Sean Cunningham,
Cemetery Director

Wendi Devlin, Secretary

45 Marsh Road
Pelham, NH 03076

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

Email:
scunningham@pelhamweb.com
wdevlin@pelhamweb.com

Website:
www.pelhamweb.com/
cemetery-department

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

Trustees:
Bobbie-Jo Trainor, Chair
Tim Kosik, Vice Chair
William Hayes, Jr., Secretary
Lance Ouellette, Trustee
Christopher Beaudry, Alternate

CEMETERY TRUSTEES 2024 Annual Report

To the Board of Selectmen and Residents of the Town of Pelham,
The Cemetery Board of Trustees would like to thank you for your support in 2024. We take great pride in the condition of our six cemetery properties in Pelham; and with the Director and Groundskeepers are committed to their maintenance and preservation. We are pleased that the columbarium will be ready for the townsfolk of Pelham in early 2025 as a new option for interment.

This year we have welcomed Andrew & Ava & Friends Charity Lemon-Aid who raised money to donate 50 U.S. Veteran grave markers, and Wreaths Across America. Both groups honored our veterans with their actions, and we look forward to these continued partnerships.

We are honored to serve the residents of Pelham and take great pride in the six cemetery properties we maintain. The department has been updating our online database of burials to aid in the location of graves and genealogy searches and hopes to have the database up to date by the end of 2025.

Cemeteries:

Atwood Cemetery, Peaceful Way
Center Cemetery, Old Bridge Street
Gibson Cemetery, Marsh Road
Gumpus Cemetery, Mammoth Road
Lyon Cemetery, Pulpit Rock Road
North Cemetery, Keys Hill Road

General Fund Income:

Total lots sold: 31 @40% (\$6,820)
Total full burials: 31 (\$19,600)
Total cremation burials: 47 (\$17,200)
Total lot markers installed: 11 (\$1,650)

Cemetery Maintenance Trust Fund:

Lots Sold: @60% (\$10,230)

Respectfully Submitted,

Bobbie-Jo Trainor, Chairman



FIRE DEPARTMENT 2024 Annual Report

Pelham Fire Department

Department Head:
Daniel Newman, Chief

36 Village Green
Pelham, NH 03076

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

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

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

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

It is with great pride and honor to present the 2024 Fire Department Annual Report. Proudly serving the community since 1924, the Pelham Fire Department celebrated its 100th Year Anniversary. In the ever-changing world in which we live in, it is comforting to know that this organization continues to stand ready to answer the call with unwavering commitment to Duty, Honor, and the Community just like our predecessors did. The Department is staffed by a Fire Chief, Deputy Chief (unfilled), an Office Manager, part-time Administrative Assistant, a Fire Inspector, Four Career Lieutenants (1 Paramedic, 3 Advanced Emergency Medical Technicians), One On-Call Lieutenant, 16 Career Firefighters (3 Paramedics, 13 Advanced Emergency Medical Technicians), 2 On-Call Firefighters.

During 2024 we experienced a 6% increase in emergency calls from 2023, coming in at over 1600 emergency calls. 29% of those calls were simultaneous, requiring our crews to split their efforts and on occasion call our mutual aid partners for resources to help mitigate the emergency. Coming in just over 69% of our call volume, it continues to be EMS/rescue in nature (including motor vehicle collisions) requiring a staffed ambulance among other apparatus. These calls run the gambit from simple injuries to rather highly complex medical issues. We continued to support our neighboring communities with mutual aid response when needed,

even having one of our members deploy to North Carolina as part of FEMA's Urban Search and Rescue team (MATF-1) in support of Hurricane Helene disaster recovery effort. There were two areas that saw a trending increase in occurrence over the year. First area was motor vehicle accidents with injury. These calls required all hands and, in some cases, required multiple ambulances to help in extricating, treating and transporting patients, and mitigating all the hazards. Speed and distracted driving played integral roles in these calls. Secondly, this fall season we saw an increase in outside fire-related emergencies. Dry conditions, low humidity, high winds, and human interaction appear to be the underlying cause of the increase. We anticipate spring to be very similar and are prepared to meet this challenge. Over all our Firefighters have done an outstanding job answering the call in 2024.

It does not go unnoticed the amount construction taking place throughout the town. Whether it be new construction or renovations, our fire inspection/administration team have been kept busy throughout the year with processing permits, plans reviews, and performing inspections (363 to be exact). Our department has processed over \$11,000 for permits and over \$360,000 for ambulance fees that help support the town and offset costs. Tied closely to inspections, our prevention/education has been busy with several events throughout the year. With Fireworks on the Green in late June for the July 4th celebration, Pelham Old Home Day, National Night Out, our 100th Year Open House, The Horribles Parade, and Yuletide, we have had the opportunity to interact with hundreds of our citizens. In October during Fire Prevention month, not only were we able to visit some of our schools but the whole 7th grade science class came to visit and learn about hydraulics and how an engine pump works. Every interaction with the public is our opportunity to showcase who we are and what we do, and the firefighters make the most of every encounter.



This year also brought some innovation to the Fire Department as well. We were able to purchase two full sets of battery-operated tools, spreaders and cutters (you know them as the Jaws of Life). Outfitting both Engine 1 and our rescue pumper Engine 4. The purchase of these tools replaces the department's 20-year-old hydraulic ones and has enabled us to work in a more manageable and efficient capacity due to less noise and no hydraulic tether to the apparatus allowing for a safer environment to work in. Also, this year our new forest fire truck arrived. This forestry is a F550 Supercab 4x4 with a 450-gallon water tank, associated hand tools, and higher wheelbase clearance which will allow us to get closer to fires in the woods with more water and affect a quicker knock down. We look forward to putting this in service in the upcoming brush season. Coupled closely



with the new equipment is training, not only on this equipment but our fundamentals as well. Our Training Officer has sent out monthly training which focuses on our basic firefighting tasks and survival. Each Firefighter conducted 228 hours of in-house training, and our Officers conduct an additional 12 hours on top of that. Outside of the department our members have taken advantage of the numerous offerings from the Fire Academy. Firefighters attended and obtained certifications in several different disciplines like Fire Inspector, Fire Instructor, Difficult Airway Management, and K9 Medical Care for our working dog partners. Our Firefighters are committed to providing the citizens of this town with the best service possible.

As we look to the future, we embrace our past 100 years and seek out the most efficient and fiscally responsible ways to deliver the highest caliber care to the citizens of Pelham. To accomplish this we will embrace education, training, planning, and technology. We will address our recruiting, and retention needs to fit what is right for our town. In closing we would like to leave you with two thoughts. First, working smoke detectors save lives and secondly, we would like to remind everyone to slow down, minimize distractions, and arrive alive in 2025!

Respectfully Submitted,

Dan Newman
Fire Chief
Pelham Fire Department

PELHAM FIRE DEPARTMENT 2024 ROSTER

Daniel Newman Fire Chief

John Hodge, Firefighter / Inspector
Lisa Owens, Office Manager
Gail McCauley, Administrative Assistant

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

FIREFIGHTERS

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

Resigned from the Fire Department in 2024:

Jameson Ayotte
Shaun Hamilton



Incident Type Report (Summary)

Londonderry Fire Department

Date Range: From 1/1/2024 to 12/31/2024

Agency: Pelham Fire Department

Company: All Companies

Incident Type	Count	Pct of Incidents	Total Est Loss	Total Est Loss
1 Fire				
100 Fire, other	1	0.06%	\$0	0.00%
111 Building fire	12	0.76%	\$4,000	23.53%
113 Cooking fire, confined to container	2	0.13%	\$2,000	11.76%
114 Chimney or flue fire, confined to chimney or flue	1	0.06%	\$0	0.00%
116 Fuel burner/boiler malfunction, fire confined	1	0.06%	\$0	0.00%
130 Mobile property (vehicle) fire, other	2	0.13%	\$10,000	58.82%
131 Passenger vehicle fire	2	0.13%	\$0	0.00%
138 Off-road vehicle or heavy equipment fire	3	0.19%	\$0	0.00%
140 Natural vegetation fire, other	5	0.31%	\$1,000	5.88%
142 Brush or brush-and-grass mixture fire	13	0.82%	\$0	0.00%
150 Outside rubbish fire, other	1	0.06%	\$0	0.00%
154 Dumpster or other outside trash receptacle fire	2	0.13%	\$0	0.00%
162 Outside equipment fire	1	0.06%	\$0	0.00%
Totals	46	2.90%	\$17,000	100.00%
2 Overpressure Rupture, Explosion, Overheat(no fire)				
200 Overpressure rupture, explosion, overheat other	1	0.06%	\$0	0.00%
242 Blasting agent explosion (no fire)	4	0.25%	\$0	0.00%
Totals	5	0.31%	\$0	0.00%
3 Rescue & Emergency Medical Service Incident				
300 Rescue, EMS incident, other	16	1.01%	\$0	0.00%
321 EMS call, excluding vehicle accident with injury	1,013	63.79%	\$0	0.00%
322 Motor vehicle accident with injuries	63	3.97%	\$0	0.00%
324 Motor vehicle accident with no injuries.	23	1.45%	\$0	0.00%
331 Lock-in (if lock out , use 511)	1	0.06%	\$0	0.00%
353 Removal of victim(s) from stalled elevator	1	0.06%	\$0	0.00%
362 Ice rescue	1	0.06%	\$0	0.00%
381 Rescue or EMS standby	1	0.06%	\$0	0.00%
Totals	1,119	70.47%	\$0	0.00%
4 Hazardous Condition (No Fire)				
400 Hazardous condition, other	1	0.06%	\$0	0.00%
410 Combustible/flammable gas/liquid condition, other	1	0.06%	\$0	0.00%
411 Gasoline or other flammable liquid spill	2	0.13%	\$0	0.00%
412 Gas leak (natural gas or LPG)	13	0.82%	\$0	0.00%
424 Carbon monoxide incident	14	0.88%	\$0	0.00%
440 Electrical wiring/equipment problem, other	5	0.31%	\$0	0.00%
441 Heat from short circuit (wiring), defective/worn	2	0.13%	\$0	0.00%
442 Overheated motor	1	0.06%	\$0	0.00%
444 Power line down	22	1.39%	\$0	0.00%
445 Arcing, shorted electrical equipment	7	0.44%	\$0	0.00%
451 Biological hazard, confirmed or suspected	2	0.13%	\$0	0.00%
462 Aircraft standby	2	0.13%	\$0	0.00%
Totals	72	4.53%	\$0	0.00%
5 Service Call				
500 Service Call, other	37	2.33%	\$0	0.00%
511 Lock-out	7	0.44%	\$0	0.00%
520 Water problem, other	6	0.38%	\$0	0.00%
521 Water evacuation	3	0.19%	\$0	0.00%
522 Water or steam leak	2	0.13%	\$0	0.00%



Incident Type Report (Summary)

Londonderry Fire Department

Date Range: From 1/1/2024 to 12/31/2024

Agency: Pelham Fire Department

Company: All Companies

Incident Type	Count	Pct of Incidents	Total Est Loss	Total Est Loss
531 Smoke or odor removal	1	0.06%	\$0	0.00%
542 Animal rescue	1	0.06%	\$0	0.00%
550 Public service assistance, other	3	0.19%	\$0	0.00%
551 Assist police or other governmental agency	1	0.06%	\$0	0.00%
553 Public service	5	0.31%	\$0	0.00%
554 Assist invalid	4	0.25%	\$0	0.00%
561 Unauthorized burning	26	1.64%	\$0	0.00%
571 Cover assignment, standby, moveup	24	1.51%	\$0	0.00%
Totals	120	7.56%	\$0	0.00%
6 Good Intent Call				
600 Good intent call, other	8	0.50%	\$0	0.00%
611 Dispatched & canceled en route	26	1.64%	\$0	0.00%
622 No incident found on arrival at dispatch address	5	0.31%	\$0	0.00%
631 Authorized controlled burning	15	0.94%	\$0	0.00%
651 Smoke scare, odor of smoke	13	0.82%	\$0	0.00%
671 HazMat release investigation w/no HazMat	5	0.31%	\$0	0.00%
Totals	72	4.53%	\$0	0.00%
7 False Alarm & False Call				
700 False alarm or false call, other	6	0.38%	\$0	0.00%
730 System malfunction, other	2	0.13%	\$0	0.00%
733 Smoke detector activation due to malfunction	9	0.57%	\$0	0.00%
735 Alarm system sounded due to malfunction	7	0.44%	\$0	0.00%
736 CO detector activation due to malfunction	6	0.38%	\$0	0.00%
740 Unintentional transmission of alarm, other	10	0.63%	\$0	0.00%
742 Extinguishing system activation	1	0.06%	\$0	0.00%
743 Smoke detector activation, no fire - unintentional	10	0.63%	\$0	0.00%
744 Detector activation, no fire - unintentional	3	0.19%	\$0	0.00%
745 Alarm system activation, no fire - unintentional	78	4.91%	\$0	0.00%
746 Carbon monoxide detector activation, no CO	21	1.32%	\$0	0.00%
Totals	153	9.63%	\$0	0.00%
8 Severe Weather & Natural Disaster				
Totals	0	0.00%	\$0	0.00%
9 Special Incident Type				
900 Special type of incident, other	1	0.06%	\$0	0.00%
Totals	1	0.06%	\$0	0.00%
Totals	1,588		\$17,000	



Report of Forest Fire Warden and State Forest Ranger

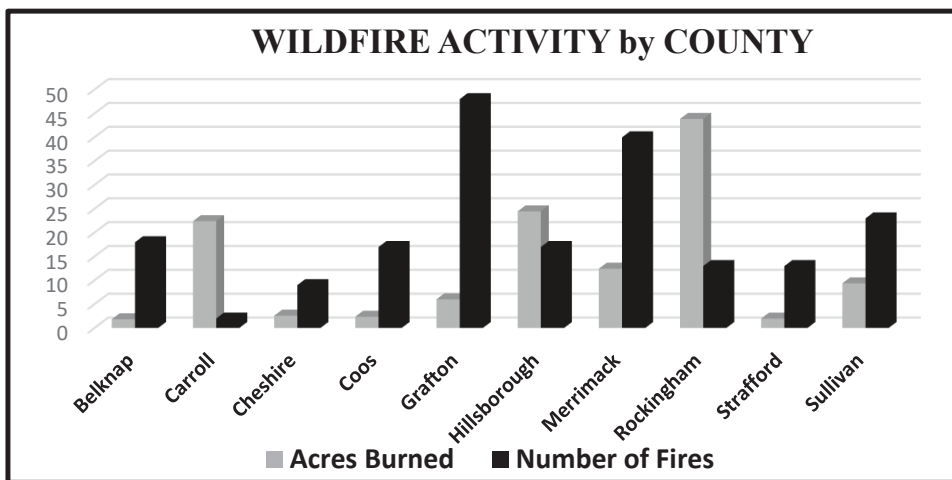
In 2024, New Hampshire experienced an average spring wildfire season which included a 20-acre fire in Effingham in late April. Conditions remained wet enough throughout most of the summer to keep fire occurrence low. However, the fall conditions experienced throughout the northeast were higher than normal as drought conditions set in, keeping state and local firefighters very busy. The week before Thanksgiving found firefighters and forest rangers spending 3 days in an effort to extinguish a 21-acre fire in Exeter. State resources also responded to Connecticut, Massachusetts and Vermont to assist with large fires which occurred in the fall.

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. In 2024, New Hampshire properties within the Wildland Urban Interface were impacted, with 37 structures threatened and 4 destroyed by wildfires. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state’s Forest Rangers by being fire wise and fire safe! We ask everyone to remember Smokey’s message about personal responsibility and follow his ABC’s: **Always Be Careful** with fire. If you start a fire, put it out when you are done. **“Remember, Only You Can Prevent Wildfires!”**

As we prepare for the 2025 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 or using the QR code. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire’s forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdf.l.dncr.nh.gov. For up-to-date information, follow us on X and Instagram: [@NHForestRangers](https://www.instagram.com/NHForestRangers)



2024 WILDLAND FIRE STATISTICS



(All fires reported as of December 01, 2024)

Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2024	123	125	77
2023	99	64.5	42
2022	59	203	48
2021	66	86	96
2020	113	89	165

*Unpermitted fires which escape control are considered Wildfires.

CAUSES of FIRES REPORTED

Fireworks	Firearm & explosives use	Undetermined	Recreation & ceremony	Debris & open burning	Natural	Other causes	Power generation, transmission, distribution	Smoking	Arson	Misuse of fire by a minor	Equipment & vehicle use
1	2	29	13	108	7	10	9	5	7	2	7



2024 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 (the “District”) membership is comprised of 15 communities, covering approximately 360 square miles with a population of over 198,000 residents. 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 2024 operating budget for the District was \$174,219.00. Additionally, in 2024 the District applied for and received federal grants for equipment, training, and operational expenses totaling \$124,212.00. These grant awards included funding for equipment including radiological monitoring devices, confined space rescue equipment, damaged lithium-ion battery containment and disposal supplies, portable radios, detection instruments and sensors as well as numerous training programs for team members. The Fire Chiefs from each member community make-up the Operations Committee of the District. The Operations Committee is overseen by a Board of Directors consisting of elected representatives from each community. It is the Board of Directors who approves the budget and any changes to the bylaws of the District. The Executive Board of the Operations Committee, which consists of the Chairman, Vice-Chairman, Treasurer, Technical Team Liaison, and one Member-at-Large, manages the operations of the District within the approved budget.

The District has a part-time District Administrator who manages the administrative and several operating functions of the District, including but not limited to, grants management, budgeting, 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 providing office and meeting space for the District Administrator. In addition, the District is able to utilize this 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 manage a variety of Weapons of Mass Destruction (WMD) and radiological scenarios. The team maintains a host of specialized detection and response equipment to deal with chemical and environmental emergencies.

The Emergency Response Team is made up of 31 members drawn from the ranks of the fire departments within the District. The Team consists of six Technician Team Leaders, 23 Hazardous Materials Technicians, and three Communication/Technology Specialists. In addition to these personnel, the team also includes an industrial chemist from a local industry.

District Resources

The District’s response resources include HazMat 1 which is the primary response vehicle and carries chemical detection and identification instruments, containment supplies, plugging, patching and intervention supplies, communication equipment, computer based and other chemical reference guides as well as chemical protective equipment. The Team’s other vehicles consist of a 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, a Gator UTV and an SUV command vehicle. The Mobile Command Support Unit is a self-contained, climate controlled mobile communications, research and command post with multiple video monitoring capabilities. This vehicle is available to all member communities and associated public safety agencies for any type of longer-term incident where a command and control facility is required.

In 2024, through a generous donation from one of its member communities, the District was able to acquire its own drone (UAV) for aerial incident surveillance, data collection and chemical monitoring. This donation provided the District with advanced capabilities in search and rescue, incident assessment and it is available to assist member communities with any incident where this functionality is required. The District presently has four federally-licensed UAV operators available.

The Command Support Unit, HazMat 1 along with the Technician Trailer, Gator and SUV are housed in our Windham facility, while spill trailers are located in Derry, Litchfield and Sandown allowing for rapid deployment throughout the District. The Foam Trailer is housed by Salem Fire, the Operations Trailer is housed by Hooksett Fire and the Air Supply trailer is housed at Plaistow Fire. Activation of the team is made at the request of the local Incident Commander through the Derry Fire Department Dispatch Center.

The Rehab truck which serves as a firefighter rehabilitation unit is also housed at our Windham facility. This unit is available to our member departments and is equipped with refrigerated cases of water and sports drinks and can serve hot beverages and prepackaged snacks. 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 late 2024, the District received a generous donation of a low mileage, 2014 custom-built Ford Rehab and Air Supply vehicle from an affiliated New Hampshire public safety organization. This vehicle was acquired with federal funding and originally had a purchase price of nearly \$360,000.00 This self-contained vehicle has the ability to refill multiple breathing apparatus air cylinders on scene as well as providing a climate-controlled environment for firefighters and other emergency personnel to seek rehab services. Our present 2001 Rehab vehicle does not have such advanced capabilities and will be repurposed during the first quarter of 2025.

Response Team Training

The Emergency Response Team members have completed approximately 900 hours of training this calendar year. This training consisted of in-person training programs covering hazardous materials transportation scenarios, Palmtop Emergency Action for Chemicals (PEAC) incident software utilization, hazardous materials simulation and detection equipment reviews, product transfer techniques, chemical protective clothing dexterity drills, spill neutralization methods, personnel and victim decontamination methodologies, waterway protection and booming, comprehensive air monitoring equipment review and leak control techniques, as well as a full-scale response drill in conjunction with a neighboring New Hampshire HazMat team at a large in-state industrial site with multiple chemical hazards. Six Team Leaders attended the International Association of Fire Chiefs HazMat conference in Baltimore, Maryland utilizing federal grant funding. During 2024, the annual New Hampshire HazMat Conference provided 22 Team members with nationally recognized speakers and subject matter experts discussing topics such as emerging trends in HazMat incident management including EV battery incidents and mitigation among others.

Emergency Responses

In calendar year 2024, the Hazardous Materials Team responded to 34 incidents. These included a significant fire and subsequent large spill of heating oil from a business, an aircraft crash with leaking fuel which was impinging on wetlands and multiple spill trailer responses for hydrocarbon fuel spills from motor vehicle crashes, leaking home oil tanks and other hazardous materials spills. Other responses included flammable liquids emergencies, identifying unknown or suspicious substances, as well as requests for technical assistance for member fire departments where a Response Team Leader provided consultation on the handling of an incident.

The Rehab team responded to ten incidents including fire scenes and large-scale training events.

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



Health Officer

Department Head:
Chris Hopkinson, Health Officer

Paul Zarnowski, Deputy
Health Officer

6 Village Green
Pelham, NH 03076

Phone: (603) 635-8233

Fax: (603) 635 8274

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

Important Information:

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

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

HEALTH OFFICER 2024 Annual Report

The health department consists of the healthy officer and deputy health officer. Their roles involve enforcing public health laws, local ordinances and being a contact for local area concerns. They field local complaints, conduct inspections/ field investigations for public health nuisances and act as a liaison between the NH DHHS and local town leadership. They monitor emerging trends and provide community health-based education and guidance when needed. They collaborate with regional and statewide agencies and officials to facilitate best practices.

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

The health officer worked with NHDES to monitor the water quality in our lakes and ponds to ensure there were no public health concerns with their use. They investigated complaints related to sanitation, food service, water quality, etc.

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

Respectfully,

Chris Hopkinson



HIGHWAY DEPARTMENT 2024 Annual Report

Highway Department

Department Head:
James Hoffman, Highway Director

Craig Hoffman, Foreman

Rhonda Whittier,
Office Manager

33 Newcomb Field Parkway
Pelham, NH 03076

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

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

Website:
www.pelhamweb.com/
highway-department

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

Important Information:

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

To the Board of Selectmen and Residents of Pelham:

The Highway Department plows sand and salts approximately 115 miles of Town-owned roads. In addition, we are also responsible for plowing, sanding, and salting the Town parks, all the Town building parking lots, and the general maintenance of all Town roads. The Highway Department does sand and salt the Fire Department and the Transfer Station/Recycling Center's lots.

Our salt shed got a new roof.

We've cleaned over 1,600 catch basins in 2024.

Roads Paved:

A portion of Garland, Tallant, Turtle Crossing and Castle Hill were paved while a complete road paving was done on Poplar Hill. Continental Paving, Inc., was awarded these projects. A portion of Foreman Lane was paved in conjunction with new construction of the cul-de-sac with New England Paving doing the work.

Roads Crack Sealed:

End of Dutton Road from under powerlines where pavement changes to the state line, Livingston Road from Atwood Road to Highland, Ledge Road from Old Gage Hill to Old Gage Hill. Superior Sealcoat was the awarded company.

Road Line Painting: Completed by K5 Corporation.

Roads Swept in April/May: Continental Paving, Inc.

Roads Accepted: Trolley Lane in late December.

We would like to welcome Jose Leon Lopez, from Derry, NH, Michael Boutin, from Salem, NH and Michael Goncalves, from Salem, NH, to our team.

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

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

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

Kosik Terrace Reconstruction: This was completed by Continental Paving, Inc., in October.

Culvert Pipe Replacement: Simpson Road was completed in February and Foreman Lane in November.

The Merriam Conservation parking lot was constructed by our Highway Crew, "The All Persons Trail".

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

Respectfully submitted,

James Hoffman
Highway Director



Parks & Recreation Hobbs Community Center

Department Head:
Brian Johnson,
Parks and Recreation Director

Janine Cabral,
Recreation Program Manager

Hobbs Community Center:
Susan Boucher, Office Manager

6 Village Green
Pelham, NH 03076

P& R Phone: (603) 635-2721
Fax: (603) 508-3094

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

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

[www.pelhamweb.com/
hobbs-community-center](http://www.pelhamweb.com/hobbs-community-center)

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

Important Information:

Please visit our websites
shown above to see the many
programs we offer.

PARKS AND RECREATION / HOBBS COMMUNITY CENTER 2024 Annual Report

This Year's Highlights

- Muldoon Park Playground Swings Updated
- Lyons Park Basketball Courts repaved
- 8U Lady Outlaws Win State Championship
- Hobbs Community Center Happenings

2024 was the first full year with the combined departments of Parks and Recreation and the Hobbs Community Center. The transition was seamless, allowing the departments to share resources and staff.

2024 Park Improvements

The Muldoon Playground is in need of a renovation. We decided to start with replacing and upgrading the swings. The existing swings were removed, and new swing bays and swings were installed. We updated the swings with newer technology and more inclusive pieces. We did not want to ask the taxpayers for the money needed, but rather raise the funds on our own. A big thank you to the following groups and businesses that donated money towards this project: Pelham Council on Aging – Pelham Community Coalition – Pelham Community Spirit – RGA Tire and Automotive Repair – Woody's Auto Repair and Towing - American Legion Pelham Post 100 – Pelham Post 10722 VFW and Auxiliary – Pelham Baseball – Pelham Outlaws Lacrosse – Pelham Razorbacks.



Pelham 8U Lady Outlaws 2024 NH 8U State Champs!

The Lyons Park Basketball Courts have reached the end of their life. We have had the cracks repaired several years ago and it was time to start over. The Pelham BOS approved the use of ARPA funds for the project. This way there would be no impact to the taxpayer. The bid was awarded to Continental Paving. They tore up the existing pavement, grinded up the asphalt and used it for a solid base. They then laid down the new asphalt. A big thank you to Tim Zelonis for his help with coordinating this project.

Pelham 8U Lady Outlaws knock off Nashua in title game to win NH State Championship.

The Hobbs Community Center is a place where friends gather. We offer several classes to keep our aging generation up and active. Whether it be a stretching class, line dancing, or cardio drumming, we can find something that will peak your interest and get you moving. The center also offers many celebratory events such as Mardi Gras, Cinco de Mayo, summer cook outs,



and a summer luncheon music series. The HCC has many activities such as trivia, corn hole, and card games. 2024 saw the creation of the Pelham 45's team, which traveled to the Salem Senior Center to take on their team in a friendly competition. Please stop by and check out what the HCC has to offer.

Our website, www.pelhamweb.com/recreation continues to be the best source for information on all our programs, as well as photos and videos. As noted, we do our best to keep it up-to-date and informative. We have online software (Rec Desk) that any participant may use to register for our programs. Hobbs Community Center offers a bi-monthly newsletter as well as a calendar of events that is published in the Evergreen monthly newspaper. We are pleased to have anyone stop by the office with inquiries or discussions and to accept calls or emails. Parks and Recreation office hours are Monday-Friday, 8 am to 4 pm, in the Pelham Municipal Building. Hobbs Community Center is located at 8 Nashua Rd and is open Mon-Fri 8-4PM.

Much appreciation and gratitude to all our many volunteers and our paid staff who made 2024 a wonderful successful year for Pelham Parks and Recreation and the Hobbs Community Center. Many of our programs are dependent on these efforts and goodwill of volunteers, and they are always immensely appreciated. Our plans are to continue to look forward to adding more diversified programming and upgrading facilities in the coming year. We look forward to another terrific year in 2025.

Our best wishes to all our families!

Parks and Recreation / Hobbs Community Center Staff



Planning Department

Department Head:
Jennifer Beauregard, Planning
Director/Zoning Administrator

Planning Assistant:
Kerry Karalekas

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

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

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

Additional Resource:

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

PLANNING DEPARTMENT 2024 Annual Report

The Planning Department’s primary function is to aid and provide direction to property owners, residents, elected or appointed officials, developers, and others regarding the development and use of land. We assist in the creation and amendments of Zoning and Land Use Regulations, which are enforced through this department. The department also addresses a variety of inquiries related to zoning regulations, potential new developments, and code requirements.

2024 was a significant year for the Town of Pelham. The long-anticipated **Master Plan** was completed and adopted after nearly two years of diligent work by the Master Plan Subcommittee, the Planning Board, and the community. This monumental effort, titled “*Our Pelham / Our Plan*,” provides a vision of Pelham’s future and a roadmap to achieve it, authorized by NHRSA 674:2. The collaborative process included input from consultants, Resilience Land Use & Design, LLC, and numerous community engagement efforts. You can find this document on the Pelham Website at <https://www.pelhamweb.com/master-plan-subcommittee>.

In other developments, the **Planning Department’s office space was renovated** in a project completed in under three months. The temporary relocation of our department was well worth it, as the new space will better serve our staff and the public. We are pleased to announce that we have officially moved back into our updated office. We encourage you to visit and check out the new space!

Sadly, this year also saw the loss of **Paddy Culbert**, a dedicated member of the Planning Board who served the Town of Pelham for over 30 years. Paddy’s unwavering commitment to the community and extensive contributions to land use planning in Pelham leave a lasting legacy. He will be deeply missed by all who had the privilege of working alongside him.

Our office continued to evolve in other ways as well. We made progress on the implementation of our new computer software system to streamline the permitting process. The system, which includes modules for Permitting, Planning & Zoning, and Code Enforcement, will launch its online public portal soon, enabling greater transparency and accessibility for our residents.

The exceptional work of our team ensures the department operates efficiently and continues to deliver excellent service. Kerry Karalekas, Heidi Zagorski and Jeannette Midgley provide a high level of service to the public with professionalism and dedication. Additionally, Roland Soucy (Building/Plumbing Inspector), Tim Zelonis (Electrical Inspector), John Lozowski (Code Compliance Official), and Dena Hoffman (Environmental Regulations Compliance Specialist) all play vital roles in keeping our operations running smoothly.

It remains a privilege to serve the Town of Pelham. I would like to extend my gratitude to Town Administrator Joe Roark, Selectmen Administrative Assistant Melissa Binette, the Board of Selectmen, Planning Board, Zoning Board, and Budget Committee for their continued support. I look forward to seeing what 2025 has in store!

Respectfully submitted,

Jenn Beauregard
Planning Director



**BUILDING DEPARTMENT
REPORT**

STATISTICS OF 2024 BUILDING PERMITS & REVENUE	
Commercial (New Building)	6
Commercial (Foundation)	1
Commercial (Addition, Alteration, Renovation, Relocation)	8
Municipal (Addition, Alteration, Renovation)	7
Single-Family Dwellings	35
Single-Family Replacements	1
Convert Single-Family to Duplex	0
Duplex	8
Multi-Family (Three or More Families)	0
Elderly Housing/Senior Units	5
Accessory Dwelling Units (Attached or Within)	7
Accessory Dwelling Units (Detached within Existing Structure)	0
Accessory Dwelling Units (Detached within New Structure)	4
Foundations	67
Porch/Deck	63
Additions/Alterations	61
Garages / Bams	19
Septic (New Septic Systems, Repairs, Test Pit Inspections, Plan Reviews)	104
Signs	15
Pools	34
Sheds	40
Solar Arrays	70
Wells	32
Gas Inserts, Wood & Pellet Stoves	17
Certificates of Occupancy (Commercial)	14
Temporary Tent (Outdoor Seating)	2
Miscellaneous; includes repairs, permit renewals, chimneys, porticos, fireplaces, carports, gazebos, greenhouses, razing of buildings and demolitions	109
Total Building Permits Issued	729
Total Electrical Permits Issued	518
Total Plumbing and Gas Permits Issued	280
Total Inspections conducted by the Building/Plumbing Inspector	1,149
Total Inspections conducted by the Electrical Inspector	768
Building Permit Fees Collected	\$59,751.57
Fines Collected	\$846.50
Electrical Permit Fees Collected	\$22,055.00
Plumbing/Propane Fees Collected	\$9,625.00
Septic Fees Collected	\$24,175.00
Reinspection & Commercial Inspection Fees Collected	\$6,550.00
Conservation Signs	\$32.00
Copy Fees Collected	\$251.00
Board of Adjustment Application Fees Collected	\$1,175.00
Board of Adjustment Advertising Fees Collected	\$825.00
Planning Board Application Fees Collected	\$5,205.85
TOTAL REVENUES COLLECTED	\$130,491.92
Sherburne/Mammoth Road Intersection Improvement Fund	\$0.00
High School Impact Fees Collected	\$64,034.67
Total Impact/Exaction Fees Collected (Note: Impact Fees are not counted as revenue)	\$64,034.67

STATISTICS OF 2024 CODE COMPLIANCE CASES		
Case Type	Total Investigated	Open*
Wetland Conservation Districe Violations / Inquiries	38	1
Illegal Business Complaints	18	3
Site Plan Violations	15	0
Building without Permits	24	0
Signs Complaints	29	1
Other complaints / Inquiries	78	5
TOTAL CASES INVESTIGATED	202	10

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



NASHUA REGIONAL PLANNING COMMISSION 2024 Annual Report — Town of Pelham, NH

The Nashua Regional Planning Commission (NRPC) serves 13 communities in southern New Hampshire including Amherst, Brookline, Hollis, Hudson, Litchfield, Lyndeborough, Mason, Merrimack, Milford, Mont Vernon, Nashua, Pelham, and Wilton. NRPC provides its member communities with comprehensive planning services addressing transportation, environmental, land use, and regional planning issues as well as offering mapping and data services that utilize the latest technologies.

Highlights of 2024 regional initiatives of benefit to all NRPC communities include:

Brownfields Assessment Program: NRPC’s Brownfields Assessment program provides funding to conduct environmental assessments on sites with known or suspected contamination to safeguard public health and encourage the redevelopment of sites into economically viable uses. Through funding from the EPA, NRPC can cover 100% of the cost of conducting environmental assessments, testing, and reuse planning on qualifying sites. Since the initiation of the current funding round in October of 2022, assessment work has been conducted on several properties including sites in Merrimack, Milford, and Nashua.

FY24 NRPC Revenue Sources	
Special Services & Misc. Revenue	0%
Local Contracts	9%
State of NH Grants	2%
Local Dues	8%
Federal Grants	9%
HHW Program Support	11%
Federal Transportation Funds	60%
	100%

Complete Streets: NRPC collaborates with communities throughout the region that are working to develop local bicycle and pedestrian infrastructure, complete streets, and multi-use trail projects. Activities in 2024 included helping communities pursue grant funding and the bicycle and pedestrian counting program.

Greater Boston Climate Action Plan: NRPC, with the Metropolitan Area Planning Council as the lead organization, received an EPA Climate Pollution Reduction Grant (CPRG) award to partner with other RPCs to create a climate action plan for the Greater Boston metro region- including 167 communities in eastern MA and southern NH. In 2024, NRPC coordinated with NHDES and NH Listens to hold a listening session to identify priorities for reducing air pollution, which informed the completed Priority Climate Action Plan. The Comprehensive Climate Action Plan will be completed in 2025.

Greater Nashua Regional Coordination Council for Community Transportation (RCC7): RCC7 works to leverage the efforts and resources of many organizations and individuals to work collaboratively on coordinated strategies to improve community transportation services for all residents in need of assistance. Some RCC7 activities in 2024 included continued collaboration with the Statewide Coordination Council (SCC) and continued support of the regional transportation providers. Since establishing a Regional Mobility Manager position, 470 requests for transportation assistance have been processed and 366 outreach events have occurred. For more information, please contact Donna Marceau at donnam@nashuarpc.org or call (603) 417-6571.

Household Hazardous Waste (HHW) Collection: On behalf of the Nashua Region Solid Waste Management District (NRSWMD), NRPC held six HHW Collection events in 2024: 5 in Nashua and 1 in Milford. The events are held for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. In 2024, the District collected 121,604 pounds of waste from over 1,760 households.

Locally Coordinated Transportation Plan: NRPC is currently updating the Locally Coordinated Transportation Plan for the Greater Nashua/Souhegan Valley region which assesses community transportation in the region. NRPC has completed and analyzed surveys that will help inform the plan. NRPC has also completed demographic data collection for the plan.

Nashua MPO Transportation Project Planning Process: As the transportation policy-making organization for the region, the MPO administers the federal transportation process to acquire and spend



federal money on transportation improvements in the NRPC region. In 2024, NRPC worked with communities to identify bicycle, pedestrian, transit, bridge, and highway improvement projects for funding through the state's Ten-Year Transportation Improvement Program. Additionally, the MPO maintains the FY2023-26 Transportation Improvement Program (TIP) and the FY2023-50 Metropolitan (long-range) Transportation Plan (MTP). The TIP and the MTP are the primary transportation planning documents that are required by the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA). **The TIP** is a four-year work program that lists all regionally significant and federally funded projects, as required by federal transportation legislation. The TIP contains an agreed-upon list of specific transportation improvement projects and associated financial information for the Nashua Regional Planning Commission (NRPC) Metropolitan Planning Organization (MPO). **The MTP** is a comprehensive, multimodal "blueprint" for transportation systems and services aimed at both meeting mobility needs and improving the overall quality of life of residents in the region through the next 20+ years.

Nashua Regional Planning Commission Foundation: The NRPC Foundation combines financial resources with NRPC's expertise to support land use planning, transportation, economic development, information technology, public health, protection of natural resources, arts and culture, and community education for the benefit of the NRPC service area. The Foundation increased its activity in 2024 to help carry out its mission to support the work of NRPC. Most notably, the Foundation applied for and was awarded a grant to increase wheelchair-accessible transportation to elderly, disabled individuals in the region.

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 virtual meeting host for the Coalition's monthly meetings.

Regional Plan: Per NH RSA 36:45 it is the RPC's duty to prepare a comprehensive master plan for the development of the region. The existing regional plan was adopted in 2014. In 2024, NRPC was awarded funds to update the regional plan with a large focus on integrating the Regional Housing Needs Assessment that was adopted in 2023. This initiative will continue through 2025.

In addition to regional initiatives, NRPC provides comprehensive transportation, land use, environmental, and economic development planning services and delivers extensive mapping and data assistance. As an NRPC member, the Town of Pelham accessed a wide range of benefits in 2024. Some of these are highlighted below.

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

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 2024: **\$2,155.**

Online GIS Parcel Viewer: NRPC hosts MapGeo, the Town's GIS property viewer nrpcnh.mapgeo.io. Pelham's Total Cost Savings in 2024: **\$4,500.**

Hazard Mitigation Plan: NRPC worked with Pelham's Hazard Mitigation team to complete an update to the Town's Hazard Mitigation Plan. The Federal Emergency Management Agency (FEMA) requires that municipalities update their hazard mitigation plans every 5 years to maintain eligibility for federal mitigation grants. The 2024 update identified critical facilities and areas of concern throughout Pelham, analyzed potential natural hazards and risks to these facilities, and prioritized mitigation measures to address the hazards.



Household Hazardous Waste (HHW) Collection: <https://nashuarpc.link/HHW-info>. NRPC held six HHW Collection events in 2024 for residents to properly dispose of hazardous household products. **57 Pelham households** participated in these events.

Snowmobile Trails: NRPC worked with Pelham’s Trails Committee to begin updating GIS data of snowmobile trails.

RCC7 Community Transportation: Seven calls for transportation assistance were received by the Regional Mobility Manager. These calls included help for medical appointments, work transportation, and all needs. The RMM visited Pelham Senior Housing on May 30th, 2024 informing residents of the services available to the residents of the Town of Pelham.

Tax Mapping: NRPC also maintains Pelham’s legally required tax maps: nashuarpc.org/PelTaxMap. Pelham’s estimated **annual cost savings: \$4,500**.

Traffic Counts: NRPC conducted 10 traffic counts as part of the Highway Performance Monitoring System (HPMS) on behalf of NHDOT in the Town of Pelham.

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

NRPC Commissioners: Jaie Bergeron, Heather Corbett, Jeff Gowan,
Transportation Technical Advisory Committee Members: Jennifer Beauregard, Kerry Karalekas
Nashua Regional Solid Waste Management District Representatives: Robert Long, Rhonda Whittier

Nashua Regional Planning Commission Staff

Administration

Jay Minkarah, Executive Director
Kate Lafond, Assistant Director
Nicole Kingsbury, Finance & Benefits Admin.
Kathy Kirby, Admin./Communications Assistant

Land Use Team

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

GIS Team

Sara Siskavich, GIS Manager
Ryan Friedman, Senior GIS Planner
Tyrel Borowitz, GIS Analyst
Emilie Pray, GIS Technician

Transportation Team

Matt Waitkins, MPO Coordinator
Donna Marceau, Regional Mobility Manager
Ned Connell, Senior Planner
Ed Bromage, Travel Demand Modeler

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

Pelham FY25 Dues: \$11,572.00

Respectfully Submitted – Jay Minkarah, Executive Director



**POLICE DEPARTMENT
2024 Annual Report**

Police Department

Department Head:
Anne Perriello, Chief

Brian Barbato, Lieutenant

14 Village Green
Pelham, NH 03076

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

Website:
www.pelhampolice.com

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

Important Contact Information:

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

Follow us on Twitter
@pelhamnhpolice

Or follow us on Facebook and
Instagram!

To the Honorable Select Board and the Citizens of Pelham,

The Pelham Police Department would like to extend our sincere gratitude for the ongoing support and collaboration we receive from the community and town officials. Our commitment to providing exceptional police service remains strong, guided by best practices that are recognized nationally, and validated through our third reaccreditation award with CALEA, The Commission on Accreditation for Law Enforcement Agencies.

As we begin the new year, we set goals and objectives for the department, which are then broken down into measurable targets for each division. These goals drive our efforts to ensure we work effectively towards continuous improvement. These improvements come in many forms.



We were blessed with the support of the Board of Selectmen for approving the funding for the construction of a new animal control shelter and to expand the interior of the police department with the use of the American Rescue Plan funding through Covid Relief. These projects



had no tax impact on the citizens. The new animal control shelter, located directly behind the police department, is state of the art. We have provided public tours, allowing the community to see firsthand how the federal funding has been used. This has provided us with a safe and comfortable environment to shelter animals in need and crisis. We are truly grateful for this.

The expansion of the police department has also had significant benefits. The development allowed for the expansion of the evidence storage room, improved recordkeeping through a secured area for our files, and a larger men's locker room. Additionally, we moved our gym, so officers have the room to stay physically and mentally fit. With the accessibility, officers can maintain their wellness to serve the

community even more effectively. We are proud of the positive changes these improvements have brought and appreciate the continued support from our community leadership.

We remain dedicated to actively pursuing opportunities to build trust and engage with the community. One notable initiative this year has been the efforts of Detective Jaime Huertas, our Drug Treatment and Prevention Officer. Detective Huertas has been instrumental in helping the Pelham Community Coalition get back on its feet. He has worked closely with town stakeholders and collaborated with various organizations to raise awareness about substance use and suicide prevention. His efforts have played a crucial role in fostering positive relations between the police department and the community.

At the Pelham Police Department, we understand the importance of fostering an impartial and fair culture within our ranks and in our interactions with the public. Looking ahead to 2025, we have made leadership development a focus of our organization's strategy. We firmly believe that leadership is not defined by a title but by the actions and responsibilities everyone takes in their daily work. Whether on patrol, in the office, or interacting with the public, each member of the Pelham Police Department is expected to act with integrity and a commitment to professional excellence.

Recruitment and retention of officers remains a challenge for many departments including our own. This past year, we experienced two retirements. Captain Stephen Toom retired after 28 years of service to New Hampshire law enforcement and 10 of those years with the Pelham Police Department and Detective Sergeant TJ O'Donnell retired after 20 years of service to the community of Pelham. We wish them well, however, filling their voids will not happen easily due to their experience and



institutional knowledge. We have made progress in hiring new officers to replace those vacancies, but this remains a concern for policing as the candidate pool continues to remain low, while keeping the high level of standards for new applicants.

Transparency is a key value for us, and we continue to strive to keep the public informed about our operations. As part of our commitment to maintaining and improving our fleet, we request support through a warrant article for purchasing seven new police cruisers under a municipal lease agreement. Municipal lease is the legal term for municipal purchase. These vehicles are purchased after three years and cycled down to administrative staff within the police department or transferred to other town departments for further use. These vehicles normally have a shelf life of 8-10 years before they are traded in. This practice is not new to our department, as we have been using the process of municipal leasing for the past 15 years. However, as mandated by law, we are bringing this request to the taxpayers' attention and seeking their direct support. The lease to purchase benefits the town based on dependability, lowering fleet maintenance due to the warranties, and the vehicles now being purchased are also hybrids making them more efficient. Please support this form of purchasing.

In closing, the Pelham Police Department is dedicated to developing the leadership potential of every member of our team, and we are confident that these efforts will lead to a more inclusive, supportive, and effective department. Together, we will continue to serve the Pelham Community with professionalism, respect, and commitment to excellence. We will remain transparent and open to working towards improving our community bond and improving the safety of all citizens.

Respectfully,

Anne T. Perriello
Chief of Police

Tribute to a Successful Career and We Thank Them for Their Unwavering Commitment to Pelham



Captain Stephen Toom



Detective Sergeant TJ O'Donnell



PELHAM POLICE DEPARTMENT

Department Roster

Chief Anne T. Perriello
Lieutenant Brian Barbato

Sergeant Matthew Keenlside
Detective/Sergeant Adam Thistle
Sergeant Ronald Page
Sergeant Bruce Vieira
Sergeant Ryan Donovan
Sergeant Steven Russo

Corporal David Deroche
Corporal Brian Kelly
Corporal James Locke
Detective/Corporal Bismark Montano
Corporal Michael Kasiske
Corporal Myia Yates-Souza
Detective/Corporal Jaime Huertas
Corporal Mark Riddinger
Corporal Cody Halliday
Corporal Michael Simes

Patrol Officer Taylor McCarthy
Patrol Officer Warren Mcquaide
Patrol Officer Richard Glynn
Patrol Officer Dakota Clark
Patrol Officer Emily Paquette
Patrol Officer Guy Monde

Animal Control Officer/Part Time Patrol Officer Allison Caprigno

Part Time Patrol Officer Dennis Mannion
Part Time Patrol Officer Kevin Martin
Part Time Patrol Officer Paul Grant

Dispatcher Shannon Galeotalanza
Dispatcher Jamie Connolly
Dispatcher Madison Sargent
Dispatcher Razzouk Haddad

Attorney Brendan Carroll, Esquire

Administrative Assistant to Chief/Accreditation Manager Celia Lingley
Records Clerk Kayleigh Labonte
Media Specialist Ashley Milinazzo

Crossing Guard Joan Davis
Crossing Guard Lois Estell



PUBLIC LIBRARY 2024 Annual Report

Pelham Public Library

Library Trustee:
Lynn Garcia, President

Library Director:
Jennifer Greene

24 Village Green
Pelham, NH 03076

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

Please check our website
for public hours at
www.pelhampubliclibrary.org

The services of the Pelham Public Library continue to contribute a richer quality of life for the residents of Pelham. The Library engages and creates space for residents of all ages by providing an opportunity to participate in community activities, receive technology tutoring, find books and movies to enjoy, and most recently – check out our Library of Things.

The Library’s numbers were up across the board this year. Circulation for physical items (not including digital circulations) increased 38.8%. With the growth of our Library of Things, video games collection, and turnover of our non-fiction collections, these statistics show people are excited to browse our Library. We implemented an online renewal process for patrons to be able to renew their cards from home and held a popular give-away during library card sign-up month in September which generated a 25% increase in active cardholders over the year. The Children’s department flourished beyond our expectations this year! Over 10,000 people have participated in in the 257 programs held this year, including story times, after school activities, and scavenger hunts. One of the most popular programs held included Pokémon Trainer Club where kids can gather and talk about Pokémon, trade cards, and enjoy their collections. Magic Fred delighted our audience during Summer Reading with 119 people attending the show. The Children’s Department has circulated 45,231 books, DVDs, CDs, and magazines,

which is up more than 17% over circulation in 2023. The Children’s department received a wonderful donation from the Salem Area Women’s Club for the purchase of STEM toys for the play area. We purchased a gear wall and several toy kits that can be checked out from the Library!

The Teen Services department at Pelham Public Library had an outstanding year, offering over 150 programs with a total attendance of more than 3,200 participants. Approximately 91% of all teens present in the library participated in our programming. Highlights of the year included our second annual After Dark event to kick off summer, along with two Welcome Weeks (back to school welcome, and New Year welcome), a murder mystery dinner, and two multi-day escape rooms. The Library was also approached to be recipients of an Eagle Scout project by Luke Hathaway and received 3 hand-built picnic tables which has increased our outdoor programming capacity. Additionally, our Head of Teen Services, Krista, spoke on Teen Services Strategies at the New England Library Association’s annual conference. Our Teen Services department also completed a genre analysis in the teen area, contributing to a circulation of over 4,000 teen items in 2024.

The Library participated in a variety of outreach and community events this year, including the Festival of Trees, National Night Out, Pelham Old Home Day, and Community Crossroads Trunk or Treat. The Library also hosted several high school field trips and conduct visits to the middle school, expanding our engagement with young patrons. This year also marked the launch of our first seed library, made possible through generous community donations and support from Moose Mountain Seed Savers. So far this year, we have given away over 230 packets of seeds.

The Library won several grants this year, starting with a grant that provided 1,000 glasses for the eclipse in April. We held an eclipse-viewing party during the event on the Village Green and distributed all the glasses we received. We also held a special program the month before the event during which a NASA Solar System Ambassador came to teach us more about the eclipse and ran an eclipse haiku contest! A humanities grant was awarded to the Library to host a D-Day lecture on World War II, and we were so thankful to Beaver Valley Farm for their generous donation of funds to host a program on coyotes that was very well received. Pelham Community Spirit granted our request for a gaming initiative – we purchased several video games for the Children’s Department for circulation as well as multiple game controllers for the Teen Department for teen use after school. Our Adult Services librarian scheduled some fantastic programs on Medicare, social security, woolly mammoths, green burials, and even a flying raptor program! Craft programs continued to be popular with most having a wait list for registration. The Library participates in the state-wide Inter-Library Loan program which has seen an increase in usage due to the formation of several theme-specific adult and teen book clubs that were added this year. We now have 4 monthly clubs: a general book club, Mystery Minds (a mystery themed club), Beyond the Boundaries (a science-fiction themed club), and Tombstones & Tomes (a horror themed club).



Tech Talks and hands-on workshops were well-attended this year and the Emerging Technologies librarian was also able to help many community members one-on-one both in the library and at monthly Senior Center visits. 3D printing was entirely and graciously funded by our Friends of the Library in Pelham, and we were able to complete over 500 prints at no cost to our patrons. This puts our total prints completed since the machine’s purchase at well over 1000. We were also able to find a safe way for community members to send us a picture of their ID to allow us to verify residency and renew library cards online. This convenience has helped residents keep their cards active right from home so they can continue to access our electronic materials and online resources such as Creative Bug for arts and crafting pursuits and Consumer Reports for assistance in researching and buying with confidence. At the beginning of last year, we sent out a mailer detailing some of the benefits a library card can offer. We added 187 new households for a 10% increase in total card numbers.

The Library would like to extend a huge ‘Thank you’ to FLIP (Friends of the Library in Pelham) for their continued financial support. Default funding of the Town this year proved difficult; the Library was not able to purchase as many materials as in previous years (approximately 1,000 less items were purchased this year), but FLIP was able to fill some of the programming gaps by providing funds for programs such as: Birds of Prey, Summer Reading Carnival, Magic Fred, and Teen After Dark. Through fundraising and memberships FLIP alone funds the museum pass program at the Library. Over 175 members used a museum pass to one of the many offered by FLIP: Aviation Museum, Trustees of Reservations, MFA, Museum of Science, Seacoast Science Center, Zoo New England, and New England Aquarium. A single visit to any of the available museums is enough to recoup the \$15 membership fee – Please consider joining FLIP today!

Thank you, Pelham! We look forward to another year of serving the residents of Pelham in 2025!

Respectfully submitted,

Jennifer Greene
Library Director

Municipal Account	Beginning	Deposits	Spent	Balance	Notes
Total Appropriation	\$536,656	\$0.00	\$536,617.30	\$35.70	Total funds appropriated by the town.
Trustee Account	Beginning	Deposits	Spent	Balance	Notes
General Fund	\$494.08	\$1,600	\$795.91	\$1,298.17	Miscellaneous donations
Fines, Fees, & Income Generating Equipment, Lost & Paid For	\$8,526.23	\$6,340.83	\$8,816.88	\$6,050.18	All monies collected from fines and fees and income generating equipment. RSA 202-A.
Pelham Community Spirit	\$40.00	\$0.00	\$0.00	\$40.00	
Brown (anything)	\$9,874.77	\$0.00	\$0.00	\$9,874.77	
Renovation Fund	\$1,618.68	\$0.00	\$435.85	\$1,182.83	
Bank Interest	\$13.78	\$0.00	\$0.00	\$15.87	



Transfer Station/ Recycling Center

Department Head:
Bob Long, Superintendent

Rhonda Whittier:
Office Manager

74 Newcomb Field Parkway
Pelham, NH 03076

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

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

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

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

Wednesday – Saturday
8:30AM to 4:25PM

TRANSFER STATION AND RECYCLING CENTER 2024 Annual Report

The Pelham Transfer Station and Recycling Center handled 3,061.09 tons of solid waste (MSW). We handled 519.29 tons of SSR (mixed paper, plastics, and cardboard).

We received \$12,391.40 in revenue for our aluminum cans.
We hauled out 104.65 tons of Glass.

The Transfer has received \$24,047.25 which is for LT Iron, and we received \$2,208.00 for just Irony Alum. Our revenue will fluctuate for the price of LT Iron, Irony Alum, due to the market.

The revenue for the clothing was \$4,260.00. Recycled mattress revenue was \$9,334.00.

Tire revenue, \$1,163.25. We received \$ 9,530.00 for freon revenue.

The grand total of revenue is \$79,056.62, this year.

We've collected 7,519 gallons of used oil, and 250 gallons of used Anti-freeze, for recycling.

We had our first full year of compositing with "Vanguard Renewables" which they changed their name to "VR Organics Solutions Services". We have pulled 5.4625 tons out of our MSW.

We installed bollards in front of the MSW building, for the safety of our employees.

NH Blacktop Seal, Inc painted the existing lines in the lot.

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

Respectfully submitted,

Robert Long
Superintendent



Zoning Board of Adjustment

Committee Chair:
David Wing

Committee Vice Chair:
Ken Stanvick

Planning Department
6 Village Green
Pelham, NH 03076

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

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

Meeting Information:

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

Location:
Town Municipal Building
6 Village Green

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

www.pelhamweb.com/planning-department

or visit the Planning Department
during regular business hours

ZONING BOARD OF ADJUSTMENT
2024 Annual Report

The Pelham Zoning Board of Adjustment (ZBA) concluded its 2023-2024 term in April. Member, John Westwood, resigned just prior to the end of the term for health reasons. We extend a heartfelt thanks to John for his insight as well as his service to the Town of Pelham. Subsequently, the Board welcomed Shaun Hamilton as a Member. Additionally, over the course of the year, the Board welcomed Michelle Cooke and Andrea Dube to the Board as Alternates. Andrea is also a Member of the Budget Committee. We look forward to the insight and perspective Michelle and Andrea will share.

Below is a table of cases brought before the ZBA in 2024. Additionally, there are a number of cases pending before the Housing Appeals Board and/or the Superior Court. The Board has noticed an increase in the number of appeals. Given that, the Board has sought additional training and consultation with our Town Attorney. As a result, the Board has sought to strengthen its deliberations as well as its decisions.

In addition to the responsibility of reviewing Variance requests, the Board is charged with granting Equitable Waivers, granting Special Exceptions, and reviewing Appeals of Administrative Decisions. Discussions and deliberations are done in a professional and respectful atmosphere. The Board treats its members and alternates, all applicants, their supporters, and their detractors equally and respectfully. We extend our thanks to any and all who have participated in a hearing this past year.

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

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

The following cases have been heard in 2024 (thru December):

Applications For Variance	9	Appeals Of Administrative Decision	1
Applications Approved	6	Requests Granted	0
Applications Denied/Withdrawn	3	Requests Denied/Withdrawn	1
Pending	0	Application For Equitable Waiver	0
Applications For Special Exception	2	Court Ordered Remand	0
Applications Approved	2	Board Reconsideration of Decision	0
Applications Denied	0	Approved	
Pending	0	Extension of Approved Variance	0
Requests For Rehearing	4		
Requests Granted	0		
Requests Denied/Withdrawn	4		

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

Respectfully,
David Wing
Chairman



Agricultural Commission

Committee Chair:
Jenny Larson

Selectmen’s Office
6 Village Green
Pelham, NH 03076

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

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

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

AGRICULTURAL COMMISSION 2024 Annual Report

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

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

The Commission consists of 5 full time members and 5 alternate members appointed by the Board of Selectmen. Initial terms will be appointed for 1, 2 and 3 years and shall thereafter be appointed to a 3-year term.

This year management:

- Involved and completion of detailed sections in the Master Plan
- Continue to work with other Town boards in our community such as Board of Selectmen and Forestry
- Another great involvement with Festival of the Trees, decorated a tree and bake sale
- 4th year of Pelham Farmers Market
- Composting project
- Old Home Day Parade

Continued Goals:

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

Respectfully submitted,

Pelham Agricultural Commission

Jenny Larson, Chair
Danielle Masse-Quinn, Vice Chair
Steve Doherty, Member / Treasurer
James Fisher, Member
Michelle Cooke, Member
Joy Turner, Alternate
Julia Fehmel, Alternate
Charlene Takesian, Selectmen’s Representative



**Capital Improvement
Committee**

Committee Chair:
Samuel Thomas

Planning Department
6 Village Green
Pelham, NH 03076

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

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

**Town of Pelham, NH
CAPITAL IMPROVEMENTS PLAN
2025 – 2031**

Adopted by the Pelham Planning Board on August 5, 2024

Prepared by the Pelham Capital Improvements Plan Committee:

- Samuel Thomas, Chair
- Danielle Masse Quinn, Vice Chair
- Bob Sherman, Budget Committee Representative
- Charlene Takesian, Selectmen’s Representative
- Bruce Bilapka, Planning board Member
- Tammy Penny, Finance Director
- Jenn Beauregard, Planning Director/Zoning Administrator

Pelham Planning Board:

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

With Assistance from:



The Nashua Regional Planning Commission



Town of Pelham
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2025-2031

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Town of Pelham
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Introduction

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

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

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

The US Census estimated population of Pelham in 2020 was 14,222, a figure significantly higher than NRPC’s prior projection of 13,905 and an increase of 1,357 from the 2010 Census population estimate of 12,897 (Tables 1-2, Figure 1). The NH Office of Planning & Development’s 2022 population estimate for Pelham is 14,484. US Census figures show that Pelham’s population experienced rapid growth between 1960 (pop. 2,605) and 1980 (pop. 8,090). From 1980 to 2000, the rate of growth abated slightly with a notable decrease in the growth rate since 2000. The population projections released by the New Hampshire Office of Planning and Development (NHOPD) for 2020 forecast a significantly slower growth rate than in previous decades. The projections show that Pelham continues to grow, with a projected population of 15,754 people by 2050. This is an average of 51 people per year over the 30-year projection period, or an annualized growth rate of 0.3 percent.

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



Town of Pelham
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Table 1:
Historical Population by Decade

Year	Population	Annual GR
1900	875	
1910	826	-0.6%
1920	974	1.7%
1930	814	-1.8%
1940	979	1.9%
1950	1,317	3.0%
1960	2,605	7.1%
1970	5,408	7.6%
1980	8,090	4.1%
1990	9,408	1.5%
2000	10,914	1.5%
2010	12,897	1.7%
2020	14,222	1.0%

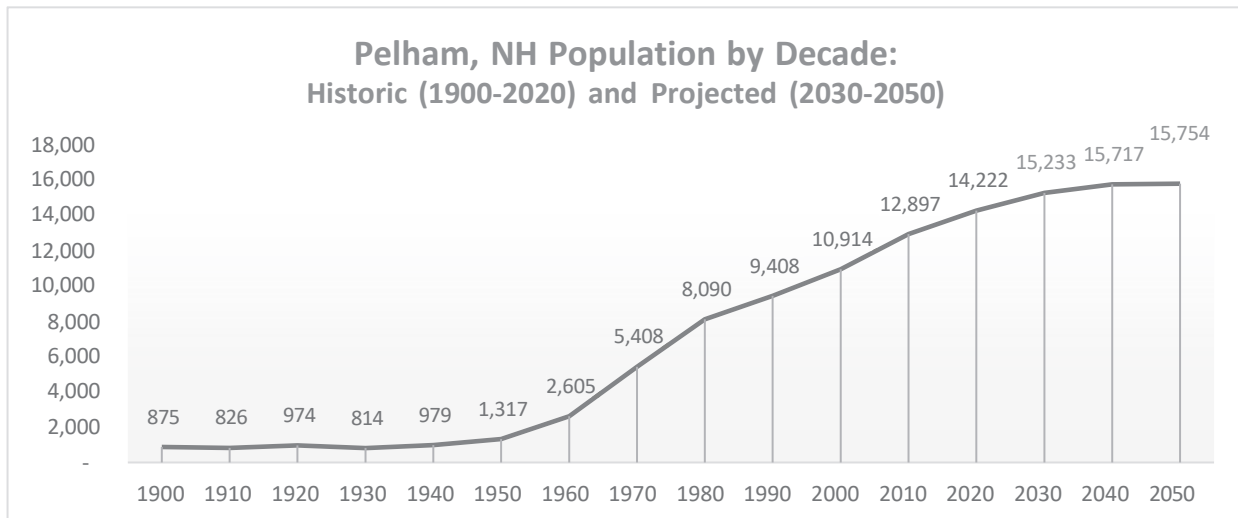
Table 2: Population Projections

Year	Population	Annual GR
2020	14,222	
2025	14,790	4.0%
2030	15,233	3.0%
2035	15,549	2.1%
2040	15,717	1.1%
2045	15,766	0.3%
2050	15,754	-0.1%

*Annual GR: Annualized Growth Rate

Source: U.S. Census Bureau (Table 1), NH Office of Planning and Development (Table 2)

Figure 1: Population by Decade with Projection



Source: U.S. Census Bureau (1900-2020), NH Office of Planning and Development (2030-2050)



Town of Pelham
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The Pelham Capital Improvements Plan Committee (the Committee) has prepared this report under the authority of the Planning Board and RSA 674:5-8 (Appendix C). It is the Committee’s intention that this report reflects the capital needs of the Town of Pelham for the years 2024 to 2030 and offers critical guidance and practical recommendations to the Board of Selectmen, Budget Committee, School Board, Department Heads, and residents of the Town as an integral part of the annual budgeting process.

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

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

Impact fees, however, have significant limitations. They can only be used to offset the proportion of capital expenses attributed to new development. They may not be used to meet existing capital deficiencies. In addition, impact fees collected must be properly used within six (6) years, or the Town must refund unused funds and accrued interest to the developer(s) who paid them.

For the purposes of this document, a capital improvement is defined by its cost and its useful life. Items included have a cost of at least \$75,000 and generally have a useful life of at least three years. Eligible items include new buildings or additions, land purchases, some studies, substantial road improvements and purchases of major vehicles and equipment. The CIP Committee feels items less than \$75,000 should be placed in the operating budget to focus on the more critical needs identified as community development goals. Operating expenditures for personnel and other general costs are not capital items and therefore are not included in this plan. Expenditures for maintenance or repair are generally not included unless the cost or scope of a project is substantial enough to increase the capacity of a facility, or an improvement is a major long-term repair that maintains the useful life a capital facility.

A brief description of each project prioritized by the CIP Committee and included in the 2024 to 2030 CIP schedule is provided below. Starting dates are not necessarily provided for deferred projects or those categorized as needing research. Typically, deferred projects are not placed on the seven (7) year schedule because of the following:



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1. There is insufficient information to determine the relative need for a capital improvement and additional research may be required before the Committee would consider allocating the project within the CIP schedule; or
2. Based on information available, the Committee has determined there is not a demonstrated need for a project in the next seven years.

The CIP Plan is required by state statute to identify the needs, costs, and scheduling of capital projects, in the most efficient way possible, for the stakeholders in Pelham's future - the taxpayers and citizens of the community.

Financing Methods

In the project summaries below, there are several different local financing methods referenced. Four of these methods require appropriations, either as part of the Town's annual operating budget or as independent warrant articles at Town Meeting. The **1-Year Appropriation** is most common and refers to those proposed projects that are to be funded by real property tax revenues within a single fiscal year. The **Capital Reserve** method requires appropriations over more than one year, with the actual project being accomplished only when the total appropriations meet the project cost. The **Lease/Purchase** method has been used by the fire and highway department for vehicle purchases. **Bonds** are generally limited to the most expensive capital projects, such as major renovations, additions, or new construction of buildings or infrastructure, and allow capital facilities requests to be met immediately while spreading out the cost over many years in the future. A more detailed description of each financing method is provided below.

The **1-Year Appropriation** is most common and refers to those projects with proposed funding from real property tax revenues within a single fiscal year. The CIP committee recommends this approach for irregular Capital needs that do not exceed \$100,000.

The **Capital Reserve method** requires appropriations over more than one year, with the actual project being accomplished only when the total appropriations meet the project cost. The CIP committee recommends this approach for expenditures over \$100,000 and less than \$1,000,000 and for projects or Capital Assets having a known fixed life such as vehicle replacement, building maintenance and road repair. In conjunction with the Capital reserve method of financing, there may be State or Federal monies available to pay for portions of the project, which require the Town to raise their percentage of matching funds prior to receiving these Federal or State dollars. An example is State bridge aid where the town needs to raise their 20% matching share prior to applying for the State 80% share. Identification of these needs early is critical to starting a Capital Reserve in time to fund projects when needed.

The Lease/ Purchase method has been used in the past for the purchase of Fire trucks and Highway department vehicles. Although this is a valid financing method, the CIP would like to recommend that we



Town of Pelham
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get away from this method of payment and stop paying high interest lease payments and start funding vehicle replacement through Capital reserves where the Town pays itself the interest on Capital balances rather than a financing company for the purchase of needed vehicles. The CIP committee feels this would be a substantial tax savings for Pelham residents based on the number of current vehicles and equipment owned by the town along with additional vehicles that will be needed in the future. The annual interest earned or saved on a properly funded vehicle replacement Capital reserve would pay for the cost of certain vehicle replacements when needed.

The Bond or Bank Note method of payment is recommended for Capital Expenditure needs of \$1,000,000 or more. Typically, the most expensive projects such as renovations, additions, or new construction of buildings or infrastructure that allow for capital facilities requests to be met immediately while spreading out the cost over several years in the future. We highly recommend this method of payment on all Capital projects scheduled in the CIP costing over \$1,000,000 and obviously based on our review of historical spending patterns in the town, the year we propose it to you.

Impact fees are also a viable financing method for some portion of future capital improvement needs if they are placed in a fund until they are either expended within 6 years as part of a project financing or returned to the party from which they were collected. The town has adopted an impact fee ordinance.

Other financing methods available to us for funding projects include gifts, grants, and matching funds from any source. All of these can be used to offset the cost of Capital Improvement projects. The CIP recommends that all Department Heads, the School Board, and the Board of Selectmen research and use these methods whenever available to lessen the burden on taxpayers as much as possible even though they will play a less important role in the overall funding of needed projects.

In addition, if there are instances where fiscal resources from outside the community have been committed to help finance a local capital project, the offsetting revenues are shown in association with the proposed capital project. Typical examples are grants, such as for new education buildings or State Transportation Improvement Plan (TIP) matches.

Identification of Department Capital Requests

The Pelham CIP Committee uses worksheet forms that are completed annually and submitted by department heads and committee chairs, to identify and explain project requests. Forms are tailored by the CIP Committee and the Planning Department to prompt information that defines the relative need and urgency for projects, and which enables long-term monitoring of the useful life and value to the community for these projects. The CIP worksheet includes a project description; the departmental priority if more than one project is submitted; the facility service area; the rationale for a project; a cost estimate; and potential sources of funding. The form is included in Appendix B. Following submission of written worksheets and supporting documentation for proposed capital projects, department heads or committee chairs are occasionally asked to come before the CIP Committee to answer questions and



**Town of Pelham
Capital Improvements
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provide any additional information necessary to explain their capital requests and priority ranking. This “one-on-one” discussion provides an opportunity to explain how capital requests meet community development goals. It also provides department heads, committee chairs and the CIP Committee an opportunity to look at alternative approaches available to fund or meet capital needs that will maximize the value of the Town’s expenditures for capital improvements while maintaining as level a tax rate as possible over the seven (7) year CIP period.

Priority System

The Committee established a system to assess the relative priority of projects requested by the various departments, boards, and committees. Each project proposed is considered individually by the Committee and assessed a priority rank based on the descriptions below:

“U” --Urgent	Cannot be delayed. Needed for health or safety.
“C” --Committed	Part of an existing contractual agreement or otherwise legally required.
“N” --Necessary	Needed to maintain existing level and quality of community services.
“D” --Desirable	Needed to improve quality or level of services.
“F” --Deferrable	Can be placed on hold until after 7-year period but supports community development goals.
“R” --Research	Pending results of ongoing research, planning, and coordination. The project may be important, but the CIP Committee lacks all the information to make a definitive decision.
“I” --Inconsistent	Conflicts with an alternative project/solution recommended by the CIP. The project is contrary to land use planning or established community development goals.

Table 3 contains the projects classified by town specific departments as well as the School Department, considered by the Committee in 2024. The information in Table 3 represents all requests for capital projects submitted by each municipal division to the CIP Committee in 2024. The “CIP Committee Priority Recommendations” in the column to the far right describes the rank assigned by the CIP Committee within the seven categories of relative project priority.



Town of Pelham
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Table 3: Summary of Projects Required 2024 Data

ID	Department/Project	Cost Without Debt/Revenue	Starting Year	Financing Method Recommended	CIP Committee Priority Recommendations							
					U	C	N	D	F	R	I	
	<i>Starting Year and Priority Recommendations based on Dept. & C.I.P. Committee Review Process</i>											
I.	ADMIN./GEN. GOVERNMENT											
A	Sidewalk Expansion – Hobbs Center to Pelham Terrace	\$247,000	2027	Offset Appropriation							R	
B	Municipal Complex Parking Lot Paving	\$84,775	2025	1-Year Appropriation			N					
C	Abbot St Bridge***	\$3,539,552	2025	Offset Appropriation		C						
	• Fully offset by grant and fund balance	(\$3,539,552)		Grant/Fund Balance								
D	CMAQ Sherburne/Mammoth Rd. Roundabouts***	\$3,460,000	2025	Offset Appropriation		C						
	• Fully offset by grant, fund balance & impact fees	(\$3,460,000)		Grant/Impact Fees/Fund Balance								
II.	POLICE DEPARTMENT											
A	Replace 7 Cruisers	\$1,275,000	2025/2028/2031	3-Year leases	U							
	• Offset by trade-ins	(180,000)		Other Funds								
B	Record Management System	\$363,136	2026-2027	2-Year Appropriations	U							
C	Carport for Impound Lot	\$117,000	2025	1-Year Appropriation			N					
III.	FIRE DEPARTMENT											
A	Ladder Truck CRF	\$2,339,999	2025-2031	CRF			N				R	
B	PFAS Free Turnout Gear (26 FF)	\$110,000	2025	1-Year Appropriation	U							
	• Potential ARPA	(\$110,000)		Grant								
C	Replace Ambulance 2***	\$675,000	2026/2030	Offset Appropriation		C						
	• Ambulance Replacement Revolving Fund	(\$675,000)		ARF								
D	4-Bay Supplemental Storage	\$280,000	2028	1-Year Appropriation				D			R	
IV.	HIGHWAY DEPARTMENT											
A	Replace 2012 Backhoe***	\$159,109	2025	1-Year Appropriation			N					
	• Block Grant Funds	(\$159,109)		Grant								
B	Replace 10-Wheel Dump Truck w 6-Wheeler	\$275,000	2027	1-Year Appropriation							R	
V.	SOLID WASTE DISPOSAL											
A	F-600 Dump Truck	\$87,863	2025	1-Year Appropriation			N					
B	Skid Steer	\$75,000	2026	1-Year Appropriation				D				
C	Trailers (75-Yard & 100-Yard) CRF	\$280,000	2028-2031	Capital Reserve							R	
D	Metal Roof Replacement (MSW Building)	\$75,000	2027	1-Year Appropriation			N					
E	Paving Parking Lot	\$75,000	2027					D				
VI.	PARKS AND RECREATION											
A	Restrooms/Storage/Snack Shack-Raymond Fields CRF	\$300,000	2026-2028	Capital Reserve		D					R	
VII.	LIBRARY											
	No CIP needs at this time											
VIII.	CEMETERY											
	No CIP needs at this time											



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ID	Department/Project	Cost Without Debt/Revenue	Starting Year	Financing Method Recommended	CIP Committee Priority Recommendations							
					U	C	N	D	F	R	I	
<i>Starting Year and Priority Recommendations based on Dept. & C.I.P. Committee Review Process</i>												
IX.	HOBBS COMMUNITY CENTER											
A	Bus Replacement	\$132,000	2027	1-Year Appropriation			N					
X	PLANNING DEPARTMENT											
	No CIP needs at this time											
X.	PELHAM SCHOOL DISTRICT											
A	PHS Addition			Appropriation – Ballot		C						
	• 20-Year Bond/Bank Note 2015-2034	\$12,198,775	2015-2034	Bond								
B	Memorial School Upgrade/Renovation			Appropriation – Ballot		C						
	• 20-Year Bond/Bank Note 2022-2041	\$30,861,000	2022-2041	Bond								
C	PES Asphalt Parking Lot & Roadways	\$304,226	2027	1-year Appropriation			N					
D	PES Air Conditioning Phase II	\$584,790	2026	1-Year Appropriation				D				
E	PES Air Conditioning Phase III	\$600,132	2027	1-Year Appropriation				D				
F	PHS Student Parking Lot Replacement	\$342,461	2029	1-Year Appropriation			N					
G	PHS Replace Boilers and Venting	\$532,000	2025	1-Year Appropriation	U						R	

NOTES:

*** No new tax impact.

Listing and Discussion of Projects by Recommended Priority

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

- II.A **Replace Police 7 Cruisers – 2025, 2028 and 2031.** The Police Department seeks to replace its fleet of cruisers through a three-year lease for seven front-line vehicles in 2025 and again in 2028 and 2031. The cost would be off-set by trade-ins.
- II.B **Police Department Records Management System (RMS) Capital Reserve Fund – 2026-2027.** The current Records Management System is nearing the end of its life. Pelham Police Department’s current RMS platform announced last year that within the next five years, they will no longer be updating or providing support for the existing platform. The Pelham Police Department is currently looking into a replacement platform. The replacement platform would provide additional security in addition to other features. The RMS system contains highly sensitive information, including the personal demographics of anyone the department has ever



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encountered, investigated, stopped, or arrested. Pelham Police is also mandated by law to hold accident reports, incident reports, and arrests for a specific timeline, so having a Records Management System is imperative.

III.B **PFAS Turnout Gear – 2025.** The Fire Department seeks to purchase Globe PFAS free structural firefighting gear for 26 firefighters. The turnout gear can be reasonably expected to last between 5 and 10 years as a primary and secondary set of protective clothing. It is part of an overall cancer prevention plan for the Pelham Fire Department. There is the potential use ARPA funding.

XI.G **PHS Replace Boilers and Venting (U/R) – 2025.** The School Department proposes to replace two 20+ yr. old, Buderus gas boilers (82% efficient) with four Lochinvar FTXL high efficiency condensing boilers that are 95% efficient at PHS. It includes the installation of four new variable frequency drive boiler pumps, which have increased efficiency over the current pumps. This will also include the replacement of the flue so that it is properly sized for the new system. The new flue due is needed due to the changes in fuels being used. Further, the existing flue has shown signs of premature failure and while reparable to date, needs to be replaced as part of the upgraded boiler project.

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

I.C **Abbott Street Bridge – 2025.** This Red List bridge is planned for replacement in 2025 through a State bridge replacement grant.

I.D **Sherburne/Mammoth Road Roundabouts – 2025.** The need for the proposed roundabout at the intersection of Sherburne Road and Mammoth is well known and documented. The proposed roundabout at the intersections will greatly reduce congestion. The town received a Congestion Mitigation Air Quality (CMAQ) grant that will cover 60% of engineering and 80% of the construction cost.

III.C **Replace Ambulance 2 – 2026.** Ambulance 2 is a 2013 International ambulance on a GMC Chassis. The fire department has changed their ambulance specification to a Ford F550 which is slightly smaller and less cost. The department currently operates 3 ambulances with a 12-year cycle. The new vehicle operates for four years as primary response vehicle and then moves to second position where the two older vehicles rotate to distribute usage. The build time for a new vehicle is 9-18 months. The ambulances currently raise revenue of approx. \$340,000 per year. Ambulance revenues have historically increased over the years along with the EMS call volume. The majority of calls that are handled by the department are EMS at 85%. This



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project would be a zero-tax impact on the tax rate since the money would be withdrawn from the Ambulance Capital Reserve fund that can only be spent for the purchase of an ambulance.

- XI.A **Pelham High School Addition – 2015-2034.** In March of 2014 Pelham voters approved a new high school addition and renovation of existing space at the current High School location. The total project cost of \$22,654,000 is contractually obligated utilizing a 20-year bond for financing.
- XI.B **Memorial School Upgrade/Renovation - Bond Bank Note – 2022-2041.** Upgrades needed include modern student and staff restrooms, modern locker rooms, science laboratories, staff work rooms, appropriate special education tutoring/testing/classrooms/offices, an upgraded gymnasium, an upgraded cafeteria/kitchen, and an appropriate located/lit/outfitted art room. New space needs include: a music room, band/drama performance space, maker space, main building library/ media space, adequate storage space, adequate conference/meeting rooms, and public restrooms. Air quality throughout the building needs to be addressed as well because it would rate extremely poor.

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

- I.B **Municipal Complex Parking Lot – 2025.** The Town seeks to repave sections of the Municipal Complex Parking lot.
- II.C **Carport for Impound Lot – 2024.** The Police Department's impound lot is used to secure vehicles involved in motor vehicle fatalities and for vehicles that have been seized as evidence. To preserve the evidence with the best custodial practices, I am proposing a metal carport professionally installed. The carport would increase the Department’s best practices for securing vehicles and would also allow the frontline cruisers to get out of the elements, increasing their response during snow and ice storms.
- III.A **Ladder Truck Capital Reserve Fund (N/R) – 2025-2031.** Establishment of a Capital reserve Fund for acquisition of a new ladder truck. An evaluation of whether a ladder truck and or engine truck would be needed will be researched.
- IV.A **Replace 2012 Backhoe – 2025.** Necessary replacement of an existing Highway Department vehicle.
- V.A **F-600 Dump Truck – 2025.** Acquiring this vehicle will alleviate hauling fees. The department will be able to separate and deliver valuable metals independently.



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- V.D **Metal Roof Replacement (MSW Building) – 2027.** Necessary replacement of existing roof.

- IX.A **Replace Community Center Bus – 2027.** The existing bus was purchased in 2016 and is starting to show wear and tear that will require body work to prolong its life. In 2026 this bus will be ten years old and will likely reach end of life.

- XI.C **PES Asphalt Parking Lot & Roadways – 2027.** Cold planning, clean tack coating, and overlay asphalt parking lot and roadways at Pelham Elementary School. The Pelham Elementary Parking lot is continuing to show wear and damage from constant use by both the schools and the community. Most of the parking lot and roadway is original to the school building from 2002 and will be 22 years old when this area is expected to be repaired. Parking lots are recommended by the state to be replaced or repaired in the interval of every 15-20 years, depending on their condition. Currently, there is no substrate damage to the asphalt. The planned overlay maintenance process will protect the asphalt from becoming more porous, which would result in substrate damage and a much more costly repair.

- XI.F **Replacement of the PHS Student Parking Lot – 2029.** This project proposes to replace the existing porous asphalt student parking lot at Pelham High School that was installed in 2014. Porous pavement can drain water directly through it and eliminate the need for multiple drains. The life expectancy is ten years, and in 2024 the condition of the existing porous pavement will need to be monitored to ensure it is functioning as required. When the lot fails to drain water, it will become unsafe (ice) and need to be replaced.

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

- III.D **4-Bay Garage (D/R) – 2028.** The Fire Department is seeking to construct a colonial style 4-bay garage with dormers off the building roof to maximize usable space. The garage would be used for storage that is lacking in the fire station and will be heated with a gas-fired heater and will have electricity. The building would be stick-built construction (with colonial design to meet covenant requirements), have 10’x10’ doors, and have a foundation consisting of a four-foot frost wall with a concrete floor. Because the department utilized impact fees for the construction of the statement, there is a requirement that no less than 15% of the programmed space be available for the future. As the fire department grows, there is more need for additional space to meet this requirement. This project was ranked as desirable, but also has a CIP Committee Priority Ranking of R, as additional research must be completed to fully address this need.



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- V.B **Skid Steer – 2026.** A new skid steer would replace the existing 2017 JCB. The Highway Department has been spending excessive funds on repairing the existing piece of equipment, with repairs in the last three years totaling approximately \$12,000.

- V.E **Paving Parking Lot – 2027.** Solid Waste Disposal seeks to repave an existing parking lot to alleviate substandard conditions and reduce operating costs.

- VI.A **Restrooms/Storage/Snack Shack at Raymond Athletic Fields Capital Reserve Fund (D/R) – 2026-2028.** The Parks and Recreation Department proposes to construct a new building at the Raymond Athletic Fields to include restrooms, storage and a “snack shack.” Currently, the site relies on portable toilets. The improvements are proposed to enhance the user experience. Concession sales from the snack shack would be used to support programming.

- XI.D **PES Air Conditioning System Phase II – 2026.** This project proposes to design, build, and install an air conditioning system at Pelham Elementary School including all first-floor classrooms. Phase I was completed in the summer of 2022, including all second-floor classrooms, cafeteria, and kitchen spaces. This project proposes to continue moving forward with the project to design, build, and install an air conditioning system at the Pelham Elementary School. The Pelham School Board will continue to access any available federal funds to support as much of this project as possible to limit the impact on taxpayers.

- XI.E **PES Air Conditioning System Phase III – 2027.** This project proposes to design, build, and install air conditioning at the Pelham Elementary School including the gymnasium and all other occupied spaces of the building. This phase will complete the project plan to fully air condition the Pelham Elementary School. Phase I was completed in the summer of 2022, including all second-floor classrooms, cafeteria, and kitchen spaces. Phase II is planned for the summer of 2025 and will include all first-floor classrooms. This project proposes to continue moving forward with the project to design, build, and install an air conditioning system at the Pelham Elementary School, and complete the project by air conditioning the gymnasium and all other occupied areas in the building. The Pelham School Board will continue to access any available federal funds to support as much of this project as possible to limit the impact on taxpayers.

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

No projects were listed as Deferrable in the 2024 – 2030 CIP.



Town of Pelham
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“R” –Research: Pending results of ongoing research, planning, and coordination.

The following project was listed as Urgent but will also require additional research:

- XI.G **PHS Replace Boilers and Venting – 2025.**

The following projects will require additional research:

- I.A **Sidewalk Expansion (Hobbs Community Center to Pelham Terrace) – 2027.**
- IV.B **Replace 10-Wheel Dump Truck w 6-Wheeler – 2027.**
- V.C **Establish Capital Reserve Fund for 75-Yard and 100-Yard Trailer – 2028-2031.** The Highway Department is seeking to put aside \$70,000 annually to fund the replacement of the existing 75-yard trailer. Existing Trailer #474 is from 2001 and was rebuilt in 2018/19 for \$40,000.

The following project was listed as Necessary but will also require additional research as noted above:

- III.A **Ladder Truck Capital Reserve Fund – 2025-2031.**

Two projects listed as Desirable will also require additional research. These include:

- III.D **Fire Department 4-Bay Garage – 2028.**
- VI.B **Restrooms/Storage/Snack Shack at Raymond Athletic Fields Capital Reserve Fund (D/R) – 2026-2028.**

“I” --Inconsistent: Conflicts with an alternative project/solution scheduled by the CIP. Contrary to land use planning or community development goals.

No projects were ranked as Inconsistent in the 2024 – 2030 CIP.



**Town of Pelham
Capital Improvements
2025-2031**

Conclusions

The Program of Capital Expenditures herein provides a guide for budgeting and development of Pelham public facilities. The Planning Board will review and update the CIP each year prior to budget deliberations. The CIP may be modified each year based on changes in needs and priorities.

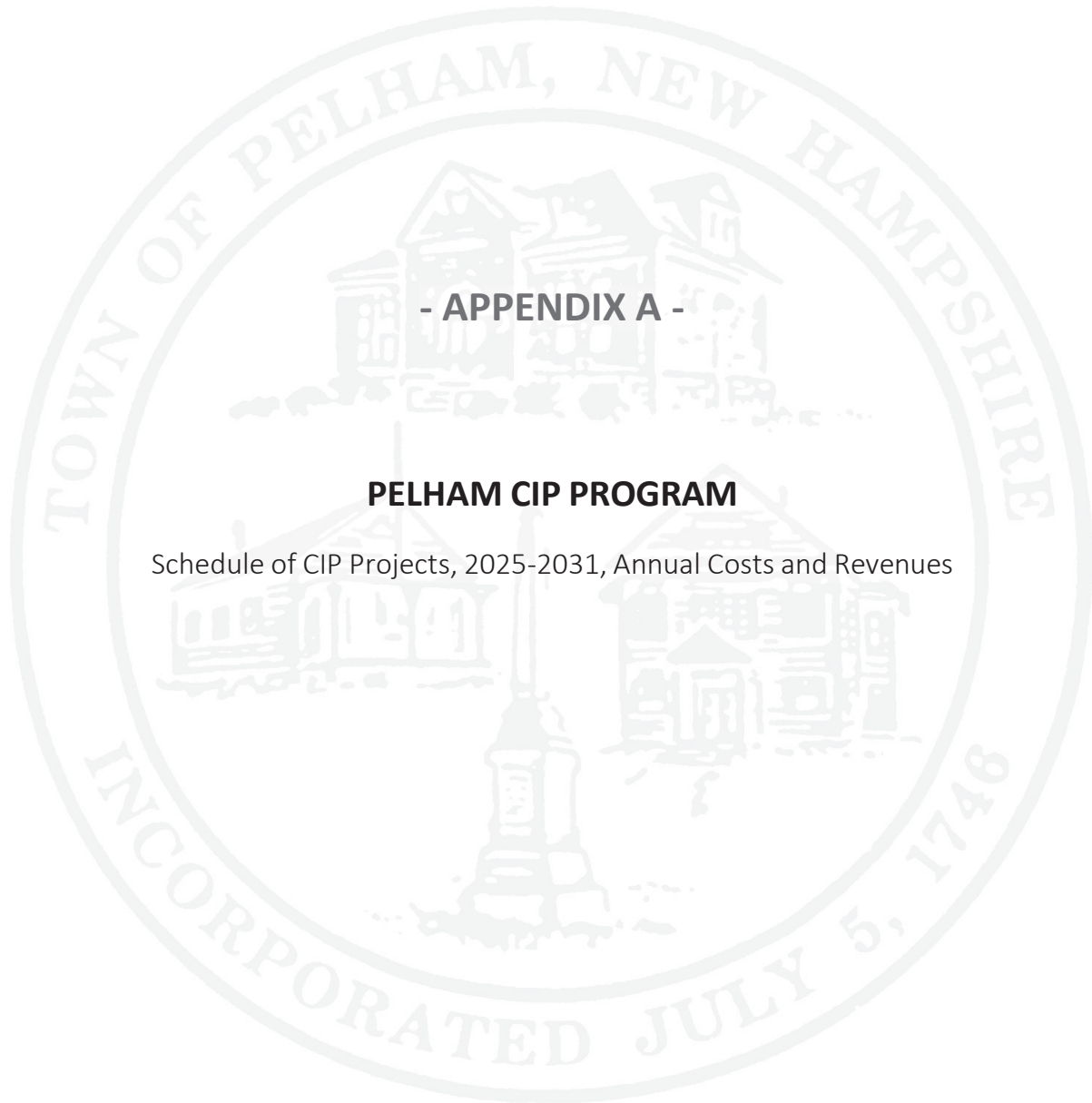
The CIP Committee is striving to improve the effectiveness of the capital facilities programming process, to have a greater impact on the current year's budget cycle. In the future, the CIP Committee will initiate the CIP planning process earlier in the calendar year. This will enable individual departments to use this information to prepare preliminary budgets for submission to the Town.

The CIP Committee seeks to accurately evaluate the fiscal impacts of projects and return on investment of public funds in capital facilities replacement and development. One piece of information the Committee seeks to understand is how a project's funding is proposed and whether specific funding sources have been identified. This data is presented in the Cost Estimate section of the Project Worksheet. The Impacts on Operating & Maintenance section of the Project Worksheet is also important in assessing the cost/benefit of one solution versus another to meet a department's needs.

There also may be merit in attempting to track the performance of investments in facilities renovation or upgrades and monitoring and forecasting when future replacements or upgrades may be necessary. One recent external development that could affect the municipality is the Government Accounting Standards Board (GASB) adoption of Statement 34 protocols for reporting infrastructure assets. The program's objective is to promote consistent evaluations of municipal financial conditions by providing more detailed and relevant information on the characteristics and conditions of capital equipment. The CIP planning process may provide a forum for encouraging the development of capital asset inventories, accounting for the value of these assets and tracking the useful life and depreciation of municipal equipment and infrastructure. The CIP recommends that all Town and School assets be tracked for life expectancy so that future capital needs may be better anticipated and planned. Updated information regarding the age of existing Town road surfaces will help with that planning in the highway department. Consideration should also be given to expanding the use of Capital reserve Funds for reoccurring capital purchases.



Town of Pelham
Capital Improvements
2025-2031



- APPENDIX A -

PELHAM CIP PROGRAM

Schedule of CIP Projects, 2025-2031, Annual Costs and Revenues



Town of Pelham
Capital Improvements
2025-2031

Appendix A - Schedule of Capital Improvement Projects 2025-2031

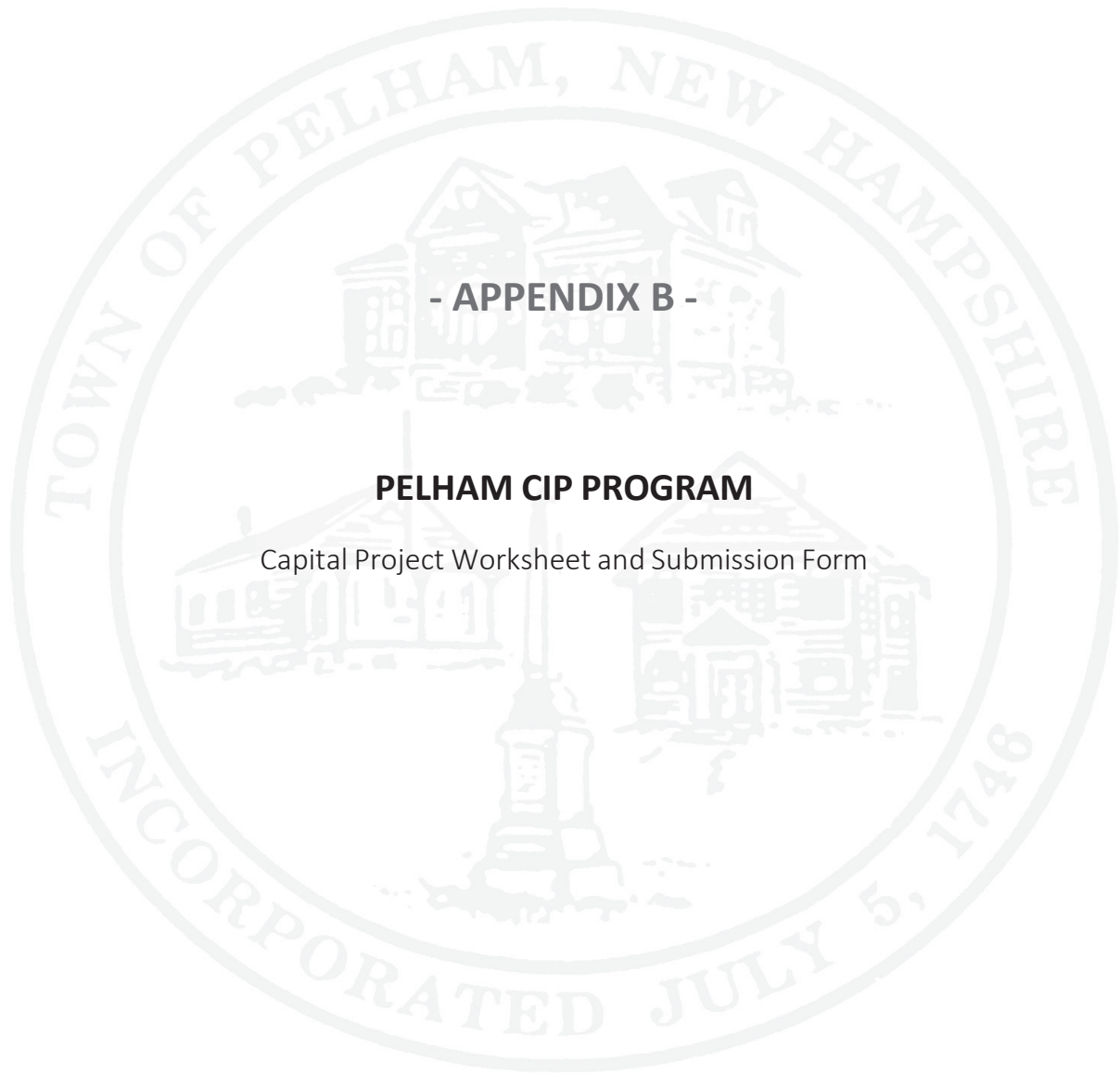
TOWN OF PELHAM CAPITAL IMPROVEMENTS PLAN		2025-2031														
EST TAXPAYER COST SHOWN IN BOLD		REVENUES SHOWN IN WITH ()		LIGHT GREEN SHADING INDICATES NEWLY LISTED IN 2025												
PROJECT OR EQUIPMENT AND SOURCE OF REVENUES By Dept or Service Area	Priority Rank	Funding (if not oper budg)	Existing Capital	Prior Payments	2025	2026	2027	2028	2029	2030	2031	7-Year Total Costs/Revenues	Total Project Costs	Balance To Be Paid by Town Beyond Year 7		
I. ADMINISTRATIVE/GENERAL GOV'T																
Sidewalk Expansion (Hobbs Community Center to Pelham Terr													\$ 247,000	\$ 247,000		
Municipal Complex Parking Lot Paving					\$ 84,775											
Abbott Street Bridge***													\$3,539,552	\$3,539,552		
Congestion Mitigation Air Quality - Sherburne/Mammoth Rd. Ro													\$3,460,000	\$3,460,000		
II. POLICE DEPARTMENT																
Replace 7 Cruisers	U												\$1,275,000	\$1,275,000		
Proceeds from (5) Trades																
		LEASE			\$ 129,871	\$ 129,871	\$ 129,871	\$ 122,500	\$ 122,500	\$ 122,500	\$ 125,000	\$882,112	\$882,112			
Records Management System	U					\$181,568	\$181,568					\$363,136	\$363,136			
Carport for Impound Lot					\$117,000							\$117,000	\$117,000			
III. FIRE DEPARTMENT																
Ladder Truck (Formerly "Replace Engine 3") CIP recommends					\$ 533,333	\$ 533,333	\$533,333					\$ 2,399,999	\$ 2,399,999			
B PFAS Free Turnout Gear (26 FF)	U				\$ 110,000							\$ 110,000	\$ 110,000	B		
POTENTIAL ARPA - unknown at 9/5/24					\$ (110,000)							\$ (110,000)	\$ (110,000)			
Replace Ambulance 2 ***												\$ 675,000	\$ 675,000			
4-Bay Supplemental Storage								\$ 280,000				\$ 280,000	\$ 280,000			
IV. HIGHWAY DEPARTMENT																
Replace 2012 Backhoe***					\$ 159,109							\$159,109	\$159,109			
					\$ (159,109)							\$ (159,109)	\$ (159,109)			
Replace 10-Wheel Dump Truck w 6-Wheeler							\$ 275,000					\$275,000	\$275,000			
V. SOLID WASTE DISPOSAL (Transfer Station)																
F-600 Dump Truck (Not Funded in 2024 Bud Cycle)					\$87,863							\$87,863	\$87,863			
Skid Steer						\$ 75,000						\$75,000	\$75,000			
Trailers (75-Yard & 100-Yard)							\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000		\$280,000	\$280,000			
Metal Roof Replacement (Municipal Solid Waste Building)							\$ 75,000					\$75,000	\$75,000			
Paving Parking Lot							\$ 75,000					\$75,000	\$75,000			
VI. PARKS AND RECREATION																
Restrooms/Storage/Snack Shack at Raymond Fields						\$ 100,000	\$ 100,000	\$ 100,000				\$ 300,000	\$ 300,000			
VII. LIBRARY																
No CIP needs at this time																
VIII. CEMETERY																
No CIP needs at this time																
IX. HOBBS COMMUNITY CENTER																
Replace Bus							\$ 132,000					\$ 132,000	\$ 132,000			
X. PLANNING DEPARTMENT																
No CIP needs at this time																
XI. EXISTING DEBT SERVICE (section added to CIP schedule in 2025)																
2016 Golf Course (paid off in 2026)					\$ 698,488	\$ 78,810	\$ 76,636					\$155,446	\$853,934			
2018 Boiler Repl Lease (paid off in 2028)					\$ 291,350	\$ 48,558	\$ 48,558	\$ 48,558	\$ 48,558			\$194,232	\$485,582			
2021 Conservation Bond (paid off in 2032)					\$ 409,122	\$ 157,123	\$ 153,589	\$ 150,056	\$ 146,562	\$ 142,990	\$ 139,457	\$ 136,124	\$1,025,901	\$1,435,023	\$132,391	
2022 Police Vehicle Lease (Paid off in 2024)					\$ 362,205								\$362,205			
TOTAL MUNICIPAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)						\$ 1,237,333	\$ 1,298,555	\$1,947,386	\$ 967,620	\$ 535,490	\$ 531,957	\$ 531,124	\$ 6,814,689	\$ 8,575,853	\$ 132,391	
XI. SCHOOL CAPITAL EXPENDITURES																
PHS Addition					\$15,991,569	\$1,422,608	\$1,390,523	\$1,353,263	\$1,310,828	\$1,268,393	\$1,225,968	\$1,225,968	\$9,197,551	\$30,071,664		
Memorial School Upgrade/Renovation														\$37,441,445	\$3,105,000	
					\$7,831,728	\$2,243,103	\$2,172,978	\$2,102,853	\$2,102,853	\$2,032,728	\$1,962,603	\$1,962,603	\$14,579,721	\$13,740,000		
PES Asphalt Parking Lot & Roadways								\$ 304,266				\$304,266	\$304,266			
PES AC System Phase II (1st Floor Classrooms)						\$ 584,790						\$584,790	\$584,790			
PES AC System Phase III (Gym and all remaining)							\$ 600,132					\$600,132	\$600,132			
PHS Student Parking Lot Replacement								\$ 342,461				\$342,461	\$342,461			
G PHS Replace Boilers and Venting	U/R				\$ 532,000							\$532,000	\$532,000	G		
TOTAL SCHOOL CAPITAL EXPENDITURES (Amount to be raised through property taxes)																
TOTAL - School						\$4,197,711	\$4,148,291	\$4,360,514	\$3,413,681	\$3,643,582	\$3,188,571	\$3,188,571	\$26,140,921	\$69,876,758	\$16,845,000	
TOTAL CAPITAL EXPENDITURES (Amount to be raised through property taxes)																
TOTAL - Municipal + School						\$5,435,044	\$5,446,846	\$6,307,900	\$4,381,301	\$4,179,072	\$3,720,528	\$3,719,695	\$32,955,610	\$78,452,611	\$16,977,391	

PRIORITY RANK KEY: U-Urgent C-Committed N-Necessary D-Desirable F-Deferrable R-Research I-Inconsistent

NOTES:
 *** No new tax impact
 CRF = The CIP Committee recommends that a Capital Reserve Fund be established
 LEASE = The CIP Committee recommends lease funding. The final \$120,735 payment on the former police vehicle capital lease was paid in the spring of 2024.
 ARPA = The CIP Committee recommends that ARPA funds be used in 2024. ARPA must be spent or obligated by 12/31/2024.
 BLK = The CIP Committee and Highway Director recommends that existing highway block grant funds be used.
 Green shading indicates that this is a new project submission.



Town of Pelham
Capital Improvements
2025-2031



- APPENDIX B -

PELHAM CIP PROGRAM

Capital Project Worksheet and Submission Form



Town of Pelham
Capital Improvements
2025-2031

TOWN OF PELHAM CAPITAL IMPROVEMENT PLAN 2024-2030

PROJECT WORKSHEET

Priority ranking _____ Year First Scheduled _____ Year needed _____

Department _____ Department Priority ____ of ____ projects Date of this submission _____

Type of Project:
(Check one)

Primary purpose of project is to:

- Replace or repair existing facilities or equipment
- Improve quality of existing facilities or equipment
- Expand capacity of existing service level/facility
- Provide new facility or service capability

**Service Area of
Project Impact:**
(Check one)

- | | |
|--|--|
| <input type="checkbox"/> Region | <input type="checkbox"/> Business District |
| <input type="checkbox"/> Municipality | <input type="checkbox"/> Neighborhood |
| <input type="checkbox"/> School District | <input type="checkbox"/> Street |
| <input type="checkbox"/> _____ District | <input type="checkbox"/> Other Area |

Project Description:

Project Rationale:

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

Narrative Justification (Attach all backup material if possible):



Town of Pelham
Capital Improvements
2025-2031

Cost Estimate: Capital Costs Impact on Operating & Maintenance
(Itemize as Necessary) Dollar Amount (in current \$) Costs or Personnel Needs
\$_____ Planning/feasibility analysis [] Increases personnel requirements
_____ Architecture & engineering fees [] Increases O & M costs
_____ Real Estate acquisition [] Reduces personnel requirements
_____ Site preparation [] Reduces O & M costs
_____ Construction
_____ Furnishings & equipment
_____ Vehicles and capital equipment (+) \$_____ annually
_____ (-) \$_____ annually
\$_____ Total project cost Estimated useful life is _____ years

Sources of Funding:

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

_____ (Date prepared)

Total Project Cost \$ _____

DO NOT WRITE BELOW THIS LINE

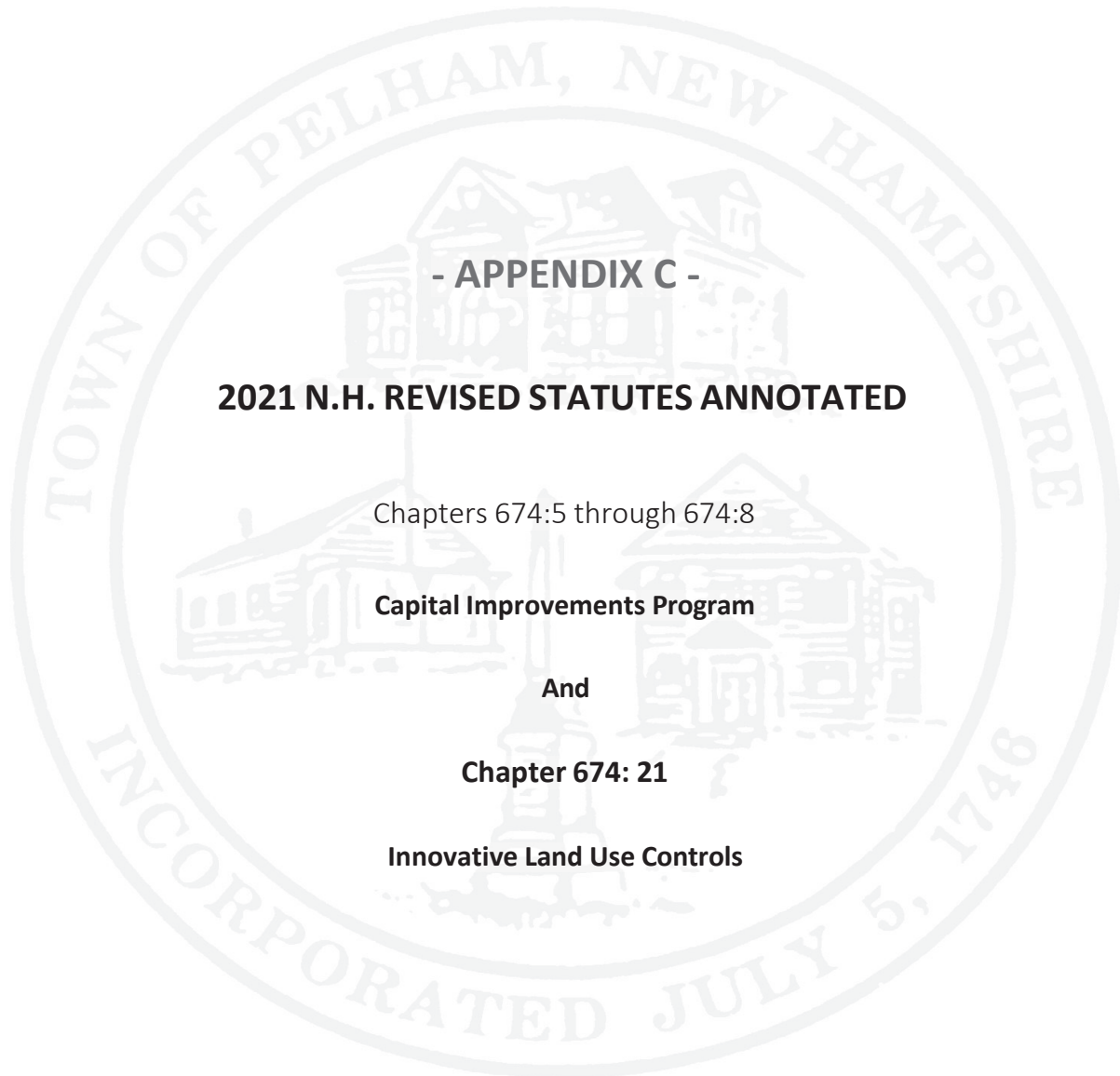
CIP Committee Rating and Narrative Explanation

The CIP Committee rates this Capital Improvement as _____ for the _____ Warrant.

Description of Rating



Town of Pelham
Capital Improvements
2025-2031



- APPENDIX C -

2021 N.H. REVISED STATUTES ANNOTATED

Chapters 674:5 through 674:8

Capital Improvements Program

And

Chapter 674: 21

Innovative Land Use Controls



Town of Pelham
Capital Improvements
2025-2031

TITLE LXIV
PLANNING AND ZONING

CHAPTER 674
LOCAL LAND USE PLANNING AND REGULATORY POWERS
Capital Improvements Program

Section 674:5

674:5 Authorization. – In a municipality where the planning board has adopted a master plan, the local legislative body may authorize the planning board to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least 6 years. As an alternative, the legislative body may authorize the governing body of a municipality to appoint a capital improvement program committee, which shall include at least one member of the planning board and may include but not be limited to other members of the planning board, the budget committee, or the town or city governing body, to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least years. The capital improvements program may encompass major projects being currently undertaken or future projects to be undertaken with federal, state, county, and other public funds. The sole purpose and effect of the capital improvements program shall be to aid the mayor or selectmen and the budget committee in their consideration of the annual budget.

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

Section 674:6

674:6 Purpose and Description. – The capital improvements program shall classify projects according to the urgency and need for realization and shall recommend a time sequence for their implementation. The program may also contain the estimated cost of each project and indicate probable operating and maintenance costs and probable revenues, if any, as well as existing sources of funds or the need for additional sources of funds for the implementation and operation of each project. The program shall be based on information submitted by the departments and agencies of the municipality and shall consider public facility needs indicated by the prospective development shown in the master plan of the municipality or as permitted by other municipal land use controls.

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



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Section 674:7

674:7 Preparation. –

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

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

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

Section 674:8

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

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



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TITLE LXIV
PLANNING AND ZONING

CHAPTER 674
LOCAL LAND USE PLANNING AND REGULATORY POWERS

Zoning

Section 674:21

674:21 Innovative Land Use Controls. –

- I. Innovative land use controls may include, but are not limited to:
 - (a) Timing incentives.
 - (b) Phased development.
 - (c) Intensity and use incentive.
 - (d) Transfer of density and development rights.
 - (e) Planned unit development.
 - (f) Cluster development.
 - (g) Impact zoning.
 - (h) Performance standards.
 - (i) Flexible and discretionary zoning.
 - (j) Environmental characteristics zoning.
 - (k) Inclusionary zoning.
 - (l) Impact fees.
 - (m) Village plan alternative subdivision.
 - (n) Integrated land development permit option.
- II. An innovative land use control adopted under RSA 674:16 may be required when supported by the master plan and shall contain within it the standards which shall guide the person or board which administers the ordinance. An innovative land use control ordinance may provide for administration, including the granting of conditional or special use permits, by the planning board, board of selectmen, zoning board of adjustment, or such other person or board as the ordinance may designate. If the administration of the innovative provisions of the ordinance is not vested in the planning board, any proposal submitted under this section shall be reviewed by the planning board prior to final consideration by the administrator. In such a case, the planning board shall set forth its comments on the proposal in writing and the administrator shall, to the extent that the planning board's comments are not directly incorporated into its decision, set forth its findings and decisions on the planning board's comments.
- III. Innovative land use controls must be adopted in accordance with RSA 675:1, II.
- IV. As used in this section:



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- (a) "Inclusionary zoning" means land use control regulations which provide a voluntary incentive or benefit to a property owner in order to induce the property owner to produce housing units which are affordable to persons or families of low and moderate income. Inclusionary zoning includes, but is not limited to, density bonuses, growth control exemptions, and a streamlined application process.
- (b) "Phased development" means a development, usually for large-scale projects, in which construction of public or private improvements proceeds in stages on a schedule over a period of years established in the subdivision or site plan approved by the planning board. In a phased development, the issuance of building permits in each phase is solely dependent on the completion of the prior phase and satisfaction of other conditions on the schedule approved by the planning board. Phased development does not include a general limit on the issuance of building permits or the granting of subdivision or site plan approval in the municipality, which may be accomplished only by a growth management ordinance under RSA 674:22 or a temporary moratorium or limitation under RSA 674:23.
- V. As used in this section "impact fee" means a fee or assessment imposed upon development, including subdivision, building construction, or other land use change, in order to help meet the needs occasioned by that development for the construction or improvement of capital facilities owned or operated by the municipality, including and limited to water treatment and distribution facilities; wastewater treatment and disposal facilities; sanitary sewers; storm water, drainage and flood control facilities; municipal road systems and rights-of-way; municipal office facilities; public school facilities; the municipality's proportional share of capital facilities of a cooperative or regional school district of which the municipality is a member; public safety facilities; solid waste collection, transfer, recycling, processing, and disposal facilities; public library facilities; and public recreational facilities not including public open space. No later than July 1, 1993, all impact fee ordinances shall be subject to the following:
- (a) The amount of any such fee shall be a proportional share of municipal capital improvement costs which is reasonably related to the capital needs created by the development, and to the benefits accruing to the development from the capital improvements financed by the fee. Upgrading of existing facilities and infrastructures, the need for which is not created by new development, shall not be paid for by impact fees.
- (b) In order for a municipality to adopt an impact fee ordinance, it must have enacted a capital improvements program pursuant to RSA 674:5-7.
- (c) Any impact fee shall be accounted for separately, shall be segregated from the municipality's general fund, may be spent upon order of the municipal governing body, shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town moneys, and shall be used solely for the capital improvements for which it was collected, or to recoup the cost of capital improvements made in anticipation of the needs which the fee was collected to meet.



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(d) All impact fees imposed pursuant to this section shall be assessed at the time of planning board approval of a subdivision plat or site plan. When no planning board approval is required or has been made prior to the adoption or amendment of the impact fee ordinance, impact fees shall be assessed prior to, or as a condition for, the issuance of a building permit or other appropriate permission to proceed with development. Impact fees shall be intended to reflect the effect of development upon municipal facilities at the time of the issuance of the building permit. Impact fees shall be collected at the time a certificate of occupancy is issued. If no certificate of occupancy is required, impact fees shall be collected when the development is ready for its intended use. Nothing in this subparagraph shall prevent the municipality and the assessed party from establishing an alternate, mutually acceptable schedule of payment of impact fees in effect at the time of subdivision plat or site plan approval by the planning board. If an alternate schedule of payment is established, municipalities may require developers to post bonds, issue letters of credit, accept liens, or otherwise provide suitable measures of security to guarantee future payment of the assessed impact fees.

(e) The ordinance shall establish reasonable times after which any portion of an impact fee which has not become encumbered or otherwise legally bound to be spent for the purpose for which it was collected shall be refunded, with any accrued interest. Whenever the calculation of an impact fee has been predicated upon some portion of capital improvement costs being borne by the municipality, a refund shall be made upon the failure of the legislative body to appropriate the municipality's share of the capital improvement costs within a reasonable time. The maximum time which shall be considered reasonable hereunder shall be 6 years.

(f) Unless otherwise specified in the ordinance, any decision under an impact fee ordinance may be appealed in the same manner provided by statute for appeals from the officer or board making that decision, as set forth in RSA 676:5, RSA 677:2- 14, or RSA 677:15, respectively.

(g) The ordinance may also provide for a waiver process, including the criteria for the granting of such a waiver.

(h) The adoption of a growth management limitation or moratorium by a municipality shall not affect any development with respect to which an impact fee has been paid or assessed as part of the approval for that development.

(i) Neither the adoption of an impact fee ordinance, nor the failure to adopt such an ordinance, shall be deemed to affect existing authority of a planning board over subdivision or site plan review, except to the extent expressly stated in such an ordinance.

(j) The failure to adopt an impact fee ordinance shall not preclude a municipality from requiring developers to pay an exaction for the cost of off-site improvement needs determined by the planning board to be necessary for the occupancy of any portion of a development. For the purposes of this subparagraph, "off-site improvements" means those improvements that are necessitated by a



Town of Pelham
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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.



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- 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.



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(2) In no case shall a political subdivision impose lesser density requirements upon a village plan alternative subdivision than the density requirements imposed on a conventional subdivision.

(d) If the total area of a proposed village plan alternative subdivision including all roadways and improvements does not exceed 20 percent of the total land area of the undeveloped lot, and if the proposed subdivision incorporates the total sum of all proposed development as permitted by local regulation on the undeveloped lot, all existing and future dimensional requirements imposed by local regulation, including lot size, shall not apply to the proposed village plan alternative subdivision.

(e) The approving authority may increase, at existing property lines, the setback to new construction within a village plan alternative subdivision by up to 2 times the distance required by current zoning or subdivision regulations, subject to the provisions of subparagraph (c).

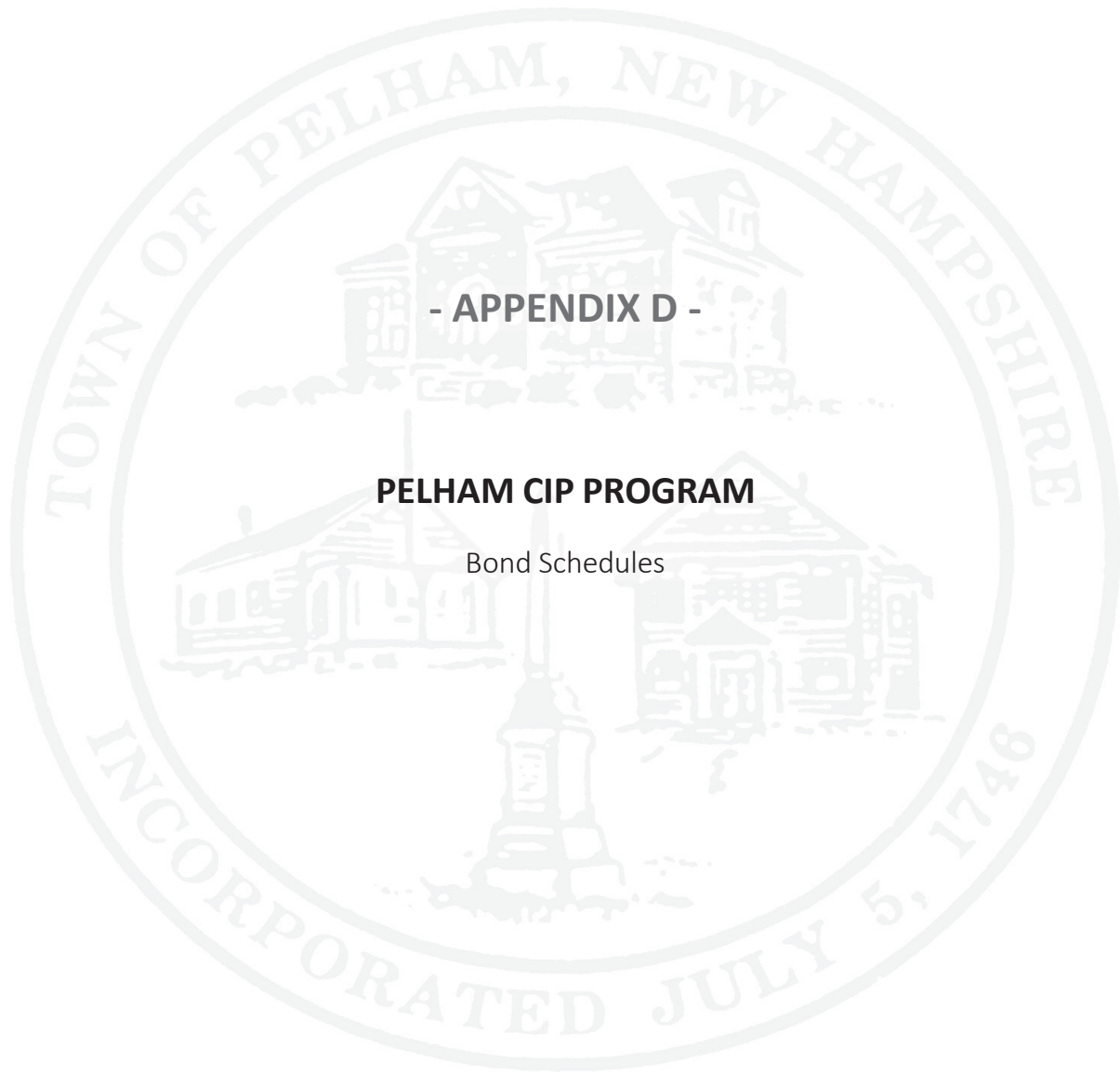
(f) Within a village plan alternative subdivision, the exterior wall construction of buildings shall meet or exceed the requirements for fire-rated construction described by the fire prevention and building codes being enforced by the state of New Hampshire at the date and time the property owner of record files a formal application for subdivision approval with the political subdivision having jurisdiction of the project. Exterior walls and openings of new buildings shall also conform to fire protective provisions of all other building codes in force in the political subdivision. Wherever building code or fire prevention code requirements for exterior wall construction appear to be in conflict, the more stringent building or fire prevention code requirements shall apply.

VI. In this section, "integrated land development permit option" means an optional land use control to allow a project to proceed, in whole or in part, as permitted by the department of environmental services under RSA 489.

SOURCE. 1983, 447:1. 1988, 149:1, 2. 1991, 283:1, 2. 1992, 42:1. 1994, 278:1. 2002, 236:1, 2. 2004, 71:1, 2; 199:2, 3. 2005, 61:1, 2. 2008, 63:1. 2012, 106:1, 2. 2013, 270:5, 6. 2015, 31:1, EFF. JULY 6, 2015. 2016, 6:3, 4, EFF. JUNE 1, 2017.



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- APPENDIX D -

PELHAM CIP PROGRAM

Bond Schedules



Town of Pelham
Capital Improvements
2025-2031

**PELHAM HIGH SCHOOL
20-Year Bond Schedule**

Bond: \$20,745,000

Interest Rate: 3.1 to 5.1% (Adjustable Rate)

Year	Principal	Bond Amount Remaining	Interest	Total Cost
2015		\$20,745,000	\$539,526.00	\$539,526.00
2015-16	\$1,040,000	\$19,705,000	\$907,275.00	\$1,947,275.00
2016-17	\$1,040,000	\$18,665,000	\$854,235.00	\$1,894,235.00
2017-18	\$1,040,000	\$17,625,000	\$801,195.00	\$1,841,195.00
2018-19	\$1,040,000	\$16,585,000	\$748,155.00	\$1,788,155.00
2019-20	\$1,040,000	\$15,545,000	\$695,115.00	\$1,735,115.00
2020-21	\$1,040,000	\$14,505,000	\$642,075.00	\$1,682,075.00
2021-22	\$1,040,000	\$13,465,000	\$589,035.00	\$1,629,035.00
2022-23	\$1,040,000	\$12,425,000	\$535,995.00	\$1,575,995.00
2023-24	\$1,040,000	\$11,385,000	\$482,955.00	\$1,522,955.00
2024-25	\$1,035,000	\$10,350,000	\$430,042.50	\$1,465,042.50
2025-26	\$1,035,000	\$9,315,000	\$387,607.50	\$1,422,607.50
2026-27	\$1,035,000	\$8,280,000	\$355,522.50	\$1,390,522.50
2027-28	\$1,035,000	\$7,245,000	\$318,262.50	\$1,353,262.50
2028-29	\$1,035,000	\$6,210,000	\$275,827.50	\$1,310,827.50
2029-30	\$1,035,000	\$5,175,000	\$233,392.50	\$1,268,392.50
2030-31	\$1,035,000	\$4,140,000	\$190,967.50	\$1,225,967.50
2031-32	\$1,035,000	\$3,105,000	\$148,522.50	\$1,183,522.50
2032-33	\$1,035,000	\$2,070,000	\$106,087.50	\$1,141,087.50
2033-34	\$1,035,000	\$1,035,000	\$63,652.50	\$1,098,652.50
2034	\$1,035,000	\$0	\$21,217.50	\$1,056,217.50
TOTALS	\$20,745,000		\$9,326,663.50	\$30,071,663.50



Town of Pelham
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PELHAM MEMORIAL SCHOOL UPGRADE/RENOVATIONS
20-Year Bond Schedule

Bond: \$31,980,000

Interest Rate: 2.1 to 5.1% (Adjustable Rate)

Year	Principal	Bond Amount Remaining	Interest	Total Cost
2022			\$569,871.88	\$569,871.88
2022-23	\$1,402,975.00	\$27,517,975.00	\$1,079,190.86	\$2,484,165.86
2023-24	\$1,375,000.00	\$26,115,000.00	\$1,008,352.50	\$2,383,352.50
2024-25	\$1,375,000.00	\$24,740,000.00	\$938,227.50	\$2,313,227.50
2025-26	\$1,375,000.00	\$23,365,000.00	\$868,102.50	\$2,243,102.50
2026-27	\$1,375,000.00	\$21,990,000.00	\$797,977.50	\$2,172,977.50
2027-28	\$1,375,000.00	\$20,615,000.00	\$727,852.50	\$2,102,852.50
2028-29	\$1,375,000.00	\$19,240,000.00	\$657,727.50	\$2,102,852.50
2029-30	\$1,375,000.00	\$17,865,000.00	\$587,602.50	\$2,032,727.50
2030-31	\$1,375,000.00	\$16,490,000.00	\$517,477.50	\$1,962,602.50
2031-32	\$1,375,000.00	\$15,115,000.00	\$447,352.50	\$1,892,477.50
2032-33	\$1,375,000.00	\$13,740,000.00	\$377,227.50	\$1,822,352.50
2033-34	\$1,375,000.00	\$12,365,000.00	\$313,977.50	\$1,752,227.50
2034-35	\$1,375,000.00	\$10,990,000.00	\$264,477.50	\$1,688,977.50
2035-36	\$1,375,000.00	\$9,615,000.00	\$221,852.50	\$1,639,477.50
2036-37	\$1,375,000.00	\$8,240,000.00	\$179,227.50	\$1,596,852.50
2037-38	\$1,375,000.00	\$6,865,000.00	\$136,602.50	\$1,511,602.50
2038-39	\$1,375,000.00	\$5,490,000.00	\$100,852.50	\$1,475,852.50
2039-2040	\$1,375,000.00	\$4,115,000.00	\$71,977.50	\$1,446,977.50
2040-2041	\$1,370,000.00	\$2,740,000.00	\$43,155.00	\$1,413,155.00
2041	\$1,370,000.00	\$1,370,000.00	\$14,385.00	\$1,384,385.00
TOTALS	\$27,517,975.00		\$9,923,470.24	\$37,441,445.24



Town of Pelham
 Capital Improvements
 2025-2031

<p style="text-align: center;">Town of Pelham Debt Service <i>Outstanding at 12/31/2024</i></p>				
	2016 Golf Course Note	2018 Boiler Replacement Lease	2021 Conservation Land Purchase Note	Total Debt Service
<i>Original Issue</i>	\$750,000.00	\$400,000.00	\$1,315,000.00	
<i>Maturity</i>	July 20, 2026	September 14, 2028	January 20, 2032	
<i>Due Dates:</i>	1/20 & 7/20	9/14	1/20 & 7/20	
Due 2025 Principal	\$75,000.00	\$42,006.42	\$131,500.00	\$248,506.42
Due 2025 Interest	\$3,810.36	\$6,551.85	\$25,622.59	\$35,984.80
Due 2026 Principal	\$75,000.00	\$43,556.46	\$131,500.00	\$250,056.46
Due 2026 Interest	\$1,635.56	\$5,001.81	\$22,089.44	\$28,726.81
Due 2027 Principal		\$45,163.70	\$131,500.00	\$176,663.70
Due 2027 Interest		\$3,394.57	\$18,556.29	\$21,950.86
Due 2028 Principal		\$46,830.20	\$131,500.00	\$178,330.20
Due 2028 Interest		\$1,728.07	\$15,061.86	\$16,789.93
Due 2029 Principal			\$131,500.00	\$131,500.00
Due 2029 Interest			\$11,489.99	\$11,489.99
Due 2030 Principal			\$131,500.00	\$131,500.00
Due 2030 Interest			\$7,956.85	\$7,956.85
Due 2031 Principal			\$131,500.00	\$131,500.00
Due 2031 Interest			\$4,623.69	\$4,623.69
Due 2032 Principal			\$131,500.00	\$131,500.00
Due 2032 Interest			\$890.55	\$890.55
TOTAL PRINCIPAL DUE	\$150,000.00	\$177,556.78	\$1,052,000.00	\$1,379,556.78
TOTAL INTEREST DUE	\$5,445.92	\$16,676.30	\$106,291.26	\$128,413.48



**Community Power
Committee**

Committee Chair:
Brett Gagnon

Selectmen’s Office
6 Village Green
Pelham, NH 03076

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

Website:
[www.pelhamweb.com/
pelham-community-
power-committee](http://www.pelhamweb.com/pelham-community-power-committee)

PELHAM COMMUNITY POWER COMMITTEE
2024 Annual Report

To All Our Friends and Neighbors, the Residents of Pelham,

Thanks to your overwhelming support at the polls in March of 2024, the Pelham Community Power Committee is diligently monitoring the energy markets for the best timing to bring Community Power Aggregation to Pelham residents and businesses. As we committed to you, this program will not go live until cost savings can be achieved. To that end, we have received regular updates from Standard Power, which is our Community Power partner who is responsible for negotiating rates and administering Pelham’s Community Power Plan. There are numerous variables that factor into the equation, a few of which include semi-annual rate setting by the utilities, and volatility in natural gas markets, which in turn is impacted by the least predictable variable of all - the weather. Since receiving your approval in March of 2024, energy suppliers have not yet been able to beat the utility rate; however, we are hopeful and optimistic for a contract rate that will be below the default utility supply rate in the very near future.

When that happens, you can expect clear and transparent communications coming from Standard Power detailing your options prior to roll-out. The outreach and education element of the plan includes customer notifications required by law as

well as a public information meeting in addition to the two public hearings held prior to the March 2024 vote. All residents who receive energy from the default utility (Liberty for a vast majority of Pelham residents, and Eversource for a nominal percentage) will be automatically enrolled in the Community Power supply. Anyone who receives energy from a supplier other than the utility default will not be enrolled in Community Power unless they affirmatively opt to do so. Everyone will always have the right to opt-out of Community Power at any time and at no cost.

As a reminder, the mission of Pelham Community Power is to bring new electricity supply choices for Pelham residents and businesses, with a primary goal of achieving cost savings when compared to the utility default rate. As consumer choice is an essential part of the Program, additional renewable energy options will also be available at customers’ election. For more information and updates from our committee, please visit us at our Facebook Page at #PelhamNHCommunityPower or on our Town web page at www.pelhamweb.com/pelham-community-power-committee.

We continue to be honored and energized to lead this important initiative that will have a long-term positive financial impact for residents and businesses in Pelham.

Respectfully submitted,

Pelham Community Power Committee

- Brett Gagnon, Chair
- Matthew Rice, Vice Chair
- Troy Bressette, Secretary
- Sharon Jozokos, Member



Conservation Commission

Committee Chair:
Nathaniel Al. Steward

Planning Department
6 Village Green
Pelham, NH 03076

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

Website:
www.pelhamweb.com/conservation-commission

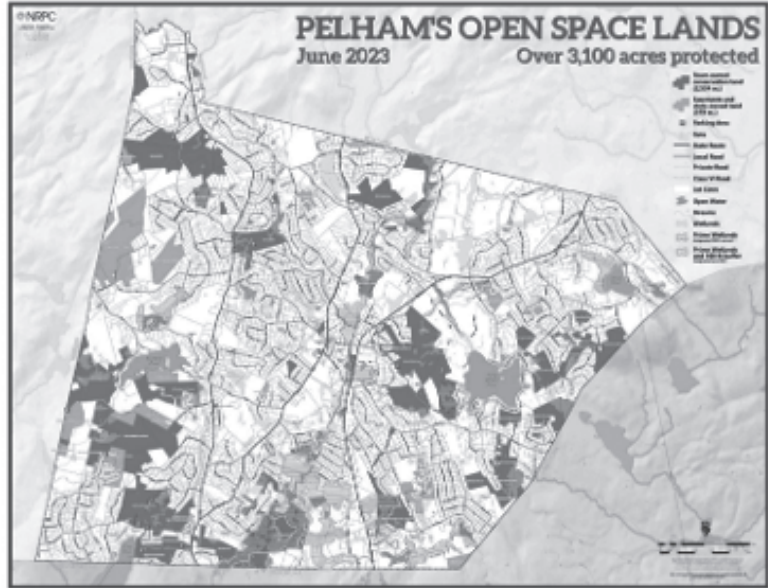
Conservation Commission Meets:
The 2nd Wednesday of each month at 7:00PM

Location:
Town Municipal Building
6 Village Green

CONSERVATION COMMISSION
2024 Annual Report

We had 13 meeting during the year 2024. We had an extra meeting to discuss our support of the “All Person’s Trail” at Merriam Farm Town Forest. It has been a very busy year for the Conservation Commission reviewing applicants, identifying Prime Wetlands and seeing if we could continue to expand our Open Spaces and reach the goal of 25% of Pelham through easements or purchases. The majority of Pelham’s Open Spaces are considered very good for surface water recharging the local acquirers, wildlife habitat and recreation such as hiking, biking and snowmobiling.

Map 4 Pelham’s Open Space Lands



During the past 12 months we have heard 9 cases involving a dredge and fill permit, a Conservation Subdivision Plan, removing trees in a WCD, a dumpster in the WCD, three developments on Bridge Street and a Public Hearing on a proposed land purchase. Other areas in which work was done included co-coordinating with Pelham’s three Pond Associations to hold a conference on Protecting our Ponds. This conference was led by Pelham’s Environmentalist Specialist, Deana Hoffman. Also, we have now completed the Natural Resource Inventory, Conservation’s section of the Pelham Master Plan, A Conservation Plan and we are in the process of completing the Conservation By-Laws so that as Pelham moves forward, we will have a defined Road Map for ourselves and the next generation of Conservation Members.

I would like to thank the Pelham Residents, the Select Board, the Planning Board and the Zoning Board of Adjustment for your continued support and input. This has made our Open Spaces an example to New Hampshire and others of what can be achieved when we all work together. **Thank You!!**

Al Steward
Conservation Chair

Name	Title	Term Exp.
Nathaniel Al Steward	Chair	2027
Mike Gendreau	Vice-Chair	2025
Paul Gagnon	Member	2027
Kelvin Webster	Member	2026
Karen MacKay	Member/Secretary	2027
Ken Stanvick	Member	2025
David Abare	Member	2026
Kara Kubit	Alternate	2025
Jesse Vaughan	Alternate	2026



Economic Development

Committee Chair:
Kimberly Abare

Selectmen’s Office
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Pelham, NH 03076

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

Website:
[www.pelhamweb.com/
pelham-economic-
development-committee](http://www.pelhamweb.com/pelham-economic-development-committee)

ECONOMIC DEVELOPMENT COMMITTEE 2024 Annual Report

The Pelham Economic Development Committee (PEDC) was re-established in August of 2023 with a mission to promote economic growth in Pelham NH, to help alleviate the tax burden on residents, and contribute to the community.

Accomplishments for 2024

- **Website Enhancements:** The Pelham Economic Development page on the Town’s website highlights the Town’s unique advantages for businesses. These include affordable and available land, robust infrastructure, proximity to major highways and urban centers, NH’s low tax rates and absence of sales tax, and a highly educated workforce.
- **Welcome to Pelham Sign:** Designed and installed a prominent “Welcome to Pelham” sign at the corner of Plow-er Road and Route 38 headed south, to create a positive first impression for visitors and businesses.
- **Committee Growth:** Welcomed two new members, Scott St. Germain and Brendan Brackett, expanding the committee’s expertise and capacity.
- **Advisory Liaison Services:** Acted as an advisory liaison for new and expanding businesses in Pelham, as- sisting them with navigating local reg- ulations and opportunities.



The Pelham Economic Development Committee remains steadfast in its commitment to fostering a thriving local economy. We continue to welcome new members and engage with potential businesses coming into Pelham.

Respectfully submitted,

Kimberly Abare, Chair 2026
John Jeanson, Vice Chair 2026
Brendan Brackett, Member 2027
Scott St. Germain, Member 2027
Jaie Bergeron, Board of Selectmen Representative



FORESTRY COMMITTEE 2024 Annual Report

Forestry Committee

Committee Chair:
Mike Gendreau

Selectmen’s Office
6 Village Green
Pelham, NH 03076

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

Website:
www.pelhamweb.com/forestry-committee

“STEWARDS OF OUR TOWN FORESTS AND CONSERVATION LANDS”

It’s now been over 4 decades (1980) since our Town Forestry Committee has been one of the many cogs that have worked with countless volunteers with a common goal on planning, preserving & protecting forested town owned lands. Between forests, parks, open space, wetlands, wildlife habitat, scenic venues and many other forested natural resources. We take pride working together with our other boards. Conservation & Agriculture Committees, Planning & Board of Selectmen as well as Parks and Recreation. We strive to make sure that all citizens of Pelham have access and can enjoy their town land in many ways while making sure our first responders can easily and safely make their way through our close to 3,000 acres of protected land.

Taking a turn into my second year as the Forestry Committee Chairman we have some new and exciting projects, new members and a new Trails Subcommittee. The rural appeal that has always been the focus for the majority of residents in town hasn’t changed at all. Here are some highlights from 2024 and a look into 2025.

In July we heard a detailed presentation from the agriculture commission for a Community Garden at Merriam Farms. It passed and looking forward to seeing the project take off in the Spring.

A new winter hike challenge has been added along with a patch for those who complete it.

Protection has added in the Gumpas Pond Conservation Area now that the roads have been turned back to Class VI roads. In March 2024 the citizens of Pelham voted in a 5 member Trails Subcommittee which will work together with Forestry along with volunteers to make sure our trails are accessible and passable.

We have a 2 timber harvests scheduled in both the Calitri and Moose Pond Conservation Areas.

A proposal for an All Persons Trail was discussed and approved for the Merriam Farm Conservation Area. This project should start in the Spring of 2025, yet preparation has been going on since 2023.

In 2024 we had 2 new members appointed. As chairman it is great to have some new people with new ideas but all working towards the same common goal.

Thanks to everyone involved!

- Mike Gendreau – Chairman 2026
- Ray Brunelle – Vice Chairman 2026
- James Fisher – Member 2027
- Paul Gagnon – Member 2025
- Dale Gallaher – Member 2027
- Jaie Bergeron – Selectmens Representative





Planning Board

Committee Chair:
Timothy Doherty

Planning Department
6 Village Green
Pelham, NH 03076

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

Email:
planning@pelhamweb.com

Website:
www.pelhamweb.com/
planning-board

Planning Board Meets:

The 1st and 3rd Monday of the
month at 7:00PM

Location:
Sherburne Hall
Town Municipal Building
6 Village Green

PLANNING BOARD 2024 Annual Report

In 2024, the election year resulted in Danielle Masse Quinn staying on the board for three (3) more years and an election of Kevin Cote who had to resign due to employment relocation. The Board appointed alternate Scott Sawtelle to fill the vacancy thus creating an opening which was filled by Mike Sherman who chose to come out of retirement. Unfortunately, the Board also had alternate Paddy Culbert pass away creating yet another vacancy. Jack Landers was appointed to fill the vacant seat.

Paddy Culbert was a dedicated volunteer serving over 30 years as a member of the Planning Board. He will be remembered as a lifelong friend to many as well as a passionate and strong-willed man believing in proper and successful planning for our Town.

The Planning Board reappointed Danielle Masse Quinn as Secretary, James Bergeron as Vice Chairman, and Timothy Doherty as Chairman.

Danielle Masse Quinn will be attending her second year as the crossover member to the Zoning Board of Adjustment and the Board of Selectmen reappointed Charlene Takesian to remain the Board of Selectmen’s Representative for the Planning Board.

In addition to the normal applicants coming before us, this year tasked the Planning Board with many additional things to accomplish. The multi-year project of the Pelham Master Plan was adopted after many long meetings and time from members dedicated to helping Pelham. The Planning Board also worked in conjunction with Jordan Young of Atlantic Civil Engineering, PLLC and Jennifer Beauregard to rewrite many parts of our Land Use Regulations and several of our members created a new well ordinance that was adopted by the Board of Selectmen on March 4, 2024.

We would like to thank the members below for volunteering their time on the Well Ordinance Subcommittee:

- Samuel Thomas, Chair and Planning Board Member*
- Danielle Masse Quinn, Vice Chair, Planning Board Member and Secretary*
- Jennifer Beauregard, Planning and Zoning Director*
- Jaie Bergeron, Board of Selectmen’s Representative*
- Jim Bergeron, Planning Board Member*
- Bruce Bilapka, Planning Board Member*
- John Spottiswood, Planning Board Member (Alt.)*
- Paul Zarnowski, Town Health Officer*
- Dena Hoffman, Environmental Regulations Compliance Specialist*
- Ed Rosamilio, Resident Volunteer*
- Linda Coppinger, Resident Volunteer and*
- Jason Modeski, Resident Volunteer*

The Planning Board did much needed work of the Capital Improvement Plan (CIP).

We would like to thank the members below for volunteering their time on the Capital Improvement Subcommittee (CIP):

- Samuel Thomas, Chair and Pelham Planning Board Member*
- Danielle Masse Quinn, Vice Chair, Pelham Planning Board Member and Secretary*
- Jennifer Beauregard, Pelham Planning and Zoning Director*
- James Bergeron, Pelham Planning Board Member*



Bruce Bilapka, Pelham Planning Board Member
Bob Sherman, Pelham Budget Committee
Garrett Abare, Pelham Budget Committee
Charlene Takesian, Board of Selectmen's Representative
Heather Corbett, Board of Selectmen's Representative (Alt.)

As is normal for the Planning Board Members, they are committed to their individual and group time to also try to rework some of our Town's Zoning language to better suit the needs of Pelham.

We would like to extend our thanks and gratitude to our full-time Recording Secretary Heidi Zagorski. Heidi has been a dedicated Recording Secretary to the Planning Board and her hard work does not go unnoticed. We would also be remised not to thank Jim Greenwood, our cable coordinator and his entire team for all their hard work and dedication ensuring that all of our meetings are accessible to the public.

We would also like to extend our thanks and gratitude to our Planning Director Jennifer Beauregard. Jennifer has continued to be a dedicated and valuable member to the Planning Board as well as actively volunteering her services on many subcommittees for our Town. Her hard work and dedication are much appreciated.

As another year comes to an end, The Pelham Planning Board will continue to strive to keep the future development in line with the rural character of our Town and we thank the Pelham residents for their continued support.

Respectfully submitted,

Timothy Doherty, Chairman, Pelham Planning Board
Danielle Masse Quinn, Secretary, Pelham Planning Board



Water Commission

Committee Chair:
Kimberly Abare

Selectmen’s Office
6 Village Green
Pelham, NH 03076

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

Website:
[www.pelhamweb.com/
water-commission](http://www.pelhamweb.com/water-commission)

WATER COMMISSION 2024 Annual Report

In 2023, the Pelham Water Commission made big strides toward securing a sustainable and reliable water supply for our community. We successfully secured two significant grants, totaling \$150,000, to support this mission. A grant from the New Hampshire Department of Environmental Services (DES) is funding a comprehensive groundwater study and exploring new water sources, including our aquifer and surrounding areas.

Developments in 2024

Building on the momentum, the Commission convened throughout the year monthly. On December 9, 2024, for a well-attended meeting, including Senator Daryl Abbas, key topics included critical water-related projects, such as the proposed Highland Apartments development and its impact on Town infrastructure. Public feedback on a proposed 2.2-million-dollar warrant article was a focal point, with many residents expressing concerns. The Commission clarified that all plans align with DES protocols and emphasized the importance of an engineering study to secure larger grants down the road. During this meeting, we made it a priority to address misconceptions, particularly about the routing and costs of proposed water lines.

Key Actions and Initiatives

Following the December 9 meeting, discussions continued December 17, focusing on plans for the March 2025 ballot. Three critical initiatives will be presented for public approval:

1. Whether providing a public water supply and distribution to Sherburne Road residents, who have consistently raised concerns about water reliability is something The Town of Pelham wants to have as a focus of the Water Commission.
2. Whether extending public water lines to the Route 38 Commercial District is something The Town of Pelham wants the Water Commission to evaluate.
3. Whether advancing wastewater research to improve management across the Town is something The Town of Pelham wants the Water Commission to evaluate.

In response to Sherburne Road residents’ needs, the Commission put through a warrant article for voter approval to invest \$20,000 in seed money to advance engineering evaluations for their area. This investment reflects our commitment to ensuring that no part of Town is overlooked as we plan for water distribution improvements. Transparency remains a priority for us, and we’re considering broadcasting meetings to keep residents informed and involved. These initiatives demonstrate that we are balancing fiscal responsibility with thoughtful planning to meet community needs.

Looking Ahead

As we move into 2025, the Commission is focused on shaping the future of Pelham’s water resources. With the final engineering report from Weston and Sampson due in late January as a presentation to the Water Commission and to the Selectboard for final approval and acceptance. We’re preparing for crucial discussions that will guide our infrastructure planning in the years ahead.

Residents will have a direct say in upcoming referendums, and we’re committed to keeping everyone informed through ongoing outreach efforts. Our focus remains on delivering a reliable water supply, ensuring water safety through rigorous testing, and addressing community concerns with transparency and care.

By working together, we’re taking meaningful steps to secure Pelham’s water future for the Town of Pelham.

Respectfully submitted,

The Water Commission



**Town of Pelham
State of New Hampshire
2025 Town Meeting**

To the inhabitants of the Town of Pelham, in the County of Hillsborough and the State of New Hampshire, qualified to vote in Town affairs, you are hereby notified of the following annual Town Meeting Schedule.

**First Session of Annual Meeting
(Deliberative Session)**

You are hereby notified to meet at the Sherburne Hall, 6 Village Green, Pelham, New Hampshire on Tuesday, February 4, 2025, at 7:00pm. This session shall consist of explanation, discussion, and debate of warrant articles numbered 2-24. 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 11, 2025, between the hours of 7:00am and 8:00pm to vote by official ballot in choosing all necessary Town officials for the ensuing year and to vote on warrant articles numbered 1-24.



Article 1

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

Article 2

Are you in favor of Amendment No. 1 as proposed by the Planning Board for the Town of Pelham to amend Pelham Zoning Article II Section 307-6 Definitions to add a definition for Short Term Rentals and to update Article V Permitted Uses, Table 2 to add to the existing language Hotels, motels, inns, rooming houses, or tourist cabins are treated as short term rentals as defined. (Recommended by the Planning Board 7-0-0)

Article 3

Are you in favor of Amendment No. 2 as proposed by the Planning Board for the Town of Pelham to amend Pelham Zoning Article XII Section 307-74 Additional Requirements for Accessory Dwelling Units (ADUs) to add that an interior door shall be provided between the principal dwelling unit and the attached ADU consistent with RSA 674:71-73. (Recommended by the Planning Board 7-0-0)

Article 4

Are you in favor of Amendment No. 3 as proposed by the Planning Board for the Town of Pelham to amend Pelham Zoning Article XII Section 307-76, II Minor Home Occupations to limit minor home occupations that are located in an accessory structure to utilize no more than 25% of the primary dwelling unit total square footage by removing the allowance that an occupation conducted in an accessory structure can be based on the total square footage footprint of all structures on the property? Further, to amend Section 307-76, II to not limit minor home occupations to only single-family residences by allowing minor home occupations in duplexes or multi-family properties if the duplexes or multi-family dwelling met all established criteria. Minor



Home Occupations do not require the approval of any Town board or official. (Recommended by the Planning Board 7-0-0)

Article 5

Are you in favor of Amendment No. 4 as proposed by the Planning Board for the Town of Pelham to amend Pelham Zoning Article XVIII Natural Resources Management to clarify that the requirement of all new major subdivisions and commercial/business developments maintain an undisturbed fifty-foot perimeter buffer around the entire parcel with the exception of the entrance into the property is only until such time that the Planning Board has had the opportunity to approve the removal of the buffer and further, to remove the requirement of a performance guarantee on the water infrastructure of new major subdivision and commercial/business developments since the implementation of the new Well Ordinance provides adequate assurances for water quality and quantity of all new developments. (Recommended by the Planning Board 7-0-0)

Article 6

Are you in favor of Amendment No. 5 as proposed by the Planning Board for the Town of Pelham to amend Pelham Zoning Article VIII – Floodplain Development Ordinance, Section 307-46 Definitions, to define Floodway vs. Floodplain and Section 307-47 (E) to regulate development within flood-prone areas to ensure that construction and modifications do not increase flood risks by requiring applicants of new development to demonstrate through analysis that their proposed development will not raise floodwater levels anywhere in the floodplain and by prohibiting encroachments (e.g., fill or construction) within designated Floodplains and Floodways unless the developer provides equivalent on-site flood storage to offset the displaced volume of fill inside the floodplain and floodway. The changes would also require that the encroachment complies with standard engineering practices. (Recommended by the Planning Board 7-0-0)

Article 7

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) for the purpose of creating a watershed management plan for Long Pond and to authorize the issuance of not more than One Hundred Thousand Dollars (\$100,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); and, further, to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the conditions and the rate of interest thereon; further to authorize the Board of Selectmen to



apply for loan funding for the above-referenced amount through the Clean Water State Revolving Funds (CWSRF), it being understood that repayment of the loan funds may be, but is not guaranteed to be, eligible for up to 100% principal forgiveness in the amount up to \$100,000. (Recommended by the Selectmen 4-1-0) (Recommended by the Budget Committee 9-0-0) (Requires a 3/5 ballot vote)

Article 8

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 Firefighter's of Pelham, International Association of Fire Fighters (IAFF), Local 4546, which calls for the following increases in salary and benefits and to further raise and appropriate the sum of One Hundred Twenty-Three Thousand, Five Hundred and Twenty One Dollars (\$123,521) to fund this year of the agreement, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? (Recommended by the Selectmen 5-0-0) (Recommended by the Budget Committee 9-0-0) (Majority vote required)

<u>Year</u>	<u>Cost</u>	<u>Accumulated Cost</u>
2025	\$123,521	\$123,521
2026	\$128,594	\$252,115
2027	\$ 97,367	\$349,482
2028	\$ 80,737	\$430,219
2029*	\$ 93,503	\$523,722

*Including 3 months of 2030

Article 9

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein totaling Twenty-Two Million, Three Hundred Seventy-Seven Thousand, Three Hundred Twenty-Three Dollars (\$22,377,323)? Should this article be defeated, the default budget shall be Twenty One Million, Seven Hundred and Twenty-Seven Thousand, Four-Hundred and Twenty-Seven Dollars (\$21,727,427) which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold



one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Selectmen 5-0-0) (Recommended by the Budget Committee 11-0-0) (Majority vote required)

<u>Department</u>	Selectmen 2025 Approved	Budget Committee 2025 Approved
Assessor	\$ 247,345	\$ 246,647
Budget Committee	\$ 2	\$ 2
Cable Department	\$ 180,340	\$ 180,340
Cemetery	\$ 239,491	\$ 229,189
Conservation	\$ 10,900	\$ 10,900
Debt Service Interest	\$ 40,985	\$ 40,985
Debt Service Principal	\$ 248,507	\$ 248,507
Elections	\$ 23,670	\$ 23,670
Emergency Management	\$ 10,813	\$ 10,813
Fire Department	\$ 3,138,245	\$ 3,138,245
Health Officer	\$ 69,652	\$ 69,652
Health Services	\$ 46,665	\$ 46,665
Highway Maintenance	\$ 2,217,352	\$ 2,217,352
Human Services	\$ 75,650	\$ 75,650
Insurance	\$ 3,560,625	\$ 3,482,715
Legal	\$ 202,500	\$ 202,500
Library	\$ 568,842	\$ 568,842
Parks & Recreation	\$ 497,358	\$ 497,358
Planning Dept	\$ 585,510	\$ 614,970
Police Department	\$ 4,209,815	\$ 4,242,315
Retirement	\$ 2,612,167	\$ 2,604,110
Selectmen	\$ 732,646	\$ 734,223
Senior Center (in Parks & Rec now)	\$ 0	\$ 0
Technology	\$ 315,426	\$ 315,426
Town Buildings	\$ 907,445	\$ 907,445



Town Celebrations	\$ 24,960	\$ 24,960
Town Clerk/Tax Collector	\$ 342,382	\$ 341,722
Transfer	\$ 1,388,540	\$ 1,294,600
Treasurer	\$ 7,000	\$ 7,000
Trust Funds	\$ 520	\$ 520
Total	\$ 22,505,353	\$ 22,377,323

Article 10

To see if the Town will vote to authorize the selectmen to enter into a three-year lease-purchase agreement in the amount of Four-Hundred Fifty-Six Thousand Dollars (\$456,000) for the purpose of leasing and purchasing seven cruisers for the Police Department and to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (\$150,000) for the first year's payment for that purpose. All proceeds from sale of any vehicles to be replaced by the vehicles purchased under this warrant article will be used to offset the cost of the acquired vehicles. This capital lease agreement contains a non-appropriation (escape) clause. (Recommended by the Selectmen 5-0-0) (Recommended by the Budget Committee 9-0-0) (Majority vote required)

Article 11

To see if the Town will vote to establish a Fire Apparatus Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing fire apparatus and associated equipment and to raise and appropriate the sum of Five-Hundred Thousand Dollars (\$500,000) to be placed in this fund. Further, to name the Board of Selectmen as agents to expend from said fund. This sum to come from the unassigned fund balance and no amount to be raised from taxation. (Recommended by the Selectmen 5-0-0) (Recommended by the Budget Committee 9-0-0) (Majority vote required)

Article 12

To see if the Town will vote to raise and appropriate the sum of Eighty-Seven Thousand Nine-Hundred Forty-Nine Dollars (\$87,949), for the purpose of hiring and equipping an additional School Resource Officer effective April 1, 2025. Said amount includes anticipated wages, benefits, taxes, and retirement contributions. If approved, the appropriation for this position will



become part of the annual operating budget in subsequent years. (Recommended by the Selectmen 5-0-0) (Recommended by the Budget Committee 9-0-0) (Majority vote required)

Article 13

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) for the purpose of funding the engineering and design costs associated with the development of a public water supply to service the Sherburne Road area of the Town. This sum will be used for the planning, surveying, designing, and engineering necessary to evaluate and create plans for a proposed water supply system to the Sherburne Road area of Town to include all properties beginning at Map 39, Lot 1-103 (including Scenic View Drive) and including all lots reflected on Tax Map 39 Lots on Sherburne Road to the west of Lot 1-103, as well as all Lots on Tax Maps 32 and 38. This appropriation will be considered a non-lapsing appropriation pursuant to RSA 32:7, VI and will not lapse until the monies are expended or December 31, 2030, whichever is earlier. (Recommended by the Selectmen 5-0-0) (Recommended by the Budget Committee 7-4-0) (Majority vote required)

Article 14

Shall the Town vote to raise and appropriate the sum of Three Hundred Fifty Thousand Dollars (\$350,000) for repair, maintenance, purchase of equipment and upgrading of Town roads, to be offset by anticipated Highway Block Grant funds? This special article will be a non-lapsing appropriation per RSA 32:7, IV. No money to be raised by taxation. (Recommended by the Selectmen 5-0-0) (Recommended by the Budget Committee 9-0-0) (Majority vote required)

Article 15

To see if the Town will raise and appropriate an additional sum of Two-Million One-Hundred Four-Thousand and Eight Hundred Thirteen Dollars (\$2,104,813) for the purpose of constructing a roundabout located at Mammoth Road and Marsh Road, of which One-Million Six-Hundred Sixty-Seven Thousand One-Hundred Eighty-Nine Dollars (\$1,667,189) will be funded by the New Hampshire Department of Transportation (NH DOT) as a Congestion Mitigation Air Quality Program Grant, and Four-Hundred Thirty-Seven Thousand and Six-Hundred Twenty-Four Dollars (\$437,624) to be expended from the Unassigned Fund Balance. No money to be raised by taxation. This appropriation is in addition to the non-lapsing appropriation authorized by Article 8 of the 2024 Town Meeting for the construction of two roundabouts at the intersections of Sherburne Road and Mammoth Road and Mammoth Road and Marsh Road. This is a special,



non-lapsing warrant article in accordance with RSA 32:7, IV. (Recommended by the Selectmen 5-0-0) (Recommended by the Budget Committee 11-0-0) (Majority vote required)

Article 16

Shall the Town modify the provisions of RSA 72:39-a for the elderly exemption from property taxes, based on the assessed value, for qualified taxpayers to be as follows:

For persons aged 65 to include 74 years of age, \$116,000

For persons 75 to including 79 years of age, \$167,000

For persons 80 years and above, \$216,000

To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$48,000, if single, not more than a combined net income of \$58,000, if married, and own assets (excluding the value of the person's residence) of not more than \$250,000. (Recommended by the Selectmen 5-0-0) (Majority vote required)

Article 17

Shall the Town of Pelham vote to modify the current exemption from property taxes for inhabitants who are legally blind, as determined by the blind services program, pursuant to RSA 72:37, to increase the exemption from \$57,800 to \$59,000 on the assessed value of the inhabitant's residential real estate, provided all other eligibility criteria shall remain unchanged. (Recommended by the Selectmen 5-0-0) (Majority vote required)

Article 18

Shall the Town adopt the provisions of RSA 72:37-b, Exemption for the Disabled from property tax, based on assessed value for qualified taxpayers to be \$116,000. To qualify the person must be eligible under Title II or Title XVI of The Federal Social Security Act for benefits to the disabled. Additionally, to qualify, the person: must be a resident of the state for at least five (5) years; must occupy the property as his/her principle place of abode; must own the property (as defined in RSA 72:37-b (IV) individually or jointly, or if owned by a spouse, they must have been married for at least five (5) consecutive years; had in the calendar year preceding April 1 a net income from all sources, of not more than \$48,000, if a single person, and \$58,000, if married; and own



net assets not in excess of \$250,000, excluding the value of the person's residence as described in RSA 72:37-b (III)(b). (Recommended by the Selectmen 5-0-0) (Majority vote required)

Article 19

To see if the Town vote will vote, in a non-binding advisory capacity, to support the Pelham Water Commission continuing plans to design and build, using any combination of state, federal and private funding and local taxation, the necessary infrastructure to supply public water to the Sherburne Road area of Town to include all properties beginning on Tax Map 39 Lots on Sherburne Road to the west of Lot 1-103, as well as all Lots on Tax Maps 32 and 38? (Recommended by the Selectmen 5-0-0) (Majority vote required)

Article 20

To see if the Town will vote, in a non-binding advisory capacity, to support the Pelham Water Commission continuing plans to design and build, using any combination of state, federal and private funding and local taxation, the necessary infrastructure to supply public water along the Route 38 commercial area from Main Street south to the Massachusetts State Line? (Recommended by the Selectmen 5-0-0) (Majority vote required)

Article 21

To see if the Town will vote, in a non-binding advisory capacity, to support the Pelham Wastewater Commission continuing to seek publicly funded wastewater treatment solutions for the Town? (Recommended by the Selectmen 5-0-0) (Majority vote required)

Article 22 – Citizens Petition

Shall Pelham adopt the partisan official ballot system for the election of town officers, as provided under RSA 669:12?

RSA 669:12 states:

Any town may vote to adopt the partisan official ballot system for election of town officers under an article in the warrant for any town meeting, and may rescind such action in like manner. The partisan ballot system shall not be in effect until the town election first following the town meeting at which such system is adopted. A plurality shall elect in towns using the partisan ballot system.

- Source: 1979, 410:1, effective July 1, 1979.

By adopting this system, Pelham voters will have greater clarity on candidate affiliations, allowing for more informed choices and encouraging candidates to share their positions openly.



We urge our fellow residents to support this change, which will bring transparency and clearer options to our local elections. (Not Recommended by the Selectmen 0-3-2) (Majority vote required)


Article 23 – Citizens Petition


Per RSA 289:6, II-a(a), shall the Town of Pelham delegate the duties and responsibilities of the Cemetery Trustees to the Board of Selectmen? A majority vote in the affirmative shall delegate these duties to be effective 90 days after adoption and shall continue until rescinded by vote of the Town meeting. (Recommended by the Selectmen 4-0-1) (Majority vote required)


Article 24 – Citizens Petition


To see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars (\$75,000) for the Pelham Trails Subcommittee, for the purpose of funding expenditures directly related to the development, improvement, and maintenance of Town trails infrastructure, including but not limited to trail repairs, signage, construction of new trails, and maintenance of existing trails. This appropriation shall be funded by taxation and shall be non-lapsing, with any unexpended funds to be carried forward into subsequent years for the same purpose. (Not Recommended by the Selectmen 0-3-2) (Not Recommended by the Budget Committee 0-10-0) (Majority vote required)


Given under our hands this 27th day of January 2025,

Jason Croteau, Chair 

Charlene Takesian, Vice Chair 

Jaie Bergeron, Selectman 

Heather Corbett, Selectman 

Kimberly Abare, Selectman 

I, the undersigned, Joseph A. Roark, serving as the Town Administrator, do hereby certify that on this 27th day of January 2025, I did post signed copies of the 2025 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,

A handwritten signature in cursive script, appearing to read "Joseph A. Roark", written over a horizontal line.

Joseph A. Roark, Town Administrator

A handwritten signature in cursive script, appearing to read "Linda Y. Newcomb", written over a horizontal line.

Linda Y. Newcomb, Notary Public

LINDA Y NEWCOMB
NOTARY PUBLIC - State of New Hampshire
My Commission Expires
September 7, 2027



AMENDMENTS MADE A TOWN DELIBERATIVE SESSION

FEBRUARY 05, 2025

Article #22: CITIZENS PETITION:

MEGAN MCGINLEY CROWE MADE A MOTION TO REMOVE THE LAST TWO PARAGRAPHS FROM THE ARTICLE AND ADD: BY ACCEPTING THIS PETITION THE TOWN MAY BE RESPONSIBLE FOR ANY COSTS ASSOCIATED WITH ADDITIONAL PRIMARIES REQUIRED BY THIS BALLOT SYSTEM.

DARRYL HALL JR MADE A MOTION TO ADD LANGUAGE: SHALL PELHAM STUDY THE PARTISAN OFFICIAL BALLOT SYSTEM TO UNDERSTAND IMPLICATIONS ON TAXPAYERS, ADMINISTRATIVE STAFF & VOLUNTEERS.

Article #22 WILL NOW READ: Shall Pelham study the partisan official ballot system to understand implications on taxpayers, administrative staff & volunteers for the election of town officers as provided under RSA 669:12?

RSA 669:12 states:

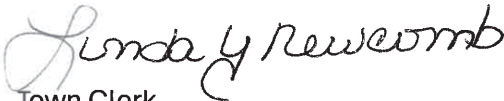
Any town may vote to adopt the partisan official ballot system for election of town officers under an article in the warrant for any town meeting, and may rescind such action in like manner. The partisan ballot system shall not be in effect until the town election first following the town meeting at which such system is adopted. A plurality shall elect in towns using the partisan ballot system.- Source: 1979, 410:1, effective July 1, 1979.

In addition, by accepting this petition, the town may be responsible for any costs associated with additional primaries required by this ballot system.

Not Recommended by the Board of Selectmen (0-3-2)

Respectfully submitted,

Linda Y Newcomb


Town Clerk



2025 PELHAM SCHOOL DISTRICT WARRANT STATE OF NEW HAMPSHIRE

To the inhabitants of the School District of the Town of Pelham in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE)

You are hereby notified that the first session of the annual meeting of the School District of the Town of Pelham will be held at Town Hall, 6 Village Green, in said Pelham on Wednesday, February 5, 2025, at 7:00 P.M. for explanation, discussion, and debate of warrant articles number 1 through number 1. 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 11, 2025, at 7:00 A.M. for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all Warrant Articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 A.M. and will not close earlier than 8:00 P.M.

ARTICLE A

To elect by ballot the following School District Officers:

- School Board Member 3-Year Term
- School Board Member 3-Year Term



ARTICLE 1 – OPERATING BUDGET

Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling Forty-Four Million, Eighty-Two Thousand, Four Hundred Eleven Dollars (\$44,082,411)? Should this article be defeated, the default budget shall be Forty-Three Million, Three Hundred Forty-Nine Thousand, Sixty-Eight Dollars (\$43,349,068), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the Pelham School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

Recommended by the School Board (5-0-0)

Recommended by the Budget Committee (9-0-0)

ARTICLE 2 – BY PETITION

Shall the Town vote to implement the Hillsdale K-8 Singapore Math Dimensions curriculum in the Pelham School District?

ARTICLE 3 – BY PETITION

Shall the Town vote to remove the position of the 2nd Assistant Principal at Pelham High School (a non-union position recently established in the school year 2023-24) with a proposed salary of \$107,000 in order to help reduce the school budget and focus on teacher retention?

ARTICLE 4 – BY PETITION

Shall the town vote to have the School Board do a Ten year study to determine the influx of students on the school system and the Tax impact on the tax payers of Pelham for the next ten years?



GIVEN UNDER OUR HANDS AT SAID PELHAM THIS 22nd DAY OF JANUARY 2025.

Troy Bressette, Chair

G. David Wilkerson, Vice Chair

Garrett Abare

Rebecca Cummings

Darlene Greenwood

Pelham School Board



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School District

Superintendent’s Office
 59A Marsh Road
 Pelham, NH 03076
 Phone: (603) 635-1145
 Fax: (603) 635-1283

Pelham Elementary School
 61 Marsh Road
 Phone: (603) 635-8875
 Fax: (603) 635-8922

Pelham Memorial School
 59 Marsh Road
 Phone: (603) 635-2321
 Fax: (603) 635-2369

Pelham High School
 85 Marsh Road
 Phone: (603) 635-2115
 Fax: (603) 635-3994

Website:
www.pelhamsd.org

Pelham School District Officers: 2024

MODERATOR
 Douglas Vincent

CLERK
 Danielle Pilato

TREASURER
 Arlanna Garcia

SCHOOL BOARD

Troy Bressette, Chair	2025
David Wilkerson, Vice Chair	2025
Darlene Greenwood	2026
Rebecca Cummings	2027
Garrett Abare	2027

SUPERINTENDENT OF SCHOOLS
 Eric “Chip” McGee

ASSISTANT SUPERINTENDENT
 Sarah Marandos

BUSINESS ADMINISTRATOR
 Deborah Mahoney

DIRECTOR OF TECHNOLOGY
 Keith Lord

DIRECTOR OF HUMAN RESOURCES
 Toni Barkdoll

DIRECTOR OF STUDENT SERVICES
 Kimberly Noyes

BUILDING ADMINISTRATORS

Pelham Elementary School	Jessica Van Vranken
Pelham Memorial School	Zachary Medlock
Pelham High School	Dawn Mead

SCHOOL NURSES
 Jennifer Bodenrader
 Kirsten Cogan
 Joanne Morrison
 Julie Phelan

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: cmcgee@pelhamsd.org
Website:
www.pelhamsd.org

SUPERINTENDENT’S REPORT 2024 Annual Report

I am pleased to be in my fifth year as superintendent of schools in Pelham. We have seen many improvements over the past four years. Among the highlights are:

- The completion of the Pelham Memorial School Renovation and Upgrade Project.
- Improved retention of both hourly and salaried staff.
- Contracts for our teachers and instructional assistants approved by voters with wage increases to help Pelham become more competitive regionally.

At the same time, I am not yet satisfied that we are performing at our highest level as a district. We have a lot of good work to do. The Pelham School Board has established these goals for improvement in the coming year.

Strengthening Student Connections: (NEW Year 1 of 3, complete in 26-27)
Strong student-teacher relationships improve academic achievement. A sense of belonging in the classroom is crucial for learning. In order to recognize the differences between school levels and to encourage innovation and a degree

of autonomy for the schools, the Board has delegated this goal to the school level. In order to maintain communication and accountability, each of the three schools will present to the Board on their progress each year.

Improving Student Performance in Literacy: (NEW Year 1 of 3, complete in 26-27)

Literacy is a foundational skill for all others. Literacy aids in understanding science and social studies content. It also is vital for interpreting language-based mathematics problems. Strong writing skills are needed to allow students to express their ideas. This is why we have selected it as our next academic goal.

Improve Student Performance in Mathematics: (Year 4; in place until achieved)

Improving student performance in mathematics continues to be a goal for the District. In the past three years, the District has improved teacher retention and provided more professional development in math. We revised the math curriculum and updated our instructional materials at the elementary school. However, this has not yet been enough to see the results in terms of student performance. For high school, our goal will remain to increase by 5% per year the number of students at Pelham High School whose SAT score is at the College Board benchmark (530) of “college and career ready.” For grades 3 - 8, our goal is to improve our performance on the math portion of the New Hampshire State Assessment System to be in the top 5 among our 12 peer districts. Peer districts are Auburn, Candia, Derry Cooperative, Hampstead, Hooksett, Hudson, Lichfield, Londonderry, Pelham, Salem, Timberlane Regional, Windham.

Making Pelham the Best Place to Work: (Year 2 of 3, complete in 25-26)

This goal combines both the “Culture of Belonging” and the “Best Place to Work” goals into one. We believe that employees who are connected to their work, their team, and the community are more likely to stay and thrive. Combining these two goals allows us to identify ways an improved culture can promote improved hiring and retention. We intend to measure progress on this goal in three ways. First, we will continue to measure retention data. Second, we will review employee survey data. In the spring of 2024, the District piloted a survey through Franklin Covey on organizational trust. Third, we will report qualitative data on specific actions taken to continue to improve employment experiences for the Pelham School District from recruiting to hiring to retention.

Conclusion

These goals are the core of our work to improve the Pelham School District. While not all indicators show the progress we want, we are confident that our continued efforts at improvement on multiple levels will yield the results we want as a school district and community. Together, we will continue to *Inspire Success One Mind at a Time*.

Respectfully submitted,

Eric “Chip” McGee



SAMPLE BALLOT



OFFICIAL BALLOT
ANNUAL SCHOOL DISTRICT MEETING
 TOWN OF
PELHAM, NEW HAMPSHIRE
 March 12, 2024

Samielle Hilob
 SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

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

SCHOOL OFFICIALS *overvotes 0*
undervotes 802

For School Board Member

THREE YEAR TERM Vote for TWO

GARRETT ABARE	1415	<input checked="" type="radio"/>
REBECCA CUMMINGS	1381	<input checked="" type="radio"/>
JOHN RUSSELL	1070	<input type="radio"/>
GREG ST. JEAN	1190	<input type="radio"/>
TIMOTHY TRETTEL	264	<input type="radio"/>
(WRITE-IN)	12	<input type="radio"/>
(WRITE-IN)	17	<input type="radio"/>

For School District Moderator *overvotes 0*
undervotes 854

THREE YEAR TERM Vote for ONE

DOUG VINCENT	2179	<input checked="" type="radio"/>
(WRITE-IN)	14	<input type="radio"/>

ARTICLE 2 – Pelham Education Association Collective Bargaining Agreement *overvotes 0*
undervotes 81

Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the Pelham School District and the Pelham Education Association (PEA) that calls for the following increases in salaries and benefits over the amount paid in the prior fiscal year at current staffing levels:

Year	Estimated Increase
2024-2025	\$ 931,677
2025-2026	\$ 635,257
2026-2027	\$ 689,791

and further to raise and appropriate the sum of Nine Hundred Thirty-One Thousand, Six Hundred Seventy-Seven Dollars (\$931,677) for the 2024-2025 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid at current staffing levels? (Majority vote required)

Recommended by the School Board (4-0-0)
 Recommended by the Budget Committee (9-0-0)

(2102) YES
 910 NO

OFFICIAL BALLOT *overvotes 0*
SCHOOL DISTRICT WARRANT *undervotes 88*

ARTICLE 1 – Operating Budget

Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling Forty-One Million, Seven Hundred Sixty-Eight Thousand, Four Hundred Fifty-Three Dollars (\$41,768,453)? Should this article be defeated, the default budget shall be Forty-One Million, Five Hundred Three Thousand, Four Hundred Forty-Two Dollars (\$41,503,442), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the Pelham School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

Recommended by the School Board (5-0-0)
 Not Recommended by the Budget Committee (4-5-0)

1454 YES
 (1548) NO

I, the undersigned, do hereby certify that the information provided in this Return of Votes is true and complete to the best of my information, knowledge, and belief

Samielle Hilob

2024 PSD Deliberative Session Minutes

PELHAM SCHOOL DISTRICT
Deliberative Session of Annual Meeting
February 7, 2024

Moderator Doug Vincent called the session to order at 7:09 pm at the Sherburne Hall. Mr. Vincent addressed inhabitants of the School District of the Town of Pelham in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs.

First session of annual meeting deliberative- You are hereby notified that the first session of the annual meeting of the School District of the Town of Pelham will be held at Sherburne Hall, 14 Village Green, in said Pelham on Wednesday, February 7, 2024, at 7:00 P.M. for explanation, discussion, and debate of warrant articles A, and number 1 through number 2. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article. Please present any proposed changes in writing.

Second session of annual meeting official ballot voting - You are hereby notified that the second session of the annual meeting of the School District of the Town of Pelham will be held at Pelham High School gymnasium, 85 Marsh Road, in said Pelham on Tuesday, March 12, 2024 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 and those qualifying may vote by absentee ballot.

Moderator Doug Vincent asked resident Bob Sherman to lead in the Pledge of Allegiance. Doug Vincent informed the attendees that he would need their approval to act as Moderator Pro-Tem as he is fulfilling the term and was appointed to the position by the board. The attendees voted and accepted him. He then began with introducing himself as Moderator and to his right School Board Member, Darlene Greenwood, School Board Member, Tom Gellar, School Board Member, John Russell, School Board Member Vice Chair, David Wilkerson, School Board Member Chair Troy Bressette, and Pelham School District Clerk, Danielle Pilato. To his left, Superintendent of Pelham School District, Dr. Eric "Chip" McGee, Pelham School District Business Administrator, Deborah Mahoney, Pelham School District Attorney Diane Gorrow, Pelham Budget Committee Chair, Meg Bressette, and Budget Committee member, Deb Ryan.

Moderator Vincent asked if there were any non-voters, and requested that they please use the seats in the front section in order to keep track of those who are registered to vote and those who are not. He told the audience that there are handouts and if they would like them to please see the folks where you checked in and received the Voting ID cards. Mr. Vincent then announced that the session would follow the usual rules of debate and asked that attendees come forward to the microphone, and once recognized by the Moderator, please state their name, address of residency, and/or the group they represent before questions or statements are made. Each speaker will have three minutes to discuss the Article under Deliberation. He asked that speakers be courteous, respectful and concise and to please direct the questions to the Moderator and he will recognize someone to respond as appropriate. If the speaker wishes to speak again, he said that they may do so after everyone has had the chance to speak. If there is a legal question, the Moderator will address the School District Attorney, Diane Gorrow, to provide counsel. Comments on school operations and programs are welcomed, however the Deliberative Session is not the place for personal complaints of school personnel or complaints against any persons connected with the school. Articles will be discussed in order, but the Moderator stated that there is no need to have each Article voted on this evening. He said that is done at the 2nd session on March 12th at the High School. Mr. Moderator instructed that only the Amendments and other Motions require a vote, and to please only make one motion at a time. There is the ability for non-resident department heads to speak if that is so needed or desired. He asked that if anyone wished to make an Amendment, that they please do so in writing and present it to the Moderator when appropriate and so that Mr. Greenwood from PTV and his team can project it. For any hand counts, he asked that they please raise their Voting Card over their head when requested. And lastly, to avoid surprises Mr. Moderator asked that after finishing discussing each Article, he would request a Motion to Restrict Reconsideration.

The first Article of the evening was Article A for the election of School District Officers. Mr. Moderator instructed that we do not take this article up for discussion, as it can not be amended and must appear on the ballot as written.

Mr. Moderator took a moment to thank those who have served the district and especially those whose terms will be ending- Tom Gellar and John Russell. On behalf of the town, he stated his appreciation for their service and gratitude to those who will be running for election this cycle. He stressed that they are important District roles. He then read Article A in full.

ARTICLE A

To elect by ballot the following School District Officers:

School Board Member 3-Year Term

School Board Member 3-Year Term

School District Moderator 3-Year Term

Next on the agenda was Article 1 which addresses the School District operating budget for the Fiscal Year 2025 which applies to the 2024-2025 school year. He then read the Article in full.

ARTICLE 1 - OPERATING BUDGET

Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling Forty One Million, Three Hundred Eighteen Thousand, Two Hundred Eighty-Six Dollars (\$41,318,286)? Should this article be defeated, the default budget shall be Forty-One Million, Five Hundred Three Thousand, Four Hundred Forty-Two Dollars (\$41,503,442) , which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the Pelham School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

(Majority vote required)

Not Recommended by the School Board (0-5-0)

Recommended by the Budget Committee (5-4-0)

Mr. Moderator began discussion on Article 1 with School Board Chair, Troy Bressette.

The first slide highlighted the three budget types in figures as School Board (\$41,768,453), Budget Committee (\$41,318,286) and Default (\$41,503,442). The table shows the three types and then the amount difference from the School Board to Budget Committee in the amount of \$450,167 and the Default difference at \$265,011. Mr. Bressette began by explaining that FY25 is an unusual year for

budgets. He stated generally, the budget process starts in June of the preceding year. The school staff develop a budget containing the funds needed to operate the program for the following year and present it to the School Board in September. The School Board reviews it and makes changes as they see fit. At the same time, the School Superintendent and Business Administrator calculate the default budget, which is determined by law and is the budget figure the school district will use if the operating budget is voted down. In November the Budget Committee reviews the School Board budget and can make additional changes in the budget amount. And finally, in March, the voters in town decide whether to approve the budgeted amount or opt for the default amount. He further explained that for FY25 the School Board and the Superintendent proposed a budget that reflected a modest 1.7% increase over the prior fiscal year. The amount considered significant cuts (\$900,000) proposed by the School Board and the Superintendent during the District's budgeting process. These cuts reflect the Board and District's commitment to fiscal responsibility. He stated that the Budget Committee then made reductions that the School Board could not support. He gave the example that the budget committee removed \$250,000 in special education expenses the District is required to pay next year. He compared it to a family budget, these would be costs like car payments. Once the district is committed to paying for certain services, we must continue to pay for them just like a family must continue to make car payments. As a result, the budget committee's budget, which is the one on the warrant for the evening, is \$41,318,286, which is \$450,167 less than the budget the School Board developed. He said that to put it in terms of actual impact to the bottom line--the proposed cut below default represents only approximately \$0.16-\$0.17 per \$1000 of assessed value. A small amount to each of us, but an amount that is significant to the schools and our ability to meet legal and contractual obligations and equates to about \$48/registered voter in town.

He explained that the Default budget is set by law and designed to maintain our programming without anything new. The Default is calculated to be last year's budget with certain adjustments for legal and contractual obligations. He then explained the default calculations are available to the attendees in the handout the Board gave for the evening. The Default Budget is \$41,503,442 which is only \$265,011 less than the budget we proposed.

He stressed that the irregular part is that the Budget Committee's budget is less than the default budget. It is less than the amount by law, set as the minimum to continue operations next year. It would require a reduction of services. He said that is why the School Board voted unanimously not to support the Budget Committee's budget, and why the Board is urging the town to vote No on their budget on March 12th.

Slide two was a grid of the Budget Committee Cuts Summaries of Special Education \$250,000, IA Two Positions \$51,000, Burnisher, Truck and Maintenance Equipment \$69,000, Salaries/Benefits Professionals \$14,813, Custodial Overtime \$7,000, Supplies, all locations \$11,050, Other equipment, cheer mats, digital cameras \$11,100, Furniture replacement at PES and PHS \$36,204, for a total of \$450,167. Mr. Bresette said he felt it was important to walk through the cuts made by the Budget Committee. The first two he highlighted were SPED Tuition and two Instructional Assistant positions which are both real expenses that the Board anticipates having in the coming year and can not reduce. He stated that totals \$301,000 and those reductions would need to be made elsewhere. The other reductions, generally, are difficult but likely are reasonable to the School Board if the Budget Committee's budget is voted in on March 12th. Those cuts includes a Burnisher, Truck, Maintenance Equipment, Salaries/Benefits for stipends for Professional for Mentoring and Team/Department leadership positions, Custodial Overtime, Supplies in all locations, equipment such as the Cheer Mats and Digital cameras and furniture replacements for PES and PHS. Mr. Bresette then asked that the Moderator now recognize School Board member, John Russell, to discuss the School Board's commitments and strategic goals.

Mr. Russell began by stating that this is the first time in this role and he appreciates the opportunity. He stated that in developing the approach to the budget the Board reiterated their commitments. The next slide (3) on Article 1 bulleted two points that the Pelham School Board is committed to that are 1. Maintaining programming and class size guidelines, as well as long-term plans for technology, instructional materials and capital maintenance. 2. Seeking all available opportunities to offset cost increases due to inflation and other factors including grant funding and staff reductions. He stressed that the Board is committed to finding areas of common ground with the Budget Committee when possible. He stated that beyond those commitments, the Board set three specific measurable goals for the school year. In slide four they outlined the School Board's 2023-2024 Operating Budget Goals. The first was to Improve Student Performance in Mathematics (Year 3 of 3) in which they met their annual benchmarks at the elementary and high school. He shared that specifically the Board's goal was at the elementary level to improve to top five in our region in terms of performance in math on the state assessment among our peers. The district did that last year for the first time. The goal at the high school level was to increase by 5% the number of students who are college and career ready in

mathematics on the SAT. The high school improved this at 11% last year. The Board is now focused on middle school and to improve it like the elementary level and be in the top 5 among its peers. The second goal is to develop a culture of belonging (Year 1 of 3) in which they identify the key factors holding back the district. He thanked the work of an internal task force that identified the key factors that are holding the district back. They have improved the process for collecting, analyzing, reporting and acting on data for this goal. He shared that the last goal is to make Pelham one of the best places to work (Year 2 of 3) This goal is being addressed by taking a large step to pass the Pelham Education Association contract which is Article 2. They met their benchmarks for retention of hourly employees and are now focusing on the retention of teachers. He stressed that the district actually exceeded it and the goal was 70% and they hit 75% last year. He shared that they now have a goal of 90% and have been at 82% in the last three years. Mr. Russell then asked if he may recognize School Board Vice Chair, David Wilkerson who will share some relevant facts and data.

Mr. Wilkerson shared that enrollment is a key driver regarding the budget. Slide five displayed a table to show the enrollment from the school years 18-19 to what is projected for year 24-25 at each building level. The table showed an increase from 752 (23-24) to a projected 773 (24-25) at PES. He explained that an increase would be in a rebound of students in kindergarten. At PMS enrollment shows steady at 339 (23-24) to 341 projected for 24-25 at PMS, With expected smaller classes at PHS they show 556 (23-24) to a projected 509 for 24-25 which is why he explains the district will see staffing changes at the high school level. These changes make for an overall district decrease from 1647 (23-24) to a projected 1623 for school year 24-25.

Mr. Wilkerson explained that as a Board they want the community to understand that their budget is driven by certain key increases. He stated that this changes from year to year. For FY25, the one most significant area of increase is special education. Special education programming is required by law. Slide 6 explained the key increases divided into two areas of Special Education and Overall Budget. The Special Education increase was explained by stating that increases are driven primarily by out-of-district tuition for the day programs, extended school year, and related transportation costs in the amount of \$775,009. The overall increase is \$763,788 as an overall School Board Budget for FY24 to FY25. He stated that in other words, the Board was able to make reductions in other areas to keep the overall increase driven only by this key increase. Mr. Wilkerson noted that this is not the only part of the budget but the key driver this year. Adjustments in health insurance actually lower that budgeted expense for next year. Textbook purchases happen to be down next year. He stated that the

point is that this one increase alone accounts for more than the total increase. So, in other words, all other areas collectively, are down next year in the School Board's budget.

In Slide 7 four bullets reflecting staff changes that reduced the budget by \$207,566 for FY25. Mr. Wilkerson shared that the changes in enrollments caused the board to make changes in staffing levels. At Pelham High School they reduced one Special Education Teacher and transferred that to the elementary school for a nurse position needed. One Science Teacher at the high school was left open and he said they transferred that to the elementary school to fund a kindergarten teacher position that was required due to enrollment. He said they do not intend to fill the one Business Teacher at PHS that will be open next year due to retirement. At Pelham Memorial he stated that there were no changes due to lower enrollment and staff reduction over several years. PES had an addition of one Special Education Nurse that is part time now, but will need to be increased to full time next year. As he stated this will be filled by the unfilled Special Education position that went unfilled at PHS. He shared that one Kindergarten Teacher and one Kindergarten IA had to be added due to an additional 23 students that enrolled. And lastly, District Wide there was a reduction of 6.5 Special Education IAs based on need. The Board also increased stipends for teacher leaders to honor the important work teacher leaders do in the district mentoring and supporting their teams.

Mr. Wilkerson shared that the Board has heard criticism of the cost of education in the Pelham School District. He stated that he could share directly that elementary and secondary education is expensive. Slide 8 was a graph that reflected Pelham's cost per pupil in relation to the lowest, average and highest of the state. Pelham's cost is \$17,256. The lowest (Auburn) is \$14,191. The state average is \$20,323 and the highest (New Castle) is \$41,754. In contrast, Mr. Wilkerson says that Pelham was only \$74 more per student compared to the previous year, an increase of less than half a percent. He stated that another way to show it was the information on slide 9. Slide 9 was another graph showing Pelham 9th out of our 12 peers. The peers being Auburn, Candia, Derry, Hampstead, Hooksett, Hudson, Litchfield, Londonderry, Salem, Timberlane Regional, and Windham. He stated that the Board's careful budget process, their management of the key increases in technology and special education, their cuts to personnel due to enrollment, their place on the list as a community that spends relatively little on its school system are the reasons why they did not support the Budget Committee's cuts. He ended by stating that they will, of course, follow the direction of the voters while doing everything they can to support our students. He finalized that by declaring that given the warrant as written, the Board is in the

odd position to support the default budget. Mr. Wilkerson said that slide concluded their presentation on the budget and he turned the meeting back to the Moderator.

Meg Bresette asked the Moderator if she could speak on behalf of the Budget Committee on the article. She began by thanking all the members who served on the committee, teachers, school board, school staff and the SAU representatives. She began by stating that we are halfway through the bond payments on the High School. We are at year 10 of 20 on the High School bond and year 3 of 20 for the Memorial School. She explained that the budget committee is tasked with analyzing the proposed budget by the School Board and suggesting how to align with cuts they recommend. Their most recent vote was 5-4 to recommend the budget of \$41,318,286 which was a decrease of \$450,167 from what was proposed. She listed the cuts mentioned in the School Board slides of special education tuition, IA salaries, maintenance equipment, and supplies. She ended by explaining that she likes to look at the budget as a living and breathing thing. It shifts and changes after the number is set and must have room to accommodate any unforeseen needs that come along.

Moderator Vincent opened the floor to comments. Resident Bill Scanzani came forward to express his disappointment with the Budget Committee and their recommendation to cut the budget. He said he would like to propose an amendment to put the budget back up to the school board's figure of \$41,768,453. Mr. Moderator stated the amendment and the motion was seconded by resident Nikki Trettel. The moderator opened discussion on the amendment. Resident Mike Carter of Brandy Lane came forward first to ask why when you take the number proposed by the Budget Committee and divide by the number of pupils you get a figure closer to \$25,000 per pupil and not what the School Board stated at \$17,000. He urged his feeling that we need to be more fiscally responsible for the sake of the taxes. Dr. McGee addressed the question by explaining that the numbers can not simply be divided in that way, as it would not account for things such as transportation and food service. He also reminded everyone that the budget is not completely fulfilled by tax funds and is also reached with state aid, grants and other revenue sources.

Resident Debbie Kruzel of Beacon Hill Rd came forward to ask about why Pre-K is included in the projected numbers of pupils. She also asked about the Math Coach that was proposed but was already hired. She added her opinion that "Math is not that hard to teach" and that by hiring the Math Coach it must be an insult to teachers. And lastly, she asked about the class size numbers. She asked why we can be at 25 per class, but in the 3rd grade our classes are at 17.

Superintendent McGee addressed her questions by first stating that in the four years he has been in Pelham we have always included PK in our pupil counts. Second, he stated that the math coach position was accounted for by an unfilled position at the High School that was shifted to the elementary and no new position was created. And last, he answered that the class size by the teacher contract is limited by 25, but in the core grades the district's goal is 18. School Board member Darlene Greenwood asked to speak on the Math Coach question. She stated that she had taught for 39 years in our district and would have been thrilled to have the guidance of a math coach and in no way would be insulted.

Resident David Silva of Sherburne Rd. came forward to ask about the 2.6 million excess that was returned to the state. He asked if the district estimates another excess in funds. Dr. Mc Gee first clarified that the funds are not returned to the state, but rather to the town for a decrease in the tax rate. He then turned over the answer to district Business Administrator Deb Mahoney who addressed the question of a repeat of excess funds again. She stated that in the MS-27 they have estimated a figure of \$500,000 as part of the conservative budget process. Mr. Silva then asked if the School Board could use the remaining 2.6 million from last year to purchase things this year with the excess instead of returning the money. He asked if they could purchase things such as the truck and maintenance equipment, parking lots and allocated to other things requested. Dr. McGee said legally yes, the district could do that. He also stated that they would however need to be requested in the fiscal year of spending. School Board member Troy Bressette asked the moderator to speak. He shared that the School Board scrutinizes to stay committed to prudent business management practices and commit to return funds that are not used. School Board Member Tom Gellar then asked to comment. Mr. Gellar said that the board has always tried to budget for what is needed and that the Pandemic created a time when they were not filling open positions and hiring, which created inflated excess funds. He said if the board began using funds instead of returning them, then residents could start to believe that they are padding the budget for end of year spending. He also highlighted that the district received various grants and state funds for various mandates that were not expected.

Resident Tim Trettel from Tallant Rd came forward to give his support and appreciation to the School Board and Budget Committee for their work on these budgets. Resident Emily Paquette of Birch Lane also came forward in support of the teachers and the budget increase. Charlene Takesian resident of Jeremy Hill Rd came forward to speak of her frustration with the Budget Committee and their cuts. She said the Budget Committee did not take things line by line and she thanked the School Board for restoring her trust by returning the funds. Resident

Debbie Kruzel came forward again to ask a point of order question regarding a specific line item she would like to cut and if that proposal should be made before the amendment is voted on. Moderator Vincent checked with the district's attorney and she confirmed that Ms. Kruzel would come back with the specific line item request after the amendment was voted on.

The moderator then had town voters vote on the Amendment to return the budget figure to the recommended School Board amount of \$41,768,453. The motion was carried and the amendment was passed. After the motion was passed, Debbie Kruzel of Beacon Hill Rd came forward again to thank everyone for being there and asked to request a reduction of the School Board budget by \$17,434 for any membership or activities associated with NHSAA (New Hampshire School Administrators Association). She expressed concern that this organization is involved in legislative advocacy related to House Bill 1419. The Bill would prohibit schools from blocking materials that included sexual content. She further stated that emails from NHSAA were sent to one of our staff members and mentioned the staff member Dr. Sarah Marandos. The Moderator reminded Ms. Kruzel that we can only discuss policies and not people. Ms. Kruzel then clarified that the line items she would like to see removed are those associated with memberships fees, conferences or any associated with the NHSAA that total \$17,434. Ms. Kruzel made a motion to remove that amount and the line items associated with NHSAA. The motion was seconded and presented to the Moderator in writing. Moderator Vincent asked if anyone had any questions on the motion or comments. Dr. McGee spoke to the contact he has had with the organization and shared his story of legislation that was passed with help from the NHSAA. They helped high school seniors change legislation that would require them to share personal information and complete the FAFSA. The group lobbied to change this rule and protect the students' information. Resident Bill Scanzani motioned to limit debate on the motion to remove the said amount associated with NHSAA and it was seconded. The vote was passed to limit debate and end conversation on the motion. The Moderator then went to vote on Ms. Kruzel's motion to remove the \$17,434 associated with NHSAA. The motion failed and that amount will remain in the budget.

Resident Bill Scanzani motioned to restrict reconsideration of Article 1 and the motion was seconded. The Moderator called a vote and the motion was passed to reconstruct reconsideration on Article 1.

Mr. Moderator requested the slide for Article 2 and read it as follows:

ARTICLE 2- PELHAM EDUCATION ASSOCIATION COLLECTIVE BARGAINING AGREEMENT

Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the Pelham School District and the Pelham Education Association (PEA) that calls for the following increases in salaries and benefits over the amount paid in the prior fiscal year at current staffing levels:

Year Estimated Increase

2024-2025 \$ 931,677

2025-2026 \$ 635,257

2026-2027 \$ 689,791

and further to raise and appropriate the sum of Nine Hundred Thirty-One Thousand, Six Hundred Seventy-Seven Dollars (\$ 931,677) for the 2024-2025 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid at current staffing levels?

(Majority vote required)

Recommended by the School Board (4-0-0)

Recommended by the Budget Committee (9-0-0)

Mr. Moderator recognized School Board member, Tom Gellar, to speak on Article 2. The first slide reflected the context of the Article in bulleted statements. He started with the first one describing that the School Board believes that recruiting and retaining quality teachers will help the District provide quality education to the children of Pelham. He stated “If Pelham is going to improve the way we want it to- in math, in reading, in helping every student know how they belong, inspiring success one mind at a time, we need to recruit and retain teachers.” The second bullet reflected that in the last 4 years, the District has lost 117 teachers. That is almost 30 teachers per year, many of whom left due to salary. Mr. Gellar said that this loss causes all sorts of challenges including retaining new teachers, losing institutional knowledge, fatigue among staff who stay and retrain new teachers each year, costs related to recruiting and hiring. Bullet 3 states that the School Board and teacher’s association reached a tentative agreement following six months of negotiations and an all-day, twelve hour,

mediation session. Mr. Gellar said to this point that in order to make progress, they believed they needed to negotiate a better contract for the town and the teachers. He and the Board believe the contract will help the District retain more of the professional staff and that it is integral to meeting our District goals of being a great place to work.

Slide two bulleted Key Takeaways of the Article. Mr. Gellar stated that the biggest change to the contract relates to health insurance. Then he read the bullets. The first one read that the changes would eliminate two expensive health insurance plan options Blue Cross Two Tier and Access Blue 15/40. It will introduce a cost-effective deductible health insurance plan called Access Blue Site of Service. The plan is competitive to other districts and offered currently to all unaffiliated staff-administrators, professional staff, support staff, and custodians. The next bullet he addressed were the changes to the contract to reduce the amount the District pays for the standard health insurance plan. And the final bullet he discussed was that specifically, the changes, if approved, would reduce the health insurance costs for the District by \$182,651 in FY25 and an additional estimated \$29,802 in FY26. Mr Gellar moved on to the next slide and began by mentioning that the next biggest priority for the Pelham School Board was the salary gap with peers in Auburn, Candia, Derry, Hampstead, Hooksett, Hudson, Litchfield, Londonderry, Salem, Timberlane, and Windham. The chart on the slide showed an orange line that reflected the gap the teachers in our district face currently with what teachers earn and what they could earn. He stated that currently our teachers earn, on average, \$4,423 less than they could in a neighboring district. That gap can reach as high as \$14,477. Mr Gellar shared that by the end of the contract, this gap will close significantly. The chart showed that it will not be closed entirely. He stated that as a member of the negotiating team, he did not think that the community would or should have to make up that whole gap in just three years. He continued that with this contract, you can see in blue on the chart, that by 2026-2027, our teachers will, on average, close the gap to within \$2,629 of our neighboring districts. He reminded the attendees that, of course this was an estimate of 2026-27 and that when available, they used our peers' contract for future years. In addition, he shared that starting salaries for new teachers in Pelham will increase from \$42,871 today to \$44,371 in 2026-27. Which means that a starting teacher in Pelham would be making almost \$45,000 a year in 2026-27.

Mr. Gellar then asked the Moderator to recognize School Board member, Darlene Greenwood, to continue the discussion on Article 2. Mrs. Greenwood began with slide four which showed a table of Regional Peer Salary Comparisons with the peer towns mentioned in the last slide. She said that this slide is an example to

illustrate the gap. The example compared teacher contracts for 2023-24, our current year and is for teachers with a Masters Degree and 13 years of experience. In the example Pelham ranks last. She then moved to the next slide. She stated on this slide that they did not want to give the impression that Pelham ranks last in salary for every part of the salary schedule. She gave four examples: Bachelors Step 1 is for a brand new teacher. Pelham is 4th of 12, Masters with 5 years of experience, Pelham is 11th, Masters with 15 additional credits and six years experience, Pelham is 7th and last Masters degree with 30 credits and 10 years experience, Pelham is 7th. Mrs. Greenwood stated that the Board decided to target those areas where Pelham was furthest behind. She said to be clear, the Board's goal was not to be the highest paying district in the region but not to be lowest either. They believe if they are in the middle, teachers will come to Pelham and stay in Pelham for other reasons. She listed reasons such as that Pelham is a great place to work with a small scale , a great community, professional development opportunities, and good benefits. She added one last point to this matter and stated that they did not provide an analysis of Massachusetts districts as they are generally higher, and the state has an income tax.

Mrs. Greenwood addressed the last slide on Article 2 that listed other changes from the Key Takeaways. She stated that these changes to the language of the contract are changes the Board sees as mutually beneficial to the association and to the school system and our students. The slide had 4 bulleted points. The first being improved professional development which includes an additional commitment to provide training and new initiatives. The contract also provides increased flexibility for nurses and guidance counselors for workshop and parent conferences. The second bullet states that it improves our professional approach for teachers. The contract will adjust the teachers' calendar to "students days plus 6". It also increases the standard hourly rate for additional work by \$1 each year of the contract, from \$35 per hour to \$38 per hour. Teachers will be paid with their first coverage of other classes and extracurricular positions not filled by members will be posted. Teachers' lunch and planning time is protected, and the administration will commit to consulting teachers regarding assignment changes. The fourth bullet reflects that the contract improves teacher health and safety. It states that the contract will eliminate the "perfect attendance" incentive for not using sick days and will also improve dental benefits. The contract adds a Flexible Spending Account and Dependant Care Account to help teachers avoid paying federal taxes on these expenses. It also provides an innovative parental leave benefit for birth parents, adoptive parents, and foster parents. Mrs. Greenwood said that the Board sees this as a way to recruit staff as they start families. The last bullet Mrs. Greenwood addressed on the slide was to share

that the contract aligns with current practices and will adjust extracurricular stipends to reflect current offerings. It will also align the number of early release days with our Career and Technical Education (CTE) centers. She mentioned that all of these changes were also shown in the handout available.

She concluded the presentation on Article 2 and turned the floor back over to the Moderator.

The Moderator opened the floor for questions and comments from the public and residents. Resident Brett Gagnon of Benoit Ave came forward to praise the board and their diligence, attention to detail and professionalism in their approach to the budget and this contract negotiation. He added that he was running for the Budget Committee and if elected would be honored to work with this Board.

Resident Krista Day of Castle Hill Rd came forward as a parent to thank the Board and our town residents for the support. She is a mom of 6 and grateful for what Pelham gave her children. She went on to say that she is also a teacher at the high school. She highlighted positive things going on at the high school and encouraged everyone to vote yes on Article 2. Resident Kristen Price of Diamond Hill Dr. came forward to thank our teachers and sing the praises of how much she and our town value the staff and all they do. Resident Emily Williams of Crescent Circle came forward to thank the town as a 2019 graduate. She wanted to also encourage everyone to support the teachers and the Collective Bargaining Agreement. Resident and high school Junior Mya Belanger of Mossey Lane wanted to come forward to thank the teachers. She spoke about teachers who have left due to their salary and she hopes we can keep those we have now with this change. School Board Chair Mr. Bressette took a minute to recognize Ms. Belanger when she came forward and thanked her for being the School Board student representative. Resident Katie Ralls of Brandy Lane came forward as a 38 year resident, parent of a second grader at Pelham Elementary and Pelham Memorial FACS teacher. She spoke in support of the agreement and Article 2. She addressed the increase in salaries and how important this change would be to keeping the teachers we have, and that it will prevent staff from having to choose to leave Pelham because they would have to provide for their families. She encouraged all to Vote yes on Article 2. Lastly, School Board Chair Troy Bressette commented on all the support that has been given during the session for Article 2 and wanted to end by thanking the teachers for all that they do.

Moderator Vincent closed discussion on Article 2. He then asked for a motion to restrict reconsideration. A motion was given, seconded and the motion passed

and reconsideration was restricted on Article 2. Moderator Vincent then thanked all those involved in setting up and preparing for the evening including Jim Greenwood and his staff at PTV.

Moderator Vincent asked for a motion to adjourn. The motion was given by resident Bill Scanzani and seconded by Resident Bob Sherman. Moderator Vincent adjourned the meeting at 8:44 pm and closed by reminding residents about voting March 12th, 2024 at Pelham High School.

Respectfully Submitted by:


Annelle Pilate

Date: 3/5/24

**PELHAM SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024**

ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

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PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Pelham School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Pelham School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Pelham School District, as of June 30, 2024, and the respective changes in financial position and the respective budgetary comparison for the major general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in the year ending June 30, 2024, the School District adopted new accounting guidance, GASB Statement No. 100, *Accounting Changes and Error Corrections – an amendment to GASB Statement No. 62*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with

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

GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions – Pensions,
- Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pelham School District's basic financial statements. The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 7, 2025 on our consideration of the Pelham School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Pelham School District's internal control over financial reporting and compliance.

January 7, 2025
Concord, New Hampshire



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PELHAM SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2024

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, 2024. 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 \$39,222,980; total expenses from governmental activities were \$39,291,168; resulting in a slight decrease of \$68,188 in net position from the prior year's ending net position.
- The District's total net position for the year ending June 30, 2024, was \$3,966,464. Net position decreased by \$68,188 between July 1, 2023 and June 30, 2024. Capital assets, net of debt, were \$23,960,940, an increase of \$576,167 from July 1, 2023 to June 30, 2024.
- During the year, the District's General Fund Non-GAAP budgetary expenditures of \$37,468,938 were \$1,634,439 less than the final adjusted budget. The General Fund Non-GAAP budgetary revenues of \$36,758,215 were \$322,313 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 \$1,891,443, or 5.0% of total General Fund expenditures, a decrease of 29.1% from the prior year.
 - During the year, the District received \$1,082,202 in federal grants, a decrease of \$413,853, or 27.7% less than the prior year, primarily due to the reduction of ESSER funding.

PELHAM SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2024

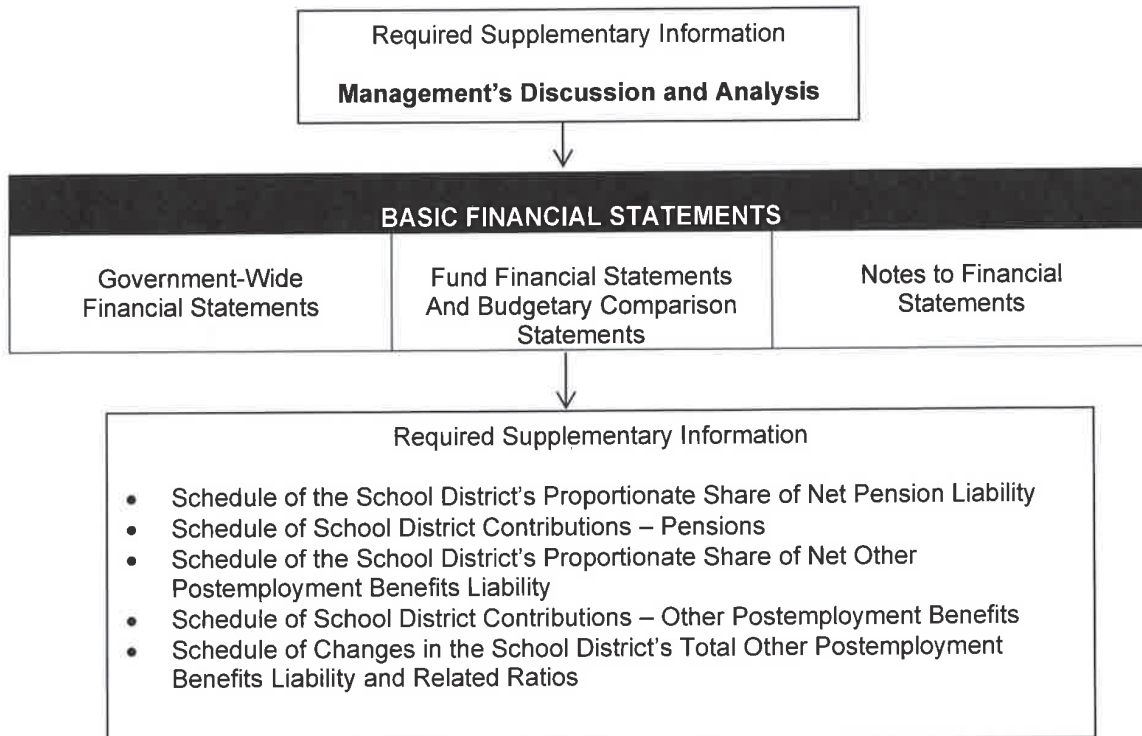
OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District’s annual financial report, which consists of basic financial statements, notes to the financial statements, and related financial information. Our annual financial report consists of four elements: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, and 4) required supplementary information which includes this discussion and analysis. This report also contains other supplementary information in addition to the basic financial statements themselves.

The basic financial statements include two kinds of statements that present different views of the District based upon the measurement focus and basis of accounting.

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District’s overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District’s operations in more detail than the government-wide statements. The governmental fund statements tell how the District’s services were financed in the short term as well as what remains for future spending. Fiduciary fund statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The following exhibit shows how the required parts of this annual report are arranged and related to one another.





**PELHAM SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2024**

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.

	<u>Governmental Activities</u>	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>
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
ACCOUNTING BASIS	Accrual	Modified Accrual	Accrual
MEASUREMENT FOCUS	Economic Resources	Current Financial Resources	Economic Resources
TYPE OF INFORMATION ASSETS AND LIABILITIES	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets or long-term liabilities included	All assets and liabilities, both short-term and long-term
TYPE OF INFORMATION REVENUES, EXPENSES, AND EXPENDITURES	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2024

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, Capital Project Fund, and Student Activity Fund. Intergovernmental revenues include local, state, and federal monies. The governmental activities of the District include instruction, support services, operation and maintenance of plant, student transportation, and operation of non-instructional services. Taxes and intergovernmental revenues also support capital assets and related debt.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund definitions are part of a state-mandated uniform accounting system and chart of accounts for all New Hampshire School Districts. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds. The General Fund, Food Service Fund, Grants Fund, Capital Project Fund, and Student Activity Fund are reported as Governmental Funds. The General Fund's expenditures are compared to the budget in the Budgetary Comparison Statements. All Food Service revenues are expended on program operations and the Grants Fund revenues are spent mainly on instruction. Fiduciary Funds are established to account for monies belonging to private purpose trust funds held for the benefit of others and are shown on separate schedules.

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve, over time, as a useful indicator of a government's financial position. The largest portion of the District's net position reflects its investment in capital assets (e.g., land, buildings and improvements, and machinery and equipment); less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The District's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets and the depreciation of capital assets. Summaries of the capital assets, depreciation and long-term debt obligations can be found in the Notes to Financial Statements. Depreciation is included by accounting convention, thus the depreciated value of a District asset, as reflected in these reports, does not reflect an asset's useful, market, or replacement value.



PELHAM SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2024

Net Position for the period ending June 30, 2024

Total net position at year-end was \$3,966,464, a slight reduction of \$68,188 or 1.69% below the prior year.

Net Position	2024	2023	\$ Change 2023-2024	% Change 2023-2024
Assets				
Current Assets	7,372,702	16,487,921	(9,115,219)	-55.3%
Non-current Assets	66,184,768	60,870,924	5,313,844	8.7%
Total Assets	73,557,470	77,358,845	(3,801,375)	-4.91%
DEFERRED OUTFLOWS OF RESOURCES	4,867,907	6,214,431	(1,346,524)	-21.67%
Liabilities				
Other Liabilities	3,027,036	4,279,252	(1,252,216)	-29.26%
Long Term Liabilities	70,542,633	74,472,463	(3,929,830)	-5.28%
Total Liabilities	73,569,669	78,751,715	(5,182,046)	-6.58%
DEFERRED INFLOWS OF RESOURCES	889,244	786,909	102,335	13.00%
Net Investment in Capital Assets	23,960,940	23,384,773	576,167	2.46%
Restricted Net Position	893,637	8,232,810	(7,339,173)	-89.15%
Unrestricted Net Position	(20,888,113)	(27,582,931)	6,694,818	-24.27%
TOTAL NET POSITION	3,966,464	4,034,652	(68,188)	-1.69%

Change in Net Position

The District’s total revenues were \$39,222,980; total expenses from governmental activities were \$39,291,168; resulting in a slight decrease of \$68,188 in net position from the prior year’s ending net position.

This year, 93.29% of the District’s revenues came from the local tax assessment and the State of New Hampshire, an increase of 1.13% from last year. The State of New Hampshire’s sources include the locally raised State property tax, federal aid received through the State, and the various State aid programs.

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2024

The following Statement of Activities provides a more detailed breakdown of revenues and expenses.

Statement of Activities	June 30, 2024	% of Total	June 30, 2023	% of Total	\$ Change	% Change
Revenues:						
Program revenues:						
Charges for services	640,535	1.6%	635,912	1.7%	4,623	0.73%
Operating grants	2,014,725	5.1%	2,215,804	5.9%	(201,079)	-9.07%
General revenues:						
School district assessment	28,462,938	72.6%	27,242,227	72.2%	1,220,711	4.48%
Unrestricted grants	7,613,064	19.4%	7,045,253	18.7%	567,811	8.06%
Miscellaneous	491,718	1.3%	597,799	1.6%	(106,081)	-17.75%
Total revenues	\$39,222,980	100%	\$37,736,995	100%	1,485,985	3.94%
Program Expenses:						
Instruction	20,764,979	52.8%	19,721,498	55.9%	1,043,481	5.29%
Support services:						
Student	3,277,627	8.3%	3,074,369	8.7%	203,258	6.61%
Instructional staff	1,128,048	2.9%	1,084,946	3.1%	43,102	3.97%
General administration	112,509	0.3%	87,165	0.2%	25,344	29.08%
Executive administration	842,135	2.1%	756,196	2.1%	85,939	11.36%
School administration	2,005,204	5.1%	1,970,696	5.6%	34,508	1.75%
Business	489,526	1.2%	472,431	1.3%	17,095	3.62%
Operation and maintenance of plant	5,215,040	13.3%	2,812,766	8.0%	2,402,274	85.41%
Student transportation	2,198,530	5.6%	1,941,859	5.5%	256,671	13.22%
Other	1,256,767	3.2%	1,099,848	3.1%	156,919	14.27%
Non-instructional services	871,753	2.2%	1,031,046	2.9%	(159,293)	-15.45%
Interest on long-term debt	1,129,050	2.9%	1,249,793	3.5%	(120,743)	-9.66%
Total governmental activities	\$39,291,168	100%	\$35,302,613	100%	\$3,988,555	11.30%
Change in net position	(68,188)		2,434,382		\$ (2,502,570)	102.80%
Net Position, Beginning	4,034,652		1,600,270		\$ 2,434,382	152.12%
Net Position, Ending	\$ 3,966,464		\$ 4,034,652		\$ (68,188)	-1.69%

Expenses

Expenses are reported on an accrual accounting basis. Amounts over or under the prior year expense amounts in the primary areas of instruction and instructional and staff support are as follows:

- Instruction expenses were 52.8% of total expenses for the fiscal year ended June 30, 2024, and expenses increased by 5.29% from the prior year.
- Instructional student support service expenses were 8.3% of total expenses for the fiscal year ending June 30, 2024, and expenses increased by 6.61% from the prior year.
- Instructional staff support service expenses were 2.9% of total expenses for the fiscal year ended June 30, 2024, and expenses increased by 3.97% 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, 2024

Revenues

School district assessment was 72.6% of total revenues for the fiscal year ended June 30, 2024, an increase of 4.48% from the prior year.

Other local revenues were 3.92% of total revenues for the fiscal year ended June 30, 2024, an increase of .07% from the prior year.

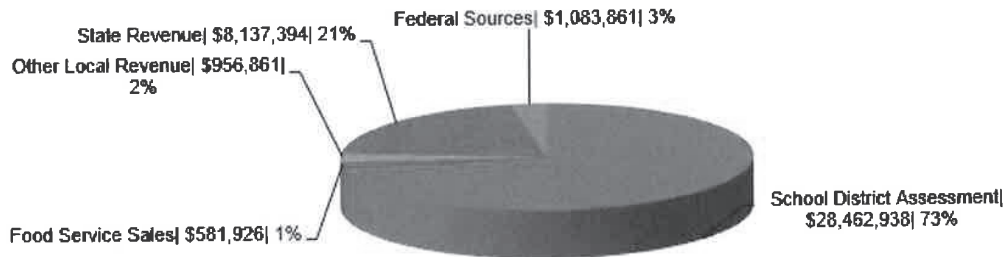
State of New Hampshire source intergovernmental revenues were 20.75% of total revenues for the fiscal year ended June 30, 2024, an increase of 0.76% from the prior year.

Federal revenues were 2.76% of total revenues for the fiscal year ended June 30, 2024, a decrease of 1.21% from the prior year.

Summary of Revenues

The biggest share, \$36,600,332 (93.31%), 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 2023-2024

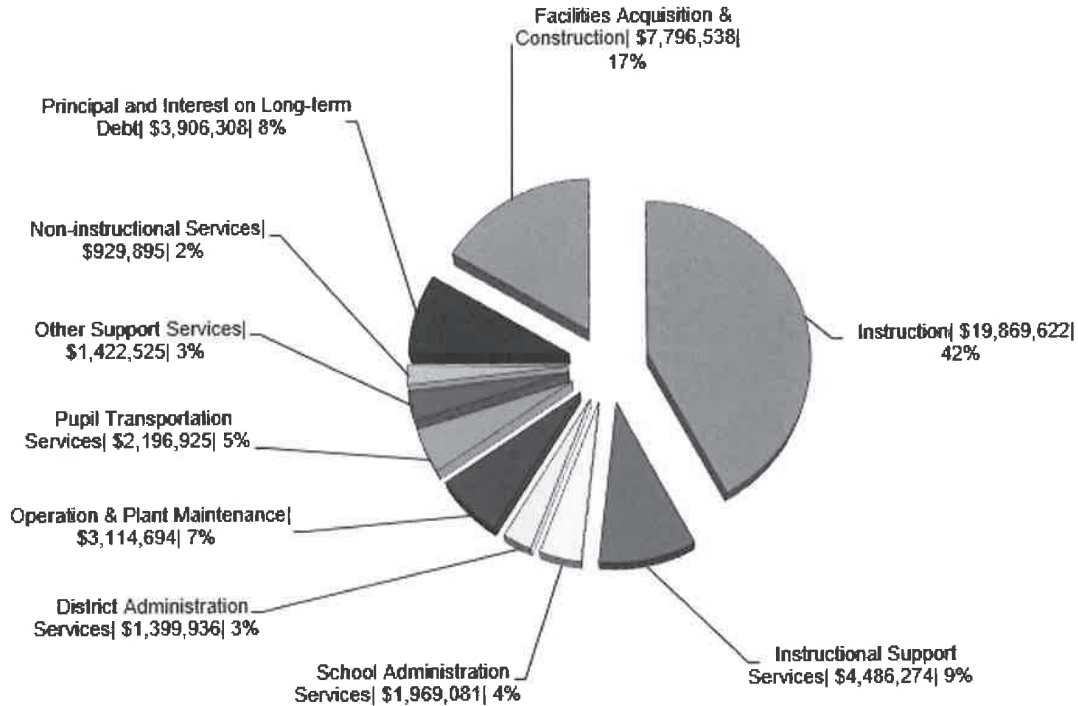


Summary of Expenditures

The Pelham School District used its budgetary resources as depicted in the following chart. 65.60% of all expenses were on instruction and instructional support. Federal revenues were expended mostly on special needs instruction and support, facilities acquisition and construction, teacher professional development, and the district's school lunch program. This expense statement includes expenses paid from local, state and federal appropriations.

PELHAM SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
 OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2024

School District Total Expenditures 2023-2024



Highlighted changes in total expenditures include:

- An increase in Instruction spending of \$918,893, or 4.85%, over the prior year.
- An increase in Instructional and Staff Support Services of \$230,312, or 5.41%, over the prior year.
- An increase in District Administration of \$32,191, or 1.66%, over the prior year.
- An increase in School Administration services of \$34,880, or 2.56%, over the prior year.
- An increase in Pupil Transportation services of \$255,066, or 13.14%, over the prior year.
- A decrease in Facilities Acquisition & Construction spending of \$8,331,725, or 51.66%, less than the prior year, due to the final year of PMS construction project.
- A decrease in Principal and Interest on Long-term Debt expense of \$151,853, or 3.74%, less than the prior year, due to Pelham Memorial School and Pelham High School capital bond payment schedules.



PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2024

Governmental Activities

The following exhibit presents the net cost of the District's largest functions based upon the total expense, less charges for services and operating grants and contributions, of each function. The net cost reflects the amount that was funded by general revenues (principally the school district assessment, which is derived by local and statewide property taxes and general state aid).

TOTAL AND NET COST OF SERVICES					
Functions / Programs	Total Cost of Services		2023	2024	Variance
	2024	2023			
Instruction	\$20,764,979	52.8%	\$19,721,498	55.9%	\$1,043,481
Support services	16,525,386	42.1%	13,300,276	37.7%	\$3,225,110
Non Instructional Services	871,753	2.2%	1,031,046	2.9%	(\$159,293)
Unallocated					
Interest	1,129,050	2.9%	1,249,793	3.5%	(\$120,743)
	\$ 39,291,168	100%	\$35,302,613	100%	\$ 3,988,555

Functions / Programs	Net Cost of Services		2023	2024	Variance
	2024	2023			
Instruction	\$19,357,641	52.8%	\$18,437,456	56.8%	\$920,185
Support services	16,214,749	44.2%	13,020,944	40.1%	\$3,193,805
Non Instructional Services	(23,722)	-0.1%	141,109	0.4%	(\$164,831)
Facilities Acquisition	0	0.0%	(398,405)	-1.2%	\$398,405
Unallocated					
Interest	1,129,050	3.1%	1,249,793	3.9%	(\$120,743)
	\$ 36,677,718	100%	\$32,450,897	100%	\$ 4,226,821

The total cost of all governmental activities in 2024 was \$39,291,168; the total net cost was \$36,677,718. 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 \$32,167,919, an increase of 7.5% over last year. This amount consists of \$28,462,938 paid in the form of local property taxes and \$3,704,981 paid in the form of property taxes under the State of New Hampshire state-wide education tax system raised locally for the annual school district assessment.
- An additional amount of \$3,907,136, a decrease of 6.4% below last year, was received from the State of New Hampshire under the "adequacy grant" provisions of the State's educational funding system. Adequacy Aid is based on the average daily membership (ADM) of resident students as well as other factors based on certain pupil demographics. If the cost of an adequate education exceeds the revenue raised from the State Wide Education Property Tax (SWEPT), the municipality receives an Adequacy Grant for the difference.

PELHAM SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)
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Charges for Services

- Total food service revenues of \$895,475 consisted of food service sales and local miscellaneous revenues in the amount of \$590,980 and federal and state food nutrition program operating contributions (free and reduced lunch reimbursements and commodities) of \$304,495.
- Under the implementation of GASB Statement No. 84, student activity funds are reported as special revenue funds and generated \$247,457 in revenue during the fiscal year.

Operating Grants and Contributions

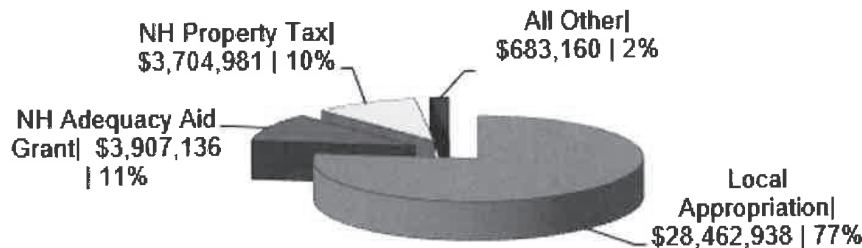
- Federal and local grants were received in the grants fund in the amount of \$913,436, a reduction of \$398,175 from the prior year.

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 87.5% of general fund revenues. Together, the revenues raised locally and the State adequacy grant comprises 98.1% 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.

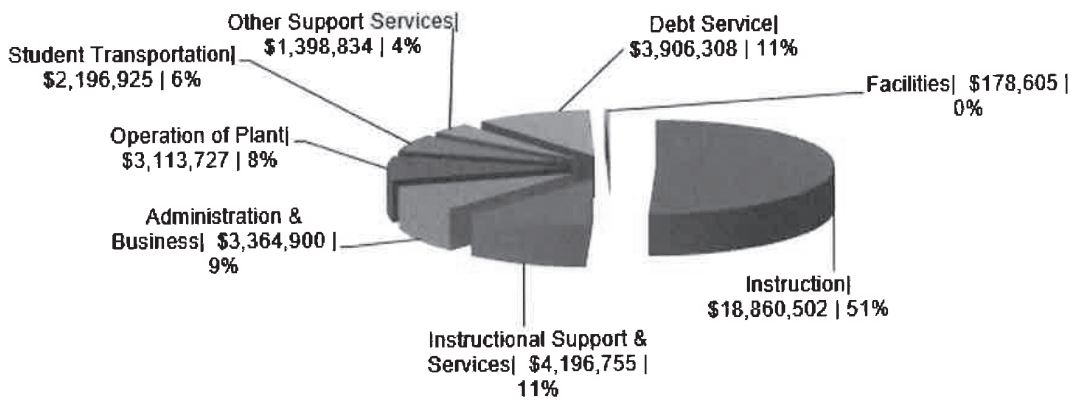
General Fund Budgetary Revenues 2023 - 2024



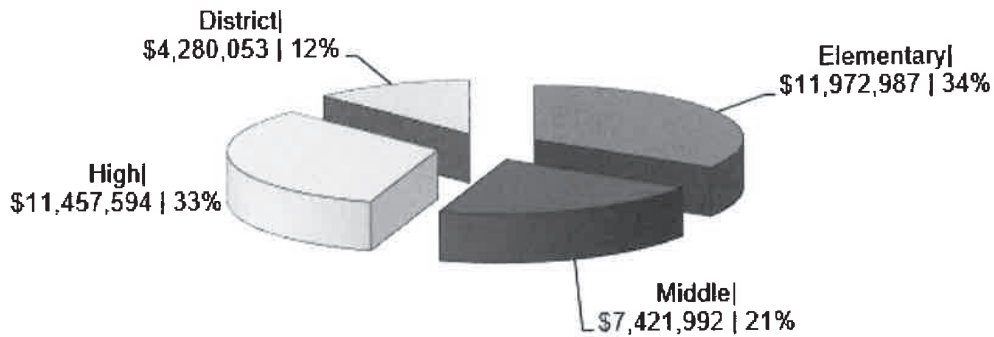
**PELHAM SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2024**

In 2024, instruction made up 50.68% of all general fund expenditures, a decrease of 0.41% from the prior year expenditures, while all other support services including transportation, operation of plant, and administration make up 38.35% of all General Fund expenditures, an increase of 1.62% from the prior year. The remaining 10.98% includes facility acquisition & construction, and debt service, an increase of 1.20% from the prior year. The following charts provide a more detailed depiction of the makeup and proportions of the expenditures in these broad categories.

**General Fund Budgetary Expenditures by Functions
2023- 2024**



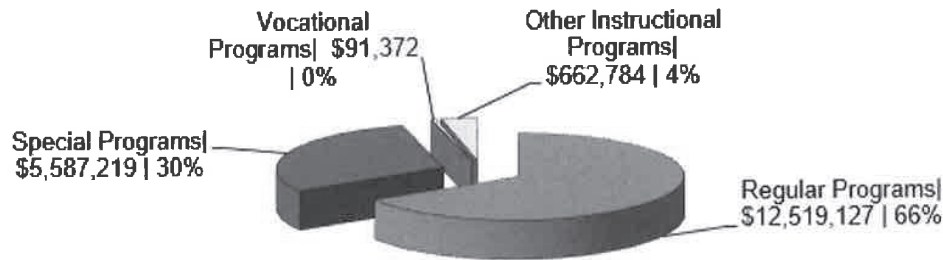
**General Fund Budgetary Expenditures by Grade Level
2023 - 2024**



PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
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The following chart examines how the direct instructional expenditures were allocated to the various programs.

**General Fund Budgetary Expenditures for Instruction
2023 - 2024**



SUMMARY OF FEDERAL SUPPORT OF THE DISTRICT

During fiscal year 2024, 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 \$476,469 (up from \$426,639). 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 \$122,508 (down from \$158,936). 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 \$58,425 (down from \$60,481). These grants funded: personalized professional development, reimbursement of coursework to gain teaching certification, and mentoring.
- U. S. Department of Agriculture National School Lunch Program revenues for the current period were \$274,829 and for the National Breakfast Program for the current period were \$19,319, for a total of \$294,148 (down from \$301,774). These revenues were used to offset the expenses of the school lunch program.
- Title IV(A), Student Support and Academic Enrichment Grant was awarded for the current period for \$41,076 (up from \$20,697). This grant funded: academic supports and materials for English Language Arts (ELA), Science, Technology, Engineering, Art and Math (STEAM), Social Studies, Trauma Informed Instruction and Student Behavior, as well as Challenge Day.
- ESSER II-CRRSA and III-ARPA was awarded for the current period for \$66,499 (down from \$519,433). These grants funded: Academic supports and materials for Staff and Community training, Anxiety, Internet safety and social media, as well as for the effective use of technology.



PELHAM SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)
OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2024

CAPITAL RESERVE ACCOUNTS

The District currently has three expendable and two capital reserve funds-CRF (established by voters at an annual school district meeting as trust funds in accordance with statutory requirements) that are classified as a “Committed” fund balance in the general fund for the basic financial statements. Each fund incurred fees, earned interest, and had fair market value changes during this period.

Capital Reserve Funds and Expendable Trust Funds	Period Ending June 30, 2024	
	Change	Ending Balance
Special Education CRF	\$ 10,641	\$ 232,155
Building and Grounds Renovation & Improvement CRF	\$ 3,893	\$ 84,931
ADA Modif Fund School District ETF	\$ 1,054	\$ 9,276
Robinson Tennis Courts ETF	\$ 622	\$ 5,707
School Building Maintenance ETF	\$ 41,195	\$ 377,930
	\$ 57,405	\$ 709,999

Total of all funds increased from \$652,594 on June 30, 2023 to \$709,999 as of June 30, 2024, inclusive of all funding, fees, changes in fair market value and interest earned. In accordance with statutory requirements, these funds are held in custody by the Trustees of Trust Funds of the Town of Pelham and are only released for the restricted specific purposes of the individual funds.

COMMENTS ON GENERAL FUND BUDGET COMPARISONS

The beginning General Fund unassigned fund balance was \$2,667,472. General Fund revenues, consisting largely of local taxes and state aid, were \$36,758,215. General Fund expenditures were \$37,216,556. The ending fund balance for the District was \$2,984,711, of which \$1,891,443 is an unassigned fund balance, a decrease of \$776,029 from the prior year’s unassigned fund balance. The unassigned fund balance is used to lower the amount of money raised by property taxes in the following fiscal year.

- General Fund actual revenues were greater than the final budgeted revenues by \$322,313, an increase of \$118,425 from the prior year.
- General Fund expenditures were less than the final adjusted budgeted spending by \$1,634,439. The major components of this budget underspend include:
 - Special Services’ overall budget was underspent by approximately \$583,947. \$1,099,756 underspent in salaries (\$376,444 for IA/tutor positions, \$723,312 for all others), and \$586,585 underspent in benefits. Tuition was overspent by \$47,713 (this includes \$450,321 underspent in Residential, and \$498,034 overspent in Private School), and \$277,843 was overspent in transportation. Special Education professional services were overspent by \$870,963, due to contracted service contracts
 - Salaries were underspent by approximately \$276,442 (excluding special services). This was primarily due to turnover and difficulty recruiting and retaining staff, including \$168,945 regular education teachers and \$86,067 for regular Instructional Assistants/Monitors, \$35,924 in Long-term substitutes,

PELHAM SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
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- \$20,444 in co-curricular, \$9,087 in athletic services, and \$24,295 in nurse services. Daily Substitutes were overspent by approximately \$4,102.
- All benefits (excluding special services) were underspent by \$774,616. Medical was underspent by \$630,571, Dental was underspent by \$9,154. NH retirement was underspent by \$60,481, social security was underspent by approximately \$46,482, and unemployment was underspent by \$6,322. Worker's compensation was underspent by \$21,153.
- Transportation (excluding special services) was underspent by \$33,542.
- Utilities were underspent by \$66,896, of which \$43,537 was for natural gas and a result of PMS new facility estimates.

COMMENTS ON FOOD SERVICE FUND

The results for the Food Service Fund, reported as a non-major fund in this fiscal year, reflects expenditures of \$929,895 and revenues of \$895,475. Post-audit results show a year-end restricted fund balance of \$88,497, a reduction of \$34,420.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

On June 30, 2024, the District reported capital assets of \$66,184,768 (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 2024 included: PMS Renovation/Addition capital project, PreK Firehouse Playground, PMS Irrigation Well, PHS Business Labs (2), AV Interactive Boards PHS, Intercom System upgrades PES and PHS, Wireless Access DW, PES Cafeteria Round Tables (20) and Student Chromebooks.

Governmental Activities			Increase	% Increase
	2024	2023	(Decrease)	(% Decrease)
Land & Improvements	\$ 678,100	\$ 699,000	\$ (20,900)	-2.99%
CIP	31,813,422	24,299,388	7,514,034	30.92%
Land Improvements	2,081,688	2,197,452	(115,764)	-5.27%
Buildings & Improvements	38,706,980	41,887,854	(3,180,874)	-7.59%
Machinery, Equipment & Vehicles	2,396,987	2,383,073	13,914	0.58%
Total Historical Cost	75,677,177	71,466,767	4,210,410	5.89%
Total Accumulated Depreciation	(9,492,409)	(10,595,843)	1,103,434	-10.41%
NET CAPITAL ASSETS	\$ 66,184,768	\$ 60,870,924	\$ 5,313,844	8.73%

Long-Term Liabilities

On June 30, 2024, the District had \$41,192,647 in general obligation bonds and bond premiums. In addition, \$1,197,759 in notes payable (leases), \$773,856 in compensated absences payable long term liabilities, \$3,632,490 in net other postemployment benefits liabilities, and, \$23,745,881 in net pension liability were also reported as long term liabilities as can be seen below:



PELHAM SCHOOL DISTRICT
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Governmental Activities			Increase	% Increase
	2024	2023	(Decrease)	(% Decrease)
Bonds Payable -Direct Placements	\$ 36,125,000	\$ 38,540,000	\$ (2,415,000)	-6.27%
Bond Premiums	5,067,647	5,386,368	(318,721)	-5.92%
Notes Payable -Direct Borrowings	1,197,759	1,344,293	(146,534)	-10.90%
Compensated Absences	773,856	701,640	72,216	10.29%
Other Post Employment Benefits Payable	3,632,490	4,039,695	(407,205)	-10.08%
Net Pension Liability	23,745,881	24,460,467	(714,586)	-2.92%
TOTAL LONG-TERM LIABILITIES	\$ 70,542,633	\$ 74,472,463	\$ (3,929,830)	-5.28%

FUTURE BUDGETARY IMPLICATIONS

In New Hampshire, the public school fiscal year is July 1 to June 30; other programs, i.e., some federal budgets, operate on a different fiscal calendar, but are reflected in the District overall budget as they impact the District.

The beginning General Fund unassigned fund balance for the 2024-2025 fiscal year is \$1,891,443.

The significant activities or events that may have an impact on future district finances include:

1. The Pelham School District has partnered with Kearsarge Energy to design, install, own and operate rooftop solar arrays on school district school buildings. Through a multi-year power purchase agreement and rooftop lease, the District will achieve savings in electricity supply costs over the period of agreement. Following all required approvals, we anticipate installation at PES/PMS during the 2025-2026 fiscal year, and PHS during the 2026-2027 fiscal year and related savings to begin shortly afterward.
2. During the next school year, the Pelham School Board and Pelham Education Support Personnel Association (PESPA) collective bargaining unit will be in negotiations for a new contract to begin in the fall of 2026. During the 2026-2027 fiscal year will be the first year of the financial impact of a successful agreement.
3. Pelham Elementary School is a 128,000 square foot Prek – Grade 5 school. It was originally built in 2001 and some building equipment and building systems will need to be replaced over time.
4. Maintaining long-term capital improvement plans will have financial impacts over future periods as identified through the District’s Capital Improvement Plan.

Questions regarding this report should be directed to Dr. Chip McGee, Superintendent of Schools, or to Ms. Deborah Mahoney, Business Administrator, at (603-635-1145), or by mail at:

Pelham School District, SAU #28
59A Marsh Road
Pelham, NH 03076



BASIC FINANCIAL STATEMENTS

EXHIBIT A
PELHAM SCHOOL DISTRICT
Statement of Net Position
June 30, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 6,379,735
Accounts receivable	8,154
Intergovernmental receivables	822,557
Prepaid items	162,256
Capital assets, not being depreciated	32,491,522
Capital assets, net of accumulated depreciation	33,693,246
Total assets	73,557,470
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	4,260,721
Amounts related to other postemployment benefits	607,186
Total deferred outflows of resources	4,867,907
LIABILITIES	
Accounts payable	935,053
Accrued salaries and benefits	90,094
Accrued interest payable	537,470
Retainage payable	1,464,419
Noncurrent obligations:	
Due within one year	3,055,742
Due in more than one year	67,486,891
Total liabilities	73,569,669
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - grants received in advance	29,772
Amounts related to pensions	150,303
Amounts related to other postemployment benefits	709,169
Total deferred inflows of resources	889,244
NET POSITION	
Net investment in capital assets	23,960,940
Restricted	893,637
Unrestricted	(20,888,113)
Total net position	\$ 3,966,464

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT B
PELHAM SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2024

	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Change in Net Position
Governmental activities:				
Instruction	\$ 20,764,979	\$ 49,555	\$ 1,357,783	\$ (19,357,641)
Support services:				
Student	3,277,627	-	-	(3,277,627)
Instructional staff	1,128,048	-	285,979	(842,069)
General administration	112,509	-	-	(112,509)
Executive administration	842,135	-	-	(842,135)
School administration	2,005,204	-	-	(2,005,204)
Business	489,526	-	-	(489,526)
Operation and maintenance of plant	5,215,040	-	967	(5,214,073)
Student transportation	2,198,530	-	-	(2,198,530)
Other	1,256,767	-	23,691	(1,233,076)
Noninstructional services	871,753	590,980	304,495	23,722
Interest on long-term debt	1,129,050	-	-	(1,129,050)
Total governmental activities	<u>\$ 39,291,168</u>	<u>\$ 640,535</u>	<u>\$ 1,972,915</u>	<u>(36,677,718)</u>
General revenues:				
School district assessment				28,462,938
Grants and contributions not restricted to specific programs				7,613,064
Interest				940
Miscellaneous				532,588
Total general revenues				<u>36,609,530</u>
Change in net position				(68,188)
Net position, beginning				4,034,652
Net position, ending				<u>\$ 3,966,464</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-1
PELHAM SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2024

	General	Capital Project	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 3,478,179	\$ 2,526,558	\$ 374,998	\$ 6,379,735
Accounts receivable	8,154	-	-	8,154
Intergovernmental receivables	709,999	-	112,558	822,557
Interfund receivables	83,448	-	-	83,448
Prepaid items	162,256	-	-	162,256
Total assets	\$ 4,442,036	\$ 2,526,558	\$ 487,556	\$ 7,456,150
LIABILITIES				
Accounts payable	\$ 657,232	\$ 256,999	\$ 20,822	\$ 935,053
Accrued salaries and benefits	90,094	-	-	90,094
Interfund payable	-	-	83,448	83,448
Retainage payable	-	1,464,419	-	1,464,419
Total liabilities	747,326	1,721,418	104,270	2,573,014
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants received in advance	-	-	29,772	29,772
FUND BALANCES				
Nonspendable	162,256	-	-	162,256
Restricted	-	805,140	88,497	893,637
Committed	709,999	-	-	709,999
Assigned	931,012	-	265,017	1,196,029
Unassigned	1,891,443	-	-	1,891,443
Total fund balances	3,694,710	805,140	353,514	4,853,364
Total liabilities, deferred inflows of resources, and fund balances	\$ 4,442,036	\$ 2,526,558	\$ 487,556	\$ 7,456,150

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, 2024

Total fund balances of governmental funds (Exhibit C-1)		\$ 4,853,364
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	\$ 75,677,177	
Less accumulated depreciation	<u>(9,492,409)</u>	66,184,768
Pension and other postemployment benefits (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 4,260,721	
Deferred inflows of resources related to pensions	(150,303)	
Deferred outflows of resources related to OPEB	607,186	
Deferred inflows of resources related to OPEB	<u>(709,169)</u>	4,008,435
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (83,448)	
Payables	<u>83,448</u>	-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(537,470)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bond/Notes	\$ 37,322,759	
Unamortized bond premium	5,067,647	
Compensated absences	773,856	
Net pension liability	23,745,881	
Other postemployment benefits	<u>3,632,490</u>	(70,542,633)
Net position of governmental activities (Exhibit A)		<u>\$ 3,966,464</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-3
PELHAM SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2024

	General	Capital Project	Other Governmental Funds	Total Governmental Funds
REVENUES				
School district assessment	\$28,462,938	\$ -	\$ -	\$28,462,938
Other local	261,788	313,180	963,819	1,538,787
State	8,127,047	-	10,347	8,137,394
Federal	1,659	-	1,082,202	1,083,861
Total revenues	<u>36,853,432</u>	<u>313,180</u>	<u>2,056,368</u>	<u>39,222,980</u>
EXPENDITURES				
Current:				
Instruction	19,017,200	-	852,422	19,869,622
Support services:				
Student	3,245,555	-	-	3,245,555
Instructional staff	951,200	-	289,519	1,240,719
General administration	112,509	-	-	112,509
Executive administration	806,993	-	-	806,993
School administration	1,969,081	-	-	1,969,081
Business	480,434	-	-	480,434
Operation and maintenance of plant	3,113,727	-	967	3,114,694
Student transportation	2,196,925	-	-	2,196,925
Other	1,398,834	-	23,691	1,422,525
Noninstructional services	-	-	929,895	929,895
Debt service:				
Principal	2,415,000	-	-	2,415,000
Interest	1,491,308	-	-	1,491,308
Facilities acquisition and construction	178,605	7,617,933	-	7,796,538
Total expenditures	<u>37,377,371</u>	<u>7,617,933</u>	<u>2,096,494</u>	<u>47,091,798</u>
Deficiency of revenues under expenditures	<u>(523,939)</u>	<u>(7,304,753)</u>	<u>(40,126)</u>	<u>(7,868,818)</u>
OTHER FINANCING SOURCES				
Inception of note	121,690	-	-	121,690
Net change in fund balances	(402,249)	(7,304,753)	(40,126)	(7,747,128)
Fund balances, beginning	4,096,959	8,109,893	393,640	12,600,492
Fund balances, ending	<u>\$ 3,694,710</u>	<u>\$ 805,140</u>	<u>\$ 353,514</u>	<u>\$ 4,853,364</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT C-4
 PELHAM SCHOOL DISTRICT
 Reconciliation of the Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Governmental Funds to the Statement of Activities
 For the Fiscal Year Ended June 30, 2024*

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ (7,747,128)
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p> <p>Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:</p>		
Capitalized capital outlay	\$ 8,250,466	
Depreciation expense	<u>(1,040,987)</u>	7,209,479
<p>The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.</p>		
		(1,895,635)
<p>Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.</p>		
Issuance of note	\$ (121,690)	
Principal repayment of bonds	2,415,000	
Principal repayment of notes	268,224	
Amortization of bond premium	<u>318,721</u>	2,880,255
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.</p>		
Decrease in accrued interest expense	\$ 43,537	
Increase in compensated absences payable	(72,216)	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(554,261)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>67,781</u>	(515,159)
Change in net position of governmental activities (Exhibit B)		<u><u>\$ (68,188)</u></u>

The Notes to the Basic Financial Statements are an integral part of this statement.



EXHIBIT D
PELHAM SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
School district assessment	\$ 28,462,938	\$ 28,462,938	\$ 28,462,938	\$ -
Other local	56,001	56,001	166,571	110,570
State	7,911,963	7,911,963	8,127,047	215,084
Federal	5,000	5,000	1,659	(3,341)
Total revenues	<u>36,435,902</u>	<u>36,435,902</u>	<u>36,758,215</u>	<u>322,313</u>
EXPENDITURES				
Current:				
Instruction	20,299,802	20,289,935	18,853,705	1,436,230
Support services:				
Student	3,359,156	3,367,738	3,251,399	116,339
Instructional staff	1,064,986	1,060,986	932,875	128,111
General administration	92,647	92,647	108,392	(15,745)
Executive administration	1,061,800	1,061,800	803,779	258,021
School administration	2,019,443	2,018,270	1,969,046	49,224
Business	476,976	476,976	485,376	(8,400)
Operation and maintenance of plant	3,102,642	3,104,972	3,267,420	(162,448)
Student transportation	2,116,977	2,117,105	2,376,537	(259,432)
Other	1,424,031	1,428,031	1,335,496	92,535
Debt service:				
Principal	2,415,000	2,415,000	2,415,000	-
Interest	1,491,308	1,491,308	1,491,308	-
Facilities acquisition and construction	178,609	178,609	178,605	4
Total expenditures	<u>39,103,377</u>	<u>39,103,377</u>	<u>37,468,938</u>	<u>1,634,439</u>
Net change in fund balance	<u>\$ (2,667,475)</u>	<u>\$ (2,667,475)</u>	(710,723)	<u>\$ 1,956,752</u>
Increase in nonspendable fund balance			(65,306)	
Unassigned fund balance, beginning			<u>2,667,472</u>	
Unassigned fund balance, ending			<u>\$ 1,891,443</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-1
PELHAM SCHOOL DISTRICT
Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2024

	Private Purpose Trust
ASSETS	
Intergovernmental receivable	\$ 2,649
NET POSITION	
Held in trust for specific purposes	\$ 2,649

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, 2024

	Private Purpose Trust
ADDITIONS	
Contributions	\$ 3,496
Investment earnings	45
Change in fair market value	308
Total additions	3,849
DEDUCTIONS	
Scholarship paid	2,750
Administrative expenses	25
Total deductions	2,775
Change in net position	1,074
Net position, beginning	1,575
Net position, ending	\$ 2,649

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, 2024

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PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

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 accounting principles generally accepted in the United States of America as applied to government units (hereafter referred to as generally accepted accounting principles (GAAP)), as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources. The Pelham School District's significant accounting policies are described below.

1-A Reporting Entity

The Pelham School District is a municipal corporation governed by an elected five-member School Board. In evaluating how to define the School District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by GASB Statement No. 14, *The Financial Reporting Entity*, (as amended). The School District has no component units to include in its reporting entity.

1-B Government-wide and Fund 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. 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, including capital assets and long-term liabilities, with the difference being reported as net position.

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

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.

The effect of interfund activity has been eliminated from the government-wide financial statements.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements – 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.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to long-term liabilities including compensated absences and claims and judgments, are recorded only when payment is mature and due.

Financial Statement Presentation – A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The School District reports the following major governmental funds:

General Fund – is the School District’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include district assessments, state and federal grants, and other local sources. The primary expenditures are for instruction, support services, debt service, and facilities acquisition and construction. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* guidance, the Pelham Memorial School athletics fund, Pelham High School athletics fund, and expendable trust funds are consolidated in the general fund.

Capital Project Fund – the capital project fund accounts for the activity pertaining to the construction/renovation of the Pelham Memorial School.

Nonmajor Funds – The School District also reports three nonmajor governmental funds.

Fiduciary Fund Financial Statements – Fiduciary fund financial statements include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. These funds account for resources held by the School District for the benefit of other parties and include the private purpose trust funds and custodial funds. Fiduciary funds are accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting.

1-D Cash and Cash Equivalents

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the State. Funds may be deposited in banks outside the State if such banks pledge and deliver to a third-party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-E Receivables

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

1-F Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items and expensed as the items are used.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

1-G Capital Assets

Capital assets are reported in the government-wide financial statements but are not reported in the fund financial statements. Capital assets are defined by the School District as assets with an initial individual cost of more than \$10,000 for all capital asset classes except infrastructure assets, which have a capitalization threshold of \$100,000 per item, and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund’s measurement focus. General capital assets are assets of the School District as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

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

Capital Asset Class:	<u>Years</u>
Land improvements	30
Buildings and building improvements	20 - 50
Machinery and equipment	5 - 15

1-H Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as “due to/from other funds” (i.e., the current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-I 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 that time. The School has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. The School has three types of items which qualify for reporting in this category. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years. In addition, unavailable revenue from grants arises when the related eligible expenditures will not be made until the subsequent period.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

1-J Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums are deferred and amortized over the life of the bond using the straight-line method.

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, the School District utilizes the following classifications to categorize the financial transactions:

Direct Borrowings – financial transactions for a note or a loan where the School District negotiates certain terms with a single lender and are not offered for public sale.

Direct Placements – financial transactions for the sale of bonds where the School District engages with a single buyer or limited number of buyers without a public offering.

1-K Compensated Absences

General leave for the School District includes vacation, sick, and retirement stipend pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the School District's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable financial resources are maintained separately and represent a reconciling item between the governmental fund and government-wide presentations.

1-L Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-M Postemployment Benefits Other Than Pensions (OPEB)

The School District maintains two separate other postemployment benefit plans, as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the School District's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

PELHAM SCHOOL DISTRICT
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1-N Net Position/Fund Balances

In the Government-wide Financial Statements, net position is reported in the following categories:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation reduced by the outstanding balances of bonds, notes, or other debt attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The School District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future period.

Unrestricted Net Position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government’s fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

Restricted – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are constrained by the School District’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

Unassigned – The portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

When multiple net position/fund balance classifications are available for use, it is the School District’s policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

1-O Use of Estimates

The preparation of the accompanying basic financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District’s operations. At its annual meeting, the School District adopts a budget for the current year for the general fund, as well as the nonmajor grants and food service funds. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

PELHAM SCHOOL DISTRICT
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Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2024, \$2,667,475 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

While the School District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual is presented for each major general fund. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues:	
Per Exhibit D (budgetary basis)	\$ 36,758,215
Adjustments:	
Basis difference:	
Inception of note	121,690
Refunding bonds issued	
GASB Statement No. 54:	
Investment earnings related to the blended expendable trust funds	61,522
Other local revenue of the blended athletic funds	33,695
Per Exhibit C-3 (GAAP Basis)	<u>\$ 36,975,122</u>
Expenditures:	
Per Exhibit D (budgetary basis)	\$ 37,468,938
Adjustments:	
Basis difference:	
Encumbrances, beginning	678,630
Encumbrances, ending	(931,012)
Inception of note	121,690
Payments to refunded bond escrow agent	
GASB Statement No. 54:	
Expenditures of the blended athletic funds	35,008
Expenditures of the blended expendable trust funds	4,117
Per Exhibit C-3 (GAAP basis)	<u>\$ 37,377,371</u>

2-C Change in Accounting Principle

During the fiscal year, the School District adopted Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*. This statement will improve the clarity and consistency of the accounting and financial reporting requirements for accounting changes and error corrections.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The School District’s deposits are entirely covered by Federal Depository Insurance Corporation (FDIC) or by collateral held by the School District’s agent in the School District’s name. The FDIC currently insures the first \$250,000 of the School District’s deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District’s deposits was \$6,379,735 and the bank balances totaled \$6,562,820.

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NOTE 4 – RECEIVABLES

Receivables at June 30, 2024, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, restricted grants, 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, 2024 consisted of the following:

	Balance, beginning	Additions	Retirements	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 699,000	\$ -	\$ (20,900)	\$ 678,100
Construction in progress	24,299,388	7,514,034	-	31,813,422
Total capital assets not being depreciated	<u>24,998,388</u>	<u>7,514,034</u>	<u>(20,900)</u>	<u>32,491,522</u>
Being depreciated:				
Land improvements	2,197,452	104,236	(220,000)	2,081,688
Buildings and building improvements	41,887,854	155,027	(3,335,901)	38,706,980
Machinery and equipment	2,383,073	477,169	(463,255)	2,396,987
Total capital assets being depreciated	<u>46,468,379</u>	<u>736,432</u>	<u>(4,019,156)</u>	<u>43,185,655</u>
Total capital assets	<u>71,466,767</u>	<u>8,250,466</u>	<u>(4,040,056)</u>	<u>75,677,177</u>
Less accumulated depreciation:				
Land improvements	(814,513)	(56,794)	63,575	(807,732)
Buildings and building improvements	(8,352,801)	(709,097)	1,685,509	(7,376,389)
Machinery and equipment	(1,428,529)	(275,096)	395,337	(1,308,288)
Total accumulated depreciation	<u>(10,595,843)</u>	<u>(1,040,987)</u>	<u>2,144,421</u>	<u>(9,492,409)</u>
Net book value, capital assets being depreciated	<u>35,872,536</u>	<u>(304,555)</u>	<u>(1,874,735)</u>	<u>33,693,246</u>
Net book value, all capital assets	<u>\$ 60,870,924</u>	<u>\$ 7,209,479</u>	<u>\$(1,895,635)</u>	<u>\$ 66,184,768</u>

Depreciation expense was charged to functions of the School District based on their usage of the related assets. The amounts allocated to each function are as follows:

Instruction	\$ 916,128
Support services:	
Operation and maintenance of plant	97,748
Other support	17,489
Noninstructional services	9,622
Total depreciation expense	<u>\$ 1,040,987</u>

NOTE 6 – INTERFUND BALANCES

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2024 are as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor - Grants	<u>\$ 83,448</u>

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NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources at June 30, 2024 consist of the following:

	Governmental Activities
Amounts related to pensions, see Note 9	\$ 4,260,721
Amounts related to OPEB, see Note 10	607,186
Total deferred outflows of resources	\$ 4,867,907

Deferred inflows of resources at June 30, 2024 consist of the following:

	Governmental Activities	Governmental Funds Nonmajor
State and local grants and donations collected in advance of eligible expenditures being made	\$ 29,772	\$ 29,772
Amounts related to pensions, see Note 9	150,303	-
Amounts related to OPEB, see Note 10	709,169	-
Total deferred inflows of resources	\$ 889,244	\$ 29,772

NOTE 8 – LONG-TERM LIABILITIES

Changes in the School District’s long-term liabilities consisted of the following for the year ended June 30, 2024:

	Balance July 1, 2023	Additions	Reductions	Balance June 30, 2024	Due Within One Year	Due In More Than One Year
Bonds payable - Direct placements	\$ 38,540,000	\$ -	\$ (2,415,000)	\$ 36,125,000	\$ 2,410,000	\$ 33,715,000
Notes payable - Direct borrowings	1,344,293	121,690	(268,224)	1,197,759	182,441	1,015,318
Premiums	5,386,368	-	(318,721)	5,067,647	318,721	4,748,926
Total bonds/notes payable	45,270,661	121,690	(3,001,945)	42,390,406	2,911,162	39,479,244
Compensated absences	701,640	160,517	(88,301)	773,856	144,580	629,276
Pension related liability	24,460,467	-	(714,586)	23,745,881	-	23,745,881
Net other postemployment benefits	4,039,695	-	(407,205)	3,632,490	-	3,632,490
Total long-term liabilities	\$ 74,472,463	\$ 282,207	\$ (4,212,037)	\$ 70,542,633	\$ 3,055,742	\$ 67,486,891

Long-term bonds/notes are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2024
Bonds payable - Direct placements:					
High School renovations/construction	\$ 20,745,000	2015	2035	3.20%	\$ 11,385,000
Pelham Memorial School renovations/construction	\$ 31,980,000	2022	2042	1.74%	24,740,000
					\$ 36,125,000
Notes payable - Direct borrowings:					
Energy efficiency improvements	\$ 1,353,482	2021	2033	2.73%	\$ 1,054,913
Chromebooks	\$ 89,700	2022	2025	5.15%	30,075
Copy equipment	\$ 46,680	2023	2028	0.00%	34,232
Chromebooks	\$ 121,690	2024	2026	6.52%	78,539
Total direct borrowings					\$ 1,197,759



PELHAM SCHOOL DISTRICT
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The annual requirements to amortize all general obligation bonds/notes outstanding as of June 30, 2024, including interest payments, are as follows:

Fiscal Year Ending June 30,	Bonds - Direct Placement			Notes - Direct Borrowings		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 2,410,000	\$ 1,368,270	\$ 3,778,270	\$ 182,441	\$ 35,438	\$ 217,879
2026	2,410,000	1,255,710	3,665,710	157,709	28,546	186,255
2027	2,410,000	1,153,500	3,563,500	120,141	22,963	143,104
2028	2,410,000	1,046,115	3,456,115	120,050	19,941	139,991
2029	2,410,000	933,555	3,343,555	116,930	16,837	133,767
2030-2034	12,050,000	2,986,250	15,036,250	500,488	34,580	535,068
2035-2039	7,910,000	924,230	8,834,230	-	-	-
2040-2042	4,115,000	129,518	4,244,518	-	-	-
Totals	<u>\$36,125,000</u>	<u>\$ 9,797,148</u>	<u>\$ 45,922,148</u>	<u>\$ 1,197,759</u>	<u>\$ 158,305</u>	<u>\$ 1,356,064</u>

All debt is general obligation debt of the School District, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

Arbitrage – The tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. During the current year, the School District performed calculations of excess investment earnings on various bonds and financings and at June 30, 2024 does not expect to incur a liability.

NOTE 9 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

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

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service.

PELHAM SCHOOL DISTRICT
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For Group II members not vested by 1/1/12 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2024, the School District contributed 18.51% for teachers and 13.27% for other employees. The contribution requirement for the fiscal year 2024 was \$2,500,211, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2024, the School District reported a liability of \$23,745,881 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. 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, 2023, the School District’s proportion was 0.42% which was an decrease of 0.01% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the School District recognized pension expense of \$3,073,337. At June 30, 2024, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 185,365	\$ 140,760
Net difference between projected and actual investment earnings on pension plan investments	343,406	-
Changes in assumptions	624,979	-
Differences between expected and actual experience	606,760	9,543
Contributions subsequent to the measurement date	2,500,211	-
Total	<u>\$ 4,260,721</u>	<u>\$ 150,303</u>

The \$2,500,211 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, 2025. 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,	
2024	\$ 912,571
2025	(456,788)
2026	1,214,250
2027	(59,826)
Thereafter	-
Totals	<u>\$ 1,610,207</u>

PELHAM SCHOOL DISTRICT
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Actuarial Assumptions – The collective total pension liability was determined by an actuarial performed as of June 30, 2022, rolled forward to June 30, 2023, using the following assumptions:

Inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.4% average, including inflation
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

Long-term Rates of Return – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2023:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	5.40%
Global Ex-US Equity (2)	20.00%	5.65%
Total public equity	50.00%	
Real Estate Equity	10.00%	4.00%
Private Equity	10.00%	6.65%
Total private market equity	20.00%	
Private Debt	5.00%	5.05%
Core U.S. Fixed Income (3)	25.00%	2.15%
Total	100.00%	

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

Sensitivity of the School District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the School District’s proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the School District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2023	\$32,220,286	\$ 23,745,881	\$16,505,021

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Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

10-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2023 Comprehensive Annual Financial Report, which can be found on the system’s website at www.nhrs.org.

Benefits Provided – Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2023 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2024, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2024, the School District contributed 1.13% for teachers and 0.26% for other employees. The contribution requirement for the fiscal year 2024 was \$138,583, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At June 30, 2024, the School District reported a liability of \$1,424,552 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022. 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, 2023, the School District’s proportion was 0.42% which was the same as its proportion measured as of June 30, 2022.

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For the year ended June 30, 2024, the School District recognized OPEB expense of \$12,951. At June 30, 2024, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources
Net difference between projected and actual investment earnings on OPEB plan investments	\$ 1,712
Contributions subsequent to the measurement date	138,583
Total	\$ 140,295

The \$138,583 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, 2025. 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,	
2024	\$ (283)
2025	(2,163)
2026	4,628
2027	(470)
Thereafter	-
Totals	\$ 1,712

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2022 and a measurement date of June 30, 2023. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

- Price inflation: 2.0% per year
- Wage inflation: 2.75% per year (2.25% for Teachers)
- Salary increases: 5.4% average, including inflation
- Investment rate of return: 6.75% net of OPEB plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

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

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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JUNE 30, 2024

Following is a table presenting target allocations and long-term rates of return for 2023:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	5.40%
Global Ex-US Equity (2)	20.00%	5.65%
Total public equity	50.00%	
Real Estate Equity	10.00%	4.40%
Private Equity	10.00%	6.65%
Total private market equity	20.00%	
Private Debt	5.00%	5.05%
Core U.S. Fixed Income (3)	25.00%	2.15%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2023 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the School District’s proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the School District’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2023	\$ 1,547,204	\$ 1,424,552	\$ 1,317,542

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.

10-B Retiree Health Benefit Program

Plan Description – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time. The School District OPEB plan is not administered through a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

The total OPEB liability is based on the School District offering retirees postemployment healthcare insurance governed by RSA 100-A:50. The retirees pay 100% of the premium cost to participate and are included in the same pool as the active members. The inclusion of the retirees in the same pool effects the insurance rates of the active employees as the rates for the retirees are assumed to be higher due to the age consideration, thereby creating an implicit rate subsidy.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Funding Policy – The School District’s funding policy for the implicit rate subsidy is a pay-as-you-go basis. **Benefits Provided** – The School District provides postemployment healthcare benefits for certain eligible retirees. The School District provides medical benefits to its eligible retirees.

Employees Covered by Benefit Terms – At July 1, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	81
Active employees	<u>280</u>
Total participants covered by OPEB plan	<u><u>361</u></u>

Total OPEB Liability – The School District’s total OPEB liability of \$2,207,938 was measured as of June 30, 2024, and was determined by an actuarial valuation as of July 1, 2023. The School District contracts with an outside actuary to complete the actuarial valuation and schedule of changes in the total OPEB liability. Detailed information can be found in the separately issued report through request of the School District business office.

Actuarial Assumptions and Other Inputs – The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	4.21%
Healthcare Cost Trend Rates:	
Current Year Trend	8.00%
Second Year Trend	7.50%
Decrement	0.50%
Ultimate Trend	4.50%
Year Ultimate Trend is Reached	2032
Salary Increases	2.75%

The discount rate was based on a yield for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of June 30, 2024.

Mortality rates were based on the following:

- General (administrative and support staff) participants: SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2021.
- Teacher participants: SOA Pub-2010 Teacher Headcount Weighted Mortality Table fully generational using Scale MP-2021.
- Surviving Spouses: SOA Pub-2010 Continuing Survivor Headcount Weighted Mortality Table fully generational using Scale MP-2021.

Changes in the Total OPEB Liability

	June 30,	
	2023	2024
Total OPEB liability, beginning of year	\$ 2,540,600	\$ 2,442,990
Changes for the year:		
Service cost	119,775	119,602
Interest	104,063	102,338
Assumption changes and difference between actual and expected experience	(87,008)	(285,914)
Benefit payments	(234,440)	(171,078)
Total OPEB liability, end of year	<u><u>\$ 2,442,990</u></u>	<u><u>\$ 2,207,938</u></u>

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

Sensitivity of the School District’s OPEB Liability to Changes in the Discount Rate – The July 1, 2023 actuarial valuation was prepared using a discount rate of 4.21%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$2,063,851 or by 6.5%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$2,359,060 or by 6.8%.

	Discount Rate		
	1% Decrease	Baseline 4.21%	1% Increase
Total OPEB Liability	\$ 2,359,060	\$ 2,207,938	\$ 2,063,851

Sensitivity of the School District’s OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2023 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 \$2,448,923 or by 10.9%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$2,007,294 or by 9.1%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 8.00%	1% Increase
Total OPEB Liability	\$ 2,007,294	\$ 2,207,938	\$ 2,448,923

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2024, the School District recognized OPEB expense of \$228,929. At June 30, 2024, 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	\$ 220,542	\$ 265,532
Differences between expected and actual experience	246,349	443,637
Total	\$ 466,891	\$ 709,169

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,	
2025	\$ 6,989
2026	6,991
2027	(27,058)
2028	(26,236)
2029	(60,652)
Thereafter	(142,312)
Totals	\$ (242,278)

NOTE 11 – COMMITMENTS

The School District entered into several construction contracts during the fiscal year for building improvements, and other capital projects. As of June 30, 2024, the School District had outstanding construction contracts totaling \$34,690 that will be financed from bond proceeds.

Construction commitments and other significant commitments are as follows:

	Construction Commitments	Total Costs as of June 30, 2024	Balance to Complete
Pelham Memorial School construction/renovations:			
Project design and engineering	\$ 446,708	\$ 446,708	\$ -
Construction	1,585,114	1,550,424	34,690
Total	\$ 2,031,822	\$ 1,997,132	\$ 34,690

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

NOTE 12 - ENCUMBRANCES

Encumbrances outstanding in the general fund at June 30, 2024 are as follows:

Current:	
Instruction:	
Regular programs	\$ 41,430
Special programs	49,669
Vocational programs	53,983
Other programs	10,170
Total instruction	155,252
Support services:	
Student	30,002
Instructional staff	2,085
Executive administration	3,101
School administration	5,067
Business	6,700
Operation and maintenance of plant	531,342
Student transportation	180,368
Other	17,095
Total support services	775,760
Total encumbrances	\$ 931,012

NOTE 13 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUNDS NET POSITION

Net position reported on the government-wide and fiduciary fund Statements of Net Position at June 30, 2024 include the following:

	Governmental Activities	Fiduciary Fund
Net investment in capital assets:		
Net book value of all capital assets	\$ 66,184,768	\$ -
Less:		
General obligation bonds/notes payable	(37,322,759)	-
Unamortized bond premiums	(5,067,647)	-
Amount of debt related to unspent proceeds	166,578	-
Total net investment in capital assets	23,960,940	-
Restricted net position:		
Food service	88,497	-
Capital project	805,140	-
Private purpose trust	-	2,649
Total restricted net position	893,637	2,649
Unrestricted	(20,888,113)	-
Total net position	\$ 3,966,464	\$ 2,649

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

NOTE 14 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2024 consist of the following:

	General Fund	Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:				
Prepaid items	\$ 162,256	\$ -	\$ -	\$ 162,256
Restricted:				
Capital project	-	805,140	-	805,140
Food service	-	-	88,497	88,497
Total restricted fund balance	-	805,140	88,497	893,637
Committed:				
Expendable trust	709,999	-	-	709,999
Assigned:				
Encumbrances	931,012	-	-	931,012
Student activities - student related	-	-	265,017	265,017
Total assigned fund balance	931,012	-	265,017	1,196,029
Unassigned	1,891,443	-	-	1,891,443
Total governmental fund balances	\$ 3,694,710	\$ 805,140	\$ 353,514	\$ 4,853,364

NOTE 15 – RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2024, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers’ Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers’ Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2023 to June 30, 2024 by Primex³, which retained \$2,000,000 of each workers’ compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the District’s property schedule on file with Primex³. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers’ compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member’s annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2023-24 the School District paid \$85,451 and \$70,423, respectively, to Primex³ for Workers’ Compensation and Property/Liability coverage. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

The School District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 16 – CONTINGENT LIABILITIES

There are various claims and suits pending against the School District which arose in the normal course of the School District’s activities. Although the outcome of these lawsuits is not presently determinable, in the opinion of the School District’s legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the Pelham School District.

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

PELHAM SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

NOTE 17 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through January 7, 2025, the date the June 30, 2024 financial statements were available to be issued, and noted no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION



EXHIBIT F
PELHAM SCHOOL DISTRICT
Schedule of the School District's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2024
Unaudited

Fiscal year-end	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Measurement date	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
School District's:										
Proportion of the net pension liability	0.37%	0.38%	0.38%	0.39%	0.42%	0.41%	0.42%	0.43%	0.43%	0.42%
Proportionate share of the net pension liability	\$ 14,061,131	\$ 14,937,721	\$ 20,115,897	\$ 18,956,263	\$ 19,986,959	\$ 19,836,752	\$ 27,132,032	\$ 18,971,289	\$ 24,460,467	\$ 23,745,881
Covered payroll	\$ 10,418,741	\$ 10,751,805	\$ 10,819,430	\$ 11,716,086	\$ 11,977,651	\$ 12,449,823	\$ 12,449,823	\$ 12,953,948	\$ 13,328,712	\$ 13,667,349
Proportionate share of the net pension liability as a percentage of its covered payroll	134.96%	138.93%	185.92%	161.80%	166.87%	159.33%	217.93%	146.45%	183.52%	173.74%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%	72.22%	65.12%	67.18%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

EXHIBIT G
PELHAM SCHOOL DISTRICT
Schedule of School District Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2024
Unaudited

Fiscal year-end	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Measurement date	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Contractually required contribution	\$ 1,215,306	\$ 1,265,024	\$ 1,354,575	\$ 1,412,060	\$ 1,754,369	\$ 1,794,100	\$ 1,884,444	\$ 2,469,081	\$ 2,531,843	\$ 2,500,211
Contributions in relation to the contractually required contributions	(1,215,306)	(1,265,024)	(1,354,575)	(1,412,060)	(1,754,369)	(1,794,100)	(1,884,444)	(2,469,081)	(2,531,843)	(2,500,211)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 10,418,741	\$ 10,751,805	\$ 10,819,430	\$ 11,716,086	\$ 11,977,651	\$ 12,449,823	\$ 12,953,948	\$ 13,328,712	\$ 13,667,349	\$ 14,230,370
Contributions as a percentage of covered payroll	11.66%	11.77%	12.52%	12.05%	14.65%	14.41%	14.55%	18.52%	18.52%	17.57%

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, 2024

***Schedule of the School District’s Proportionate Share of Net Pension Liability and
Schedule of School District Contributions – Pensions***

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the School District’s pension plan at June 30, 2024. 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.

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, 2024

Unaudited

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
School District's proportion of the net OPEB liability	0.48%	0.49%	0.38%	0.38%	0.42%	0.42%	0.42%	0.42%
School District's proportionate share of the net OPEB liability (asset)	\$ 2,319,087	\$ 2,246,337	\$ 1,747,895	\$ 1,665,188	\$ 1,826,872	\$ 1,683,006	\$ 1,596,705	\$ 1,424,552
School District's covered payroll	\$ 10,819,430	\$ 11,716,086	\$ 11,977,651	\$ 12,449,823	\$ 12,449,823	\$ 12,953,948	\$ 13,328,712	\$ 13,667,350
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	21.43%	19.17%	14.59%	13.38%	14.67%	12.99%	11.98%	10.42%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%	10.64%	12.80%

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, 2024

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Fiscal year-end								
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Contractually required contribution	\$ 278,355	\$ 291,187	\$ 168,866	\$ 173,336	\$ 193,732	\$ 177,925	\$ 182,452	\$ 138,583
Contributions in relation to the contractually required contribution	(278,355)	(291,187)	(168,866)	(173,336)	(193,732)	(177,925)	(182,452)	(138,583)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 10,819,430	\$ 11,716,086	\$ 11,977,651	\$ 12,449,823	\$ 12,953,948	\$ 13,328,712	\$ 13,667,349	\$ 14,230,370
Contributions as a percentage of covered payroll	2.57%	2.49%	1.41%	1.39%	1.50%	1.33%	1.33%	0.97%

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, 2024
Unaudited

	June 30,						
	2018	2019	2020	2021	2022	2023	2024
OPEB liability, beginning of year	\$ 1,948,233	\$ 2,304,157	\$ 2,361,868	\$ 2,769,194	\$ 2,810,345	\$ 2,540,600	\$ 2,442,990
Changes for the year:							
Service cost	120,793	117,868	126,853	132,213	145,123	119,775	119,602
Interest	71,538	90,976	85,360	73,991	62,241	104,063	102,338
Assumption changes and difference between actual and expected experience	306,353	(7,928)	309,703	76,112	(249,051)	(87,008)	(285,914)
Benefit payments	(142,760)	(143,835)	(114,590)	(241,165)	(228,058)	(234,440)	(171,078)
OPEB liability, end of year	<u>\$ 2,304,157</u>	<u>\$ 2,361,238</u>	<u>\$ 2,769,194</u>	<u>\$ 2,810,345</u>	<u>\$ 2,540,600</u>	<u>\$ 2,442,990</u>	<u>\$ 2,207,938</u>
Covered payroll	<u>\$ 12,171,447</u>	<u>\$ 13,930,110</u>	<u>\$ 13,245,037</u>	<u>\$ 13,536,275</u>	<u>\$ 17,198,072</u>	<u>\$ 17,405,951</u>	<u>\$ 16,247,422</u>
Total OPEB liability as a percentage of covered payroll	18.93%	16.95%	20.91%	20.76%	14.77%	14.04%	13.59%

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, 2024

Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of School District Contributions – Other Postemployment Benefits

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2024. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Schedule of Changes in School District's Total Other Postemployment Benefits Liability and Related Ratios

Changes in Benefit Terms – The discount rate has been updated based on the yield for 20-year tax-exempt general obligation municipal bonds as of June 30, 2024 (measurement date).

Changes in Assumptions – Healthcare trend rates were reset to an initial rate of 8% decreasing annually by 0.50% to an ultimate rate of 4.50% according to the schedule in the Health Care Trend Rates section of the Actuarial Methods and Assumptions. The impact of this change is an increase in liabilities.

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, 2024. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
PELHAM SCHOOL DISTRICT
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2024

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 28,462,938	\$ 28,462,938	\$ -
Other local sources:			
Tuition	40,000	49,555	9,555
Investment earnings	1,000	940	(60)
Miscellaneous	15,001	116,076	101,075
Total from other local sources	<u>56,001</u>	<u>166,571</u>	<u>110,570</u>
State sources:			
Adequacy aid (grant)	3,907,137	3,907,136	(1)
Adequacy aid (tax)	3,704,981	3,704,981	-
Catastrophic aid	283,898	451,985	168,087
Vocational aid	15,000	20,188	5,188
Other state aid	947	42,757	41,810
Total from state sources	<u>7,911,963</u>	<u>8,127,047</u>	<u>215,084</u>
Federal sources:			
Medicaid	5,000	1,659	(3,341)
Total revenues	36,435,902	<u>\$ 36,758,215</u>	<u>\$ 322,313</u>
Use of fund balance to reduce school district assessment	2,667,475		
Total revenues and use of fund balance	<u>\$ 39,103,377</u>		

See Independent Auditor's Report.

SCHEDULE 2
PELHAM SCHOOL DISTRICT
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2024

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 64,999	\$ 13,012,235	\$ 12,519,127	\$ 41,430	\$ 516,677
Special programs	49,701	6,419,999	5,587,219	49,669	832,812
Vocational programs	37,910	113,671	91,372	53,983	6,226
Other programs	9,439	728,899	662,784	10,170	65,384
Non-public programs	-	15,131	-	-	15,131
Total instruction	<u>162,049</u>	<u>20,289,935</u>	<u>18,860,502</u>	<u>155,252</u>	<u>1,436,230</u>
Support services:					
Student	24,158	3,367,738	3,245,555	30,002	116,339
Instructional staff	20,410	1,060,986	951,200	2,085	128,111
General administration	-	92,647	108,392	-	(15,745)
Executive administration	6,315	1,061,800	806,993	3,101	258,021
School administration	5,102	2,018,270	1,969,081	5,067	49,224
Business	1,758	476,976	480,434	6,700	(8,400)
Operation and maintenance of plant	377,649	3,104,972	3,113,727	531,342	(162,448)
Student transportation	756	2,117,105	2,196,925	180,368	(259,432)
Other	80,433	1,428,031	1,398,834	17,095	92,535
Total support services	<u>516,581</u>	<u>14,728,525</u>	<u>14,271,141</u>	<u>775,760</u>	<u>198,205</u>
Debt service:					
Principal of long-term debt	-	2,415,000	2,415,000	-	-
Interest on long-term debt	-	1,491,308	1,491,308	-	-
Total debt service	<u>-</u>	<u>3,906,308</u>	<u>3,906,308</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction	-	178,609	178,605	-	4
Total appropriations, expenditures, and encumbrances	<u>\$ 678,630</u>	<u>\$ 39,103,377</u>	<u>\$ 37,216,556</u>	<u>\$ 931,012</u>	<u>\$ 1,634,439</u>

See Independent Auditor's Report.



*SCHEDULE 3
 PELHAM SCHOOL DISTRICT
 Major General Fund
 Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
 For the Fiscal Year Ended June 30, 2024*

Unassigned fund balance, beginning		\$ 2,667,472
Changes:		
Unassigned fund balance used to reduce school district assessment		(2,667,475)
2023-2024 Budget summary:		
Revenue surplus (Schedule 1)	\$ 322,313	
Unexpended balance of appropriations (Schedule 2)	<u>1,634,439</u>	
2023-2024 Budget surplus		1,956,752
Increase in nonspendable fund balance		<u>(65,306)</u>
Unassigned fund balance, ending		<u>\$ 1,891,443</u>

See Independent Auditor’s Report.

SCHEDULE 4
PELHAM SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2024

	Special Revenue Funds			Total
	Grants	Food Service	Student Activity	
ASSETS				
Cash and cash equivalents	\$ 17,247	\$ 92,734	\$ 265,017	\$ 374,998
Intergovernmental receivable	83,448	29,110	-	112,558
Total assets	<u>\$ 100,695</u>	<u>\$ 121,844</u>	<u>\$ 265,017</u>	<u>\$ 487,556</u>
LIABILITIES				
Accounts payable	\$ -	\$ 20,822	\$ -	\$ 20,822
Interfund payable	83,448	-	-	83,448
Total liabilities	<u>83,448</u>	<u>20,822</u>	<u>-</u>	<u>104,270</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants received in advance	17,247	12,525	-	29,772
FUND BALANCES				
Restricted	-	88,497	-	88,497
Assigned	-	-	265,017	265,017
Total fund balances	<u>-</u>	<u>88,497</u>	<u>265,017</u>	<u>353,514</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 100,695</u>	<u>\$ 121,844</u>	<u>\$ 265,017</u>	<u>\$ 487,556</u>

See Independent Auditor's Report.



SCHEDULE 5
PELHAM SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2024

	Special Revenue Funds			Total
	Grants	Food Service	Student Activity	
REVENUES				
Other local	\$ 125,382	\$ 590,980	\$ 247,457	\$ 963,819
State	-	10,347	-	10,347
Federal	788,054	294,148	-	1,082,202
Total revenues	<u>913,436</u>	<u>895,475</u>	<u>247,457</u>	<u>2,056,368</u>
EXPENDITURES				
Current:				
Instruction	602,799	-	249,623	852,422
Support services:				
Instructional staff	285,979	-	3,540	289,519
Operation and maintenance of plant	967	-	-	967
Other	23,691	-	-	23,691
Noninstructional services	-	929,895	-	929,895
Total expenditures	<u>913,436</u>	<u>929,895</u>	<u>253,163</u>	<u>2,096,494</u>
Net change in fund balances	-	(34,420)	(5,706)	(40,126)
Fund balances, beginning	-	122,917	270,723	393,640
Fund balances, ending	<u>\$ -</u>	<u>\$ 88,497</u>	<u>\$ 265,017</u>	<u>\$ 353,514</u>

See Independent Auditor's Report.

*SCHEDULE 6
 PELHAM SCHOOL DISTRICT
 Student Activity Funds
 Combining Balance Sheet
 June 30, 2024*

	Student Activity Funds				Total
	High School	High School Principal	Memorial School	Elementary School	
ASSETS					
Cash and cash equivalents	\$ 215,021	\$ -	\$ 20,271	\$ 29,725	\$ 265,017
FUND BALANCES					
Assigned	\$ 215,021	\$ -	\$ 20,271	\$ 29,725	\$ 265,017

See Independent Auditor's Report.

SCHEDULE 7
PELHAM SCHOOL DISTRICT
Student Activity Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2024

	Student Activity Funds				Total
	High School	High School Principal	Memorial School	Elementary School	
REVENUES					
Other local	\$ 131,089	\$ 338	\$ 89,426	\$ 26,604	\$ 247,457
EXPENDITURES					
Current:					
Instruction	135,500	-	86,403	27,720	249,623
Support services:					
Instructional staff	-	3,540	-	-	3,540
Total expenditures	135,500	3,540	86,403	27,720	253,163
Net change in fund balances	(4,411)	(3,202)	3,023	(1,116)	(5,706)
Fund balances, beginning	219,432	3,202	17,248	30,841	270,723
Fund balances, ending	<u>\$ 215,021</u>	<u>\$ -</u>	<u>\$ 20,271</u>	<u>\$ 29,725</u>	<u>\$ 265,017</u>

See Independent Auditor's Report.

*INDEPENDENT AUDITOR'S REPORTS AND
SINGLE AUDIT ACT SCHEDULES*



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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

Independent Auditor's Report

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Pelham School District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Pelham School District's basic financial statements, and have issued our report thereon dated January 7, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

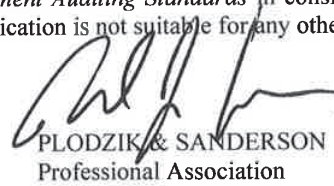
Pelham School District

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Purpose of This Report

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

January 7, 2025
Concord, New Hampshire



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Professional Association



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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Members of the School Board
Pelham School District
Pelham, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Pelham School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Pelham School District's major federal programs for the year ended June 30, 2024. The Pelham School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Pelham School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Pelham School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Pelham School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Pelham School District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Pelham School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for

***Pelham School District
Report on Compliance for Each Major Federal Program and Report on Internal Control Over
Compliance Required by the Uniform Guidance***

that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Pelham School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Pelham School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Pelham School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Pelham School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

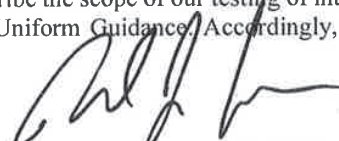
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

January 7, 2025
Concord, New Hampshire



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SCHEDULE I
PELHAM SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:
Unmodified opinions on governmental activities, each major fund, and aggregate remaining fund information.

Internal control over financial reporting:

- Material weakness(es) identified? yes no
Significant deficiency(ies) identified? yes 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(ies) identified? yes 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:

Table with 2 columns: Assistance Listing Numbers, Name of Federal Program or Cluster. Row 1: 84.027/84.027X/84.173, Special Education Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes no

SECTION II - FINANCIAL STATEMENT FINDINGS

NONE

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

SCHEDULE II
Pelham School District
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through the State of New Hampshire Department of Education				
CHILD NUTRITION CLUSTER				
School Breakfast Program	10.553	N/A	\$ -	\$ 19,319
National School Lunch Program	10.555	N/A	-	201,136
COVID-19 - National School Lunch Program	10.555	N/A	-	73,693
<i>CLUSTER TOTAL</i>			<u>-</u>	<u>294,148</u>
U.S. DEPARTMENT OF EDUCATION				
Passed Through the State of New Hampshire Department of Education				
Title I Grants to Local Educational Agencies:				
Title I	84.010	20230421	-	14,659
Title I	84.010	20240284	-	107,849
<i>PROGRAM TOTAL</i>			<u>-</u>	<u>122,508</u>
SPECIAL EDUCATION CLUSTER				
Special Education Grants to States:				
IDEA	84.027	20220261	-	27,299
IDEA	84.027	20230181	-	85,606
IDEA	84.027	20240066	-	310,521
COVID-19 - ARP - IDEA	84.027X	20220423	-	42,140
Special Education Preschool Grants:				
Preschool	84.173	20230181	-	8,570
Preschool	84.173	20240066	-	2,333
<i>CLUSTER TOTAL</i>			<u>-</u>	<u>476,469</u>
Supporting Effective Instruction State Grants:				
Title II	84.367	20220849	-	6,861
Title II	84.367	20230794	-	42,401
Title II	84.367	20240814	-	9,163
<i>PROGRAM TOTAL</i>			<u>-</u>	<u>58,425</u>
Student Support and Academic Enrichment Program:				
Title IV	84.424	20220897	-	16,436
Title IV	84.424	20230756	-	17,940
Title IV	84.424	20240848	-	6,700
<i>PROGRAM TOTAL</i>			<u>-</u>	<u>41,076</u>
COVID-19 - Education Stabilization Fund:				
ESSER II	84.425D	20211428	-	16,509
ESSER III	84.425U	20220370	-	46,006
ARP - Leaning into Literacy Resource Grant	84.425U	20231253	-	3,984
<i>PROGRAM TOTAL</i>			<u>-</u>	<u>66,499</u>
Passed Through the Goffstown School District, New Hampshire				
English Language Acquisition State Grants:				
Title III	84.365	20230682	-	1,592
<i>PROGRAM TOTAL</i>			<u>-</u>	<u>1,592</u>
Total Expenditures of Federal Awards			<u>\$ -</u>	<u>\$ 1,060,717</u>

The Notes to the Schedule of Expenditures of Federal Awards is an integral part of this schedule.

PELHAM SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the Pelham School District under programs of the federal government for the year ended June 30, 2024. 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 and changes in net position and fund balance of the Pelham School District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

The Pelham School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4. Food Donation

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities on the date received. For the fiscal year ended June 30, 2024, the value of food donations received was \$61,676.



Pelham School District FY2024 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2024

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include 10 - GENERAL FUND, 1100 - REGULAR EDUCATION PRGMS, DW REGULAR EDUCATION, PES REGULAR EDUCATION, and Total DW REGULAR EDUCATION.



Pelham School District FY2024 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2024

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011110000	580	TRAVEL & MILEAGE	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1011110000	610	SUPPLIES	33,318	0.00	(62.05)	33,255.95	31,698.67	0.00	1,557.28	4.68%
1011110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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%
1011110000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	733	FURNITURE-ADDITIONAL	0	3,213.05	0.00	3,213.05	5,279.60	0.00	(2,066.55)	(64.32%)
1011110000	734	EQUIPMENT-ADDITIONAL	0	0.00	321.88	321.88	9,700.77	0.00	(9,378.89)	(2,913.78%)
1011110000	737	FURNITURE-REPLACEMENT	27,522	44,457.25	62.05	72,041.30	62,401.34	4,824.73	4,815.23	6.68%
1011110000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110000	890	MISCELLANEOUS	5,000	0.00	2,425.00	7,425.00	5,940.15	0.00	1,484.85	20.00%
Total PES REGULAR EDUCATION			\$4,658,806	\$47,670.30	\$85,155.81	\$4,791,632.24	\$4,734,739.10	\$4,824.73	\$52,068.41	1.09%
PES ART EDUCATION										
1011110002	610	SUPPLIES	6,390	0.00	0.00	6,390.00	6,351.55	0.00	38.45	0.60%
1011110002	737	FURNITURE-REPLACEMENT	4,316	0.00	0.00	4,316.00	6,011.00	0.00	(1,695.00)	(39.27%)
Total PES ART EDUCATION			\$10,706	\$0.00	\$0.00	\$10,706.00	\$12,362.55	\$0.00	(\$1,656.55)	(15.47%)
PES PHYSICAL EDUCATION										
1011110008	610	SUPPLIES	3,019	0.00	0.00	3,019.00	2,987.83	0.00	31.17	1.03%
1011110008	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES PHYSICAL EDUCATION			\$3,019	\$0.00	\$0.00	\$3,019.00	\$2,987.83	\$0.00	\$31.17	1.03%
PES MATH EDUCATION										
1011110011	610	SUPPLIES	1,200	0.00	23,789.00	24,989.00	15,716.38	0.00	9,272.62	37.11%
1011110011	640	TEXTBOOKS - REPLACEMENT	121,941	0.00	(25,289.00)	96,652.00	96,651.17	0.00	0.83	0.00%
1011110011	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES MATH EDUCATION			\$123,141	\$0.00	(\$1,500.00)	\$121,641.00	\$112,367.55	\$0.00	\$9,273.45	7.62%
PES MUSIC EDUCATION										
1011110012	610	SUPPLIES	882	0.00	1.00	883.00	882.49	0.00	0.51	0.06%
1011110012	640	TEXTBOOKS - REPLACEMENT	439	0.00	(1.00)	438.00	438.50	0.00	(0.50)	(0.11%)
1011110012	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011110012	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES MUSIC EDUCATION			\$1,321	\$0.00	\$0.00	\$1,321.00	\$1,320.99	\$0.00	\$0.01	0.00%
PES SCIENCE EDUCATION										
1011110013	610	SUPPLIES	1,800	0.00	16.00	1,816.00	1,811.32	0.00	4.68	0.26%
1011110013	640	TEXTBOOKS - REPLACEMENT	1,200	0.00	(400.00)	800.00	740.97	0.00	59.03	7.38%
1011110013	643	INFORMATION ACCESS FEES	1,359	0.00	(464.00)	895.00	895.00	0.00	0.00	0.00%
1011110013	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SCIENCE EDUCATION			\$4,359	\$0.00	(\$848.00)	\$3,511.00	\$3,447.29	\$0.00	\$63.71	1.81%
PES SOCIAL SCIENCE EDUC										
1011110015	610	SUPPLIES	9,630	0.00	(516.00)	9,114.00	9,106.01	0.00	7.99	0.09%
1011110015	640	TEXTBOOKS - REPLACEMENT	1,200	0.00	(373.00)	827.00	826.44	0.00	0.56	0.07%
1011110015	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SOCIAL SCIENCE EDUC			\$10,830	\$0.00	(\$889.00)	\$9,941.00	\$9,932.45	\$0.00	\$8.55	0.09%



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Account Detail by Function Through June 30, 2024

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PES ENRICHMENT EDUCATION, PES STEAM EDUCATION, PES READING EDUCATION, and MS REGULAR EDUCATION.



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1022110000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1022110000	890	MISCELLANEOUS	4,000	0.00	0.00	4,000.00	3,616.61	0.00	383.39	9.58%
Total MS REGULAR EDUCATION			\$2,754,986	\$0.00	\$6,077.50	\$2,761,063.93	\$2,767,432.68	\$30,572.00	(\$36,940.75)	(1.34%)
MS ART EDUCATION										
1022110002	430	REPAIRS & MAINTENANCE	0	0.00	400.00	400.00	283.00	0.00	117.00	29.25%
1022110002	610	SUPPLIES	5,000	0.00	1,900.00	6,900.00	6,887.69	0.00	12.31	0.18%
1022110002	643	INFORMATION ACCESS FEES	600	0.00	(600.00)	0.00	0.00	0.00	0.00	0.00%
1022110002	734	EQUIPMENT-ADDITIONAL	1,300	0.00	(1,300.00)	0.00	0.00	0.00	0.00	0.00%
Total MS ART EDUCATION			\$6,900	\$0.00	\$400.00	\$7,170.69	\$7,170.69	\$0.00	\$129.31	1.77%
MS LANGUAGE ART EDUCATION										
1022110005	321	PROFESSIONAL EDU SERVICES	2,300	0.00	0.00	2,300.00	250.00	0.00	2,050.00	89.13%
1022110005	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1022110005	610	SUPPLIES	1,853	0.00	1,131.44	2,984.44	2,968.98	0.00	15.46	0.52%
1022110005	640	TEXTBOOKS - REPLACEMENT	1,585	0.00	0.00	1,585.00	1,564.53	0.00	20.47	1.29%
1022110005	641	TEXTBOOKS - ADDITIONAL	2,002	0.00	(456.97)	1,545.03	1,545.03	0.00	0.00	0.00%
1022110005	643	INFORMATION ACCESS FEES	4,900	0.00	(426.05)	4,473.95	4,473.95	0.00	0.00	0.00%
1022110005	644	PUBLICATIONS	900	0.00	(240.60)	659.40	659.34	0.00	0.06	0.01%
1022110005	737	FURNITURE-REPLACEMENT	586	0.00	(75.80)	510.20	510.20	0.00	0.00	0.00%
Total MS LANGUAGE ART EDUCATION			\$14,126	\$0.00	(\$67.98)	\$14,058.02	\$11,972.03	\$0.00	\$2,085.99	14.84%
MS WORLD LANG EDUC										
1022110006	610	SUPPLIES	1,605	0.00	0.00	1,605.00	1,519.35	0.00	85.65	5.34%
1022110006	640	TEXTBOOKS - REPLACEMENT	515	0.00	(515.00)	0.00	0.00	0.00	0.00	0.00%
1022110006	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total MS WORLD LANG EDUC			\$2,120	\$0.00	(\$515.00)	\$1,605.00	\$1,519.35	\$0.00	\$85.65	5.34%
MS PHYS ED/HEALTH EDUC										
1022110008	610	SUPPLIES	1,750	0.00	86.25	1,836.25	1,749.71	0.00	86.54	4.71%
1022110008	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1022110008	644	PUBLICATIONS	315	0.00	(90.25)	224.75	224.75	0.00	0.00	0.00%
1022110008	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1022110008	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1022110008	810	DUES AND FEES	75	0.00	4.00	79.00	79.00	0.00	0.00	0.00%
Total MS PHYS ED/HEALTH EDUC			\$2,140	\$0.00	\$0.00	\$2,140.01	\$2,053.46	\$0.00	\$86.55	4.04%
MS FACs EDUCATION										
1022110009	610	SUPPLIES	10,363	0.00	(1,881.97)	8,481.03	8,453.69	0.00	27.34	0.32%
1022110009	640	TEXTBOOKS - REPLACEMENT	342	0.00	1,666.97	2,008.97	2,008.97	0.00	0.00	0.00%
1022110009	643	INFORMATION ACCESS FEES	0	0.00	50.00	50.00	49.95	0.00	0.05	0.10%
1022110009	810	DUES AND FEES	175	0.00	(30.00)	145.00	145.00	0.00	0.00	0.00%
Total MS FACs EDUCATION			\$10,880	\$0.00	(\$195.00)	\$10,685.00	\$10,657.61	\$0.00	\$27.39	0.26%



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
MS MATH EDUCATION										
1022110011	610	SUPPLIES	3,574	0.00	0.00	3,574.00	3,560.36	0.00	13.64	0.38%
1022110011	643	INFORMATION ACCESS FEES	5,500	0.00	0.00	5,500.00	5,500.00	0.00	0.00	0.00%
1022110011	737	FURNITURE-REPLACEMENT	1,500	0.00	0.00	1,500.00	1,459.35	0.00	40.65	2.71%
Total MS MATH EDUCATION			\$10,574	\$0.00	\$0.00	\$10,574.00	\$10,519.71	\$0.00	\$54.29	0.51%
MS MUSIC EDUCATION										
1022110012	430	REPAIRS & MAINTENANCE	2,400	0.00	3,078.59	5,478.59	5,420.80	0.00	57.79	1.05%
1022110012	610	SUPPLIES	4,400	33.00	104.48	4,537.48	4,512.16	0.00	25.32	0.56%
1022110012	640	TEXTBOOKS - REPLACEMENT	2,350	0.00	(396.54)	1,953.46	1,953.81	0.00	(0.35)	(0.02%)
1022110012	643	INFORMATION ACCESS FEES	2,600	0.00	(495.53)	2,104.47	2,104.47	0.00	0.00	0.00%
1022110012	734	EQUIPMENT-ADDITIONAL	1,300	0.00	117.59	1,417.59	1,417.59	0.00	0.00	0.00%
1022110012	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1022110012	810	DUES AND FEES	500	0.00	(163.00)	337.00	337.00	0.00	0.00	0.00%
Total MS MUSIC EDUCATION			\$13,550	\$33.00	\$2,245.59	\$15,828.59	\$15,745.83	\$0.00	\$82.76	0.52%
MS SCIENCE EDUCATION										
1022110013	321	PROFESSIONAL EDU SERVICES	1,200	0.00	(60.00)	1,140.00	1,140.00	0.00	0.00	0.00%
1022110013	430	REPAIRS & MAINTENANCE	800	0.00	(800.00)	0.00	0.00	0.00	0.00	0.00%
1022110013	610	SUPPLIES	5,600	0.00	2,570.22	8,170.22	8,161.19	0.00	9.03	0.11%
1022110013	640	TEXTBOOKS - REPLACEMENT	50,988	0.00	(11,799.60)	39,187.93	39,187.93	0.00	0.00	0.00%
1022110013	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1022110013	643	INFORMATION ACCESS FEES	0	0.00	175.00	175.00	175.00	0.00	0.00	0.00%
1022110013	733	FURNITURE-ADDITIONAL	500	0.00	(500.00)	0.00	0.00	0.00	0.00	0.00%
1022110013	734	EQUIPMENT-ADDITIONAL	2,500	0.00	13.88	2,513.88	2,513.88	0.00	0.00	0.00%
1022110013	737	FURNITURE-REPLACEMENT	0	0.00	3,723.00	3,723.00	3,723.00	0.00	0.00	0.00%
Total MS SCIENCE EDUCATION			\$61,588	\$0.00	(\$6,677.50)	\$54,910.03	\$54,901.00	\$0.00	\$9.03	0.02%
MS SOCIAL SCIENCE EDUC										
1022110015	610	SUPPLIES	1,500	0.00	1,018.17	2,518.17	2,507.93	0.00	10.24	0.41%
1022110015	640	TEXTBOOKS - REPLACEMENT	1,000	0.00	0.00	1,000.00	972.12	0.00	27.88	2.79%
1022110015	641	TEXTBOOKS - ADDITIONAL	800	0.00	0.00	800.00	798.84	0.00	1.16	0.14%
1022110015	643	INFORMATION ACCESS FEES	443	0.00	(323.24)	119.76	119.76	0.00	0.00	0.00%
1022110015	733	FURNITURE-ADDITIONAL	1,100	0.00	(694.93)	405.07	405.07	0.00	0.00	0.00%
1022110015	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1022110015	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total MS SOCIAL SCIENCE EDUC			\$4,843	\$0.00	\$0.00	\$4,843.00	\$4,803.72	\$0.00	\$39.28	0.81%
MS ENRICHMENT EDUCATION										
1022110018	610	SUPPLIES	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
Total MS ENRICHMENT EDUCATION			\$0	\$0.00	\$0.00	\$0.01	\$0.00	\$0.00	\$0.01	100.00%
MS STEAM EDUCATION										
1022110019	610	SUPPLIES	6,600	0.00	0.00	6,600.00	10,413.15	0.00	(3,813.15)	(57.78%)
1022110019	644	PUBLICATIONS	150	0.00	0.00	150.00	148.17	0.00	1.83	1.22%
Total MS STEAM EDUCATION			\$6,750	\$0.00	\$0.00	\$6,750.00	\$10,561.32	\$0.00	(\$3,811.32)	(56.46%)



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
MS READING EDUCATION										
1022110023	325	TESTING PROTOCOLS	720	0.00	0.00	720.00	0.00	0.00	720.00	100.00%
1022110023	610	SUPPLIES	1,300	0.00	(258.59)	1,041.41	1,030.36	0.00	11.05	1.06%
1022110023	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1022110023	643	INFORMATION ACCESS FEES	136	0.00	0.00	136.00	0.00	0.00	136.00	100.00%
Total MS READING EDUCATION			\$2,156	\$0.00	(\$258.59)	\$1,897.41	\$1,030.36	\$0.00	\$867.05	45.70%
MS COMPUTER EDUCATION										
1022110025	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1022110025	610	SUPPLIES	1,395	0.00	25.00	1,420.00	1,406.54	0.00	13.46	0.95%
1022110025	643	INFORMATION ACCESS FEES	125	0.00	(25.00)	100.00	0.00	0.00	100.00	100.00%
1022110025	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1022110025	810	DUES AND FEES	60	0.00	0.00	60.00	59.00	0.00	1.00	1.67%
1022110025	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total MS COMPUTER EDUCATION			\$1,580	\$0.00	\$0.00	\$1,580.00	\$1,465.54	\$0.00	\$114.46	7.24%
Total 22 - PELHAM MEMORIAL SCHOOL			\$2,892,193	\$33.00	\$1,009.02	\$2,893,235.00	\$2,899,833.30	\$30,572.00	(\$37,170.30)	(1.28%)
PHS REGULAR EDUCATION										
1033110000	110	SALARIES	2,658,710	0.00	(55,685.00)	2,603,025.05	2,598,264.13	0.00	4,760.92	0.18%
1033110000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	114	INSTRUC. ASST. SALARIES	20,690	0.00	0.00	20,690.43	17,057.38	0.00	3,633.05	17.56%
1033110000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	13,310.00	0.00	(13,310.00)	0.00%
1033110000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	45,176.06	0.00	(45,176.06)	0.00%
1033110000	211	HEALTH INSURANCE	800,197	0.00	(10,373.40)	789,823.48	760,833.25	0.00	28,990.23	3.67%
1033110000	212	DENTAL INSURANCE	35,078	0.00	(546.60)	34,531.37	35,335.84	0.00	(804.47)	(2.33%)
1033110000	213	LIFE INSURANCE	5,382	0.00	(116.13)	5,266.11	4,739.43	0.00	526.68	10.00%
1033110000	214	DISABILITY INSURANCE	7,833	0.00	(177.12)	7,655.76	7,851.74	0.00	(195.98)	(2.56%)
1033110000	220	SOCIAL SECURITY	206,810	0.00	(4,259.90)	202,550.23	199,529.83	0.00	3,020.40	1.49%
1033110000	232	TEACHER RETIREMENT	522,171	0.00	(10,936.53)	511,234.15	516,998.99	0.00	(5,764.84)	(1.13%)
1033110000	260	WORKERS COMP INSURANCE	12,246	0.00	(252.25)	11,994.23	10,212.12	0.00	1,782.11	14.86%
1033110000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	430	REPAIRS & MAINTENANCE	993	0.00	0.00	993.00	0.00	0.00	993.00	100.00%
1033110000	532	DATA COMMUNICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	580	TRAVEL & MILEAGE	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1033110000	610	SUPPLIES	13,656	0.00	0.00	13,656.00	13,269.54	0.00	386.46	2.83%
1033110000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110000	650	SOFTWARE	6,962	0.00	0.00	6,962.00	1,905.00	0.00	5,057.00	72.64%
1033110000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1033110000	734	EQUIPMENT-ADDITIONAL	5,585	0.00	0.00	5,585.00	5,550.01	0.00	34.99	0.63%
1033110000	737	FURNITURE-REPLACEMENT	5,111	0.00	0.00	5,111.00	4,829.64	0.00	281.36	5.50%
1033110000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	787.01	0.00	(787.01)	0.00%
Total PHS REGULAR EDUCATION			\$4,301,425	\$0.00	(\$82,346.93)	\$4,219,077.83	\$4,235,649.97	\$0.00	(\$16,572.14)	(0.39%)
PHS ART EDUCATION										
1033110002	430	REPAIRS & MAINTENANCE	1,000	0.00	1,212.00	2,212.00	2,212.00	0.00	0.00	0.00%
1033110002	610	SUPPLIES	27,600	0.00	0.00	27,600.00	27,517.15	0.00	82.85	0.30%



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1033110002	640	TEXTBOOKS - REPLACEMENT	523	0.00	(523.00)	0.00	0.00	0.00	0.00	0.00%
1033110002	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110002	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110002	738	EQUIPMENT-REPLACEMENT	3,133	0.00	(689.00)	2,444.00	1,281.49	0.00	1,162.51	47.57%
Total PHS ART EDUCATION			\$32,256	\$0.00	\$0.00	\$32,256.00	\$31,010.64	\$0.00	\$1,245.36	3.86%
PHS BUSINESS EDUCATION										
1033110003	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110003	610	SUPPLIES	4,000	0.00	400.00	4,400.00	3,789.48	0.00	610.52	13.88%
1033110003	640	TEXTBOOKS - REPLACEMENT	2,350	0.00	0.00	2,350.00	11,425.18	3,815.62	(12,890.80)	(548.54%)
1033110003	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110003	650	SOFTWARE	0	0.00	0.00	0.00	0.00	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	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110003	738	EQUIPMENT-REPLACEMENT	44,000	0.00	(400.00)	43,600.00	42,560.00	0.00	1,040.00	2.39%
Total PHS BUSINESS EDUCATION			\$50,350	\$0.00	\$0.00	\$50,350.00	\$57,774.66	\$3,815.62	(\$11,240.28)	(22.32%)
PHS LANGUAGE ARTS EDUC										
1033110005	610	SUPPLIES	6,133	0.00	0.00	6,133.00	6,111.97	0.00	21.03	0.34%
1033110005	640	TEXTBOOKS - REPLACEMENT	10,000	0.00	0.00	10,000.00	7,986.10	0.00	2,013.90	20.14%
1033110005	641	TEXTBOOKS - ADDITIONAL	5,000	0.00	0.00	5,000.00	4,192.57	0.00	807.43	16.15%
1033110005	643	INFORMATION ACCESS FEES	3,950	0.00	0.00	3,950.00	2,165.13	0.00	1,784.87	45.19%
1033110005	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1033110005	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110005	737	FURNITURE-REPLACEMENT	8,930	0.00	0.00	8,930.00	8,916.29	0.00	13.71	0.15%
Total PHS LANGUAGE ARTS EDUC			\$34,013	\$0.00	\$0.00	\$34,013.01	\$29,372.06	\$0.00	\$4,640.95	13.64%
PHS WORLD LANG EDUC										
1033110006	610	SUPPLIES	4,500	0.00	0.00	4,500.00	1,227.24	0.00	3,272.76	72.73%
1033110006	640	TEXTBOOKS - REPLACEMENT	7,500	0.00	(1,642.00)	5,858.00	0.00	0.00	5,858.00	100.00%
1033110006	643	INFORMATION ACCESS FEES	0	0.00	1,642.00	1,642.00	1,532.00	0.00	110.00	6.70%
Total PHS WORLD LANG EDUC			\$12,000	\$0.00	\$0.00	\$12,000.00	\$2,759.24	\$0.00	\$9,240.76	77.01%
PHS PHYS ED/HEALTH EDUC										
1033110008	433	CONTRACTED REPAIR & MAINT	1,950	0.00	0.00	1,950.00	1,590.00	0.00	360.00	18.46%
1033110008	610	SUPPLIES	3,500	0.00	0.00	3,500.00	3,490.95	0.00	9.05	0.26%
1033110008	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110008	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110008	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS PHYS ED/HEALTH EDUC			\$5,450	\$0.00	\$0.00	\$5,450.00	\$5,080.95	\$0.00	\$369.05	6.77%
PHS FACS EDUCATION										
1033110009	430	REPAIRS & MAINTENANCE	100	0.00	(100.00)	0.00	0.00	0.00	0.00	0.00%
1033110009	610	SUPPLIES	9,515	0.00	(500.00)	9,015.00	8,212.67	0.00	802.33	8.90%
1033110009	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033110009	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110009	738	EQUIPMENT-REPLACEMENT	2,575	0.00	600.00	3,175.00	3,009.35	0.00	165.65	5.22%
Total PHS FACS EDUCATION			\$12,190	\$0.00	\$0.00	\$12,190.00	\$11,222.02	\$0.00	\$967.98	7.94%
PHS TECH EDUCATION										
1033110010	430	REPAIRS & MAINTENANCE	2,575	925.00	(2,400.00)	1,100.00	999.76	0.00	100.24	9.11%
1033110010	610	SUPPLIES	6,346	0.00	0.00	6,346.00	3,548.48	0.00	2,797.52	44.08%
1033110010	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	650	SOFTWARE	3,619	0.00	0.00	3,619.00	2,778.00	506.10	334.90	9.25%
1033110010	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110010	738	EQUIPMENT-REPLACEMENT	0	0.00	2,400.00	2,400.00	598.00	0.00	1,802.00	75.08%
Total PHS TECH EDUCATION			\$12,540	\$925.00	\$0.00	\$13,465.00	\$7,924.24	\$506.10	\$5,034.66	37.39%
PHS MATH EDUCATION										
1033110011	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110011	610	SUPPLIES	3,700	0.00	0.00	3,700.00	3,282.25	0.00	417.75	11.29%
1033110011	640	TEXTBOOKS - REPLACEMENT	7,403	12,170.76	0.00	19,573.76	19,784.32	0.00	(210.56)	(1.08%)
1033110011	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110011	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS MATH EDUCATION			\$11,103	\$12,170.76	\$0.00	\$23,273.76	\$23,066.57	\$0.00	\$207.19	0.89%
PHS MUSIC EDUCATION										
1033110012	430	REPAIRS & MAINTENANCE	1,674	0.00	(745.00)	929.00	929.00	0.00	0.00	0.00%
1033110012	610	SUPPLIES	2,696	0.00	(203.00)	2,493.00	2,542.86	0.00	(49.86)	(2.00%)
1033110012	640	TEXTBOOKS - REPLACEMENT	2,619	0.00	270.29	2,889.29	2,742.45	0.00	146.84	5.08%
1033110012	643	INFORMATION ACCESS FEES	1,655	0.00	(1,655.00)	0.00	0.00	0.00	0.00	0.00%
1033110012	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110012	734	EQUIPMENT-ADDITIONAL	5,810	0.00	292.44	6,102.44	6,102.44	0.00	0.00	0.00%
1033110012	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110012	738	EQUIPMENT-REPLACEMENT	4,826	0.00	385.27	5,211.17	5,211.17	0.00	0.00	0.00%
Total PHS MUSIC EDUCATION			\$19,280	\$0.00	(\$1,655.00)	\$17,624.90	\$17,527.92	\$0.00	\$96.98	0.55%
PHS SCIENCE EDUCATION										
1033110013	421	UTILITIES-DISPOSAL	2,800	2,800.00	(880.59)	4,719.41	5,185.97	0.00	(466.56)	(9.89%)
1033110013	430	REPAIRS & MAINTENANCE	4,000	1,400.00	(1,896.50)	3,503.50	1,791.60	1,711.90	0.00	0.00%
1033110013	610	SUPPLIES	16,000	0.00	0.00	16,000.00	15,815.22	0.00	184.78	1.15%
1033110013	640	TEXTBOOKS - REPLACEMENT	11,208	0.00	1,569.92	12,777.42	7,381.36	0.00	5,396.06	42.23%
1033110013	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033110013	734	EQUIPMENT-ADDITIONAL	3,400	0.00	(22.30)	3,377.70	3,377.70	0.00	0.00	0.00%
1033110013	738	EQUIPMENT-REPLACEMENT	3,400	0.00	(47.62)	3,352.38	3,352.38	0.00	0.00	0.00%
Total PHS SCIENCE EDUCATION			\$40,808	\$4,200.00	(\$1,277.09)	\$43,730.41	\$36,904.23	\$1,711.90	\$5,114.28	11.70%



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Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PHS SOCIAL SCIENCE EDUC, PHS READING EDUCATION, PHS HIGH SCHOOL, and 1210 - SPECIAL EDUCATION PRGMS.



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000121000	569	TUITION RESIDENTIAL	610,747	0.00	0.00	610,747.00	224,996.48	0.00	385,750.52	63.16%
1000121000	580	TRAVEL & MILEAGE	3,000	0.00	0.00	3,000.00	2,320.96	0.00	679.04	22.63%
1000121000	610	SUPPLIES	800	0.00	2,000.00	2,800.00	1,711.30	0.00	1,088.70	38.88%
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	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	643	INFORMATION ACCESS FEES	7,794	0.00	0.00	7,794.00	8,885.49	0.00	(1,091.49)	(14.00%)
1000121000	650	SOFTWARE	300	0.00	137.18	437.18	137.18	0.00	300.00	68.62%
1000121000	734	EQUIPMENT-ADDITIONAL	2,500	0.00	0.00	2,500.00	1,678.99	0.00	821.01	32.84%
1000121000	738	EQUIPMENT-REPLACEMENT	2,000	0.00	(2,000.00)	0.00	0.00	0.00	0.00	0.00%
1000121000	810	DUES AND FEES	15,000	20.49	(14.90)	15,005.59	138.81	50.00	14,816.78	98.74%
1000121000	840	CONTINGENCY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000121000	890	MISCELLANEOUS	3,400	0.00	0.00	3,400.00	403.81	0.00	2,996.19	88.12%
Total DW SPECIAL EDUCATION			\$1,813,658	\$49,451.28	(\$14,448.52)	\$1,848,660.30	\$2,064,878.79	\$49,668.91	(\$265,887.40)	(14.38%)
Total 00 - DISTRICT-WIDE			\$1,813,658	\$49,451.28	(\$14,448.52)	\$1,848,660.30	\$2,064,878.79	\$49,668.91	(\$265,887.40)	(14.38%)
PES SPECIAL EDUCATION										
101121000	110	SALARIES	732,437	0.00	0.00	732,437.25	645,729.49	0.00	86,707.76	11.84%
101121000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101121000	114	INSTRUC. ASST. SALARIES	578,632	0.00	0.00	578,632.25	410,179.12	0.00	168,453.13	29.11%
101121000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	14,085.54	0.00	(14,085.54)	0.00%
101121000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	7,606.17	0.00	(7,606.17)	0.00%
101121000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101121000	211	HEALTH INSURANCE	263,813	0.00	0.00	263,813.24	222,724.61	0.00	41,088.63	15.57%
101121000	212	DENTAL INSURANCE	10,296	0.00	0.00	10,296.40	10,932.04	0.00	(635.64)	(6.17%)
101121000	213	LIFE INSURANCE	1,652	0.00	0.00	1,652.16	1,304.34	0.00	347.82	21.05%
101121000	214	DISABILITY INSURANCE	2,226	0.00	0.00	2,225.52	1,918.08	0.00	307.44	13.81%
101121000	220	SOCIAL SECURITY	101,215	0.00	0.00	101,214.74	79,710.46	0.00	21,504.28	21.25%
101121000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101121000	232	TEACHER RETIREMENT	138,901	0.00	0.00	138,900.93	113,495.11	0.00	25,405.82	18.29%
101121000	260	WORKERS COMP INSURANCE	5,920	0.00	0.00	5,920.29	4,116.16	0.00	1,804.13	30.47%
101121000	275	WORKSHOPS NON-UNION	1,504	0.00	0.00	1,504.00	625.00	0.00	879.00	58.44%
101121000	291	TSA MATCH CONTRIBUTION	3,500	0.00	0.00	3,500.00	3,500.00	0.00	0.00	0.00%
101121000	320	IN-DIST PROF DEVELOPMENT	0	0.00	1,500.00	1,500.00	1,500.00	0.00	0.00	0.00%
101121000	430	REPAIRS & MAINTENANCE	400	0.00	5,769.00	5,769.00	5,769.00	0.00	0.00	0.00%
101121000	534	POSTAGE/GENERAL EXPENSES	0	0.00	0.00	400.00	399.08	0.00	0.92	0.23%
101121000	580	TRAVEL & MILEAGE	2,221	250.00	(20.40)	2,450.60	754.26	0.00	1,696.34	69.22%
101121000	610	SUPPLIES	6,341	0.00	20.40	6,361.40	6,270.30	0.00	91.10	1.43%
101121000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
101121000	650	SOFTWARE	2,340	0.00	0.00	2,340.00	2,173.00	0.00	167.00	7.14%
101121000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101121000	734	EQUIPMENT-ADDITIONAL	2,754	0.00	0.00	2,754.00	713.46	0.00	2,040.54	74.09%
101121000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101121000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include PHS Special Education, MS Special Education, and MS Memorial School.



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033121000	213	LIFE INSURANCE	1,047	0.00	0.00	1,046.64	676.79	0.00	369.85	35.34%
1033121000	214	DISABILITY INSURANCE	1,286	0.00	0.00	1,285.92	859.09	0.00	426.83	33.19%
1033121000	220	SOCIAL SECURITY	61,452	0.00	0.00	61,451.84	37,673.30	0.00	23,778.54	38.69%
1033121000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	232	TEACHER RETIREMENT	81,081	0.00	0.00	81,080.99	52,326.27	0.00	28,754.72	35.46%
1033121000	260	WORKERS COMP INSURANCE	3,639	0.00	0.00	3,638.92	1,951.75	0.00	1,687.17	46.36%
1033121000	275	WORKSHOPS - NON-UNION	1,250	0.00	0.00	1,250.00	950.00	0.00	300.00	24.00%
1033121000	291	TSA MATCH CONTRIBUTION	3,500	0.00	0.00	3,500.00	0.00	0.00	3,500.00	100.00%
1033121000	325	TESTING PROTOCOLS	5,000	0.00	0.00	5,000.00	0.00	0.00	5,000.00	100.00%
1033121000	442	RENTAL/LEASE EQUIPMENT	4,700	0.00	0.00	4,700.00	3,325.00	0.00	1,375.00	29.26%
1033121000	534	POSTAGE/GENERAL EXPENSES	1,500	0.00	0.00	1,500.00	0.00	0.00	1,500.00	100.00%
1033121000	580	TRAVEL & MILEAGE	2,200	0.00	0.00	2,200.00	136.22	0.00	2,063.78	93.81%
1033121000	610	SUPPLIES	8,000	0.00	0.00	8,000.00	3,774.79	0.00	4,225.21	52.82%
1033121000	640	TEXTBOOKS - REPLACEMENT	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1033121000	644	PUBLICATIONS	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1033121000	650	SOFTWARE	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1033121000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033121000	810	DUES AND FEES	555	0.00	0.00	555.00	555.00	0.00	0.00	0.00%
Total PHS SPECIAL EDUCATION			\$1,133,060	\$0.00	\$0.00	\$1,133,060.45	\$695,601.13	\$0.00	\$437,459.32	38.61%
Total 33 - PELHAM HIGH SCHOOL			\$1,133,060	\$0.00	\$0.00	\$1,133,060.45	\$695,601.13	\$0.00	\$437,459.32	38.61%
Total 1210 - SPECIAL EDUCATION PRGMS			\$5,912,891	\$49,701.28	(\$7,179.52)	\$5,955,413.02	\$5,208,209.49	\$49,668.91	\$697,534.62	11.71%
1260 - BILINGUAL PROGRAMS										
DW BILINGUAL PROGRAMS										
1000126000	110	SALARIES	68,267	0.00	0.00	68,267.00	68,267.00	0.00	0.00	0.00%
1000126000	113	TUTOR SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	211	HEALTH INSURANCE	31,203	0.00	0.00	31,203.20	29,209.59	0.00	1,993.61	6.39%
1000126000	212	DENTAL INSURANCE	1,530	0.00	0.00	1,530.20	1,542.41	0.00	(12.21)	(0.80%)
1000126000	213	LIFE INSURANCE	141	0.00	0.00	140.88	128.16	0.00	12.72	9.03%
1000126000	214	DISABILITY INSURANCE	191	0.00	0.00	190.80	197.40	0.00	(6.60)	(3.46%)
1000126000	220	SOCIAL SECURITY	5,222	0.00	0.00	5,222.42	4,981.80	0.00	240.62	4.61%
1000126000	232	TEACHER RETIREMENT	13,408	0.00	0.00	13,407.70	13,407.70	0.00	(0.06)	0.00%
1000126000	260	WORKERS COMP INSURANCE	309	0.00	0.00	309.25	259.22	0.00	50.03	16.18%
1000126000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	580	TRAVEL & MILEAGE	400	0.00	0.00	400.00	0.00	0.00	400.00	100.00%
1000126000	610	SUPPLIES	250	0.00	0.00	250.00	244.76	0.00	5.24	2.10%
1000126000	640	TEXTBOOKS - REPLACEMENT	250	0.00	0.00	250.00	240.00	0.00	10.00	4.00%



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1000126000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000126000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW BILINGUAL PROGRAMS			\$121,171	\$0.00	\$0.00	\$121,171.39	\$118,478.04	\$0.00	\$2,693.35	2.22%
Total 00 - DISTRICT-WIDE			\$121,171	\$0.00	\$0.00	\$121,171.39	\$118,478.04	\$0.00	\$2,693.35	2.22%
Total 1260 - BILINGUAL PROGRAMS			\$121,171	\$0.00	\$0.00	\$121,171.39	\$118,478.04	\$0.00	\$2,693.35	2.22%
1280 - EXTENDED SCHOOL YEAR										
DW EXTENDED SCHOOL YEAR										
1000128000	110	SALARIES	71,500	0.00	0.00	71,500.00	42,534.37	0.00	28,965.63	40.51%
1000128000	114	INSTRUC. ASST. SALARIES	22,000	0.00	0.00	22,000.00	22,845.54	0.00	(845.54)	(3.84%)
1000128000	220	SOCIAL SECURITY	7,153	0.00	0.00	7,152.75	5,001.70	0.00	2,151.05	30.07%
1000128000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	338.80	0.00	(338.80)	0.00%
1000128000	232	TEACHER RETIREMENT	14,043	0.00	0.00	14,042.60	6,591.90	0.00	7,450.70	53.06%
1000128000	260	WORKERS COMP INSURANCE	424	0.00	0.00	423.65	248.23	0.00	1,75.42	41.41%
1000128000	330	PROFESSIONAL SERVICES	32,000	0.00	0.00	32,000.00	30,353.75	0.00	1,646.25	5.14%
1000128000	332	TUTOR SERVICES	4,000	0.00	0.00	4,000.00	1,500.00	0.00	2,500.00	62.50%
1000128000	561	TUITION TO OTHER LEAS	2,448	0.00	0.00	2,448.00	2,805.90	0.00	(357.90)	(14.62%)
1000128000	564	TUITION TO PRIVATE SCHOOL	127,391	0.00	0.00	127,391.25	100,924.07	0.00	26,467.18	20.78%
1000128000	569	TUITION RESIDENTIAL	110,458	0.00	0.00	110,458.00	45,887.44	0.00	64,570.56	58.46%
1000128000	610	SUPPLIES	1,200	0.00	(158.08)	1,041.92	845.61	0.00	196.31	18.84%
1000128000	890	MISCELLANEOUS	500	0.00	158.08	658.08	658.08	0.00	0.00	0.00%
Total DW EXTENDED SCHOOL YEAR			\$393,116	\$0.00	\$0.00	\$393,116.25	\$260,535.39	\$0.00	\$132,580.86	33.73%
Total 00 - DISTRICT-WIDE			\$393,116	\$0.00	\$0.00	\$393,116.25	\$260,535.39	\$0.00	\$132,580.86	33.73%
Total 1280 - EXTENDED SCHOOL YEAR			\$393,116	\$0.00	\$0.00	\$393,116.25	\$260,535.39	\$0.00	\$132,580.86	33.73%
1301 - VOCATIONAL EDUCATION PRGM										
PHS VOCATIONAL EDUCATION										
1033130100	561	TUITION TO OTHER LEAS	115,213	37,909.54	(1,542.45)	151,580.09	91,372.06	53,982.83	6,225.20	4.11%
Total PHS VOCATIONAL EDUCATION			\$115,213	\$37,909.54	(\$1,542.45)	\$151,580.09	\$91,372.06	\$53,982.83	\$6,225.20	4.11%
Total 33 - PELHAM HIGH SCHOOL			\$115,213	\$37,909.54	(\$1,542.45)	\$151,580.09	\$91,372.06	\$53,982.83	\$6,225.20	4.11%
Total 1301 - VOCATIONAL EDUCATION PRGM			\$115,213	\$37,909.54	(\$1,542.45)	\$151,580.09	\$91,372.06	\$53,982.83	\$6,225.20	4.11%
1410 - CO-CURRICULAR ACTIVITIES										
DW CO-CURRICULAR										
1000141000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000141000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW CO-CURRICULAR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PES CO-CURRICULAR										
101141000	110	SALARIES	19,865	0.00	0.00	19,865.00	11,486.00	0.00	8,379.00	42.18%
101141000	220	SOCIAL SECURITY	1,520	0.00	0.00	1,519.67	866.06	0.00	653.61	43.01%
101141000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101141000	232	TEACHER RETIREMENT	3,901	0.00	0.00	3,901.49	2,255.84	0.00	1,645.65	42.18%
101141000	260	WORKERS COMP INSURANCE	90	0.00	0.00	89.99	43.61	0.00	46.38	51.54%
101141000	610	SUPPLIES	600	0.00	0.00	600.00	315.18	0.00	284.82	47.47%
Total PES CO-CURRICULAR			\$25,976	\$0.00	\$0.00	\$25,976.15	\$14,966.69	\$0.00	\$11,009.46	42.38%
Total 11 - PELHAM ELEMENTARY SCHOOL										
MS CO-CURRICULAR										
1022141000	110	SALARIES	29,275	0.00	0.00	29,275.00	28,728.00	0.00	547.00	1.87%
1022141000	220	SOCIAL SECURITY	2,240	0.00	0.00	2,239.54	2,165.96	0.00	73.58	3.29%
1022141000	232	TEACHER RETIREMENT	5,750	0.00	0.00	5,749.61	5,642.23	0.00	107.38	1.87%
1022141000	260	WORKERS COMP INSURANCE	133	0.00	0.00	132.62	109.11	0.00	23.51	17.73%
Total MS CO-CURRICULAR			\$37,397	\$0.00	\$0.00	\$37,396.77	\$36,645.30	\$0.00	\$751.47	2.01%
Total 22 - PELHAM MEMORIAL SCHOOL										
PES CO-CURRICULAR										
1033141000	110	SALARIES	55,728	0.00	0.00	55,728.00	44,210.00	0.00	11,518.00	20.67%
1033141000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	220	SOCIAL SECURITY	4,263	0.00	0.00	4,263.19	3,341.07	0.00	922.12	21.63%
1033141000	231	NON-TEACHER RETIREMENT	497	0.00	0.00	497.23	496.96	0.00	0.27	0.05%
1033141000	232	TEACHER RETIREMENT	10,244	0.00	0.00	10,243.83	7,545.17	0.00	2,698.66	26.34%
1033141000	260	WORKERS COMP INSURANCE	252	0.00	0.00	252.45	167.90	0.00	84.55	33.49%
1033141000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033141000	580	TRAVEL & MILEAGE	5,130	0.00	0.00	5,130.00	0.00	0.00	5,130.00	100.00%
1033141000	610	SUPPLIES	8,000	0.00	0.00	8,000.00	4,955.26	0.00	3,044.74	38.06%
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	1,655.00	8,155.00	7,666.12	0.00	488.88	5.99%
1033141000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES CO-CURRICULAR			\$90,615	\$0.00	\$1,655.00	\$92,269.70	\$68,382.48	\$0.00	\$23,887.22	25.89%
Total 33 - PELHAM HIGH SCHOOL										
Total 1410 - CO-CURRICULAR ACTIVITIES										
1420 - ATHLETIC ACTIVITIES										
MS ATHLETICS										
1022142000	110	SALARIES	32,110	0.00	0.00	32,110.00	27,560.00	0.00	4,550.00	14.17%
1022142000	220	SOCIAL SECURITY	2,456	0.00	0.00	2,456.42	2,075.90	0.00	380.52	15.49%
1022142000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1022142000	232	TEACHER RETIREMENT	4,270	0.00	0.00	4,269.74	3,122.72	0.00	1,147.02	26.86%
1022142000	260	WORKERS COMP INSURANCE	145	0.00	0.00	145.46	104.72	0.00	40.74	28.01%



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Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PHS ATHLETICS, PHS OTHER STUDENT ACTIVITY, and 1490 - OTHER STUDENT ACTIVITIES.



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1033149000	231	NON-TEACHER RETIREMENT	3,857	0.00	0.00	3,856.59	4,162.69	0.00	(306.10)	(7.94%)
1033149000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033149000	260	WORKERS COMP INSURANCE	129	0.00	0.00	129.12	116.68	0.00	12.44	9.63%
1033149000	275	WORKSHOPS NON-UNION	250	0.00	0.00	250.00	0.00	0.00	250.00	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	600	0.00	0.00	600.00	0.00	0.00	600.00	100.00%
1033149000	610	SUPPLIES	550	0.00	0.00	550.00	481.24	0.00	68.76	12.50%
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	335.88	0.00	214.12	38.93%
Total PHS OTHR STUDENT ACTIVITY			\$62,914	\$0.00	\$0.00	\$62,914.17	\$58,345.85	\$0.00	\$4,568.32	7.26%
Total 33 - PELHAM HIGH SCHOOL			\$62,914	\$0.00	\$0.00	\$62,914.17	\$58,345.85	\$0.00	\$4,568.32	7.26%
Total 1490 - OTHER STUDENT ACTIVITIES			\$62,914	\$0.00	\$0.00	\$62,914.17	\$58,345.85	\$0.00	\$4,568.32	7.26%
1501 - SELF-FUNDED PROGRAMS										
PES SELF-FUNDED PROGRAMS										
1011150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011150100	519	TRANSPORTATION	8,931	0.00	0.00	8,931.00	0.00	0.00	8,931.00	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%
Total PES SELF-FUNDED PROGRAMS			\$8,931	\$0.00	\$0.00	\$8,931.00	\$0.00	\$0.00	\$8,931.00	100.00%
Total 11 - PELHAM ELEMENTARY SCHOOL										
PHS SELF-FUNDED PROGRAMS										
1033150100	118	SELF-FUNDED SAL & BENEFIT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	519	TRANSPORTATION	6,200	0.00	0.00	6,200.00	0.00	0.00	6,200.00	100.00%
1033150100	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033150100	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS SELF-FUNDED PROGRAMS			\$6,200	\$0.00	\$0.00	\$6,200.00	\$0.00	\$0.00	\$6,200.00	100.00%
Total 33 - PELHAM HIGH SCHOOL			\$6,200	\$0.00	\$0.00	\$6,200.00	\$0.00	\$0.00	\$6,200.00	100.00%
Total 1501 - SELF-FUNDED PROGRAMS			\$15,131	\$0.00	\$0.00	\$15,131.00	\$0.00	\$0.00	\$15,131.00	100.00%
2110 - SOCIAL WORK SERVICES										
DW SOCIAL WORK SERVICES										
1000211000	110	SALARIES	67,000	0.00	0.00	67,000.00	72,504.00	0.00	(5,504.00)	(8.21%)
1000211000	211	HEALTH INSURANCE	23,892	0.00	0.00	23,891.60	19,147.66	0.00	4,743.94	19.86%
1000211000	212	DENTAL INSURANCE	846	0.00	0.00	846.00	864.63	0.00	(18.63)	(2.20%)
1000211000	213	LIFE INSURANCE	139	0.00	0.00	138.96	137.52	0.00	1.44	1.04%
1000211000	214	DISABILITY INSURANCE	191	0.00	0.00	190.80	197.40	0.00	(6.60)	(3.46%)
1000211000	220	SOCIAL SECURITY	5,126	0.00	0.00	5,125.50	5,381.28	0.00	(255.78)	(4.99%)
1000211000	232	TEACHER RETIREMENT	13,159	0.00	0.00	13,158.80	14,239.66	0.00	(1,080.86)	(8.21%)
1000211000	260	WORKERS COMP INSURANCE	304	0.00	0.00	303.51	275.34	0.00	28.17	9.28%



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1000211000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000211000	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SOCIAL WORK SERVICES			\$110,655	\$0.00	\$0.00	\$110,655.17	\$112,747.49	\$0.00	(\$2,092.32)	(1.89%)
Total 00 - DISTRICT-WIDE			\$110,655	\$0.00	\$0.00	\$110,655.17	\$112,747.49	\$0.00	(\$2,092.32)	(1.89%)
PES SOCIAL WORK SERVICES										
1011211000	550	PRINTING	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
1011211000	610	SUPPLIES	600	0.00	0.00	600.00	574.07	0.00	25.93	4.32%
1011211000	890	MISCELLANEOUS	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
Total PES SOCIAL WORK SERVICES			\$900	\$0.00	\$0.00	\$900.00	\$574.07	\$0.00	\$325.93	36.21%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$900	\$0.00	\$0.00	\$900.00	\$574.07	\$0.00	\$325.93	36.21%
MS SOCIAL WORK SERVICES										
1022211000	550	PRINTING	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
1022211000	610	SUPPLIES	150	0.00	0.00	150.00	148.42	0.00	1.58	1.05%
1022211000	890	MISCELLANEOUS	300	0.00	0.00	300.00	267.99	0.00	32.01	10.67%
Total MS SOCIAL WORK SERVICES			\$550	\$0.00	\$0.00	\$550.00	\$416.41	\$0.00	\$133.59	24.29%
Total 22 - PELHAM MEMORIAL SCHOOL			\$550	\$0.00	\$0.00	\$550.00	\$416.41	\$0.00	\$133.59	24.29%
PHS SOCIAL WORK SERVICES										
1033211000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033211000	610	SUPPLIES	500	0.00	0.00	500.00	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%
Total PHS SOCIAL WORK SERVICES			\$500	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	100.00%
Total 33 - PELHAM HIGH SCHOOL			\$500	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	100.00%
Total 2110 - SOCIAL WORK SERVICES			\$112,605	\$0.00	\$0.00	\$112,605.17	\$113,737.97	\$0.00	(\$1,132.80)	(1.01%)
2120 - GUIDANCE SERVICES										
DW GUIDANCE										
1000212000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	1,125.00	0.00	(1,125.00)	0.00%
1000212000	332	TUTOR SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	446	RENTAL/LEASE SOFTWARE	2,000	0.00	0.00	2,000.00	2,000.00	0.00	0.00	0.00%
1000212000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000212000	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW GUIDANCE			\$2,000	\$0.00	\$0.00	\$2,000.00	\$3,125.00	\$0.00	(\$1,125.00)	(56.25%)
Total 00 - DISTRICT-WIDE			\$2,000	\$0.00	\$0.00	\$2,000.00	\$3,125.00	\$0.00	(\$1,125.00)	(56.25%)



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PES GUIDANCE SERVICES										
1011212000	110	SALARIES	177,177	0.00	0.00	177,177.00	161,492.00	0.00	15,685.00	8.85%
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	93,610	0.00	0.00	93,609.60	61,419.18	0.00	32,190.42	34.39%
1011212000	212	DENTAL INSURANCE	4,591	0.00	0.00	4,590.60	4,627.23	0.00	(36.63)	(0.80%)
1011212000	213	LIFE INSURANCE	367	0.00	0.00	366.72	305.28	0.00	61.44	16.75%
1011212000	214	DISABILITY INSURANCE	521	0.00	0.00	520.56	531.24	0.00	(10.68)	(2.05%)
1011212000	220	SOCIAL SECURITY	13,554	0.00	0.00	13,554.04	11,730.94	0.00	1,823.10	13.45%
1011212000	232	TEACHER RETIREMENT	34,798	0.00	0.00	34,797.56	31,716.91	0.00	3,080.65	8.85%
1011212000	260	WORKERS COMP INSURANCE	803	0.00	0.00	802.61	624.73	0.00	177.88	22.16%
1011212000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011212000	610	SUPPLIES	2,050	0.00	(196.81)	1,853.19	1,852.60	0.00	0.59	0.03%
1011212000	640	TEXTBOOKS - REPLACEMENT	650	0.00	(94.53)	555.47	555.47	0.00	0.00	0.00%
1011212000	641	TEXTBOOKS - ADDITIONAL	300	0.00	0.00	300.00	274.75	0.00	25.25	8.42%
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%
1011212000	734	EQUIPMENT-ADDITIONAL	2,754	0.00	291.34	3,045.34	2,982.65	0.00	62.69	2.06%
1011212000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES GUIDANCE SERVICES			\$331,173	\$0.00	\$0.00	\$331,172.69	\$278,112.98	\$0.00	\$53,059.71	16.02%
Total 11 - PELHAM ELEMENTARY SCHOOL										
MS GUIDANCE SERVICES										
1022212000	110	SALARIES	127,552	0.00	0.00	127,552.00	141,662.06	0.00	(14,110.06)	(11.06%)
1022212000	211	HEALTH INSURANCE	34,670	0.00	0.00	34,670.40	20,392.19	0.00	14,278.21	41.18%
1022212000	212	DENTAL INSURANCE	1,393	0.00	0.00	1,392.60	1,109.86	0.00	282.74	20.30%
1022212000	213	LIFE INSURANCE	265	0.00	0.00	265.20	267.48	0.00	(2.28)	(0.86%)
1022212000	214	DISABILITY INSURANCE	345	0.00	0.00	345.12	394.80	0.00	(49.68)	(14.39%)
1022212000	220	SOCIAL SECURITY	9,758	0.00	0.00	9,757.73	10,762.58	0.00	(1,004.85)	(10.30%)
1022212000	232	TEACHER RETIREMENT	25,051	0.00	0.00	25,051.21	27,822.42	0.00	(2,771.21)	(11.06%)
1022212000	260	WORKERS COMP INSURANCE	578	0.00	0.00	577.81	537.90	0.00	39.91	6.91%
1022212000	325	TESTING PROTOCOLS	300	0.00	0.00	300.00	142.00	0.00	158.00	52.67%
1022212000	330	PROFESSIONAL SERVICES	1,000	578.38	0.00	1,578.38	1,296.75	0.00	281.63	17.84%
1022212000	610	SUPPLIES	1,600	0.00	0.00	1,600.00	1,598.63	0.00	1.37	0.09%
1022212000	734	EQUIPMENT-ADDITIONAL	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1022212000	737	FURNITURE-REPLACEMENT	700	0.00	0.00	700.00	577.53	0.00	122.47	17.50%
1022212000	890	MISCELLANEOUS	2,550	0.00	0.00	2,550.00	1,090.80	0.00	1,459.20	57.22%
Total MS GUIDANCE SERVICES			\$206,762	\$578.38	\$0.00	\$207,340.45	\$207,655.00	\$0.00	(\$314.55)	(0.15%)
Total 22 - PELHAM MEMORIAL SCHOOL										
PES GUIDANCE SERVICES										
1033212000	110	SALARIES	230,965	0.00	0.00	230,965.06	289,656.61	0.00	(58,691.55)	(25.41%)
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%



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1033212000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	17.17	0.00	(17.17)	0.00%
1033212000	211	HEALTH INSURANCE	88,562	0.00	0.00	88,561.58	76,962.18	0.00	11,599.40	13.10%
1033212000	212	DENTAL INSURANCE	3,222	0.00	0.00	3,222.09	3,029.89	0.00	192.20	5.97%
1033212000	213	LIFE INSURANCE	444	0.00	0.00	443.76	502.22	0.00	(58.46)	(13.17%)
1033212000	214	DISABILITY INSURANCE	645	0.00	0.00	645.36	842.74	0.00	(197.38)	(30.58%)
1033212000	220	SOCIAL SECURITY	18,128	0.00	0.00	18,127.82	22,032.17	0.00	(3,904.35)	(21.54%)
1033212000	231	NON-TEACHER RETIREMENT	7,516	0.00	0.00	7,516.19	8,157.77	0.00	(641.58)	(8.54%)
1033212000	232	TEACHER RETIREMENT	34,451	0.00	0.00	34,451.13	45,050.18	0.00	(10,599.05)	(30.77%)
1033212000	260	WORKERS COMP INSURANCE	1,076	0.00	0.00	1,076.14	1,120.75	0.00	(44.61)	(4.15%)
1033212000	275	WORKSHOPS NON-UNION	2,100	0.00	0.00	2,100.00	900.00	0.00	1,200.00	57.14%
1033212000	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	321	PROFESSIONAL EDU SERVICES	263	0.00	0.00	263.00	0.00	0.00	263.00	100.00%
1033212000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	1,486.94	0.00	(1,486.94)	0.00%
1033212000	332	TUTOR SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	446	RENTAL/LEASE SOFTWARE	4,280	0.00	0.00	4,280.00	3,888.00	0.00	392.00	9.16%
1033212000	550	PRINTING	1,049	0.00	0.00	1,049.00	508.95	0.00	540.05	51.48%
1033212000	580	TRAVEL & MILEAGE	5,065	0.00	0.00	5,065.00	0.00	0.00	5,065.00	100.00%
1033212000	610	SUPPLIES	14,872	0.00	0.00	14,872.00	11,095.61	0.00	3,776.39	25.39%
1033212000	640	TEXTBOOKS - REPLACEMENT	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1033212000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033212000	810	DUES AND FEES	1,429	0.00	0.00	1,429.00	400.00	0.00	1,029.00	72.01%
1033212000	890	MISCELLANEOUS	4,000	0.00	0.00	4,000.00	2,488.72	0.00	1,511.28	37.78%
Total PHS GUIDANCE SERVICES			\$418,567	\$0.00	\$0.00	\$418,567.13	\$468,139.90	\$0.00	(\$49,572.77)	(11.84%)
Total 33 - PELHAM HIGH SCHOOL			\$418,567	\$0.00	\$0.00	\$418,567.13	\$468,139.90	\$0.00	(\$49,572.77)	(11.84%)
Total 2120 - GUIDANCE SERVICES			\$958,502	\$578.38	\$0.00	\$959,080.27	\$957,032.88	\$0.00	\$2,047.39	0.21%
2134 - NURSE SERVICES										
DW NURSE SERVICES										
1000213400	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000213400	120	DAILY SUBSTITUTE SALARIES	4,000	0.00	0.00	4,000.00	0.00	0.00	4,000.00	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%



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1000213400	220	SOCIAL SECURITY	306	0.00	0.00	306.00	0.00	0.00	306.00	100.00%
1000213400	260	WORKERS COMP INSURANCE	18	0.00	0.00	18.12	0.00	0.00	18.12	100.00%
Total DW NURSE SERVICES			\$4,324	\$0.00	\$0.00	\$4,324.12	\$0.00	\$0.00	\$4,324.12	100.00%
Total 00 - DISTRICT-WIDE			\$4,324	\$0.00	\$0.00	\$4,324.12	\$0.00	\$0.00	\$4,324.12	100.00%
PES NURSE SERVICES										
1011213400	110	SALARIES	124,728	0.00	0.00	124,728.00	126,186.00	0.00	(1,458.00)	(1.17%)
1011213400	114	INSTRUC. ASST. SALARIES	26,422	0.00	0.00	26,422.00	3,543.61	0.00	22,878.39	86.59%
1011213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	975.00	0.00	(975.00)	0.00%
1011213400	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	211	HEALTH INSURANCE	62,406	0.00	0.00	62,406.40	58,419.18	0.00	3,987.22	6.39%
1011213400	212	DENTAL INSURANCE	3,060	0.00	0.00	3,060.40	3,084.82	0.00	(24.42)	(0.80%)
1011213400	213	LIFE INSURANCE	257	0.00	0.00	256.80	237.36	0.00	19.44	7.57%
1011213400	214	DISABILITY INSURANCE	382	0.00	0.00	381.60	394.80	0.00	(13.20)	(3.46%)
1011213400	220	SOCIAL SECURITY	11,563	0.00	0.00	11,562.97	9,510.00	0.00	2,052.97	17.75%
1011213400	232	TEACHER RETIREMENT	24,497	0.00	0.00	24,496.58	24,782.92	0.00	(286.34)	(1.17%)
1011213400	260	WORKERS COMP INSURANCE	685	0.00	0.00	684.70	496.59	0.00	188.11	27.47%
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	2,268	165.99	0.00	2,433.99	1,918.81	0.00	515.18	21.17%
1011213400	430	REPAIRS & MAINTENANCE	150	0.00	0.00	150.00	103.00	0.00	47.00	31.33%
1011213400	610	SUPPLIES	4,508	0.00	0.00	4,508.00	3,932.39	0.00	575.61	12.77%
1011213400	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	643	INFORMATION ACCESS FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011213400	650	SOFTWARE	1,116	0.00	46.66	1,162.66	1,162.66	0.00	0.00	0.00%
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	0.00	0.00	0.00	0.00	0.00%
1011213400	810	DUES AND FEES	310	0.00	0.00	310.00	300.00	0.00	10.00	3.23%
Total PES NURSE SERVICES			\$262,351	\$165.99	\$46.66	\$262,564.10	\$235,047.14	\$0.00	\$27,516.96	10.48%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$262,351	\$165.99	\$46.66	\$262,564.10	\$235,047.14	\$0.00	\$27,516.96	10.48%
MS NURSE SERVICES										
1022213400	110	SALARIES	56,315	0.00	0.00	56,315.00	56,315.00	0.00	0.00	0.00%
1022213400	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	150.00	0.00	(150.00)	0.00%
1022213400	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1022213400	211	HEALTH INSURANCE	31,203	0.00	0.00	31,203.20	29,209.59	0.00	1,993.61	6.39%
1022213400	212	DENTAL INSURANCE	1,530	0.00	0.00	1,530.20	1,542.41	0.00	(12.21)	(0.80%)
1022213400	213	LIFE INSURANCE	116	0.00	0.00	116.16	105.48	0.00	10.68	9.19%
1022213400	214	DISABILITY INSURANCE	179	0.00	0.00	179.04	185.28	0.00	(6.24)	(3.49%)
1022213400	220	SOCIAL SECURITY	4,308	0.00	0.00	4,308.10	4,075.94	0.00	232.16	5.39%
1022213400	232	TEACHER RETIREMENT	11,060	0.00	0.00	11,060.27	11,060.27	0.00	0.00	0.00%
1022213400	260	WORKERS COMP INSURANCE	255	0.00	0.00	255.11	214.35	0.00	40.76	15.98%
1022213400	330	PROFESSIONAL SERVICES	4,930	117.19	0.00	5,047.19	1,517.21	0.00	3,529.98	69.94%
1022213400	430	REPAIRS & MAINTENANCE	90	0.00	0.00	90.00	0.00	0.00	90.00	100.00%



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Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like MS Nurse Services, Pelham Memorial School, PHS Nurse Services, PHS High School, and Psychological Services.



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1000214000	325	TESTING PROTOCOLS	500	0.00	0.00	500.00	1,156.75	0.00	(656.75)	(131.35%)
1000214000	330	PROFESSIONAL SERVICES	203,000	19,012.37	11,597.00	233,609.37	537,708.57	22,472.52	(326,571.72)	(139.79%)
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	2,630	0.00	0.00	2,630.00	0.00	0.00	2,630.00	100.00%
1000214000	643	INFORMATION ACCESS FEES	2,500	0.00	0.00	2,500.00	2,249.25	0.00	250.75	10.03%
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%
Total DW PSYCH SERVICES			\$578,719	\$19,012.37	\$11,597.00	\$609,328.74	\$541,739.54	\$22,472.52	\$45,116.68	7.40%
Total 00 - DISTRICT-WIDE			\$578,719	\$19,012.37	\$11,597.00	\$609,328.74	\$541,739.54	\$22,472.52	\$45,116.68	7.40%
PES PSYCH SERVICES										
1011214000	325	TESTING PROTOCOLS	5,514	287.09	238.58	6,039.67	6,138.52	0.00	(98.85)	(1.64%)
1011214000	610	SUPPLIES	470	0.00	(465.00)	5.00	4.37	0.00	0.63	12.60%
Total PES PSYCH SERVICES			\$5,984	\$287.09	(\$226.42)	\$6,044.67	\$6,142.89	\$0.00	(\$98.22)	(1.62%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$5,984	\$287.09	(\$226.42)	\$6,044.67	\$6,142.89	\$0.00	(\$98.22)	(1.62%)
MS PSYCH SERVICES										
1022214000	325	TESTING PROTOCOLS	3,000	61.23	120.66	3,181.89	2,811.14	150.75	220.00	6.91%
1022214000	610	SUPPLIES	300	0.00	(300.00)	0.00	0.00	0.00	0.00	0.00%
Total MS PSYCH SERVICES			\$3,300	\$61.23	(\$179.34)	\$3,181.89	\$2,811.14	\$150.75	\$220.00	6.91%
Total 22 - PELHAM MEMORIAL SCHOOL			\$3,300	\$61.23	(\$179.34)	\$3,181.89	\$2,811.14	\$150.75	\$220.00	6.91%
PHS PSYCH SERVICES										
1033214000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	325	TESTING PROTOCOLS	2,500	240.02	(54.93)	2,685.09	2,077.43	111.19	496.47	18.49%
1033214000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033214000	610	SUPPLIES	350	0.00	0.00	350.00	0.00	0.00	350.00	100.00%
Total PHS PSYCH SERVICES			\$2,850	\$240.02	(\$54.93)	\$3,035.09	\$2,077.43	\$111.19	\$846.47	27.89%
Total 33 - PELHAM HIGH SCHOOL			\$2,850	\$240.02	(\$54.93)	\$3,035.09	\$2,077.43	\$111.19	\$846.47	27.89%
Total 2140 - PSYCHOLOGICAL SERVICES			\$590,853	\$19,600.71	\$11,136.31	\$621,590.39	\$552,771.00	\$22,734.46	\$46,084.93	7.41%



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2150 - SPEECH SERVICES										
DW SPEECH SERVICES										
1000215000	110	SALARIES	365,697	0.00	0.00	365,697.00	156,929.00	0.00	208,768.00	57.09%
1000215000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	211	HEALTH INSURANCE	98,566	0.00	0.00	98,566.35	28,649.35	0.00	69,917.00	70.93%
1000215000	212	DENTAL INSURANCE	3,384	0.00	0.00	3,383.88	1,423.49	0.00	1,960.39	57.93%
1000215000	213	LIFE INSURANCE	759	0.00	0.00	758.88	295.80	0.00	463.08	61.02%
1000215000	214	DISABILITY INSURANCE	954	0.00	0.00	954.00	394.80	0.00	559.20	58.62%
1000215000	220	SOCIAL SECURITY	28,205	0.00	0.00	28,205.31	11,811.58	0.00	16,393.73	58.12%
1000215000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	232	TEACHER RETIREMENT	71,823	0.00	0.00	71,822.89	30,820.67	0.00	41,002.22	57.09%
1000215000	260	WORKERS COMP INSURANCE	1,670	0.00	0.00	1,670.20	595.92	0.00	1,074.28	64.32%
1000215000	275	WORKSHOPS NON-UNION	1,000	0.00	(172.00)	828.00	445.65	0.00	382.35	46.18%
1000215000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	330	PROFESSIONAL SERVICES	91,739	3,280.72	(2,319.61)	92,700.24	447,261.54	5,916.60	(360,477.90)	(388.86%)
1000215000	430	REPAIRS & MAINTENANCE	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1000215000	580	TRAVEL & MILEAGE	200	0.00	0.00	200.00	187.84	0.00	12.16	6.08%
1000215000	610	SUPPLIES	200	0.00	0.00	200.00	0.00	0.00	200.00	100.00%
1000215000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000215000	734	EQUIPMENT-ADDITIONAL	2,000	0.00	(137.18)	1,862.82	0.00	0.00	1,862.82	100.00%
1000215000	810	DUES AND FEES	0	0.00	172.00	172.00	143.00	0.00	29.00	16.86%
Total DW SPEECH SERVICES			\$666,398	\$3,280.72	(\$2,456.79)	\$667,221.57	\$678,958.64	\$5,916.60	(\$17,653.67)	(2.65%)
Total 00 - DISTRICT-WIDE			\$666,398	\$3,280.72	(\$2,456.79)	\$667,221.57	\$678,958.64	\$5,916.60	(\$17,653.67)	(2.65%)
PES SPEECH SERVICES										
1011215000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	325	TESTING PROTOCOLS	1,650	0.00	0.00	1,650.00	1,472.37	0.00	177.63	10.77%
1011215000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	610	SUPPLIES	1,000	0.00	0.00	1,000.00	726.59	0.00	273.41	27.34%
1011215000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	650	SOFTWARE	150	0.00	0.00	150.00	113.92	0.00	36.08	24.05%
1011215000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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1011215000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011215000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SPEECH SERVICES			\$2,800	\$0.00	\$0.00	\$2,800.00	\$2,312.88	\$0.00	\$487.12	17.40%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$2,800	\$0.00	\$0.00	\$2,800.00	\$2,312.88	\$0.00	\$487.12	17.40%
MS SPEECH SERVICES			1,000	0.00	0.00	1,000.00	114.40	0.00	885.60	88.56%
1022215000	325	TESTING PROTOCOLS	300	0.00	0.00	300.00	183.57	0.00	116.43	38.81%
1022215000	610	SUPPLIES	300	0.00	0.00	300.00	183.57	0.00	116.43	38.81%
Total MS SPEECH SERVICES			\$1,300	\$0.00	\$0.00	\$1,300.00	\$297.97	\$0.00	\$1,002.03	77.08%
Total 22 - PELHAM MEMORIAL SCHOOL			\$1,300	\$0.00	\$0.00	\$1,300.00	\$297.97	\$0.00	\$1,002.03	77.08%
PHS SPEECH SERVICES			1,000	0.00	0.00	1,000.00	114.40	0.00	885.60	88.56%
1033215000	325	TESTING PROTOCOLS	250	0.00	0.00	250.00	183.58	0.00	66.42	26.57%
1033215000	610	SUPPLIES	250	0.00	0.00	250.00	183.58	0.00	66.42	26.57%
1033215000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS SPEECH SERVICES			\$1,250	\$0.00	\$0.00	\$1,250.00	\$297.98	\$0.00	\$952.02	76.16%
Total 33 - PELHAM HIGH SCHOOL			\$1,250	\$0.00	\$0.00	\$1,250.00	\$297.98	\$0.00	\$952.02	76.16%
Total 2150 - SPEECH SERVICES			\$671,748	\$3,280.72	(\$2,456.79)	\$672,571.57	\$681,867.47	\$5,916.60	(\$15,212.50)	(2.26%)
2162 - PT SERVICES			0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
DW PT SERVICES			66,000	0.00	0.00	66,000.00	30,490.03	0.00	35,509.97	53.80%
1000216200	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216200	330	PROFESSIONAL SERVICES	66,000	0.00	0.00	66,000.00	30,490.03	0.00	35,509.97	53.80%
1000216200	610	SUPPLIES	200	0.00	0.00	200.00	44.97	0.00	155.03	77.52%
1000216200	734	EQUIPMENT-ADDITIONAL	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1000216200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW PT SERVICES			\$67,200	\$0.00	\$0.00	\$67,200.00	\$30,535.00	\$0.00	\$36,665.00	54.56%
Total 00 - DISTRICT-WIDE			\$67,200	\$0.00	\$0.00	\$67,200.00	\$30,535.00	\$0.00	\$36,665.00	54.56%
PHS PT SERVICES			150	0.00	0.00	150.00	0.00	0.00	150.00	100.00%
1033216200	610	SUPPLIES	150	0.00	0.00	150.00	0.00	0.00	150.00	100.00%
Total PHS PT SERVICES			\$150	\$0.00	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00	100.00%
Total 33 - PELHAM HIGH SCHOOL			\$150	\$0.00	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00	100.00%
Total 2162 - PT SERVICES			\$67,350	\$0.00	\$0.00	\$67,350.00	\$30,535.00	\$0.00	\$36,815.00	54.66%
2163 - OT SERVICES			268,884	0.00	0.00	268,884.00	290,073.00	0.00	(21,189.00)	(7.88%)
DW OT SERVICES			108,707	0.00	0.00	108,707.20	80,548.20	0.00	28,159.00	25.90%
1000216300	110	SALARIES	3,607	0.00	0.00	3,607.00	3,965.94	0.00	(358.94)	(9.95%)
1000216300	211	HEALTH INSURANCE	558	0.00	0.00	557.52	548.28	0.00	9.24	1.66%
1000216300	212	DENTAL INSURANCE	762	0.00	0.00	761.76	789.60	0.00	(27.84)	(3.65%)
1000216300	213	LIFE INSURANCE	20,570	0.00	0.00	20,569.63	22,111.53	0.00	(1,541.90)	(7.50%)
1000216300	214	DISABILITY INSURANCE	52,809	0.00	0.00	52,808.81	56,970.19	0.00	(4,161.38)	(7.88%)
1000216300	220	SOCIAL SECURITY	52,809	0.00	0.00	52,808.81	56,970.19	0.00	(4,161.38)	(7.88%)
1000216300	232	TEACHER RETIREMENT	52,809	0.00	0.00	52,808.81	56,970.19	0.00	(4,161.38)	(7.88%)



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1000216300	260	WORKERS COMP INSURANCE	1,218	0.00	0.00	1,218.05	1,113.01	0.00	105.04	8.62%
1000216300	275	WORKSHOPS NON-UNION	1,000	239.00	0.00	1,239.00	1,031.98	0.00	207.02	16.71%
1000216300	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216300	325	TESTING PROTOCOLS	250	0.00	0.00	250.00	19.84	0.00	230.16	92.06%
1000216300	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	8,295.02	1,351.26	(9,646.28)	0.00%
1000216300	580	TRAVEL & MILEAGE	945	0.00	0.00	945.00	450.58	0.00	494.42	52.32%
1000216300	610	SUPPLIES	300	0.00	0.00	300.00	367.15	0.00	(67.15)	(22.38%)
1000216300	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000216300	738	EQUIPMENT-REPLACEMENT	100	0.00	0.00	100.00	0.00	0.00	100.00	100.00%
Total DW OT SERVICES			\$459,709	\$239.00	\$0.00	\$459,947.97	\$466,284.32	\$1,351.26	(\$7,687.61)	(1.67%)
Total 00 - DISTRICT-WIDE			\$459,709	\$239.00	\$0.00	\$459,947.97	\$466,284.32	\$1,351.26	(\$7,687.61)	(1.67%)
PES OT SERVICES										
1011216300	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	325	TESTING PROTOCOLS	1,220	0.00	0.00	1,220.00	444.84	0.00	775.16	63.54%
1011216300	610	SUPPLIES	1,414	0.00	(119.08)	1,294.92	1,304.38	0.00	(9.46)	(0.73%)
1011216300	650	SOFTWARE	100	0.00	63.42	163.42	129.98	0.00	33.44	20.46%
1011216300	734	EQUIPMENT-ADDITIONAL	479	0.00	55.66	534.66	534.66	0.00	0.00	0.00%
1011216300	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011216300	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES OT SERVICES			\$3,213	\$0.00	\$0.00	\$3,213.00	\$2,413.86	\$0.00	\$799.14	24.87%
Total 11 - PELHAM ELEMENTARY SCHOOL										
MS OT SERVICES										
1022216300	325	TESTING PROTOCOLS	500	0.00	0.00	500.00	419.10	0.00	80.90	16.18%
1022216300	610	SUPPLIES	700	0.00	0.00	700.00	552.84	0.00	147.16	21.02%
1022216300	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total MS OT SERVICES			\$1,200	\$0.00	\$0.00	\$1,200.00	\$971.94	\$0.00	\$228.06	19.00%
Total 22 - PELHAM MEMORIAL SCHOOL										
PHS OT SERVICES										
1033216300	325	TESTING PROTOCOLS	600	0.00	0.00	600.00	587.00	0.00	13.00	2.17%
1033216300	610	SUPPLIES	2,000	0.00	0.00	2,000.00	0.00	0.00	2,000.00	100.00%
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	1,000	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100.00%
1033216300	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS OT SERVICES			\$5,600	\$0.00	\$0.00	\$5,600.00	\$587.00	\$0.00	\$5,013.00	89.52%
Total 33 - PELHAM HIGH SCHOOL										
Total 2163 - OT SERVICES										
			\$469,722	\$239.00	\$0.00	\$469,960.97	\$470,257.12	\$1,351.26	(\$1,647.41)	(0.35%)



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2190 - OTHER PUPIL SERVICES										
PES OTHER STUDENT SERVICE										
1011219000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011219000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011219000	890	MISCELLANEOUS	2,000	0.00	2,000.00	1,065.00	0.00	0.00	935.00	46.75%
		Total PES OTHER STUDENT SERVICE	\$2,000	\$0.00	\$0.00	\$2,000.00	\$1,065.00	\$0.00	\$935.00	46.75%
		Total 11 - PELHAM ELEMENTARY SCHOOL	\$2,000	\$0.00	\$0.00	\$2,000.00	\$1,065.00	\$0.00	\$935.00	46.75%
MS OTHER PUPIL SERVICES										
1022219000	610	SUPPLIES	1,200	0.00	(704.02)	495.98	495.98	0.00	0.00	0.00%
		Total MS OTHER PUPIL SERVICES	\$1,200	\$0.00	(\$704.02)	\$495.98	\$495.98	\$0.00	\$0.00	0.00%
		Total 22 - PELHAM MEMORIAL SCHOOL	\$1,200	\$0.00	(\$704.02)	\$495.98	\$495.98	\$0.00	\$0.00	0.00%
PHS OTHER STUDENT SERVICE										
1033219000	890	MISCELLANEOUS	2,000	0.00	0.00	2,000.00	(66.00)	0.00	2,066.00	103.30%
		Total PHS OTHER STUDENT SERVICE	\$2,000	\$0.00	\$0.00	\$2,000.00	(\$66.00)	\$0.00	\$2,066.00	103.30%
		Total 33 - PELHAM HIGH SCHOOL	\$2,000	\$0.00	\$0.00	\$2,000.00	(\$66.00)	\$0.00	\$2,066.00	103.30%
		Total 2190 - OTHER PUPIL SERVICES	\$5,200	\$0.00	(\$704.02)	\$4,495.98	\$1,494.98	\$0.00	\$3,001.00	66.75%
2210 - IMPROVEMENT - INSTRUCTION										
DW IMPROVEMENT INSTRUC										
1000221000	110	SALARIES	213,298	0.00	0.00	213,298.00	210,368.06	0.00	2,929.94	1.37%
1000221000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	211	HEALTH INSURANCE	34,151	0.00	0.00	34,151.04	25,480.08	0.00	8,670.96	25.39%
1000221000	212	DENTAL INSURANCE	1,913	0.00	0.00	1,912.80	1,913.04	0.00	(0.24)	(0.01%)
1000221000	213	LIFE INSURANCE	481	0.00	0.00	480.72	478.54	0.00	2.18	0.45%
1000221000	214	DISABILITY INSURANCE	1,183	0.00	0.00	1,183.44	1,143.60	0.00	39.84	3.37%
1000221000	220	SOCIAL SECURITY	16,317	0.00	0.00	16,317.30	15,976.80	0.00	340.50	2.09%
1000221000	232	TEACHER RETIREMENT	41,892	0.00	0.00	41,891.73	40,837.20	0.00	1,054.53	2.52%
1000221000	260	WORKERS COMP INSURANCE	966	0.00	0.00	966.33	798.96	0.00	167.37	17.32%
1000221000	273	WORKSHOPS PEA	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	275	WORKSHOPS NON-UNION	1,250	0.00	0.00	1,250.00	755.00	0.00	495.00	39.60%
1000221000	291	TSA MATCH CONTRIBUTION	3,500	0.00	0.00	3,500.00	3,500.00	0.00	0.00	0.00%
1000221000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	446	RENTAL/LEASE SOFTWARE	7,920	0.00	0.00	7,920.00	6,474.40	0.00	1,445.60	18.25%
1000221000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221000	580	TRAVEL & MILEAGE	2,800	0.00	0.00	2,800.00	2,366.87	0.00	433.13	15.47%
1000221000	610	SUPPLIES	1,500	0.00	0.00	1,500.00	1,771.91	0.00	(271.91)	(18.13%)
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%



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1000221000	810	DUES AND FEES	2,217	0.00	0.00	2,217.00	1,827.86	0.00	389.14	17.55%
1000221000	890	MISCELLANEOUS	1,500	0.00	0.00	1,500.00	1,262.50	0.00	237.50	15.83%
Total DW IMPROVEMENT INSTRUC			\$330,888	\$0.00	\$0.00	\$330,888.36	\$314,954.82	\$0.00	\$15,933.54	4.82%
Total 00 - DISTRICT-WIDE			\$330,888	\$0.00	\$0.00	\$330,888.36	\$314,954.82	\$0.00	\$15,933.54	4.82%
PES IMPROV INSTRUCION										
1011221000	641	TEXTBOOKS - ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011221000	644	PUBLICATIONS	400	0.00	0.00	400.00	373.83	0.00	26.17	6.54%
Total PES IMPROVE INSTRUCION			\$400	\$0.00	\$0.00	\$400.00	\$373.83	\$0.00	\$26.17	6.54%
Total 11 - PELHAM ELEMENTARY SCHOOL										
MS IMPROVE INSTRUCION										
1022221000	641	TEXTBOOKS - ADDITIONAL	400	0.00	0.00	400.00	383.72	0.00	16.28	4.07%
1022221000	890	MISCELLANEOUS	1,200	0.00	0.00	1,200.00	1,086.46	0.00	113.54	9.46%
Total MS IMPROVE INSTRUCION			\$1,600	\$0.00	\$0.00	\$1,600.00	\$1,470.18	\$0.00	\$129.82	8.11%
Total 22 - PELHAM MEMORIAL SCHOOL			\$1,600	\$0.00	\$0.00	\$1,600.00	\$1,470.18	\$0.00	\$129.82	8.11%
PHS IMPROVE INSTRUCION										
1033221000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033221000	644	PUBLICATIONS	400	0.00	0.00	400.00	0.00	0.00	400.00	100.00%
Total PHS IMPROVE INSTRUCION			\$400	\$0.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	100.00%
Total 33 - PELHAM HIGH SCHOOL			\$400	\$0.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	100.00%
Total 2210 - IMPROVEMENT- INSTRUCION			\$333,288	\$0.00	\$0.00	\$333,288.36	\$316,798.83	\$0.00	\$16,489.53	4.95%
2212 - INSTR/CURRIC DEVELOPMENT										
INSTR & CURRICULUM DEVEL										
1000221200	110	SALARIES	25,200	0.00	0.00	25,200.00	7,755.00	0.00	17,445.00	69.23%
1000221200	220	SOCIAL SECURITY	1,928	0.00	0.00	1,927.80	576.71	0.00	1,351.09	70.08%
1000221200	232	TEACHER RETIREMENT	4,949	0.00	0.00	4,949.28	1,523.11	0.00	3,426.17	69.23%
1000221200	260	WORKERS COMP INSURANCE	114	0.00	0.00	114.16	29.52	0.00	84.64	74.14%
1000221200	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221200	610	SUPPLIES	500	0.00	0.00	500.00	396.64	0.00	103.36	20.67%
1000221200	890	MISCELLANEOUS	1,500	0.00	0.00	1,500.00	1,454.15	0.00	45.85	3.06%
Total INSTR & CURRICULUM DEVEL			\$34,191	\$0.00	\$0.00	\$34,191.24	\$11,735.13	\$0.00	\$22,456.11	65.68%
Total 00 - DISTRICT-WIDE			\$34,191	\$0.00	\$0.00	\$34,191.24	\$11,735.13	\$0.00	\$22,456.11	65.68%
Total 2212 - INSTR/CURRIC DEVELOPMENT			\$34,191	\$0.00	\$0.00	\$34,191.24	\$11,735.13	\$0.00	\$22,456.11	65.68%



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2213 - INSTRUCTION STAFF TRAIN'G										
DW INSTRUC STAFF TRAINING										
1000221300	110	SALARIES	19,000	0.00	0.00	19,000.00	32,697.50	0.00	(13,697.50)	(72.09%)
1000221300	114	INSTRUC. ASST. SALARIES	3,500	0.00	0.00	3,500.00	2,000.00	0.00	1,500.00	42.86%
1000221300	220	SOCIAL SECURITY	1,721	0.00	0.00	1,721.25	2,619.04	0.00	(897.79)	(52.16%)
1000221300	232	TEACHER RETIREMENT	3,732	0.00	0.00	3,731.60	6,225.37	0.00	(2,493.77)	(66.83%)
1000221300	260	WORKERS COMP INSURANCE	102	0.00	0.00	101.95	131.83	0.00	(29.88)	(29.31%)
1000221300	271	WORKSHOPS PESPA	9,000	0.00	0.00	9,000.00	199.00	0.00	8,801.00	97.79%
1000221300	272	COURSE REIMBURSE PESPA	9,000	0.00	0.00	9,000.00	627.75	0.00	8,372.25	93.02%
1000221300	273	WORKSHOPS PEA	22,000	100.00	0.00	22,100.00	8,219.24	115.00	13,765.76	62.29%
1000221300	274	COURSE REIMBURSEMENT PEA	59,000	3,323.00	0.00	62,323.00	15,861.00	0.00	46,462.00	74.55%
1000221300	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221300	276	COURSE REIMBURS NON-UNION	31,160	0.00	0.00	31,160.00	26,484.50	1,370.00	3,305.50	10.61%
1000221300	330	PROFESSIONAL SERVICES	8,500	0.00	0.00	8,500.00	8,025.00	0.00	475.00	5.59%
1000221300	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000221300	610	SUPPLIES	550	0.00	0.00	550.00	592.76	0.00	(42.76)	(7.77%)
1000221300	890	MISCELLANEOUS	1,800	0.00	0.00	1,800.00	1,586.02	0.00	213.98	11.89%
Total DW INSTRUC STAFF TRAINING			\$169,065	\$3,423.00	\$0.00	\$172,487.80	\$105,269.01	\$1,485.00	\$65,733.79	38.11%
Total 00 - DISTRICT-WIDE			\$169,065	\$3,423.00	\$0.00	\$172,487.80	\$105,269.01	\$1,485.00	\$65,733.79	38.11%
Total 2213 - INSTRUCTION STAFF TRAIN'G			\$169,065	\$3,423.00	\$0.00	\$172,487.80	\$105,269.01	\$1,485.00	\$65,733.79	38.11%
2222 - LIBRARY SERVICES										
PES LIBRARY SERVICES										
1011222200	110	SALARIES	53,161	0.00	0.00	53,161.00	53,161.00	0.00	0.00	0.00%
1011222200	114	INSTRUC. ASST. SALARIES	21,447	0.00	0.00	21,447.03	11,791.71	0.00	9,655.32	45.02%
1011222200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	5,410.78	0.00	(5,410.78)	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	110	0.00	0.00	109.68	99.84	0.00	9.84	8.97%
1011222200	214	DISABILITY INSURANCE	169	0.00	0.00	168.96	174.84	0.00	(5.88)	(3.48%)
1011222200	220	SOCIAL SECURITY	5,937	0.00	0.00	5,937.00	5,613.29	0.00	323.71	5.45%
1011222200	232	TEACHER RETIREMENT	10,441	0.00	0.00	10,440.82	10,440.77	0.00	0.05	0.00%
1011222200	260	WORKERS COMP INSURANCE	351	0.00	0.00	350.77	278.67	0.00	72.10	20.55%
1011222200	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	446	RENTAL/LEASE SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	610	SUPPLIES	500	0.00	(21.56)	478.44	473.46	0.00	4.98	1.04%
1011222200	640	TEXTBOOKS - REPLACEMENT	2,750	0.00	320.00	3,070.00	2,996.62	0.00	73.38	2.39%
1011222200	643	INFORMATION ACCESS FEES	5,299	0.00	(370.00)	4,929.00	4,929.00	0.00	0.00	0.00%
1011222200	644	PUBLICATIONS	200	0.00	17.95	217.95	217.95	0.00	0.00	0.00%
1011222200	649	TAPES/CD/DVD/AUDIO VISUAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011222200	650	SOFTWARE	1,000	0.00	53.61	1,053.61	1,053.61	0.00	0.00	0.00%
1011222200	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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Account Detail by Function Through June 30, 2024

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like PHS LIBRARY SERVICES, MS LIBRARY SERVICES, and PHS LIBRARY SERVICES.



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
103322200	644	PUBLICATIONS	900	0.00	0.00	900.00	781.72	0.00	118.28	13.14%
103322200	649	TAPES/CD/DVD/AUDIO VISUAL	500	0.00	(150.00)	350.00	9.00	0.00	341.00	97.43%
103322200	733	FURNITURE-ADDITIONAL	14,939	13,188.75	150.00	28,277.75	26,599.87	0.00	1,677.88	5.93%
103322200	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
103322200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS LIBRARY SERVICES			\$130,912	\$13,207.76	\$0.00	\$144,120.02	\$139,636.53	\$0.00	\$4,483.49	3.11%
Total 33 - PELHAM HIGH SCHOOL			\$130,912	\$13,207.76	\$0.00	\$144,120.02	\$139,636.53	\$0.00	\$4,483.49	3.11%
Total 2222 - LIBRARY SERVICES			\$359,636	\$16,986.86	\$0.00	\$376,623.27	\$365,781.57	\$0.00	\$10,841.70	2.88%
2225 - COMPUTER TECHNOLOGY										
DW COMPUTER INSTRUCTION										
1000222500	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	275	WORKSHOPS NON-UNION	2,500	0.00	0.00	2,500.00	2,889.50	0.00	(389.50)	(15.58%)
1000222500	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	264.00	0.00	(264.00)	0.00%
1000222500	442	RENTAL/LEASE EQUIPMENT	121,957	0.00	0.00	121,957.24	117,108.51	0.00	4,848.73	3.98%
1000222500	580	TRAVEL & MILEAGE	1,000	0.00	0.00	1,000.00	0.00	600.00	400.00	40.00%
1000222500	610	SUPPLIES	15,100	0.00	(4,000.00)	11,100.00	3,574.26	0.00	7,525.74	67.80%
1000222500	650	SOFTWARE	1,500	0.00	0.00	1,500.00	793.73	0.00	706.27	47.08%
1000222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000222500	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW COMPUTER INSTRUCTION			\$142,057	\$0.00	(\$4,000.00)	\$138,057.24	\$124,630.00	\$600.00	\$12,827.24	9.29%
Total 00 - DISTRICT-WIDE			\$142,057	\$0.00	(\$4,000.00)	\$138,057.24	\$124,630.00	\$600.00	\$12,827.24	9.29%
PES COMPUTER TECHNOLOGY										
1011222500	610	SUPPLIES	2,745	0.00	(483.72)	2,261.28	2,252.85	0.00	8.43	0.37%
1011222500	650	SOFTWARE	300	0.00	(97.12)	202.88	202.88	0.00	0.00	0.00%
1011222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	2,160.00	0.00	(2,160.00)	0.00%
1011222500	737	FURNITURE-REPLACEMENT	2,310	0.00	0.00	2,310.00	2,473.80	0.00	(163.80)	(7.09%)
1011222500	738	EQUIPMENT-REPLACEMENT	1,287	0.00	580.84	1,867.84	1,837.52	0.00	30.32	1.62%
Total PES COMPUTER TECHNOLOGY			\$6,642	\$0.00	\$0.00	\$6,642.00	\$8,927.05	\$0.00	(\$2,285.05)	(34.40%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$6,642	\$0.00	\$0.00	\$6,642.00	\$8,927.05	\$0.00	(\$2,285.05)	(34.40%)



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
MS COMPUTER TECH										
102222500	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
102222500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total MS COMPUTER TECH			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 22 - PELHAM MEMORIAL SCHOOL										
PHS COMPUTER TECH										
103322500	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
103322500	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
103322500	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
103322500	738	EQUIPMENT-REPLACEMENT	20,106	0.00	0.00	20,106.00	18,050.00	0.00	2,056.00	10.23%
Total PHS COMPUTER TECH			\$20,106	\$0.00	\$0.00	\$20,106.00	\$18,050.00	\$0.00	\$2,056.00	10.23%
Total 33 - PELHAM HIGH SCHOOL			\$20,106	\$0.00	\$0.00	\$20,106.00	\$18,050.00	\$0.00	\$2,056.00	10.23%
Total 2225 - COMPUTER TECHNOLOGY			\$168,805	\$0.00	(\$4,000.00)	\$164,805.24	\$151,607.05	\$600.00	\$12,598.19	7.64%
2311 - SCHOOL BOARD SERVICES										
SCHOOL BOARD SERVICES										
100123110	110	SALARIES	11,000	0.00	0.00	11,000.26	8,931.71	0.00	2,068.55	18.80%
100123110	220	SOCIAL SECURITY	842	0.00	0.00	841.52	683.27	0.00	158.25	18.81%
100123110	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100123110	275	WORKSHOPS NON-UNION	250	0.00	0.00	250.00	250.00	0.00	0.00	0.00%
100123110	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100123110	540	ADVERTISING	2,000	0.00	0.00	2,000.00	1,993.45	0.00	6.55	0.33%
100123110	550	PRINTING	2,000	0.00	0.00	2,000.00	1,963.27	0.00	36.73	1.84%
100123110	610	SUPPLIES	300	0.00	0.00	300.00	223.76	0.00	76.24	25.41%
100123110	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	2,784.80	0.00	(2,784.80)	0.00%
100123110	810	DUES AND FEES	5,350	0.00	0.00	5,350.00	5,319.85	0.00	30.15	0.56%
100123110	890	MISCELLANEOUS	1,000	0.00	0.00	1,000.00	516.96	0.00	483.04	48.30%
Total SCHOOL BOARD SERVICES			\$22,742	\$0.00	\$0.00	\$22,741.78	\$22,667.07	\$0.00	\$74.71	0.33%
Total 01 - SCHOOL BOARD			\$22,742	\$0.00	\$0.00	\$22,741.78	\$22,667.07	\$0.00	\$74.71	0.33%
Total 2311 - SCHOOL BOARD SERVICES			\$22,742	\$0.00	\$0.00	\$22,741.78	\$22,667.07	\$0.00	\$74.71	0.33%
2312 - DISTRICT CLERK SERVICES										
DISTRICT CLERK SERVICES										
100123120	110	SALARIES	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
100123120	220	SOCIAL SECURITY	38	0.00	0.00	38.25	37.75	0.00	0.50	1.31%
100123120	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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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%
Total	DISTRICT CLERK SERVICES		\$738	\$0.00	\$0.00	\$738.25	\$537.75	\$0.00	\$200.50	27.16%
Total 01 - SCHOOL BOARD			\$738	\$0.00	\$0.00	\$738.25	\$537.75	\$0.00	\$200.50	27.16%
Total 2312 - DISTRICT CLERK SERVICES			\$738	\$0.00	\$0.00	\$738.25	\$537.75	\$0.00	\$200.50	27.16%
2313 - DIST TRESASURER SERVICES										
DISTRICT TRESASURER SERVIC										
1001231300	110	SALARIES	6,000	0.00	0.00	6,000.00	6,000.00	0.00	0.00	0.00%
1001231300	220	SOCIAL SECURITY	459	0.00	0.00	459.00	459.12	0.00	(0.12)	(0.03%)
1001231300	580	TRAVEL & MILEAGE	220	0.00	0.00	220.00	289.51	296.14	(365.65)	(166.20%)
1001231300	610	SUPPLIES	400	0.00	0.00	400.00	193.16	0.00	206.84	51.71%
1001231300	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	DISTRICT TRESASURER SERVIC		\$7,079	\$0.00	\$0.00	\$7,079.00	\$6,941.79	\$296.14	(\$158.93)	(2.25%)
Total 01 - SCHOOL BOARD			\$7,079	\$0.00	\$0.00	\$7,079.00	\$6,941.79	\$296.14	(\$158.93)	(2.25%)
Total 2313 - DIST TRESASURER SERVICES			\$7,079	\$0.00	\$0.00	\$7,079.00	\$6,941.79	\$296.14	(\$158.93)	(2.25%)
2314 - ELECTION SERVICES										
ELECTION SERVICES										
1001231400	110	SALARIES	500	0.00	0.00	500.00	500.00	0.00	0.00	0.00%
1001231400	220	SOCIAL SECURITY	38	0.00	0.00	38.25	38.25	0.00	0.00	0.00%
1001231400	275	WORKSHOPS NON-UNION	0	0.00	0.00	0.00	70.00	0.00	(70.00)	0.00%
1001231400	442	RENTAL/LEASE EQUIPMENT	350	0.00	0.00	350.00	350.00	0.00	0.00	0.00%
1001231400	610	SUPPLIES	1,700	0.00	0.00	1,700.00	2,036.00	0.00	(336.00)	(19.76%)
Total	ELECTION SERVICES		\$2,588	\$0.00	\$0.00	\$2,588.25	\$2,994.25	\$0.00	(\$406.00)	(15.69%)
Total 01 - SCHOOL BOARD			\$2,588	\$0.00	\$0.00	\$2,588.25	\$2,994.25	\$0.00	(\$406.00)	(15.69%)
Total 2314 - ELECTION SERVICES			\$2,588	\$0.00	\$0.00	\$2,588.25	\$2,994.25	\$0.00	(\$406.00)	(15.69%)
2317 - AUDIT SERVICES										
AUDIT SERVICES										
1001231700	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1001231700	331	AUDIT SERVICES	22,000	0.00	0.00	22,000.00	21,900.00	0.00	100.00	0.45%
Total	AUDIT SERVICES		\$22,000	\$0.00	\$0.00	\$22,000.00	\$21,900.00	\$0.00	\$100.00	0.45%
Total 01 - SCHOOL BOARD			\$22,000	\$0.00	\$0.00	\$22,000.00	\$21,900.00	\$0.00	\$100.00	0.45%
Total 2317 - AUDIT SERVICES			\$22,000	\$0.00	\$0.00	\$22,000.00	\$21,900.00	\$0.00	\$100.00	0.45%



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2318 - LEGAL SERVICES										
LEGAL SERVICES										
1001231800	335	LEGAL SERVICES	37,500	5,069.30	0.00	42,569.30	53,350.78	1,979.50	(12,760.98)	(29.98%)
Total LEGAL SERVICES			\$37,500	\$5,069.30	\$0.00	\$42,569.30	\$53,350.78	\$1,979.50	(\$12,760.98)	(29.98%)
Total 01 - SCHOOL BOARD										
Total 2318 - LEGAL SERVICES										
			\$37,500	\$5,069.30	\$0.00	\$42,569.30	\$53,350.78	\$1,979.50	(\$12,760.98)	(29.98%)
2321 - SUPERINTENDENT SERVICES										
DW SUPERINTENDENT SERVICE										
1000232100	110	SALARIES	212,344	0.00	0.00	212,343.58	0.00	0.00	212,343.58	100.00%
1000232100	220	SOCIAL SECURITY	15,857	0.00	0.00	15,856.89	0.00	0.00	15,856.89	100.00%
1000232100	231	NON-TEACHER RETIREMENT	9,586	0.00	0.00	9,586.36	0.00	0.00	9,586.36	100.00%
1000232100	232	TEACHER RETIREMENT	25,548	0.00	0.00	25,547.80	0.00	0.00	25,547.80	100.00%
1000232100	260	WORKERS COMP INSURANCE	1,720	0.00	0.00	1,720.33	0.00	0.00	1,720.33	100.00%
1000232100	291	TSA MATCH CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SUPERINTENDENT SERVICE			\$265,055	\$0.00	\$0.00	\$265,054.96	\$0.00	\$0.00	\$265,054.96	100.00%
Total 00 - DISTRICT-WIDE SUPERINTENDENT SERVICES										
1090232100	110	SALARIES	230,632	0.00	0.00	230,632.50	232,379.03	0.00	(1,746.53)	(0.76%)
1090232100	130	OVERTIME SALARIES	0	0.00	0.00	0.00	10.87	0.00	(10.87)	0.00%
1090232100	211	HEALTH INSURANCE	62,729	0.00	0.00	62,728.56	50,960.16	0.00	11,768.40	18.76%
1090232100	212	DENTAL INSURANCE	3,060	0.00	0.00	3,060.48	3,060.86	0.00	(0.38)	(0.01%)
1090232100	213	LIFE INSURANCE	1,146	0.00	0.00	1,146.00	1,049.28	0.00	96.72	8.44%
1090232100	214	DISABILITY INSURANCE	1,146	0.00	0.00	1,146.00	1,553.81	0.00	(407.81)	(35.59%)
1090232100	220	SOCIAL SECURITY	17,457	0.00	0.00	17,457.39	17,815.67	0.00	(358.28)	(2.05%)
1090232100	231	NON-TEACHER RETIREMENT	27,405	0.00	0.00	27,405.36	28,577.88	0.00	(1,172.52)	(4.28%)
1090232100	260	WORKERS COMP INSURANCE	1,045	0.00	0.00	1,044.76	881.42	0.00	163.34	15.63%
1090232100	275	WORKSHOPS NON-UNION	3,360	0.00	0.00	3,360.00	2,860.00	0.00	500.00	14.88%
1090232100	291	TSA MATCH CONTRIBUTION	14,500	0.00	0.00	14,500.00	4,600.00	0.00	9,900.00	68.28%
1090232100	330	PROFESSIONAL SERVICES	8,500	0.00	0.00	8,500.00	9,490.53	270.00	(1,260.53)	(14.83%)
1090232100	421	UTILITIES-DISPOSAL	250	0.00	0.00	250.00	260.00	0.00	(10.00)	(4.00%)
1090232100	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	433	CONTRACTED REPAIR & MAINT	4,575	1,245.90	0.00	5,820.90	2,991.05	210.00	2,619.85	45.01%
1090232100	442	RENTAL/LEASE EQUIPMENT	4,700	0.00	0.00	4,700.00	2,952.34	0.00	1,747.66	37.18%
1090232100	534	POSTAGE/GENERAL EXPENSES	3,850	0.00	0.00	3,850.00	3,368.93	0.00	481.07	12.50%
1090232100	540	ADVERTISING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	550	PRINTING	1,200	0.00	0.00	1,200.00	429.25	0.00	770.75	64.23%
1090232100	580	TRAVEL & MILEAGE	1,200	0.00	0.00	1,200.00	348.53	345.04	506.43	42.20%
1090232100	610	SUPPLIES	1,000	0.00	0.00	1,000.00	479.33	0.00	520.67	52.07%
1090232100	640	TEXTBOOKS - REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	644	PUBLICATIONS	428	0.00	0.00	428.00	358.20	0.00	69.80	16.31%
1090232100	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1090232100	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090232100	810	DUES AND FEES	3,060	0.00	0.00	3,060.00	2,661.52	0.00	398.48	13.02%
1090232100	890	MISCELLANEOUS	10,450	0.00	0.00	10,450.00	10,486.47	0.00	(36.47)	(0.35%)
Total SUPERINTENDENT SERVICES			\$401,694	\$1,245.90	\$0.00	\$402,939.95	\$377,575.13	\$825.04	\$24,539.78	6.09%
Total 90 - SAU #28			\$401,694	\$1,245.90	\$0.00	\$402,939.95	\$377,575.13	\$825.04	\$24,539.78	6.09%
Total 2321 - SUPERINTENDENT SERVICES			\$666,749	\$1,245.90	\$0.00	\$667,994.91	\$377,575.13	\$825.04	\$289,594.74	43.35%
2332 - SPECIAL SERVICES ADMIN										
DW SPEC SERVICES ADMIN										
1000233200	110	SALARIES	250,361	0.00	0.00	250,361.00	266,295.64	0.00	(15,934.64)	(6.36%)
1000233200	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	130	OVERTIME SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	211	HEALTH INSURANCE	49,800	0.00	0.00	49,799.52	76,248.10	0.00	(26,448.58)	(53.11%)
1000233200	212	DENTAL INSURANCE	3,443	0.00	0.00	3,443.04	5,356.51	0.00	(1,913.47)	(55.58%)
1000233200	213	LIFE INSURANCE	930	0.00	0.00	930.24	883.58	0.00	46.66	5.02%
1000233200	214	DISABILITY INSURANCE	1,551	0.00	0.00	1,551.12	1,608.41	0.00	(57.29)	(3.69%)
1000233200	220	SOCIAL SECURITY	19,382	0.00	0.00	19,382.11	19,356.47	0.00	25.64	0.13%
1000233200	231	NON-TEACHER RETIREMENT	7,007	0.00	0.00	7,007.46	7,553.14	0.00	(545.68)	(7.79%)
1000233200	232	TEACHER RETIREMENT	38,999	0.00	0.00	38,998.95	40,556.61	0.00	(1,557.66)	(3.99%)
1000233200	260	WORKERS COMP INSURANCE	1,148	0.00	0.00	1,147.72	1,010.70	0.00	137.02	11.94%
1000233200	275	WORKSHOPS NON-UNION	5,500	0.00	0.00	5,500.00	4,701.00	0.00	799.00	14.53%
1000233200	276	COURSE REIMBURS NON-UNION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	291	TSA MATCH CONTRIBUTION	7,000	0.00	0.00	7,000.00	0.00	0.00	7,000.00	100.00%
1000233200	320	IN-DIST PROF DEVELOPMENT	750	0.00	0.00	750.00	0.00	0.00	750.00	100.00%
1000233200	321	PROFESSIONAL EDU SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	421	UTILITIES-DISPOSAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	534	POSTAGE/GENERAL EXPENSES	50	0.00	0.00	50.00	0.00	0.00	50.00	100.00%
1000233200	550	PRINTING	800	0.00	0.00	800.00	404.70	0.00	395.30	49.41%
1000233200	580	TRAVEL & MILEAGE	5,000	0.00	0.00	5,000.00	3,257.92	0.00	1,742.08	34.84%
1000233200	610	SUPPLIES	300	0.00	0.00	300.00	293.87	0.00	6.13	2.04%
1000233200	644	PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	650	SOFTWARE	600	0.00	0.00	600.00	0.00	0.00	600.00	100.00%
1000233200	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000233200	810	DUES AND FEES	2,430	0.00	0.00	2,430.00	1,890.00	0.00	540.00	22.22%
1000233200	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW SPEC SERVICES ADMIN			\$395,051	\$0.00	\$0.00	\$395,051.16	\$429,416.65	\$0.00	(\$34,365.49)	(8.70%)
Total 00 - DISTRICT-WIDE			\$395,051	\$0.00	\$0.00	\$395,051.16	\$429,416.65	\$0.00	(\$34,365.49)	(8.70%)
Total 2332 - SPECIAL SERVICES ADMIN			\$395,051	\$0.00	\$0.00	\$395,051.16	\$429,416.65	\$0.00	(\$34,365.49)	(8.70%)



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Account Detail by Function Through June 30, 2024

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include 2410 - SCHOOL ADMINISTRATION, PES SCHOOL ADMINISTRATION, and MS SCHOOL ADMINISTRATION.



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1022241000	433	CONTRACTED REPAIR & MAINT	5,070	545.28	0.00	5,615.28	6,488.93	401.50	(1,275.15)	(22.71%)
1022241000	442	RENTAL/LEASE EQUIPMENT	14,100	0.00	0.00	14,100.00	9,890.00	0.00	4,210.00	29.86%
1022241000	534	POSTAGE/GENERAL EXPENSES	2,500	0.00	0.00	2,500.00	1,604.19	0.00	895.81	35.83%
1022241000	550	PRINTING	3,500	0.00	0.00	3,500.00	1,790.73	0.00	1,709.27	48.84%
1022241000	580	TRAVEL & MILEAGE	5,800	0.00	0.00	5,800.00	373.12	0.00	5,426.88	93.57%
1022241000	610	SUPPLIES	500	0.00	0.00	500.00	492.52	0.00	7.48	1.50%
1022241000	810	DUES AND FEES	2,500	0.00	0.00	2,500.00	2,198.00	0.00	302.00	12.08%
Total MS SCHOOL ADMINISTRATION			\$525,787	\$545.28	\$0.00	\$526,332.02	\$523,561.59	\$401.50	\$2,368.93	0.45%
Total 22 - PELHAM MEMORIAL SCHOOL			\$525,787	\$545.28	\$0.00	\$526,332.02	\$523,561.59	\$401.50	\$2,368.93	0.45%
PHS SCHOOL ADMINISTRATION										
1033241000	110	SALARIES	401,521	0.00	0.00	401,521.35	428,517.88	0.00	(26,996.53)	(6.72%)
1033241000	130	OVERTIME SALARIES	0	0.00	0.00	0.00	888.44	0.00	(888.44)	0.00%
1033241000	211	HEALTH INSURANCE	144,193	0.00	0.00	144,192.91	88,157.67	0.00	56,035.24	38.86%
1033241000	212	DENTAL INSURANCE	8,618	0.00	0.00	8,618.26	6,023.07	0.00	2,595.19	30.11%
1033241000	213	LIFE INSURANCE	1,490	0.00	0.00	1,490.16	1,398.81	0.00	91.35	6.13%
1033241000	214	DISABILITY INSURANCE	1,271	0.00	0.00	1,270.56	1,313.54	0.00	(42.98)	(3.38%)
1033241000	220	SOCIAL SECURITY	30,716	0.00	0.00	30,716.39	32,674.01	0.00	(1,957.62)	(6.37%)
1033241000	231	NON-TEACHER RETIREMENT	11,809	0.00	0.00	11,808.89	10,815.69	0.00	993.20	8.41%
1033241000	232	TEACHER RETIREMENT	61,717	0.00	0.00	61,717.13	67,723.75	0.00	(6,006.62)	(9.73%)
1033241000	260	WORKERS COMP INSURANCE	1,819	0.00	0.00	1,818.89	1,637.53	0.00	181.36	9.97%
1033241000	275	WORKSHOPS NON-UNION	3,084	0.00	0.00	3,084.00	1,500.00	0.00	1,584.00	51.36%
1033241000	291	TSA MATCH CONTRIBUTION	10,500	0.00	0.00	10,500.00	0.00	0.00	10,500.00	100.00%
1033241000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033241000	433	CONTRACTED REPAIR & MAINT	4,264	1,548.90	0.00	5,812.90	7,847.72	1,033.41	(3,068.23)	(52.78%)
1033241000	442	RENTAL/LEASE EQUIPMENT	14,100	0.00	0.00	14,100.00	10,800.25	2.67	3,297.08	23.38%
1033241000	534	POSTAGE/GENERAL EXPENSES	3,500	0.00	0.00	3,500.00	2,056.73	0.00	1,443.27	41.24%
1033241000	550	PRINTING	2,500	0.00	0.00	2,500.00	2,400.37	0.00	99.63	3.99%
1033241000	580	TRAVEL & MILEAGE	6,200	0.00	0.00	6,200.00	6,085.23	0.00	114.77	1.85%
1033241000	610	SUPPLIES	1,500	0.00	0.00	1,500.00	798.24	0.00	701.76	46.78%
1033241000	650	SOFTWARE	600	0.00	0.00	600.00	0.00	0.00	600.00	100.00%
1033241000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033241000	737	FURNITURE-REPLACEMENT	750	0.00	0.00	750.00	0.00	0.00	750.00	100.00%
1033241000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033241000	810	DUES AND FEES	7,341	0.00	0.00	7,341.00	6,883.00	0.00	458.00	6.24%
1033241000	890	MISCELLANEOUS	5,000	0.00	0.00	5,000.00	4,969.78	0.00	30.22	0.60%
Total PHS SCHOOL ADMINISTRATION			\$722,494	\$1,548.90	\$0.00	\$724,042.44	\$682,491.71	\$1,036.08	\$40,514.65	5.60%
Total 33 - PELHAM HIGH SCHOOL			\$722,494	\$1,548.90	\$0.00	\$724,042.44	\$682,491.71	\$1,036.08	\$40,514.65	5.60%
Total 2410 - SCHOOL ADMINISTRATION			\$1,942,597	\$5,102.32	(\$1,172.54)	\$1,946,527.00	\$1,905,551.89	\$5,067.31	\$35,907.80	1.84%



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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2490 - OTHER SUPPORT SERVICES										
PES OTHER SUPPORT SERVICE										
1011249000	110	SALARIES	12,600	0.00	0.00	12,600.00	12,815.00	0.00	(215.00)	(1.71%)
1011249000	220	SOCIAL SECURITY	964	0.00	0.00	963.90	931.93	0.00	31.97	3.32%
1011249000	232	TEACHER RETIREMENT	2,475	0.00	0.00	2,474.64	2,517.59	0.00	(42.95)	(1.74%)
1011249000	260	WORKERS COMP INSURANCE	57	0.00	0.00	57.06	47.75	0.00	9.31	16.32%
1011249000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total PES OTHER SUPPORT SERVICE	\$16,096	\$0.00	\$0.00	\$16,095.60	\$16,312.27	\$0.00	(\$216.67)	(1.35%)
		Total 11 - PELHAM ELEMENTARY SCHOOL	\$16,096	\$0.00	\$0.00	\$16,095.60	\$16,312.27	\$0.00	(\$216.67)	(1.35%)
MS OTHER SUPPORT SERVICES										
1022249000	110	SALARIES	8,200	0.00	0.00	8,200.00	8,200.00	0.00	0.00	0.00%
1022249000	220	SOCIAL SECURITY	627	0.00	0.00	627.30	601.92	0.00	25.38	4.05%
1022249000	232	TEACHER RETIREMENT	1,375	0.00	0.00	1,374.80	1,610.15	0.00	(235.35)	(17.12%)
1022249000	260	WORKERS COMP INSURANCE	37	0.00	0.00	37.17	31.66	0.00	5.51	14.82%
1022249000	890	MISCELLANEOUS	4,100	0.00	0.00	4,100.00	0.00	0.00	4,100.00	100.00%
		Total MS OTHER SUPPORT SERVICES	\$14,339	\$0.00	\$0.00	\$14,339.27	\$10,443.73	\$0.00	\$3,895.54	27.17%
		Total 22 - PELHAM MEMORIAL SCHOOL	\$14,339	\$0.00	\$0.00	\$14,339.27	\$10,443.73	\$0.00	\$3,895.54	27.17%
PHS OTHER SUPPORT SERVICE										
1033249000	110	SALARIES	16,500	0.00	0.00	16,500.00	16,770.00	0.00	(270.00)	(1.64%)
1033249000	220	SOCIAL SECURITY	1,262	0.00	0.00	1,262.25	1,258.24	0.00	4.01	0.32%
1033249000	232	TEACHER RETIREMENT	3,241	0.00	0.00	3,240.60	3,250.29	0.00	(9.69)	(0.30%)
1033249000	260	WORKERS COMP INSURANCE	75	0.00	0.00	74.79	63.95	0.00	10.84	14.49%
1033249000	610	SUPPLIES	4,500	0.00	0.00	4,500.00	27.70	0.00	4,472.30	99.38%
1033249000	890	MISCELLANEOUS	20,833	0.00	0.00	20,833.00	15,401.46	0.00	5,431.54	26.07%
		Total PHS OTHER SUPPORT SERVICE	\$46,411	\$0.00	\$0.00	\$46,410.64	\$36,771.64	\$0.00	\$9,639.00	20.77%
		Total 33 - PELHAM HIGH SCHOOL	\$46,411	\$0.00	\$0.00	\$46,410.64	\$36,771.64	\$0.00	\$9,639.00	20.77%
		Total 2490 - OTHER SUPPORT SERVICES	\$76,846	\$0.00	\$0.00	\$76,845.51	\$63,527.64	\$0.00	\$13,317.87	17.33%
2510 - BUSINESS/FINANCE SERVICES										
DW BUSINESS & FINANCE										
1000251000	446	RENTAL/LEASE SOFTWARE	10,167	0.00	0.00	10,167.00	10,046.24	0.00	120.76	1.19%
1000251000	550	PRINTING	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1000251000	610	SUPPLIES	250	0.00	0.00	250.00	0.00	0.00	250.00	100.00%
1000251000	650	SOFTWARE	4,948	0.00	0.00	4,948.00	10,683.76	0.00	(5,735.76)	(115.92%)
1000251000	810	DUES AND FEES	1,284	0.00	0.00	1,284.00	1,336.99	0.00	(52.99)	(4.13%)
1000251000	890	MISCELLANEOUS	3,644	0.00	0.00	3,644.00	3,456.51	0.00	187.49	5.15%
		Total DW BUSINESS & FINANCE	\$20,293	\$0.00	\$0.00	\$20,293.01	\$25,523.50	\$0.00	(\$5,230.49)	(25.77%)
		Total 00 - DISTRICT-WIDE BUSINESS/FINANCE SERVICES	\$20,293	\$0.00	\$0.00	\$20,293.01	\$25,523.50	\$0.00	(\$5,230.49)	(25.77%)
1090251000	110	SALARIES	252,432	0.00	0.00	252,432.20	270,359.43	0.00	(17,927.23)	(7.10%)
1090251000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%



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1090251000	130	OVERTIME SALARIES	1,000	0.00	0.00	1,000.00	648.03	0.00	351.97	35.20%
1090251000	211	HEALTH INSURANCE	65,772	0.00	0.00	65,772.10	49,072.56	0.00	16,699.54	25.39%
1090251000	212	DENTAL INSURANCE	2,622	0.00	0.00	2,622.48	2,622.84	0.00	(0.36)	(0.01%)
1090251000	213	LIFE INSURANCE	672	0.00	0.00	671.71	707.04	0.00	(35.33)	(5.26%)
1090251000	214	DISABILITY INSURANCE	1,902	0.00	0.00	1,901.50	1,962.73	0.00	(61.23)	(3.22%)
1090251000	220	SOCIAL SECURITY	19,311	0.00	0.00	19,311.07	20,584.97	0.00	(1,273.90)	(6.60%)
1090251000	231	NON-TEACHER RETIREMENT	30,571	0.00	0.00	30,571.20	33,464.10	0.00	(2,892.90)	(9.46%)
1090251000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	260	WORKERS COMP INSURANCE	1,144	0.00	0.00	1,143.51	1,027.71	0.00	115.80	10.13%
1090251000	275	WORKSHOPS NON-UNION	6,200	1,685.00	0.00	7,885.00	3,197.99	0.00	4,687.01	59.44%
1090251000	291	TSA MATCH CONTRIBUTION	5,000	0.00	0.00	5,000.00	6,100.00	0.00	(1,100.00)	(22.00%)
1090251000	330	PROFESSIONAL SERVICES	5,700	0.00	0.00	5,700.00	2,200.00	5,700.00	(2,200.00)	(38.60%)
1090251000	335	LEGAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	421	UTILITIES-DISPOSAL	0	72.50	0.00	72.50	85.15	0.00	(12.65)	(17.45%)
1090251000	446	RENTAL/LEASE SOFTWARE	50,779	0.00	0.00	50,779.00	52,612.35	1,000.00	(2,833.35)	(5.58%)
1090251000	550	PRINTING	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	580	TRAVEL & MILEAGE	4,787	0.00	0.00	4,787.00	2,364.02	0.00	2,422.98	50.62%
1090251000	610	SUPPLIES	6,300	0.00	0.00	6,300.00	5,200.28	0.00	1,099.72	17.46%
1090251000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	737	FURNITURE-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090251000	810	DUES AND FEES	2,491	0.00	0.00	2,491.00	2,701.15	0.00	(210.15)	(8.44%)
1090251000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total BUSINESS/FINANCE SERVICES			\$456,683	\$1,757.50	\$0.00	\$458,440.27	\$454,910.35	\$6,700.00	(\$3,170.08)	(0.69%)
Total 90 - SAU #28			\$456,683	\$1,757.50	\$0.00	\$458,440.27	\$454,910.35	\$6,700.00	(\$3,170.08)	(0.69%)
Total 2510 - BUSINESS/FINANCE SERVICES			\$476,976	\$1,757.50	\$0.00	\$478,733.28	\$480,433.85	\$6,700.00	(\$8,400.57)	(1.75%)
2610 - SUPERVISION FACILITY OPER										
FACILITY OPERATIONS										
1000261000	110	SALARIES	117,466	0.00	0.00	117,466.44	130,696.40	0.00	(13,229.96)	(11.26%)
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	54.80	0.00	(54.80)	0.00%
1000261000	211	HEALTH INSURANCE	49,329	0.00	0.00	49,329.22	36,804.48	0.00	12,524.74	25.39%
1000261000	212	DENTAL INSURANCE	2,420	0.00	0.00	2,420.40	2,420.76	0.00	(0.36)	(0.01%)
1000261000	213	LIFE INSURANCE	430	0.00	0.00	430.27	426.92	0.00	3.35	0.78%
1000261000	214	DISABILITY INSURANCE	278	0.00	0.00	278.50	292.28	0.00	(13.78)	(4.95%)
1000261000	220	SOCIAL SECURITY	8,986	0.00	0.00	8,986.18	10,005.64	0.00	(1,019.46)	(11.34%)
1000261000	231	NON-TEACHER RETIREMENT	15,893	0.00	0.00	15,893.21	17,434.67	0.00	(1,541.46)	(9.70%)
1000261000	260	WORKERS COMP INSURANCE	532	0.00	0.00	532.13	496.20	0.00	35.93	6.75%
1000261000	275	WORKSHOPS NON-UNION	3,290	0.00	0.00	3,290.00	1,039.00	0.00	2,251.00	68.42%
1000261000	291	TSA MATCH CONTRIBUTION	3,500	0.00	0.00	3,500.00	3,500.00	0.00	0.00	0.00%
1000261000	580	TRAVEL & MILEAGE	4,300	0.00	0.00	4,300.00	889.88	0.00	3,410.12	79.31%



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Account Detail by Function Through June 30, 2024

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include categories like Total 00 - DISTRICT-WIDE, Total 2610 - SUPERVISION FACILITY OPER, 2620 - BUILDING SERVICES, DW BUILDING SERVICES, PES BUILDING SERVICES, and Total DW BUILDING SERVICES.



Pelham School District FY2024 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2024

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011262000	231	NON-TEACHER RETIREMENT	32,631	0.00	0.00	32,631.12	34,966.08	0.00	(2,334.96)	(7.16%)
1011262000	260	WORKERS COMP INSURANCE	8,827	0.00	0.00	8,827.04	7,571.84	0.00	1,255.20	14.22%
1011262000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011262000	411	UTILITIES-WATER	26,111	3,579.24	(580.70)	29,109.54	23,625.40	1,676.39	3,807.75	13.08%
1011262000	412	UTILITIES-SEPTIC	5,900	0.00	0.00	5,900.00	4,852.50	0.00	1,047.50	17.75%
1011262000	421	UTILITIES-DISPOSAL	25,188	0.00	0.00	25,188.00	26,133.00	0.00	(945.00)	(3.75%)
1011262000	430	REPAIRS & MAINTENANCE	22,277	8,592.00	(6,275.00)	24,593.80	16,724.37	0.00	7,869.43	32.00%
1011262000	432	BOILER REPAIR & MAINT	7,282	0.00	0.00	7,282.00	20,575.28	1,958.21	(15,251.49)	(209.44%)
1011262000	433	CONTRACTED REPAIR & MAINT	12,988	0.00	0.00	12,988.00	3,623.73	3,440.00	5,924.27	45.61%
1011262000	610	SUPPLIES	49,779	0.00	0.00	49,779.00	63,228.00	204.40	(13,653.40)	(27.43%)
1011262000	622	UTILITIES - ELECTRIC	131,542	5,900.00	0.00	137,442.00	104,175.58	6,435.86	26,830.56	19.52%
1011262000	623	UTILITIES - PROPANE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011262000	624	UTILITIES - HEATING OIL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011262000	625	UTILITIES - NATURAL GAS	51,781	2,479.00	(1,738.10)	52,521.90	43,306.78	5,697.27	3,517.85	6.70%
1011262000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011262000	738	EQUIPMENT-REPLACEMENT	2,000	0.00	0.00	2,000.00	1,196.98	1,027.00	(223.98)	(11.20%)
1011262000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES BUILDING SERVICES			\$750,268	\$20,550.24	(\$8,593.80)	\$762,223.95	\$715,102.04	\$20,439.13	\$26,682.78	3.50%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$750,268	\$20,550.24	(\$8,593.80)	\$762,223.95	\$715,102.04	\$20,439.13	\$26,682.78	3.50%
MS BUILDING SERVICES										
1022262000	110	SALARIES	185,968	0.00	0.00	185,967.60	185,478.74	0.00	488.86	0.26%
1022262000	130	OVERTIME SALARIES	4,000	0.00	0.00	4,000.00	7,749.64	0.00	(3,749.64)	(93.74%)
1022262000	211	HEALTH INSURANCE	87,745	0.00	0.00	87,744.93	40,400.26	0.00	47,344.67	53.96%
1022262000	212	DENTAL INSURANCE	3,434	0.00	0.00	3,433.59	2,081.51	0.00	1,352.08	39.38%
1022262000	213	LIFE INSURANCE	323	0.00	0.00	323.28	279.16	0.00	44.12	13.65%
1022262000	214	DISABILITY INSURANCE	499	0.00	0.00	499.44	484.31	0.00	15.13	3.03%
1022262000	220	SOCIAL SECURITY	14,456	0.00	0.00	14,456.01	14,987.69	0.00	(531.68)	(3.68%)
1022262000	231	NON-TEACHER RETIREMENT	21,384	0.00	0.00	21,383.60	21,587.24	0.00	(203.64)	(0.95%)
1022262000	260	WORKERS COMP INSURANCE	6,820	0.00	0.00	6,820.01	5,740.06	0.00	1,079.95	15.84%
1022262000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1022262000	411	UTILITIES-WATER	7,835	1,563.52	0.00	9,398.52	15,903.81	990.14	(7,495.43)	(79.75%)
1022262000	412	UTILITIES-SEPTIC	6,000	0.00	0.00	6,000.00	4,141.25	0.00	1,858.75	30.98%
1022262000	421	UTILITIES-DISPOSAL	22,788	0.00	0.00	22,788.00	22,323.00	0.00	465.00	2.04%
1022262000	430	REPAIRS & MAINTENANCE	9,351	35,540.00	0.00	44,891.00	35,939.37	0.00	8,951.63	19.94%
1022262000	432	BOILER REPAIR & MAINT	5,900	0.00	0.00	5,900.00	3,789.17	0.00	2,110.83	35.78%
1022262000	433	CONTRACTED REPAIR & MAINT	6,755	0.00	0.00	6,755.00	3,100.25	143,626.00	(139,971.25)	(2,072.11%)
1022262000	610	SUPPLIES	25,515	0.00	0.00	25,515.00	40,457.70	2,619.00	(17,561.70)	(68.83%)
1022262000	622	UTILITIES - ELECTRIC	141,500	3,200.00	0.00	144,700.00	150,412.92	12,000.00	(17,712.92)	(12.24%)
1022262000	623	UTILITIES - PROPANE	8,610	0.00	0.00	8,610.00	6,571.62	0.00	2,038.38	23.67%
1022262000	625	UTILITIES - NATURAL GAS	81,175	5,950.23	(5,623.64)	81,501.59	78,628.94	4,291.83	(1,419.18)	(1.74%)



Pelham School District FY2024 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2024

Table with columns: Budget Unit, Account, Account Title, Original Appropriation, Budget Amendments, Budget Transfers, Revised Budget, YTD Expended, Encumbered, Available Budget, Percent Available. Rows include MS Building Services, Pelham Memorial School, and Pelham High School.



Pelham School District FY2024 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2024

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1090262000	623	UTILITIES - PROPANE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090262000	625	UTILITIES - NATURAL GAS	6,629	299.69	(175.37)	6,753.32	5,607.41	1,182.86	(36.95)	(0.55%)
Total SAU BUILDING SERVICES			\$12,745	\$583.08	\$564.63	\$13,892.71	\$12,810.59	\$1,806.72	(\$724.60)	(5.22%)
Total 90 - SAU #28			\$12,745	\$583.08	\$564.63	\$13,892.71	\$12,810.59	\$1,806.72	(\$724.60)	(5.22%)
Total 2620 - BUILDING SERVICES			\$2,555,154	\$122,310.47	(\$13,790.91)	\$2,663,673.88	\$2,421,867.67	\$217,325.11	\$24,481.10	0.92%
2630 - GROUNDS SERVICES										
DW GROUNDS SERVICES										
1000263000	430	REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000263000	433	CONTRACTED REPAIR & MAINT	197,020	3,000.00	0.00	200,020.00	198,108.00	0.00	1,912.00	0.96%
1000263000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000263000	738	EQUIPMENT-REPLACEMENT	1,800	0.00	0.00	1,800.00	849.00	0.00	951.00	52.83%
Total DW GROUNDS SERVICES			\$198,820	\$3,000.00	\$0.00	\$201,820.00	\$198,957.00	\$0.00	\$2,863.00	1.42%
Total 00 - DISTRICT-WIDE			\$198,820	\$3,000.00	\$0.00	\$201,820.00	\$198,957.00	\$0.00	\$2,863.00	1.42%
PES GROUNDS SERVICES										
1011263000	430	REPAIRS & MAINTENANCE	3,500	0.00	0.00	3,500.00	1,565.00	0.00	1,935.00	55.29%
1011263000	433	CONTRACTED REPAIR & MAINT	6,800	2,500.00	16,121.00	25,421.00	26,476.00	0.00	(1,055.00)	(4.15%)
1011263000	610	SUPPLIES	3,750	0.00	0.00	3,750.00	600.00	0.00	3,150.00	84.00%
1011263000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011263000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES GROUNDS SERVICES			\$14,050	\$2,500.00	\$16,121.00	\$32,671.00	\$28,641.00	\$0.00	\$4,030.00	12.34%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$14,050	\$2,500.00	\$16,121.00	\$32,671.00	\$28,641.00	\$0.00	\$4,030.00	12.34%
MS GROUNDS SERVICES										
1022263000	430	REPAIRS & MAINTENANCE	3,000	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100.00%
1022263000	433	CONTRACTED REPAIR & MAINT	1,000	224,500.00	0.00	225,500.00	75,565.69	196,079.00	(46,144.69)	(20.46%)
Total MS GROUNDS SERVICES			\$4,000	\$224,500.00	\$0.00	\$228,500.00	\$75,565.69	\$196,079.00	(\$43,144.69)	(18.88%)
Total 22 - PELHAM MEMORIAL SCHOOL			\$4,000	\$224,500.00	\$0.00	\$228,500.00	\$75,565.69	\$196,079.00	(\$43,144.69)	(18.88%)
PHS GROUNDS SERVICES										
1033263000	430	REPAIRS & MAINTENANCE	3,500	8,400.00	0.00	11,900.00	17,000.00	0.00	(5,100.00)	(42.86%)
1033263000	433	CONTRACTED REPAIR & MAINT	12,950	0.00	0.00	12,950.00	15,210.30	0.00	(2,260.30)	(17.45%)
1033263000	610	SUPPLIES	3,750	0.00	0.00	3,750.00	0.00	0.00	3,750.00	100.00%
1033263000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS GROUNDS SERVICES			\$20,200	\$8,400.00	\$0.00	\$28,600.00	\$32,210.30	\$0.00	(\$3,610.30)	(12.62%)
Total 33 - PELHAM HIGH SCHOOL			\$20,200	\$8,400.00	\$0.00	\$28,600.00	\$32,210.30	\$0.00	(\$3,610.30)	(12.62%)
SAU GROUNDS SERVICES										
1090263000	433	CONTRACTED REPAIR & MAINT	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
Total SAU GROUNDS SERVICES			\$500	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	100.00%
Total 90 - SAU #28			\$500	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	100.00%
Total 2630 - GROUNDS SERVICES			\$237,570	\$238,400.00	\$16,121.00	\$492,091.00	\$335,373.99	\$196,079.00	(\$39,361.99)	(8.00%)

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Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
2640 - NON-INSTRUCTIONAL EQUIP										
PES NON-INSTRUCTIONAL EQU										
1011264000	430	REPAIRS & MAINTENANCE	1,000	0.00	0.00	1,000.00	1,029.95	0.00	(29.95)	(3.00%)
1011264000	432	BOILER REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011264000	433	CONTRACTED REPAIR & MAINT	37,771	78.00	0.00	37,848.80	79,588.60	78.00	(41,817.80)	(110.49%)
1011264000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011264000	738	EQUIPMENT-REPLACEMENT	0	4,748.00	0.00	4,748.00	5,948.00	0.00	(1,200.00)	(25.27%)
Total PES NON-INSTRUCTIONAL EQUI			\$38,771	\$4,826.00	\$0.00	\$43,596.80	\$86,566.55	\$78.00	(\$43,047.75)	(98.74%)
Total 11 - PELHAM ELEMENTARY SCHOOL										
MS NON-INSTRUCTIONAL EQUI										
1022264000	430	REPAIRS & MAINTENANCE	2,000	0.00	0.00	2,000.00	840.91	0.00	1,159.09	57.95%
1022264000	433	CONTRACTED REPAIR & MAINT	23,938	188.00	0.00	24,126.00	6,518.93	24,518.12	(6,911.05)	(28.65%)
1022264000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total MS NON-INSTRUCTIONAL EQUI			\$25,938	\$188.00	\$0.00	\$26,126.00	\$7,359.84	\$24,518.12	(\$5,751.96)	(22.02%)
Total 22 - PELHAM MEMORIAL SCHOOL										
PES NON-INSTRUCTIONAL EQUI										
1033264000	430	REPAIRS & MAINTENANCE	1,500	0.00	0.00	1,500.00	1,434.94	0.00	65.06	4.34%
1033264000	432	BOILER REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033264000	433	CONTRACTED REPAIR & MAINT	30,262	287.00	0.00	30,549.50	39,493.49	10,216.00	(19,159.99)	(62.72%)
1033264000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033264000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS NON-INSTRUCTIONAL EQUI			\$31,762	\$287.00	\$0.00	\$32,049.50	\$40,928.43	\$10,216.00	(\$19,094.93)	(59.58%)
Total 33 - PELHAM HIGH SCHOOL										
SAU NON-INSTRUCTIONAL EQU										
1090264000	433	CONTRACTED REPAIR & MAINT	500	0.00	0.00	500.00	422.00	0.00	78.00	15.60%
Total SAU NON-INSTRUCTIONAL EQUI			\$500	\$0.00	\$0.00	\$500.00	\$422.00	\$0.00	\$78.00	15.60%
Total 90 - SAU #28										
Total 2640 - NON-INSTRUCTIONAL EQUIP										
			\$96,971	\$5,301.00	\$0.00	\$102,272.30	\$135,276.82	\$34,812.12	(\$67,816.64)	(66.31%)
2660 - EMERGENCY MANAGEMENT										
DW EMERGENCY MANAGEMENT										
1000266000	610	SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW EMERGENCY MANAGEMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
PES EMERGENCY MANAGEMENT										
1011266000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	29,146.32	(29,146.32)	0.00%
1011266000	532	DATA COMMUNICATIONS	720	0.00	0.00	720.00	1,506.59	73.59	(860.18)	(119.47%)
1011266000	610	SUPPLIES	1,000	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00%



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Account Detail by Function Through June 30, 2024

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
1011266000	734	EQUIPMENT-ADDITIONAL	0	7,877.16	0.00	7,877.16	7,877.14	0.00	0.02	0.00%
1011266000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES EMERGENCY MANAGEMENT			\$1,720	\$7,877.16	\$0.00	\$9,597.16	\$10,383.73	\$29,219.91	(\$30,006.48)	(312.66%)
Total 11 - PELHAM ELEMENTARY SCHOOL			\$1,720	\$7,877.16	\$0.00	\$9,597.16	\$10,383.73	\$29,219.91	(\$30,006.48)	(312.66%)
MS EMERGENCY MANAGEMENT										
1022266000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	25,935.33	(25,935.33)	0.00%
1022266000	532	DATA COMMUNICATIONS	720	0.00	(167.52)	552.48	501.42	51.06	0.00	0.00%
1022266000	610	SUPPLIES	500	0.00	167.52	667.52	576.32	0.00	91.20	13.66%
1022266000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total MS EMERGENCY MANAGEMENT			\$1,220	\$0.00	\$0.00	\$1,220.00	\$1,077.74	\$25,986.39	(\$25,844.13)	(2,118.37%)
Total 22 - PELHAM MEMORIAL SCHOOL			\$1,220	\$0.00	\$0.00	\$1,220.00	\$1,077.74	\$25,986.39	(\$25,844.13)	(2,118.37%)
PHS EMERGENCY MANAGEMENT										
1033266000	433	CONTRACTED REPAIR & MAINT	0	3,760.00	0.00	3,760.00	3,760.00	27,868.35	(27,868.35)	(741.18%)
1033266000	532	DATA COMMUNICATIONS	720	0.00	0.00	720.00	501.42	51.06	167.52	23.27%
1033266000	610	SUPPLIES	2,300	0.00	0.00	2,300.00	1,096.74	0.00	1,203.26	52.32%
1033266000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033266000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS EMERGENCY MANAGEMENT			\$3,020	\$3,760.00	\$0.00	\$6,780.00	\$5,358.16	\$27,919.41	(\$26,497.57)	(390.82%)
Total 33 - PELHAM HIGH SCHOOL			\$3,020	\$3,760.00	\$0.00	\$6,780.00	\$5,358.16	\$27,919.41	(\$26,497.57)	(390.82%)
SAU EMERGENCY MANAGEMENT										
1090266000	610	SUPPLIES	500	0.00	0.00	500.00	273.00	0.00	227.00	45.40%
Total SAU EMERGENCY MANAGEMENT			\$500	\$0.00	\$0.00	\$500.00	\$273.00	\$0.00	\$227.00	45.40%
Total 90 - SAU #28			\$500	\$0.00	\$0.00	\$500.00	\$273.00	\$0.00	\$227.00	45.40%
Total 2660 - EMERGENCY MANAGEMENT			\$6,460	\$11,637.16	\$0.00	\$18,097.16	\$17,092.63	\$83,125.71	(\$82,121.18)	(453.78%)
2721 - TRANSPORTATION (REGULAR)										
REGULAR TRANSPORTATION										
1000272100	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000272100	519	TRANSPORTATION	1,161,403	0.00	0.00	1,161,403.00	1,073,269.50	63,133.50	25,000.00	2.15%
1000272100	626	GASOLINE/DIESEL	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
Total REGULAR TRANSPORTATION			\$1,161,403	\$0.00	\$0.00	\$1,161,403.01	\$1,073,269.50	\$63,133.50	\$25,000.01	2.15%
Total 00 - DISTRICT-WIDE			\$1,161,403	\$0.00	\$0.00	\$1,161,403.01	\$1,073,269.50	\$63,133.50	\$25,000.01	2.15%
PHS STUDENT TRANSPORTATIO										
1033272100	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS STUDENT TRANSPORTATIO			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 2721 - TRANSPORTATION (REGULAR)			\$1,161,403	\$0.00	\$0.00	\$1,161,403.01	\$1,073,269.50	\$63,133.50	\$25,000.01	2.15%

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2722 - TRANSPORTATION(SPECIAL)										
SPECIAL ED TRANSPORTATION										
100027200	519	TRANSPORTATION	644,250	0.00	0.00	644,250.00	834,885.79	87,207.23	(277,843.02)	(43.13%)
Total SPECIAL ED TRANSPORTATION			\$644,250	\$0.00	\$0.00	\$644,250.00	\$834,885.79	\$87,207.23	(\$277,843.02)	(43.13%)
Total 00 - DISTRICT-WIDE										
Total 2722 - TRANSPORTATION(SPECIAL)			\$644,250	\$0.00	\$0.00	\$644,250.00	\$834,885.79	\$87,207.23	(\$277,843.02)	(43.13%)
2723 - TRANSPORTATION (VOC ED)										
VOCATIONAL TRANSPORTATION										
100027230	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total VOCATIONAL TRANSPORTATION			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
PHS VOCATIONAL TRANSPORTA			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
103327230	519	TRANSPORTATION	203,024	756.00	(67.50)	203,712.30	182,164.18	30,026.90	(8,478.78)	(4.16%)
Total PHS VOCATIONAL TRANSPORTA			\$203,024	\$756.00	(\$67.50)	\$203,712.30	\$182,164.18	\$30,026.90	(\$8,478.78)	(4.16%)
Total 33 - PELHAM HIGH SCHOOL			\$203,024	\$756.00	(\$67.50)	\$203,712.30	\$182,164.18	\$30,026.90	(\$8,478.78)	(4.16%)
Total 2723 - TRANSPORTATION (VOC ED)			\$203,024	\$756.00	(\$67.50)	\$203,712.30	\$182,164.18	\$30,026.90	(\$8,478.78)	(4.16%)
2724 - TRANSPORTATION (ATHLETIC)										
PHS ATHLETIC TRANSPORTATI										
100027240	519	TRANSPORTATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS ATHLETIC TRANSPORTATI			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
MS ATHLETIC TRANSPORT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
102227240	519	TRANSPORTATION	24,000	0.00	0.00	24,000.00	18,526.21	0.00	5,473.79	22.81%
Total MS ATHLETIC TRANSPORT			\$24,000	\$0.00	\$0.00	\$24,000.00	\$18,526.21	\$0.00	\$5,473.79	22.81%
Total 22 - PELHAM MEMORIAL SCHOOL			\$24,000	\$0.00	\$0.00	\$24,000.00	\$18,526.21	\$0.00	\$5,473.79	22.81%
PHS ATHLETIC TRANSPORTATI										
103327240	519	TRANSPORTATION	80,000	0.00	0.00	80,000.00	85,110.61	0.00	(5,110.61)	(6.39%)
103327240	580	TRAVEL & MILEAGE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PHS ATHLETIC TRANSPORTATI			\$80,000	\$0.00	\$0.00	\$80,000.00	\$85,110.61	\$0.00	(\$5,110.61)	(6.39%)
Total 33 - PELHAM HIGH SCHOOL			\$80,000	\$0.00	\$0.00	\$80,000.00	\$85,110.61	\$0.00	(\$5,110.61)	(6.39%)
Total 2724 - TRANSPORTATION (ATHLETIC)			\$104,000	\$0.00	\$0.00	\$104,000.00	\$103,636.82	\$0.00	\$363.18	0.35%
2725 - TRANSPORTATION (FT/COCUR)										
PMS COCURRICULAR TRANSPOR										
102227250	519	TRANSPORTATION	0	0.00	195.00	195.00	544.02	0.00	(349.02)	(178.98%)
Total PMS COCURRICULAR TRANSPOR			\$0	\$0.00	\$195.00	\$195.00	\$544.02	\$0.00	(\$349.02)	(178.98%)
Total 22 - PELHAM MEMORIAL SCHOOL			\$0	\$0.00	\$195.00	\$195.00	\$544.02	\$0.00	(\$349.02)	(178.98%)



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PHS COCURRICULAR TRANSPOR										
1033272500	519	TRANSPORTATION	4,300	0.00	0.00	4,300.00	2,424.33	0.00	1,875.67	43.62%
Total PHS COCURRICULAR TRANSPOR			\$4,300	\$0.00	\$0.00	\$4,300.00	\$2,424.33	\$0.00	\$1,875.67	43.62%
Total 33 - PELHAM HIGH SCHOOL										
Total 2725 - TRANSPORTATION (FT/COCUR)			\$4,300	\$0.00	\$195.00	\$4,495.00	\$2,968.35	\$0.00	\$1,526.65	33.96%
2830 - HR STAFF SERVICES										
HR STAFF SERVICES										
1090283000	110	SALARIES	170,889	0.00	0.00	170,888.80	196,402.93	0.00	(25,514.13)	(14.93%)
1090283000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090283000	130	OVERTIME SALARIES	750	0.00	0.00	750.00	432.02	0.00	317.98	42.40%
1090283000	211	HEALTH INSURANCE	69,567	0.00	0.00	69,566.78	48,406.56	0.00	21,160.22	30.42%
1090283000	212	DENTAL INSURANCE	1,943	0.00	0.00	1,942.56	2,224.41	0.00	(281.85)	(14.51%)
1090283000	213	LIFE INSURANCE	558	0.00	0.00	557.85	577.50	0.00	(19.65)	(3.52%)
1090283000	214	DISABILITY INSURANCE	1,230	0.00	0.00	1,229.66	1,364.10	0.00	(134.44)	(10.93%)
1090283000	220	SOCIAL SECURITY	13,073	0.00	0.00	13,072.99	14,933.29	0.00	(1,860.30)	(14.23%)
1090283000	231	NON-TEACHER RETIREMENT	23,121	0.00	0.00	23,121.25	26,109.16	0.00	(2,987.91)	(12.92%)
1090283000	260	WORKERS COMP INSURANCE	774	0.00	0.00	774.12	739.54	0.00	34.58	4.47%
1090283000	275	WORKSHOPS NON-UNION	1,825	0.00	0.00	1,825.00	2,584.00	0.00	(759.00)	(41.59%)
1090283000	280	NEW HIRE EXPENSES	14,949	0.00	0.00	14,949.00	18,171.50	200.00	(3,422.50)	(22.89%)
1090283000	291	TSA MATCH CONTRIBUTION	3,500	0.00	0.00	3,500.00	3,500.00	0.00	0.00	0.00%
1090283000	330	PROFESSIONAL SERVICES	700	48.50	0.00	748.50	2,706.75	55.10	(2,013.35)	(268.98%)
1090283000	446	RENTAL/LEASE SOFTWARE	30,030	0.00	0.00	30,030.00	34,842.66	0.00	(4,812.66)	(16.03%)
1090283000	540	ADVERTISING	2,100	0.00	0.00	2,100.00	542.96	0.00	1,557.04	74.14%
1090283000	580	TRAVEL & MILEAGE	3,000	0.00	0.00	3,000.00	1,324.57	0.00	1,675.43	55.85%
1090283000	610	SUPPLIES	1,224	0.00	0.00	1,224.00	1,652.74	0.00	(428.74)	(35.03%)
1090283000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090283000	737	FURNITURE-REPLACEMENT	300	0.00	0.00	300.00	823.00	0.00	(523.00)	(174.33%)
1090283000	810	DUES AND FEES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090283000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total HR STAFF SERVICES			\$339,532	\$48.50	\$0.00	\$339,580.51	\$357,337.69	\$255.10	(\$18,012.28)	(5.30%)
Total 90 - SAU #28			\$339,532	\$48.50	\$0.00	\$339,580.51	\$357,337.69	\$255.10	(\$18,012.28)	(5.30%)
Total 2830 - HR STAFF SERVICES			\$339,532	\$48.50	\$0.00	\$339,580.51	\$357,337.69	\$255.10	(\$18,012.28)	(5.30%)
2840 - TECHNOLOGY SERVICES										
DW TECHNOLOGY SERVICES										
1000284000	110	SALARIES	347,684	0.00	0.00	347,684.48	370,504.84	0.00	(22,820.36)	(6.56%)
1000284000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	121	LONG TERM SUB SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	130	OVERTIME SALARIES	2,500	0.00	0.00	2,500.00	2,238.99	0.00	261.01	10.44%
1000284000	211	HEALTH INSURANCE	107,512	0.00	0.00	107,512.22	79,900.44	0.00	27,611.78	25.68%
1000284000	212	DENTAL INSURANCE	4,566	0.00	0.00	4,566.24	4,183.91	0.00	382.33	8.37%



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1000284000	213	LIFE INSURANCE	855	0.00	0.00	854.69	817.05	0.00	37.64	4.40%
1000284000	214	DISABILITY INSURANCE	1,649	0.00	0.00	1,648.94	1,686.89	0.00	(37.95)	(2.30%)
1000284000	220	SOCIAL SECURITY	26,598	0.00	0.00	26,597.88	28,345.94	0.00	(1,748.06)	(6.57%)
1000284000	231	NON-TEACHER RETIREMENT	42,577	0.00	0.00	42,576.80	47,046.92	0.00	(4,470.12)	(10.50%)
1000284000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	260	WORKERS COMP INSURANCE	1,575	0.00	0.00	1,575.01	1,408.65	0.00	166.36	10.56%
1000284000	275	WORKSHOPS NON-UNION	8,500	0.00	0.00	8,500.00	4,028.00	0.00	4,472.00	52.61%
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	3,500	0.00	0.00	3,500.00	0.00	0.00	3,500.00	100.00%
1000284000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	330	PROFESSIONAL SERVICES	34,500	0.00	0.00	34,500.00	14,992.50	0.00	19,507.50	56.54%
1000284000	430	REPAIRS & MAINTENANCE	46,500	6,091.12	0.00	52,591.12	41,764.26	4,457.66	6,369.20	12.11%
1000284000	432	BOILER REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	446	RENTAL/LEASE SOFTWARE	3,300	0.00	0.00	3,300.00	3,300.00	0.00	0.00	0.00%
1000284000	531	TELEPHONE	41,220	1,330.61	0.00	42,550.61	36,299.22	2,470.04	3,781.35	8.89%
1000284000	532	DATA COMMUNICATIONS	26,800	0.00	0.00	26,800.00	25,392.02	724.57	683.41	2.55%
1000284000	580	TRAVEL & MILEAGE	5,000	0.00	0.00	5,000.00	1,908.26	0.00	3,091.74	61.83%
1000284000	610	SUPPLIES	12,000	0.00	4,000.00	16,000.00	14,196.77	0.00	1,803.23	11.27%
1000284000	650	SOFTWARE	96,009	0.00	0.00	96,009.00	80,729.77	0.00	15,279.23	15.91%
1000284000	733	FURNITURE-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000284000	734	EQUIPMENT-ADDITIONAL	28,500	0.00	0.00	28,500.00	28,500.00	0.00	0.00	0.00%
1000284000	738	EQUIPMENT-REPLACEMENT	180,100	2,818.90	0.00	182,918.90	167,704.83	9,188.00	6,026.07	3.29%
1000284000	810	DUES AND FEES	500	0.00	0.00	500.00	0.00	0.00	500.00	100.00%
1000284000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DW TECHNOLOGY SERVICES			\$1,021,945	\$10,240.63	\$4,000.00	\$1,036,185.89	\$954,949.26	\$16,840.27	\$64,396.36	6.21%
Total 00 - DISTRICT-WIDE			\$1,021,945	\$10,240.63	\$4,000.00	\$1,036,185.89	\$954,949.26	\$16,840.27	\$64,396.36	6.21%
PES TECHNOLOGY SERVICES										
1011284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011284000	734	EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011284000	738	EQUIPMENT-REPLACEMENT	0	36,536.00	0.00	36,536.00	36,326.00	0.00	210.00	0.57%
Total PES TECHNOLOGY SERVICES			\$0	\$36,536.00	\$0.00	\$36,536.00	\$36,326.00	\$0.00	\$210.00	0.57%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$36,536.00	\$0.00	\$36,536.00	\$36,326.00	\$0.00	\$210.00	0.57%
PHS TECHNOLOGY SERVICES										
1033284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033284000	738	EQUIPMENT-REPLACEMENT	0	33,608.00	0.00	33,608.00	33,136.00	0.00	472.00	1.40%
Total PHS TECHNOLOGY SERVICES			\$0	\$33,608.00	\$0.00	\$33,608.00	\$33,136.00	\$0.00	\$472.00	1.40%
Total 33 - PELHAM HIGH SCHOOL			\$0	\$33,608.00	\$0.00	\$33,608.00	\$33,136.00	\$0.00	\$472.00	1.40%



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SAU TECHNOLOGY SERVICES										
1090284000	531	TELEPHONE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090284000	650	SOFTWARE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090284000	738	EQUIPMENT-REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SAU TECHNOLOGY SERVICES			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 90 - SAU #28			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 2840 - TECHNOLOGY SERVICES			\$1,021,945	\$80,384.63	\$4,000.00	\$1,106,329.89	\$1,024,411.26	\$16,840.27	\$65,078.36	5.88%
2900 - BENEFITS & FIXED CHARGES										
DW BENEFITS & FIXED CHARG										
1000290000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000290000	211	HEALTH INSURANCE	35,000	0.00	0.00	35,000.00	0.00	0.00	35,000.00	100.00%
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	22,554	0.00	0.00	22,554.00	16,232.00	0.00	6,322.00	28.03%
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	850.00	0.00	(850.00)	0.00%
Total DW BENEFITS & FIXED CHARG			\$62,554	\$0.00	\$0.00	\$62,554.00	\$17,082.00	\$0.00	\$45,472.00	72.69%
Total 00 - DISTRICT-WIDE			\$62,554	\$0.00	\$0.00	\$62,554.00	\$17,082.00	\$0.00	\$45,472.00	72.69%
Total 2900 - BENEFITS & FIXED CHARGES			\$62,554	\$0.00	\$0.00	\$62,554.00	\$17,082.00	\$0.00	\$45,472.00	72.69%
4200 - SITE IMPROVEMENTS										
PES SITE IMPROVEMENT										
1011420000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011420000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total PES SITE IMPROVEMENT			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
MS SITE IMPROVEMENTS										
1022420000	433	CONTRACTED REPAIR & MAINT	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
Total MS SITE IMPROVEMENTS			\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%
Total 22 - PELHAM MEMORIAL SCHOOL			\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%



Pelham School District FY2024 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2024

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
PHS SITE DEVELOPMENT										
1033420000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033420000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total PHS SITE DEVELOPMENT	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		Total 33 - PELHAM HIGH SCHOOL	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		Total 4200 - SITE IMPROVEMENTS	\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%
4300 - ARCHITECT & ENGR SERVICES										
ARCHITECT & ENGINEERING										
1000430000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000430000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total ARCHITECT & ENGINEERING	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		Total 00 - DISTRICT-WIDE	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
PES ARCHTCT AND ENGINEER										
1011430000	330	PROFESSIONAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total PES ARCHTCT AND ENGINEER	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 11 - PELHAM ELEMENTARY SCHOOL										
MS ARCHITECT & ENGINEER										
1022430000	330	PROFESSIONAL SERVICES	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
		Total MS ARCHITECT & ENGINEER	\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%
Total 22 - PELHAM MEMORIAL SCHOOL										
Total 4300 - ARCHITECT & ENGR SERVICES										
4500 - BUILDING ACQUISITION										
BUILDING ACQUISITION										
1000450000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total BUILDING ACQUISITION	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
MS BLDG ACQUISITION										
1022450000	441	RENTAL/LEASE BUILDINGS	44,838	0.00	0.00	44,838.00	44,838.04	0.00	(0.04)	0.00%
		Total MS BLDG ACQUISITION	\$44,838	\$0.00	\$0.00	\$44,838.00	\$44,838.04	\$0.00	(\$0.04)	0.00%
Total 22 - PELHAM MEMORIAL SCHOOL										
SAU BLDG ACQUISITION										
1090450000	441	RENTAL/LEASE BUILDINGS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total SAU BLDG ACQUISITION	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		Total 90 - SAU #28	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		Total 4500 - BUILDING ACQUISITION	\$44,838	\$0.00	\$0.00	\$44,838.00	\$44,838.04	\$0.00	(\$0.04)	0.00%



Pelham School District FY2024 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2024

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
4600 - BUILDING IMPROVEMENT										
BUILDING IMPROVEMENTS										
1000460000	442	RENTAL/LEASE EQUIPMENT	133,768	0.00	0.00	133,768.00	133,767.20	0.00	0.80	0.00%
1000460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total BUILDING IMPROVEMENTS		\$133,768	\$0.00	\$0.00	\$133,768.00	\$133,767.20	\$0.00	\$0.80	0.00%
Total 00 - DISTRICT-WIDE										
PES BLDG IMPROVEMENT										
1011460000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1011460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.01	0.00	0.00	0.01	100.00%
1011460000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total PES BLDG IMPROVEMENT		\$0	\$0.00	\$0.00	\$0.01	\$0.00	\$0.00	\$0.01	100.00%
Total 11 - PELHAM ELEMENTARY SCHOOL										
MS BLDG IMPROVEMENT										
1022460000	450	CONSTRUCTION SERVICES	1	0.00	0.00	1.00	0.00	0.00	1.00	100.00%
	Total MS BLDG IMPROVEMENT		\$1	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	100.00%
Total 22 - PELHAM MEMORIAL SCHOOL										
PHS BLDG IMPROVEMENT										
1033460000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1033460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total PHS BLDG IMPROVEMENT		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 33 - PELHAM HIGH SCHOOL										
SAU BLDG ACQUISITION										
1090460000	433	CONTRACTED REPAIR & MAINT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1090460000	450	CONSTRUCTION SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total SAU BLDG ACQUISITION		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 90 - SAU #28										
Total 4600 - BUILDING IMPROVEMENT										
			\$133,769	\$0.00	\$0.00	\$133,769.01	\$133,767.20	\$0.00	\$1.81	0.00%
5110 - DEBT SERVICES - PRINCIPLE										
PRINCIPAL DEBT										
1000511000	910	PRINCIPAL REDEMPTION	2,415,000	0.00	0.00	2,415,000.00	2,415,000.00	0.00	0.00	0.00%
	Total PRINCIPAL DEBT		\$2,415,000	\$0.00	\$0.00	\$2,415,000.00	\$2,415,000.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE										
Total 5110 - DEBT SERVICES - PRINCIPLE										
			\$2,415,000	\$0.00	\$0.00	\$2,415,000.00	\$2,415,000.00	\$0.00	\$0.00	0.00%



Pelham School District FY2024 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2024

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
5120 - DEBT SERVICES - INTEREST										
INTEREST DEBT										
1000512000	830	INTEREST EXPENSE	1,491,308	0.00	0.00	1,491,307.50	1,491,307.50	0.00	0.00	0.00%
Total INTEREST DEBT			\$1,491,308	\$0.00	\$0.00	\$1,491,307.50	\$1,491,307.50	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$1,491,308	\$0.00	\$0.00	\$1,491,307.50	\$1,491,307.50	\$0.00	\$0.00	0.00%
Total 5120 - DEBT SERVICES - INTEREST			\$1,491,308	\$0.00	\$0.00	\$1,491,307.50	\$1,491,307.50	\$0.00	\$0.00	0.00%
5220 - SPEC REV FUND TRANSFERS										
DISTRICT MONEY										
1000522000	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	114	INSTRUC. ASST. SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	120	DAILY SUBSTITUTE SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	211	HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	212	DENTAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	213	LIFE INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	214	DISABILITY INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	232	TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	250	UNEMPLOYMENT INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	320	IN-DIST PROF DEVELOPMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	890	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522000	930	FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total DISTRICT MONEY			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 5220 - SPEC REV FUND TRANSFERS			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
5221 - FOOD SERV FUND TRANSFER										
FOOD SERVICE XFR										
1000522100	110	SALARIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522100	220	SOCIAL SECURITY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522100	231	NON-TEACHER RETIREMENT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522100	260	WORKERS COMP INSURANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1000522100	930	FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total FOOD SERVICE XFR			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 00 - DISTRICT-WIDE			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total 5221 - FOOD SERV FUND TRANSFER			\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%



Pelham School District FY2024 Year-To-Date Budget Status Report

Account Detail by Function Through June 30, 2024

Budget Unit	Account	Account Title	Original Appropriation	Budget Amendments	Budget Transfers	Revised Budget	YTD Expended	Encumbered	Available Budget	Percent Available
		5251 - CAPITAL RES FUND TRANSFER								
		CAPITAL RESERVE TRANSFER								
	1000525100	930 FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total CAPITAL RESERVE TRANSFER	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		Total 00 - DISTRICT-WIDE	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		Total 5251 - CAPITAL RES FUND TRANSFER	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		5252 - EXPENDABLE TRUST FUND XFR								
		TRANSFER TO EXPENDABLE TR								
	1000525200	430 REPAIRS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	1000525200	734 EQUIPMENT-ADDITIONAL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total TRANSFER TO EXPENDABLE TR	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		Total 00 - DISTRICT-WIDE	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		Total 5252 - EXPENDABLE TRUST FUND XFR	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		5390 - TRANSFER TO OTHR AGENCIES								
		TRANSFER TO OTHER AGENCIE								
	1000539000	930 FUND TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		Total TRANSFER TO OTHER AGENCIE	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		Total 00 - DISTRICT-WIDE	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		Total 5390 - TRANSFER TO OTHR AGENCIES	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		Total 10 - GENERAL FUND	\$39,103,377	\$678,629.64	\$0.00	\$39,782,006.64	\$37,216,536.23	\$931,012.34	\$1,634,458.07	4.11%
		Summary	\$39,103,377	\$678,629.64	\$0.00	\$39,782,006.64	\$37,216,536.23	\$931,012.34	\$1,634,458.07	4.11%

2024 Tax Rate Calculation

Town of Pelham

School Portion

Net Local School Budget		\$37,380,218
Less: Adequate Education Grant		(\$4,064,155)
State Education Taxes		<u>(\$3,668,293)</u>
Approved School(s) Tax Effort		<u>\$29,647,770</u>

Local School Rate

Equalized Valuation (with utilities)	\$2,786,522,143	\$10.64
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State Education Taxes

State School Rate

Divided by Local Assessed Valuation (no utilities)	\$2,703,656,013	\$1.36
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**PSD Employee Wages
SAU Office**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCA TION	FY 2024 BASE WAGES	FY 2024 OTHER WAGES	FY 2024 TOTAL WAGES
BARKDOLL	TONI	DIRECTOR HUMAN RESOURCES	SAU	116,000.00	2,230.80	118,230.80
BARR	MEGAN	HR COORDINATOR	SAU	34,235.51	2,344.07	36,579.58
DESCHENES	MEGHAN	PAYROLL CLERK	SAU	22,961.82	783.59	23,745.41
DOUCETTE	JOYCE	LEAD ACCOUNTANT	SAU	78,627.00	-	78,627.00
KELLEY	KIM	HR COORDINATOR	SAU	28,182.15	1,907.65	30,089.80
LAVACCHIA	CHRISTINE	PAYROLL/HR COORDINATOR	SAU	63,388.55	1,984.51	65,373.06
MAHONEY	DEBORAH	BUSINESS ADMINISTRATOR	SAU	129,011.00	-	129,011.00
MARANDOS	SARAH	ASST SUPERINTENDENT	SAU	126,835.00	2,439.15	129,274.15
MAZZARIELLO	ERIN	ADMIN ASST-SUPERINTENDENT	SAU	56,343.53	634.35	56,977.88
MC GEE	ERIC	SUPERINTENDENT	SAU	152,040.00	-	152,040.00
NOYES	KIMBERLY	DIRECTOR STUDENT SERVICES	SAU	116,500.00	2,240.40	118,740.40
RODRIGUE	KRISTEN	ADMIN ASST-SPECIAL ED	SAU	55,566.92	64.31	55,631.23
TETREAUULT	CHRISTINA	RECEPTIONIST / BA ASST.	SAU	20,216.00	52.53	20,268.53

**PSD Employee Wages
District Wide**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2024 BASE WAGES	FY 2024 OTHER WAGES	FY 2024 TOTAL WAGES
AYOTTE	KENNETH	IT TECHNICIAN	DIST	45,609.52	-	45,609.52
BELIVEAU	EILEEN	OCCUPATIONAL THERAPIST	DIST	72,992.00	1,994.84	74,986.84
BRUNELLE	CYNTHIA	IT TECHNICIAN-LEAD / LTS BUS	DIST	51,463.00	20.00	51,483.00
CHURCHILL	KAREN	ADMIN ASST-BUILDING SERV	DIST	50,443.84	91.32	50,535.16
CURTIN	CHRISTOPHER	IT SYSTEM & NETWORK ADMIN	DIST	78,692.72	2,108.45	80,801.17
DELANGIE	CULLEN	IT TECHNICIAN	DIST	44,774.88	-	44,774.88
HANSEN	VICTORIA	REGISTERED BEHAVIOR TECH	DIST	50,273.55	3,125.88	53,399.43
HEBERT	SHANNON	MAST LIC MENTAL HLTH CLIN	DIST	72,504.00	695.52	73,199.52
KONDI	CATHERINE	CHORAL TEACHER DW	DIST	48,546.00	12,603.00	61,149.00
LEE	ALYSSA	OCCUPATIONAL THERAPIST	DIST	65,637.00	3,120.41	68,757.41
LEPPANEN	TESSA	DATA SPECIALIST	DIST	32,518.40	914.19	33,432.59
LORD	KEITH	DIRECTOR TECHNOLOGY	DIST	104,139.00	2,002.70	106,141.70
LOVETT	BARBARA	SPEECH LANG PATHOLOGIST	DIST	92,429.00	3,847.50	96,276.50
MACDONALD	TARA	ASST DIRECTOR STUDENT SERVICES	DIST	90,000.00	1,730.80	91,730.80
MERRILL	KRISTEN	OCCUPATIONAL THERAPIST	DIST	74,782.00	191.49	74,973.49
MILNER	KRISTINE	OCCUPATIONAL THERAPIST	DIST	76,662.00	128.40	76,790.40
SAN ANTONIO	KAILEY	SPEECH LANG PATHOLOGIST	DIST	64,500.00	200.00	64,700.00
SANDS	BRIAN	DIRECTOR FACILITIES	DIST	98,415.00	1,892.60	100,307.60
WILKINS	RAYMOND	MAINTENANCE TECHNICIAN	DIST	65,805.12	4,260.87	70,065.99
ZILIFIAN	VAHRAM	MAINTENANCE TECHNICIAN	DIST	46,834.96	677.71	47,512.67



**PSD Employee Wages
Nutrition Services**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2024 BASE WAGES	FY 2024 OTHER WAGES	FY 2024 TOTAL WAGES
ALARIE	VICTORIA	FOOD SERVICE ASST	PHS	9,772.50	476.25	10,248.75
BETTENCOURT	ALICIA	FOOD SERVICE ASST	PES	14,051.04	4,236.95	18,287.99
BREAULT	STEPHANIE	FOOD SERVICE ASST	PMS	15,903.29	667.04	16,570.33
CHATEL	CATHY	FOOD SERVICE ASST	PMS	11,145.32	24.76	11,170.08
DONOVAN	JENNIFER	FOOD SERVICE BOOKKEEPER	PES	29,394.27	4,761.78	34,156.05
GERVAIS	KELLEY	FOOD SERVICE LEAD ASST	PMS	23,800.41	95.27	23,895.68
GOUPIL	SHARON	FOOD SERVICE LEAD ASST	PHS	21,941.00	276.84	22,217.84
HICKEY	JANET	FOOD SERVICE LEAD ASST	PES	21,726.76	198.54	21,925.30
KUBIT	KIMBERLY	FOOD SERVICE MANAGER	PHS	31,562.64	127.30	31,689.94
KUBIT	LINDA	FOOD SERVICE MANAGER	PES	36,497.05	109.16	36,606.21
MARTIN	ALICIA	FOOD SERVICE ASST	PMS	12,702.26	282.89	12,985.15
SPRACKLIN	LINDA	FOOD SERVICE ASST	PES	20,180.43	307.27	20,487.70
ST. PETER	GAIL	FOOD SERVICE ASST	PHS	12,086.32	319.01	12,405.33
TAYLOR	LAURA	FOOD SERVICE MANAGER	PMS	32,182.60	4,199.28	36,381.88
TEMMALLO	TARYN	DIRECTOR WELLNESS & NUTRITION	DIST	70,816.00	3,372.00	74,188.00



**PSD Employee Wages
Pelham Elementary School**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCA TION	FY 2024 BASE WAGES	FY 2024 OTHER WAGES	FY 2024 TOTAL WAGES
ADAMS	SARAH	INSTRUCTIONAL ASST 6.5HR	PES	4,944.54	49.86	4,994.40
ANDREWS	CHERYL	TEACHER -GRADE 1	PES	62,592.00	1,939.12	64,531.12
BAHILL	TIONNA	TEACHER -KINDERGARTEN	PES	59,889.00	1,181.65	61,070.65
BAKER	JEAN	ED TECHNOLOGY INTEGRATOR	PES	58,838.00	6,568.35	65,406.35
BASINAS	KELLY	INSTRUCTIONAL ASST 6.5HR	PES	20,359.72	478.17	20,837.89
BELANGER	ZACHARY	CUSTODIAN LEAD	PES	34,303.44	4,205.73	38,509.17
BIANCHI	SUSAN	ADMINISTRATIVE ASST YR RD	PES	54,985.95	353.21	55,339.16
BLAIR	LAURA	INSTRUCTIONAL ASST 6.5HR	PES	11,765.86	994.10	12,759.96
BODENRADER	JENNIFER	SCHOOL NURSE	PES	65,695.00	3,960.62	69,655.62
BOUTIN	MELISSA	IA-KINDERGARTEN	PES	22,985.32	681.65	23,666.97
BOWLAN	KYLE	INSTRUCTIONAL ASST 6.5HR	PES	16,470.11	-	16,470.11
BRIDGE	NICOLE	TEACHER-MATH COACH	PES	68,267.00	2,369.52	70,636.52
BROWN	JOSEPH	CUSTODIAN	PES	42,685.52	162.14	42,847.66
BROWN	KIANA	TEACHER -GRADE 4	PES	43,922.00	4,032.50	47,954.50
BUSHEY	HANNAH	TEACHER -GRADE 2	PES	44,447.00	2,115.00	46,562.00
BYRNE	ELIZABETH	TEACHER -GRADE 4	PES	69,267.00	2,707.44	71,974.44
CAMIRAND	ALEXANDRA	TEACHER -GRADE 3	PES	42,871.00	1,863.30	44,734.30
CAMPBELL	ELLEN	MONITOR LUNCH	PES	7,630.34	82.22	7,712.56
COGAN	KIRSTEN	SCHOOL NURSE	PES	60,491.00	-	60,491.00
COLEMAN	YVONNE	TEACHER -KINDERGARTEN	PES	54,949.00	1,629.10	56,578.10
COSTA	BRIANA	TEACHER -KINDERGARTEN	PES	57,787.00	3,530.18	61,317.18
COVART	NICOLE	SPECIAL ED COORDINATOR	PES	94,338.00	6,398.02	100,736.02
DAILEY	DONNA	INSTRUCTIONAL ASST 6.75HR	PES	27,509.06	2,285.90	29,794.96
DAY	STEFANI	TEACHER -GRADE 2	PES	48,546.00	5,445.87	53,991.87
DEMERS	DESIREE	INSTRUCTIONAL ASST 6.5HR	PES	20,483.19	1,004.63	21,487.82
DESMARAIS	ASHLEY	INSTRUCTIONAL ASST 6.5HR	PES	20,529.90	1,566.94	22,096.84
DESMARAIS	DEBRA	IA-PRESCHOOL	PES	7,067.99	17.26	7,085.25
DESMARAIS	NICOLE	SECRETARY-SPECIAL ED	PES	25,111.63	52.90	25,164.53
DROUIN	KRISTEN	TEACHER -GRADE 3	PES	59,889.00	8,934.50	68,823.50
DUTIL	CARRIE	TEACHER -GRADE 3	PES	63,041.00	1,488.30	64,529.30
ESTELL	DOROTHY	MONITOR RECESS	PES	3,075.67	3.84	3,079.51
FALLON	MACKENZIE	INSTRUCTIONAL ASST 6.5HR	PES	18,171.82	23.97	18,195.79
GALLAGHER	KIERA	TEACHER -GRADE 2	PES	61,990.00	5,490.60	67,480.60
GAMBLE	TRACY	TEACHER -LIBRARY MEDIA	PES	53,161.00	3,890.31	57,051.31
GEDRICH	ASHLEY	TEACHER -GRADE 2	PES	43,397.00	4,531.65	47,928.65
GETTY	DEBRA	INSTRUCTIONAL ASST 6.5HR	PES	23,869.38	453.65	24,323.03
GILLIS	VENNESSA	INSTRUCTIONAL ASST 6.5HR	PES	15,310.95	67.08	15,378.03
GLUCK	JESSICA	MONITOR LUNCH	PES	8,947.05	99.73	9,046.78
GOLDSACK	SARAH	TEACHER -ESOL	PES	68,267.00	2,005.74	70,272.74
GOULET	KYLA	IA-KINDERGARTEN	PES	19,038.86	43.95	19,082.81
GRANT	CHELSEY	TEACHER -GUIDANCE COUNSLR	PES	48,546.00	1,103.69	49,649.69
GRAVES	ELIZABETH	TEACHER -KINDERGARTEN	PES	15,771.36	515.00	16,286.36
GREENLAW	JENNIFER	NURSE ASSISTANT	PES	3,543.61	-	3,543.61
HALEY	NANCY	IA-KINDERGARTEN	PES	6,455.70	43.84	6,499.54
HAMILTON	ALICIA	IA-KINDERGARTEN	PES	19,592.82	1,676.10	21,268.92
HANSEN	SHANNON	TEACHER -KINDERGARTEN	PES	60,940.00	4,458.13	65,398.13
HARRIS	JOSEPH	TEACHER -GRADE 5	PES	58,838.00	2,893.67	61,731.67
HASKINS	NANCY	IA-KINDERGARTEN	PES	23,805.21	730.19	24,535.40
HENDERSON	WENDY	TEACHER -GRADE 1	PES	67,481.00	6,024.04	73,505.04
HIGGINS	ELAINA	TEACHER -GRADE 1	PES	60,940.00	3,198.72	64,138.72
HUSSEY	TRACY	TEACHER -GRADE 3	PES	55,265.00	6,373.72	61,638.72
INFANTE	STEPHANIE	TEACHER-SPECIAL EDUCATION	PES	55,159.00	5,829.29	60,988.29
JACK	MORGAINA	TEACHER -GRADE 4	PES	44,447.00	1,489.10	45,936.10
KALINOWSKI	EILEEN	TUTOR TITLE I MATH	PES	36,203.79	278.96	36,482.75
KEARNEY	KIM	TEACHER -READING SPEC	PES	68,267.00	986.97	69,253.97



**PSD Employee Wages
Pelham Elementary School**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCA TION	FY 2024 BASE WAGES	FY 2024 OTHER WAGES	FY 2024 TOTAL WAGES
KIRANE	KIMBERLY	TEACHER -GRADE 5	PES	58,838.00	4,984.47	63,822.47
KOBRENSKI	KRISTIN	IA-PRESCHOOL	PES	15,314.36	525.58	15,839.94
KOSIK	TANYA	IA-LIBRARY AIDE	PES	11,946.80	30.69	11,977.49
KOWAL	SAMUEL	TEACHER -PHYSICAL EDUCATN	PES	47,495.00	6,975.10	54,470.10
LABONTE	KELLY	ASST PRINCIPAL ELEMENTARY	PES	99,916.00	7,000.00	106,916.00
LACASSE	SHAWNA	TEACHER -KINDERGARTEN	PES	58,838.00	1,462.45	60,300.45
LEE	STEPHANIE	TEACHER -GUIDANCE COUNSLR	PES	57,787.00	3,633.72	61,420.72
LIAKOS	DAVID	MONITOR LUNCH	PES	11,728.11	276.64	12,004.75
LIBBY	AMIE	TEACHER -PRESCHOOL	PES	69,320.00	410.00	69,730.00
LOMBARDO	KATHLEEN	TEACHER -GRADE 2	PES	65,115.00	1,817.02	66,932.02
LONGDEN	JODI	TEACHER -PRESCHOOL	PES	67,217.00	1,623.72	68,840.72
LYNDE	DIANNE	TEACHER -GRADE 1	PES	59,889.00	4,072.87	63,961.87
MACKAY	ROBERT	CUSTODIAN	PES	41,452.20	1,149.31	42,601.51
MADEIROS	ELAINE	TUTOR TITLE I READING	PES	38,899.08	2,206.68	41,105.76
MAGUIRE	KATE	TEACHER -GRADE 5	PES	64,065.00	1,708.25	65,773.25
MAHONEY-BARNETT	MIRANDA	TEACHER -GRADE 1	PES	55,685.00	2,732.40	58,417.40
MANSFIELD	PAMELA	TUTOR TITLE I READING	PES	28,215.00	53.34	28,268.34
MARCOTTE	CONSTANCE	INSTRUCTIONAL ASST 6.5HR	PES	26,025.66	203.69	26,229.35
MASIELLO	KELLY	TEACHER -KINDERGARTEN	PES	65,695.00	1,708.25	67,403.25
MCCARTY	VALERIE	INSTRUCTIONAL ASST 6.5HR	PES	24,717.81	166.24	24,884.05
MCCURRY	LIZAH	TEACHER -ART	PES	51,585.00	298.30	51,883.30
MCONIFF	SARA	TEACHER -STEAM	PES	43,397.00	2,288.30	45,685.30
MENESES	NINA	IA-KINDERGARTEN	PES	22,411.71	42.44	22,454.15
MILLSTONE	PATRICK	INSTRUCTIONAL ASST 6.5HR	PES	19,024.20	1,941.90	20,966.10
MILNE	CYNTHIA	TEACHER -KINDERGARTEN	PES	26,850.00	472.50	27,322.50
MONDEJAR	MADISON	TEACHER-SPECIAL EDUCATION	PES	30,997.80	35.00	31,032.80
MONTANILE	LAURA	TEACHER -GRADE 3	PES	51,585.00	5,028.22	56,613.22
MORAN	NANCY	IA-KINDERGARTEN	PES	25,776.52	471.33	26,247.85
MULLEN	KATHLEEN	INSTRUCTIONAL ASST 6.5HR	PES	20,530.77	205.75	20,736.52
MURPHY	ELIZABETH	TEACHER -READING SPEC	PES	72,371.00	407.87	72,778.87
NAVA	GUADALUPE	CUSTODIAN	PES	44,488.08	12,265.30	56,753.38
NOTTEBART	MARY	IA-KINDERGARTEN	PES	23,976.68	1,070.57	25,047.25
O'CONNOR	TIMOTHY	INSTRUCTIONAL ASST 6.5HR	PES	19,162.84	3,293.82	22,456.66
PACE	CAITLIN	INSTRUCTIONAL ASST 6.5HR	PES	21,261.52	227.25	21,488.77
PALINGO	LINDA	IA-REGULAR ED 6.5HR	PES	20,682.87	167.02	20,849.89
PARKHURST	TRACY	TEACHER -GRADE 3	PES	57,787.00	2,446.22	60,233.22
PELLETIER	ASHLEY	INSTRUCTIONAL ASST 6.5HR	PES	6,741.88	8.68	6,750.56
PHILCRANTZ	BETH	TEACHER -GRADE 5	PES	61,990.00	1,923.24	63,913.24
PILATO	DANIELLE	SECRETARY SCHOOL YEAR	PES	26,766.40	720.05	27,486.45
PLANTE	ELISSA	TEACHER-SPECIAL EDUCATION	PES	51,585.00	1,224.55	52,809.55
PORTALLA	ANGELA	TEACHER-SPECIAL EDUCATION	PES	44,731.21	5,208.07	49,939.28
POWERS	KASSIDY	TEACHER-SPECIAL EDUCATION	PES	47,495.00	5,924.15	53,419.15
PROUTY	SHANNON	TEACHER -GUIDANCE COUNSLR	PES	55,159.00	3,534.52	58,693.52
ROBERSON	NICOLE	TEACHER -GRADE 5	PES	65,430.00	2,700.77	68,130.77
ROCK	KATE	TEACHER -GRADE 2	PES	55,159.00	1,654.95	56,813.95
SAWYERS	MARIE	TEACHER -HEALTH	PES	55,685.00	3,796.16	59,481.16
SHIELDS	JANE	TEACHER -PRESCHOOL	PES	33,243.00	700.00	33,943.00
SORENSEN	KRISTENE	INSTRUCTIONAL ASST 6.5HR	PES	19,341.27	223.58	19,564.85
ST JEAN	ASHLEY	MONITOR RECESS	PES	5,378.06	-	5,378.06
ST. AUBIN	BETHANY	TEACHER -GRADE 4	PES	48,020.00	2,249.95	50,269.95
STEWART	MOLLY	INSTRUCTIONAL ASST 6.5HR	PES	17,848.09	138.06	17,986.15
STRUTH	KERRY	ASST PRINCIPAL ELEMENTARY	PES	99,678.00	4,316.90	103,994.90
SULLIVAN	MEGHAN	TEACHER -GRADE 4	PES	54,633.00	3,744.04	58,377.04
TALBOT	SHANNON	TEACHER -GRADE 5	PES	51,060.00	1,817.82	52,877.82
TEED	KERRY	INSTRUCTIONAL ASST 6.5HR	PES	23,089.29	1,055.88	24,145.17

**PSD Employee Wages
Pelham Elementary School**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCATION	FY 2024 BASE WAGES	FY 2024 OTHER WAGES	FY 2024 TOTAL WAGES
TERRIO	REBECCA	TEACHER -PRESCHOOL	PES	58,724.68	2,784.98	61,509.66
TRESKA	COLLEEN	TEACHER -GRADE 1	PES	48,546.00	3,579.15	52,125.15
VAN AUKEN	BRUCE	CUSTODIAN	PES	43,163.04	2,279.82	45,442.86
VAN VRANKEN	JESSICA	PRINCIPAL ELEMENTARY	PES	116,146.00	2,233.60	118,379.60
WEIGLER	ERIN	TEACHER -MUSIC	PES	68,267.00	7,994.00	76,261.00
WEIGLER	LAURA	SECRETARY SCHOOL YEAR	PES	36,406.54	5,032.04	41,438.58
WEIR	NICOLE	TEACHER -GRADE 2	PES	55,685.00	2,027.42	57,712.42
WITTS	DAVID	CUSTODIAN	PES	27,968.00	2,638.75	30,606.75
WONG-SIERRA	CHRYSTA	TEACHER-SPECIAL EDUCATION	PES	53,372.00	1,520.77	54,892.77
ZIDEK	JILL	TEACHER -GRADE 4	PES	65,695.00	2,815.37	68,510.37



**PSD Employee Wages
Pelham Memorial School**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCA TION	FY 2024 BASE WAGES	FY 2024 OTHER WAGES	FY 2024 TOTAL WAGES
BARRIOS	SARAH	TEACHER-SPECIAL EDUCATION	PMS	44,447.00	2,560.81	47,007.81
BEINEKE	HEIDI	TEACHER -7 SCIENCE	PMS	55,685.00	6,253.76	61,938.76
BOSWELL	KATIE	TEACHER -HEALTH	PMS	47,495.00	3,070.00	50,565.00
BRANCO	AMY	TEACHER -GRADE 6	PMS	69,267.00	6,430.00	75,697.00
BRYANT	JAMIE	TEACHER -7 SOCIAL STUDIS	PMS	69,320.00	4,716.78	74,036.78
CARTEN	KARENA	TEACHER -8 MATH	PMS	65,695.00	11,699.14	77,394.14
CARTIER	KATHLEEN	TEACHER -GUIDANCE COUNSLR	PMS	79,786.06	140.00	79,926.06
CASAVANT	DIANE	INSTRUCTIONAL ASST 6.75HR	PMS	28,064.88	959.92	29,024.80
COUTU	RANDY	TEACHER -ART	PMS	64,380.00	6,085.00	70,465.00
CURFMAN	CHARLES	TUTOR READING	PMS	42,297.02	259.66	42,556.68
DELUCIA	MEGAN	TEACHER -7 ENGLISH	PMS	54,633.00	5,043.64	59,676.64
DESCHENEAUX	KRISTIN	TEACHER -GRADE 6	PMS	63,041.00	3,527.50	66,568.50
DRISCOLL	BRIAN	MENTAL HEALTH COUNSELOR	PMS	61,876.00	2,054.16	63,930.16
EMERY	KAREN	TEACHER -READING SPEC	PMS	72,472.00	935.00	73,407.00
ENO	SARA ANN	TEACHER-SPECIAL EDUCATION	PMS	46,970.00	3,555.00	50,525.00
ERNST	CATHLEEN	INSTRUCTIONAL ASST 6.75HR	PMS	25,504.16	709.89	26,214.05
GRIFFIN	ANGELA	INSTRUCTIONAL ASST 6.75HR	PMS	28,064.88	908.80	28,973.68
HALL	DERREK	CUSTODIAN	PMS	28,728.00	1,517.86	30,245.86
HALL	KEVIN	CUSTODIAN	PMS	22,752.00	4,946.42	27,698.42
HUIZENGA	NOAH	TEACHER -MUSIC	PMS	43,397.00	3,355.00	46,752.00
JAMES	JANELLE	TEACHER -7 MATH	PMS	54,633.00	4,796.00	59,429.00
JEAN	KELLY	INSTRUCTIONAL ASST 6.75HR	PMS	28,070.56	113.60	28,184.16
KAVARNOS	JAMES	TEACHER -PHYSICAL EDUCATN	PMS	43,922.00	7,797.94	51,719.94
KELLY	EILEEN	TEACHER -8 MATH	PMS	51,060.00	4,968.30	56,028.30
KIVIKOSKI	JEAN	SECRETARY SCHOOL YEAR	PMS	35,570.17	517.21	36,087.38
LAMONTAGNE	PATRICIA	ED TECHNOLOGY INTEGRATOR	PMS	67,217.00	11,655.80	78,872.80
LEE	TARYN	TEACHER -GRADE 6	PMS	59,363.00	4,665.00	64,028.00
LEMERISE	KELLY	TEACHER-SPECIAL EDUCATION	PMS	58,267.30	4,036.07	62,303.37
LEWIS	KEITH	TEACHER -8 SCIENCE	PMS	51,060.00	9,750.50	60,810.50
LORENTZEN	CHRISTOPHER	CUSTODIAN	PMS	39,299.12	1,140.00	40,439.12
MACKINNON	JENNA	TEACHER -8 ENGLISH	PMS	43,397.00	3,245.00	46,642.00
MADDEN	DOROTHY	TEACHER-SPECIAL EDUCATION	PMS	83,989.68	1,882.50	85,872.18
MAGHAKIAN	STACY	PRINCIPAL MEMORIAL SCHOOL	PMS	120,922.00	9,650.83	130,572.83
MARVIN	MELISSA	INSTRUCTIONAL ASST 6.75HR	PMS	17,648.88	1,648.90	19,297.78
MCCUNE	ERIN	TEACHER-SPECIAL EDUCATION	PMS	59,889.00	2,622.26	62,511.26
MEDLOCK	ZACHARY	PRINCIPAL MEM - INTERIM	PMS	107,338.00	2,064.20	109,402.20
MILLER	ALLISON	TEACHER -GRADE 6	PMS	59,889.00	1,482.50	61,371.50
MONTMINY	HANNAH	INSTRUCTIONAL ASST 6.75HR	PMS	14,465.21	2,718.80	17,184.01
MORRISON	JOANNE	SCHOOL NURSE	PMS	56,315.00	595.00	56,910.00
MURPHY	RONALD	INSTRUCTIONAL ASST 6.75HR	PMS	21,481.01	78.29	21,559.30
NORTHRUP	CHERYL	SPECIAL ED COORDINATOR	PMS	99,716.62	1,780.70	101,497.32
OROZCO UMANA	LESLIE	TEACHER -7 SCIENCE	PMS	48,020.00	7,628.76	55,648.76
PATTERSON	REBECCA	TEACHER -8 SOCIAL STUDIS	PMS	58,838.00	9,403.00	68,241.00
PEREZ	ANDRES	TEACHER -WORLD LANGUAGE	PMS	54,633.00	2,895.00	57,528.00
PERRY	BEVERLY	CUSTODIAN PART TIME	PMS	31,823.64	1,641.49	33,465.13
PRAETZ	DANIEL	CUSTODIAN LEAD	PMS	51,298.64	7,014.78	58,313.42
RALLS	KATIE	TEACHER -FACS	PMS	45,663.75	4,185.00	49,848.75
RANCOURT	CHEYENNE	TEACHER -GRADE 6	PMS	55,685.00	2,045.00	57,730.00
RAYMOND	KELLEY	INSTRUCTIONAL ASST 6.75HR	PMS	20,875.77	914.48	21,790.25
SANDERS	ANN-MARIE	TEACHER -LIBRARY MEDIA	PMS	69,320.00	105.00	69,425.00
SAUNDERS	ELISA	TEACHER -MUSIC	PMS	44,043.60	4,484.00	48,527.60
SECCARECCIO	MICHELLE	ADMINISTRATIVE ASST YR RD	PMS	43,248.08	-	43,248.08
SHANTELER	JUDITH	TEACHER -STEAM	PMS	65,695.00	3,077.50	68,772.50
SMITH	ASHLEY	TEACHER -GRADE 6	PMS	67,217.00	183.75	67,400.75
STECK-LUBAO	JENNIFER	TEACHER -GRADE 7 ENG	PMS	43,397.00	2,543.75	45,940.75



**PSD Employee Wages
Pelham Memorial School**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCA TION	FY 2024 BASE WAGES	FY 2024 OTHER WAGES	FY 2024 TOTAL WAGES
STEVENS	LISA	TEACHER-SPECIAL EDUCATION	PMS	71,421.00	7,188.30	78,609.30
TATE	STEPHANIE	CUSTODIAN	PMS	8,352.00	291.48	8,643.48
TESSIER	KELLY	TEACHER -GRADE 6	PMS	65,115.00	1,978.75	67,093.75
VANTI	LINDA	INSTRUCTIONAL ASST 6.75HR	PMS	26,767.91	897.64	27,665.55
ZECCHINI	ELICIA	TEACHER -7 MATH	PMS	37,282.00	40.00	37,322.00



**PSD Employee Wages
Pelham High School**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCA TION	FY 2024 BASE WAGES	FY 2024 OTHER WAGES	FY 2024 TOTAL WAGES
ARSENEAULT	JACOB	CUSTODIAN	PHS	33,648.96	3,243.60	36,892.56
BABAIAN	THOMAS	ASST PRINCIPAL HIGH SCHOOL	PHS	100,760.00	8,913.42	109,673.42
BARRIERE	ADAM	ASST PRINCIPAL HIGH SCHOOL	PHS	104,388.00	2,007.50	106,395.50
BOULTER	LAUREN	TEACHER-SPECIAL EDUCATION	PHS	61,990.00	853.29	62,843.29
BOWMAN	ALISON	TEACHER -WORLD LANGUAGE	PHS	48,020.00	5,476.45	53,496.45
BRAMSON	IRWIN	TEACHER -HS MATH	PHS	43,309.54	235.00	43,544.54
BRAY	CYNTHIA	INSTRUCTIONAL ASST 6.75HR	PHS	26,014.41	142.16	26,156.57
BYRNE	KATHRENE	TEACHER -HS BUSINESS	PHS	73,479.62	6,398.07	79,877.69
CARMODY	KAITLIN	SPECIAL ED COORDINATOR	PHS	97,017.00	4,865.75	101,882.75
CHARBONNEAU	STEPHEN	TEACHER -HS SOC STUDIES	PHS	58,418.00	2,915.43	61,333.43
CHEATHAM	JENNIFER	TEACHER -HS MATH	PHS	16,982.05	-	16,982.05
CLARK	RYAN	TEACHER -HS SOC STUDIES	PHS	63,041.00	-	63,041.00
COLEMAN	DARRIN	TEACHER -HS SOC STUDIES	PHS	48,020.00	2,148.85	50,168.85
DAILEY	JOSEPH	CUSTODIAN	PHS	45,255.56	6,745.95	52,001.51
DAY	KRISTA	TEACHER -HS ENGLISH	PHS	54,633.00	4,217.22	58,850.22
DECINTO	BRYAN	INSTRUCTIONAL ASST 6.75HR	PHS	23,692.14	8,252.40	31,944.54
DETELLIS	NORA	TEACHER -HS BUSINESS	PHS	55,159.00	2,207.73	57,366.73
DORVAL	WENDY	TEACHER -HS BUSINESS	PHS	70,326.40	42,893.51	113,219.91
DOWDLE	BELINDA	REGISTRAR-GUIDANCE	PHS	34,320.46	312.64	34,633.10
EMMETT	HOLLY	TEACHER -GUIDANCE COUNSLR	PHS	55,159.00	2,505.42	57,664.42
ENGLISH	AMELIA	INSTRUCTIONAL ASST 6.75HR	PHS	20,688.88	2,128.54	22,817.42
ERELLI	ERICA	TEACHER -GUIDANCE COUNSLR	PHS	48,020.00	2,549.13	50,569.13
FAZIOLI	PHILIP	TEACHER -HS MATH	PHS	59,889.00	11,989.24	71,878.24
FITZPATRICK	LEO	TEACHER -HS SOC STUDIES	PHS	48,020.00	4,155.93	52,175.93
FOSKITT	TEGHAN	TEACHER-SPECIAL EDUCATION	PHS	44,447.00	558.88	45,005.88
FOX	MICHELLE	TEACHER -HS SCIENCE	PHS	50,648.00	10,055.89	60,703.89
FRECHETTE	ERIN	SECRETARY-GUIDANCE	PHS	25,619.79	2,541.23	28,161.02
GAUTHIER	ALEXANDRIA	TEACHER -GUIDANCE COUNSLR	PHS	47,495.00	937.21	48,432.21
GLOOR	SCOTT	TEACHER -HS BUSINESS	PHS	43,466.78	-	43,466.78
GOUCHER	CHRISTINE	SECRETARY SCHOOL YEAR	PHS	691.50	-	691.50
GRIFFIN	PAUL	CUSTODIAN	PHS	41,663.68	1,582.91	43,246.59
HANNON	BRANDON	TEACHER -HS SCIENCE	PHS	44,447.00	6,828.00	51,275.00
HENDERSON	ERIN	TEACHER -LIBRARY MEDIA	PHS	54,633.00	10,868.32	65,501.32
HOGGE	LARA	TEACHER-SPECIAL EDUCATION	PHS	54,633.00	4,559.95	59,192.95
HOLDEN	JANET	TEACHER -HS SCIENCE	PHS	73,472.00	7,292.00	80,764.00
HURLEY	THOMAS	INSTRUCTIONAL ASST 6.75HR	PHS	24,087.42	234.01	24,321.43
HUSBY	TRISTAN	TEACHER -HS SOC STUDIES	PHS	51,699.00	6,377.85	58,076.85
JARVIS	DEBORAH	TEACHER -HS ENGLISH	PHS	64,093.00	3,969.50	68,062.50
JIANG-DEMETRION	DARLENE	TEACHER-SPECIAL EDUCATION	PHS	60,940.00	19,872.97	80,812.97
JONES	DANIEL	TEACHER -ART	PHS	52,111.00	2,811.00	54,922.00
KRESS	HEATHER	TEACHER -GUIDANCE COUNSLR	PHS	69,267.00	8,245.98	77,512.98
KRESS	TODD	DIRECTOR OF HS ATHLETICS	PHS	100,073.00	1,924.50	101,997.50
KRUMLAUF	SHANNON	ADMINISTRATIVE ASST YR RD	PHS	44,193.01	7,295.55	51,488.56
KUDALIS	TAYLOR	TEACHER -ART	PHS	54,633.00	1,855.00	56,488.00
LALIBERTE	ALLISON	TEACHER -WORLD LANGUAGE	PHS	73,472.00	7,334.52	80,806.52
LARSON	SHANNON	TEACHER -HS SCIENCE	PHS	55,265.00	612.50	55,877.50
LEIGHTON	KIMBERLY	TEACHER -HS MATH	PHS	60,758.73	2,153.84	62,912.57
LEONDIRES	DEBORAH	TEACHER -HS MATH	PHS	51,585.00	2,065.00	53,650.00
LOCKE	CASEY	TEACHER -ART	PHS	60,491.00	743.98	61,234.98
MACPHERSON	LAUREN	SCHOOL NURSE	PHS	53,161.00	-	53,161.00
MAKARA	JESSICA	TEACHER -HS MATH	PHS	58,838.00	294.09	59,132.09
MARTIN	LORRIE	INSTRUCTIONAL ASST 6.75HR	PHS	28,064.88	164.72	28,229.60
MARTINS	KALEIGH	TEACHER -HS SCIENCE	PHS	59,889.00	6,624.34	66,513.34
MASSAHOS	LISA	SCHOOL TO CAREER COORDNTR	PHS	30,337.58	428.58	30,766.16
MCFARLAND	SYLVIE	SECRETARY SCHOOL YEAR	PHS	18,646.56	2,261.62	20,908.18

**PSD Employee Wages
Pelham High School**

LAST NAME	FIRST NAME	ASSIGNMENT TITLE	LOCA TION	FY 2024 BASE WAGES	FY 2024 OTHER WAGES	FY 2024 TOTAL WAGES
MEAD	DAWN	PRINCIPAL HIGH SCHOOL	PHS	128,297.00	2,467.25	130,764.25
MEUSE	JILL	SECRETARY SCHOOL YEAR	PHS	4,677.12	668.16	5,345.28
MORGAN	RICKARD	TEACHER -PHYSICAL EDUCATN	PHS	53,898.00	247.57	54,145.57
MORRIN	REBECCA	TEACHER -HS ENGLISH	PHS	52,350.12	1,252.89	53,603.01
NESKEY	KAREN	CUSTODIAN	PHS	33,648.96	1,676.40	35,325.36
NESKEY	STEPHEN	CUSTODIAN	PHS	36,201.20	3,257.89	39,459.09
NOLIN	AUDRA	TEACHER -WORLD LANGUAGE	PHS	66,481.00	4,728.57	71,209.57
NUGENT	JENNIFER	TEACHER -HS ENGLISH	PHS	69,267.00	1,540.00	70,807.00
PARENT	JESSICA	TEACHER -HS ENGLISH	PHS	56,735.00	6,187.50	62,922.50
PERIGNY	GUY	CUSTODIAN PART TIME	PHS	20,685.00	2,039.50	22,724.50
QUICK	LAURIE	IA-REGULAR ED 6.75 HR	PHS	17,045.63	11.75	17,057.38
ROBINSON	SHAWNI	TEACHER -HS SCIENCE	PHS	56,735.00	3,066.82	59,801.82
ROGERS	LAURA	INSTRUCTIONAL ASST 6.75HR	PHS	26,767.91	308.80	27,076.71
ROONEY	KRISTEN	TEACHER -ART	PHS	47,495.00	1,738.70	49,233.70
ROSSE	LEIGH ANN	TEACHER -WORLD LANGUAGE	PHS	65,115.00	981.16	66,096.16
SANCHIS	BERNARD	INSTRUCTIONAL ASST 6.75HR	PHS	20,550.70	91.61	20,642.31
SCANLON	IRENE	INSTRUCTIONAL ASST 6.75HR	PHS	26,311.94	441.93	26,753.87
SCANZANI	LOUISE	INSTRUCTIONAL ASST 6.75HR	PHS	26,965.55	1,826.57	28,792.12
SCANZANI	WILLIAM	INSTRUCTIONAL ASST 6.75HR	PHS	20,479.05	1,424.65	21,903.70
SEARLES	MARK	TEACHER -PHYSICAL EDUCATN	PHS	70,371.00	2,191.67	72,562.67
SHUMWAY	RYAN	TEACHER -MUSIC	PHS	56,315.00	5,654.75	61,969.75
SIMBERG	AMY	TEACHER -PHYSICAL EDUCATN	PHS	44,973.00	1,787.81	46,760.81
TANDY	DIANE	TEACHER -HS MATH	PHS	72,472.00	4,902.66	77,374.66
TOBIN	JEFFREY	TEACHER -STEAM	PHS	67,217.00	2,115.67	69,332.67
TORRISI	DAVID	TEACHER -HS SOC STUDIES	PHS	65,695.00	551.53	66,246.53
WAGNER	JEANNA	ED TECHNOLOGY INTEGRATOR	PHS	73,472.00	5,241.30	78,713.30
WATERS	PETER	TEACHER -HS ENGLISH	PHS	58,838.00	3,751.66	62,589.66
YOUNG	LINDSEY	TEACHER -FACS	PHS	43,922.00	4,080.39	48,002.39

SCHOOL BOARD 2024 Annual Report

Dear Friends and Neighbors,

We are proud to be a part of a community that values and supports public education, and our sincere hope is that Pelham can continue along this trajectory. Our goals for this year, in pursuit of achieving our mission of, *“Inspiring Success One Mind at a Time,”* include the following:

1. Improving student performance in literacy;
2. Improving student performance in mathematics; and,
3. Making the Pelham School District the best place to work.

Each of these goals is specific, actionable, and measurable. Accordingly, the Board and the community expects progress under each, and we monitor them to evaluate progress. Recognizing that math performance is not where it needs to be, the Board re-elevated this goal for this year – and indefinitely until such time that it is achieved. New this year is a goal to improve literacy performance with similar measures in place as the math goal. These two aspects of learning are so intertwined that making strides in literacy can, and should, have a direct positive impact on mathematics performance as well. We are also committed to making Pelham the best place to work. In addition, strengthening student connections is a goal that, while not enumerated above, remains very important to the Board. We are entrusting implementation of this broad vision to each individual school leadership team as they are best positioned to develop and implement actions that are responsive to school and student-specific needs and opportunities. The Board has invited all three schools to establish their own action plans and to report out to us on their progress annually. The following sections provide an illustrative example of actions under each goal.

Starting with our literacy goal, initial actions underway include: analyzing our current curriculum, instruction, assessment, and professional development; developing a roadmap including budgetary implications to improve literacy instruction; and we expect administration to report on these initial and planned follow-up actions in early 2025.

With respect to our math goal, we have an intense focus on staff retention, and are looking forward to the implementation of math instruction resources at the middle school level that aligns more closely with that in place at the elementary school. The District has made tremendous progress in becoming the best place to work. Specifically, our teacher (Pelham Education Association) retention rate in both the 2022-2023 and 2023-2024 school years was 82 percent nearing our ambitious goal of 90 percent. This is a significant improvement over prior year. The District’s instructional assistant (Pelham Educational Support Personnel Association) retention rate was an impressive 75 percent in 2023-2024, exceeding our goal of 70 percent and reflecting significant improvement over the 2022-2023 level of 62 percent. Your support of our most recent contracts for teachers and instructional assistants has been instrumental in making progress in and achieving this goal.

Your support at the polls in recent years has had highly visible results in other areas as well – we now have 21st century facilities for our elementary, middle, and high schools; the renovation and upgrade of Pelham Memorial School is complete and was accomplished within budget during very challenging times. This renovation provides students and teachers a learning environment that is far more conducive to learning, and provides space that is used and appreciated throughout the community. We will soon be installing solar panels on the roofs of our school buildings, which will further reduce our energy costs and the bottom line for taxpayers and make us better stewards of the environment.

Municipalities across New Hampshire are, quite unfortunately, starting at a disadvantage when it comes to funding public education. New Hampshire continues to provide the lowest level of state funding for public education out of all 50 states. To make matters worse, New Hampshire’s Education Commissioner has recommended a flat budget for special education for the fourth and fifth consecutive years (2026-2027) despite demonstrated substantial increases in need statewide. The state’s continued failure to meet the needs of our students requiring special services places the increasing associated financial responsibility on taxpayers locally. As of 2024, the State of New Hampshire is meeting only 67.5 percent of the true cost of special education statewide – Pelham taxpayers bear the burden of this shortfall. To this end, we encourage you to show your support for public education by reaching out to our legislators and our educational leaders at the state level to ask them to ensure that New Hampshire adheres to its constitutional responsibility to provide an adequate education and to meet its special education funding obligations. We must hold our elected officials and those in leadership positions, at the state and local levels, accountable for upholding their oath to the New Hampshire Constitution, and for representing all of us and the value we place on public education.



In closing, we remain grateful for your continued support of, input on, and involvement with the activities of the Pelham School District – it truly makes us all better at *Inspiring Success One Mind at a Time*.

Respectfully,

The Pelham School Board

Troy Bressette, Chair

David Wilkerson, Vice Chair

Garrett Abare

Rebecca Cummings

Darlene Greenwood

PELHAM ELEMENTARY SCHOOL

Principal’s Report 2024

Pelham Elementary School commenced the 2024 school year with 752 students in preschool through grade 5. This year, our average class size is between 19 and 20 students. We feature 38 classrooms dedicated to instruction. In addition, six additional classrooms are designated for our unified arts classes, including music, art, physical education, health, library, and STEAM programs. The school also hosts the district’s Title I program, an English Language Learners’ teacher, a Mental Health Counselor, the Assistant Director of Student Services, and the PES and PMS School Resource Officer. Furthermore, Pelham Elementary utilizes two classrooms for special education resource rooms and two for special education programs, including our Social and Emotional Learning (SEL) resource room and the New England Center for Children (NECC) program.

This school year, we welcomed new staff to Pelham Elementary School.

- Mrs. Tracy Acker, Preschool Teacher
- Mrs. Emily Caso, Title I Teacher
- Ms. Elizabeth Cote, 3rd Grade Teacher
- Mrs. Stefanie Cote, Instructional Assistant
- Mrs. Katie Destromaison, Instructional Assistant
- Ms. Jennifer Farnping, 5th Grade Special Education Teacher
- Ms. Olivia Ferreira, Instructional Assistant
- Mrs. Kirsten Figueiredo, Nurse
- Mrs. Jennifer Fisher, Instructional Assistant
- Mrs. Kim Hunt, Library Assistant
- Ms. Angel Jones, NECC Instructional Assistant
- Mr. Aidan Lang, Recess Monitor
- Ms. Mackenzie Martellucci, Recess Monitor
- Mrs. Lisa Oliver, Lunch Monitor
- Mrs. Stacie O’Malley, Instructional Assistant
- Mrs. Sarah Phelan, NECC Teacher
- Mrs. Beth Purcell, Special Education Coordinator
- Ms. Erin Reed, 2nd Grade Special Education Teacher
- Ms. Jessica Reid, NECC Instructional Assistant
- Mrs. Holly Rodriguez, School Psychologist
- Mrs. Hilary Stevens, Speech and Language Pathologist
- Mrs. Audrey Solorzano, Lunch Monitor
- Ms. Julie Taddeo, NECC Instructional Assistant
- Ms. Shannon Webb, Nurse Assistant
- Ms. Emma Wunderlich, Instructional Assistant
- Ms. Kimberly Wunderlich, NECC Instructional Assistant

As a part of our goal to improve our students’ math performance, we have completed a full year of training with our new program, Reveal, from McGraw Hill. Our Math Coach supports teachers and students by offering guidance on effective instructional practices tailored to meet students’ needs. She has also created engaging interactive bulletin boards throughout the building, allowing students to practice math facts, explore patterns, and connect mathematical concepts to real-life experiences, all reinforcing the idea that everyone can be a math person.

Another goal this school year is to foster our students’ connections, both between one another and with adult staff members within the school. Starting in 2022, our school counselors began helping students identify trusted adults they could turn to for support. Current data reflects a significant improvement, with the percentage of students reporting a trusted adult increasing from 87% in 2022 to 98% in 2024. Our counselors facilitate discussions around friendships, guiding students in understanding the qualities of true friends and their peers. The percentage of students reporting that they have friends remains high, at 99% in 2022 and 100% in 2024.

We are also strengthening connections between staff and students. At each monthly grade level meeting, we review our “Panther Expectations” and celebrate a Students of the Month, who exhibit all the Panther Expectations on a regular basis. Also at grade level meetings, we read a story to the students based on Stephen Covey’s *7 Habits of Happy Kids*. To support new PES students, we make sure they know the adults who are in their grade level and have opportunities to make friends on the playground.

PANTHER EXPECTATIONS

- P: Please and Thank You
- A: Always Care *...* Environment
- N: Notice the Positives
- T: Treat Others with Respect
- H: Help Others
- E: Expect the Best of Ourselves
- R: Responsible *...* Actions *...* Words



PES is also fortunate to have a preschool program. It is designed as a special education initiative, consisting of 50% special education students and 50% typical peers, with a maximum of 12 students per classroom. We offer a morning program for our 3-year-olds, operating three days a week, and an afternoon program for our 4-year-olds, which runs five days a week. Typical peers may register for the program and are selected randomly based on the available spots; those who are not admitted will be placed on our waitlist.

This school year, we decided to go back to basics with our theme, using the district’s mission of *“inspiring success one mind at a time.”* As a school, we continue to build upon student success, meeting them where they are, and expanding their knowledge and growth. This aligns with PES’s 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.”*

Respectfully,

Jessica Van Vranken
Principal

PELHAM MEMORIAL SCHOOL

Principal's Report 2024

This year, Pelham Memorial School's enrollment is 352 students. We are privileged to welcome new teaching staff to the Pelham Memorial Team this year: Anthony Fusco, Science; Kerri Grasso, ELA; Stephanie Infante, Special Education; and Andrew Pitney, Social Studies. This year started with the Grand Reopening of the Memorial School and thus the end of the three yearlong construction project. All of our staff have beautiful new spaces in which students can learn. There are still little pieces that we are finishing with the project; however, it is safe to say that the school is awesome, and the students and staff love the new spaces. The Memorial School is ready to move forward without the inconveniences of construction. The halls are filled with student artwork, and students are filling in the new spaces with their presence. This year the school is focused on student connections and looking to have students connect with each other, their teachers, and the numerous clubs/sports the school offers. The brand-new building provides students with the opportunity to make these connections and to build upon the great community that is already existent in the Memorial School.

Math Department:

The Math Department at Pelham Memorial has made significant progress toward achieving our overarching goal of improving student proficiency in mathematics. A key component of our strategy has been the



integration of IXL, an online platform that provides personalized learning experiences for students. By leveraging IXL's data-driven insights and adaptive learning tools, we have been able to support students in mastering critical math skills at their own pace. Last year, we introduced an IXL challenge for students in grades 6 and 7, where students were tasked with answering a set number of questions each month to earn a prize. This initiative was met with strong enthusiasm, resulting in students answering over 300,000 questions and becoming proficient in more than 5,000 skills by the end of the year. Building on this success, we plan to run the challenge again for the 2024-2025 school year, with a refined focus on measuring the number of skills in which students achieve proficiency. From our experience, we have learned that personalized

learning through IXL is an effective way to empower students to develop their math skills in a way that is both engaging and tailored to their individual needs. In addition to our work with IXL, we introduced a new supplemental course for 8th graders this year. Designed for students who require additional support in math, this class focuses on reinforcing essential concepts from prior grade levels that directly contribute to understanding the 8th grade Common Core curriculum. By reviewing foundational standards, the course ensures that students are better prepared to succeed in their current grade level math, addressing any gaps in understanding. The feedback from students and teachers has been positive, and the class has proven to be a valuable resource for those who qualify to attend. While we have made substantial progress, there remain challenges that we continue to address. One key area is ensuring consistent and effective usage of IXL across all students, particularly those who may struggle with self-regulation or lack reliable access to technology. To support these students, we are working to provide additional resources, including both technical assistance and more personalized guidance from teachers. Overall, the Math Department is on track to continue refining our instructional strategies and utilizing tools like IXL to drive student engagement and academic growth in mathematics. As we move forward, we are committed to adapting our approach based on ongoing assessment and feedback, with the goal of further improving student achievement. We look forward to the continued success of our initiatives and are optimistic about the progress students will continue to make throughout the year.

Social Studies Department:

A common theme throughout history is change. Over the last few years, Pelham Memorial School has experienced many physical transformations with numerous renovations and several major additions. While the physical environment has evolved, the core of our classroom practices remains consistent. We are dedicated to delivering an engaging curriculum within flexible learning spaces. Our students are engaged in hands-on learning activities such as performing skits, creating maps, analyzing primary sources, drawing timelines, and debating and thinking critically about how events and people connect. These activities foster a passion for learning and a connection with their peers and the world around them. In addition to the physical changes, we are also implementing updates within our curriculum. Last year, the social studies

vertical team undertook the important task of realigning the middle school curriculum to better meet our students' needs while adhering to new state requirements. The 2024-25 school year will mark the implementation of this realignment, starting with our sixth-grade curriculum, which will focus on Ancient World Civilizations and incorporate significant geographic elements. In the following year, the seventh-grade curriculum will encompass the Middle Ages through to the conclusion of the American Revolution. The curriculum cycle will be completed in 2026-27, when our eighth-grade curriculum will begin with a half-year focus on civics, followed by an exploration of the Federalist Era through the Civil War. Throughout this curriculum transition, we remain committed to helping our students grow into knowledgeable citizens of their community. To that end, we continue to expose our students to the rich history of our region. Some of the local field trips our students have participated in are trips to the Plimoth Patuxet Museum, the Freedom Trail and the Pelham Center Cemetery. These are all in addition to our annual 8th grade trip to Washington, D.C.



Science Department:

The science department at Pelham Memorial School is thrilled to be teaching in our brand new science classrooms. The larger space, abundance of electrical outlets and the different stations each with their own sink make learning and doing science much more efficient. Sixth grade science students started their year with an excited weather and climate unit. Through this unit they were able to learn new skills, use new tools, models and perform experiments as seen in the picture to the right. Experiments are an integral part of the seventh-grade science classroom especially in the energy unit. The picture to the left shows seventh grade students implementing a conduction lab. Eighth grade students have been busy using the skills they have learned over the past two years at Pelham Memorial School to create models, collect data and draw conclusions in their life science units. They are really looking forward to creating DNA models this winter!



English/Language Arts Department:

The English department has been very busy during the 2023-2024 school year. All three grade levels have been teaching integrative novel units, as well as writing and grammar skills. Sixth graders read four novels, including a choice novel about a hero. They created websites to document their hero's journey and from there created projects to teach others about their hero. Our seventh graders read *The Giver*, and students were tasked with creating their own perfect utopian society, to demonstrate the difficulty of eliminating the world's problems. When they were introduced to Jonas's world, they judged for themselves whether it could call itself a utopia, or if the term dystopia suited it better. The students demonstrated their learning by creating unique projects that showed their understanding of utopian society. Our eighth graders read multiple novels as well, and enjoyed reading the play, "A Christmas Carol". They created one pagers that outlined the unique characters and settings of the play. Each grade level took their students through the writing process for narratives, research papers, and argumentative essays. The students learned to navigate the research process and how to use multiple sources to write an integrative paper that met the needs of the assignments. They were assisted greatly by the librarian in learning how to cite their work and to identify sources that are valid for their assignments. All grade levels continued to work on grammar skills and editing their writing. The integration of the journal program was new this year and allowed our students to better formulate their writing following the school wide paragraph writing expectations. Students used these journal opportunities to formulate both creative thoughts and constructed responses, as well as to practice self-editing, sentence expansion and writing across all areas of the curriculum. It was a very productive year in the English/Language Arts Department. The eighth-grade students started off the year with a Suspense Unit which included *The Raven* and *The Tell-Tale Heart* by Edgar Allan Poe, *The Monkey's Paw*, and literature circle groups that completed a personalized book report. Students have also been working on grammar throughout this time while incorporating important editing skills to help refresh their memories after the last couple of years. We were fortunate to have an in-person presentation from Tara Altebrando, the author of *The Leaving*. She visited after their suspense unit was completed in which about half of the students read her book. She shared how she began her career as a writer and how her idea for

The Leaving came to be. Mrs. Altebrando then did a writing workshop with the students to help them write creatively.

Special Education:

The Special Education Department at Pelham Memorial School consists of a coordinator, four special education teachers, and nine instructional assistants. Three of the four special education teachers are assigned to specific grade levels in order to meet students’ needs as required by each student’s IEP. One special education teacher oversees additional services that need to be delivered outside of the regular classroom settings in the Social Emotional Learning Program (SEL). SEL is a resource room model for students requiring assistance outside the classroom that do not meet the significant disability threshold. This program is designed to provide academic, behavioral, social, and therapeutic support to increase each student’s availability for learning by addressing their social emotional needs. Instructional assistants are assigned to students based on the needs of their IEPs. However, instructional assistants are often available to work with all students, providing more support for our classrooms.



Art:

The 2024-25 school year is off to a great start with lots of art students developing their individual talents and creativity. With Imagine Dragons radio playing in the background, (unless it's classic rock Friday) students are always hard at work enhancing their drawing and painting skills, making pottery, learning how to reproduce images from graphing and learning about famous artists as they create art, inspired by a particular famous artist or artwork. The current sixth graders kicked off the year learning about the elements of art and principles of design...all built into each assignment. As students learn about project expectations, they learn the importance of drawing large, drawing light, and incorporating lots of overlapping for the best visual presentation. Seventh graders build off projects from their previous years starting with “Personal Cubes,” “Morphs,” “Picasso Paintings,” “One point perspective drawings,” “Graffiti masks,” “Magazine Mirage,” and “Scratchboard Art.” Eighth graders learn how to draw from graphing which can be used to create murals on walls or sides of buildings. From there they go onto making pottery such as “pinch pots,” “coil pots,” and “slab pots” from clay. Eighth graders learn about the process and techniques including the three stages air dry, bisque fire and the final stage glaze firing. All possible amazing gifts or souvenirs to last for many generations to come!



General Music:

The number one goal of the General Music program is to foster a love and appreciation of music that will continue beyond a student’s time at Pelham Memorial. We achieve this by focusing not only on learning new instruments, but also creating original music and learning the history of specific styles and time periods. In each grade there is a main content focus, as well as an instrument(s) we are learning how to play. For sixth grade, we are learning about rhythms and reading notes through playing percussion instruments and piano. For our content focus, we cover Baroque, Classical, and Film music through completing history lessons and assignments ranging from composition, to analyses, to creative projects.

The seventh grade’s main content focus is “songs.” Students who have gone through the sixth-grade curriculum will especially benefit from this, as “songs” refers to any music that includes lyrics, the opposite of the instrumental music covered the previous year. To tie into this, our instrument of choice is actually TWO, learning to play the chords of songs we’re discussing on both the piano and ukulele. Finally, for eighth grade we focus heavily on the history of American music and how current events and music developments inform each other. Starting with a bit of a summary on music from the 1700s-1920s, we dive deep into each decade starting from 1920 and going up until present day. For our instrument, we focus on learning guitar, playing more complicated chord shapes and progressions than in seventh grade.

Band:

The band has had a very busy and exciting start to the 24-25 school year. We started our year off by marching in the Old Home Day Parade- a triumphant return after 25 years! That was followed by a performance at the Grand Reopening Ceremony for our beautiful new Memorial School. We had a very fun and successful Tunes and Treats concert in October as well.

**Choir:**

The Pelham Memorial Choir is embarking on a promising season in the fall of 2024-25, diligently preparing a diverse set of songs for their concerts. This mixed ensemble of 31 students has expanded their repertoire and refined their skills significantly. The students bring remarkable passion and enthusiasm to the vocal program, contributing to the group's dynamic growth and cohesion as they find their ensemble sound. They have developed complex warmups, successfully performed in two- and three-part harmonies, and explored new techniques across jazz, gospel, pop, and classical genres.

Physical Education:

Physical Education classes of all grades started this year strong with an Olympic Trials Unit! Students of all abilities vowed an oath of honest competition and worked both individually and as teams to complete a variety of events including track and field events, personal fitness events, and team sports activities. Similar to previous years, sixth grade classes' emphasis is on team building and communication skills. They take part in daily challenges, explore our school campus' track and cross-country trails, along with introductions to many of the team sports and outdoor games they may see in their future. Seventh and eighth grade classes hone their skills on personal fitness consistency and progression as well as participating in many team-related sports including soccer, volleyball, softball, KanJam, and a variety of racket sports that promote a healthy lifestyle.

**Health:**

The Health Class at Pelham Memorial School strives to educate students on health topics that both relate to them now and may relate to them further down the road. Our sixth graders begin by learning about the three main aspects of health - mental, physical, and emotional. The students then begin to explore stress and stress management techniques, interpersonal communication and bullying, and the basics of nutrition using the MyPlate model. The seventh-grade students take a look at analyzing influences on social media, and cyberbullying. Mental health issues such as anxiety and depression are covered. The seventh grade learns about chronic health conditions, and how decisions they make now with their growing bodies can affect their health later in life. The eighth grade covers topics like sleep health, sun safety, physical injuries, and nutritional supplements. Students learned about human reproduction- the anatomy, the process, fetal development, and childbirth. They wrap up their trimester with a unit on body image and self-esteem.

**STEAM:**

STEAM classes at Memorial are off to a GREAT start. Being in the beautiful and large classroom has fostered a true STEAM mindset. This year we are focusing on hydroponics and aquaponics as well as 3D printing. We have grown many beautiful plants and have printed some very interesting molds and figures. We are learning from our mistakes and will hopefully become experts in 3D printing soon. The tools and materials for building have provided great opportunities for students to use their hands and engineering skills to create. Science and math skills are used for many measurement and statistical activities. Technology is a big focus as well. Students were able to use the tech lab's green room to film themselves doing weather reports. Learning editing skills as well as working in small groups for a common goal were carried out with science knowledge as well as some comical dialogue. Lessons are taught on a weekly timetable, so students are given adequate time to show their skills and do research at their own speed. Logic activities/games such as chess, puzzles, dominoes, and mastermind are used when work is complete.

to further practice strategy and planning skills. Thirteen-week trimesters provide a great taste of STEAM learning to foster more interest and practice in fields of Science, Technology, Engineering, Art, and Math.

Family and Consumer Sciences:

Pelham Memorial is excited to begin our second year with the Family and Consumer Sciences classroom. The room houses a full classroom as well as four state-of-the-art kitchens. Eighth grade students focus on Safety, Sanitation, Foods and Nutrition. They are learning different cooking methods and ways to make a healthier meal. Students display their learning through cooking labs weekly. The seventh-grade classes are focusing on the child development portion of the Family and Consumer Sciences curriculum. This class provides a broad introduction to child development. Students identify the characteristics of the developmental areas (physical, social, emotional, and cognitive) and stages (infancy, toddler, preschool, and school-age). Students obtain a broad understanding of the considerations needed to make an informed decision to become a responsible parent. Students were provided the opportunity to apply communication, leadership, management, and cognitive skills needed to understand raising a child through a "Sugar Baby" project. The sixth-grade curriculum is new this year and focuses on many introductory areas of Family and Consumer Sciences. Students developed a restaurant from start to finish. They developed menus, worked on interior designs and floor plans and created logos.



Library:

The library has been wonderfully busy! We have daily Unified Arts library classes as well as core classes visiting biweekly to check out books. Since the beginning of the year, we have averaged a two book check out per student. We started the year with a celebration of our summer readers. Students could pick their prize based on the number of pages they read. Prizes chosen varied from Lego sets to books to fishing poles and bait. We continued the year with our "Caught Reading" program. Students who were caught reading during their free time were given a ticket for a weekly raffle of a Kindle Fire for the month of November. The book fair was a HUGE success this year. We sold almost \$1,000 more than last year. As of this writing \$1,200 worth of books have been added to our classroom libraries and donated to students in need due to the proceeds of the book fair. In March, we will be celebrating Read Across America with contests and Drop Everything and Read time. There will also be a picture book contest. Staff and students will author their own online picture book. The winners will receive a printed copy of their books to take home, and a copy will be available in the library to read.



Technology:

Digital Tools and Literacy is a new unified Arts class this year for 8th graders. The curriculum consists of keyboard/typing, digital literacy, Google Workspace, digital footprint, Read, Write Google, filming, and Book Creator. *The Tiger Tech Program* is a program open to all interested 6th, 7th, and 8th-grade students. The Pelham Memorial Tiger Techs have been busy with Digital Signage Screens. Where they create and post for the students and staff to be instantly informed on the events happening at Pelham Memorial. These students also use the film studio to create information for the school that we have begun putting in a newsletter. These students also learn how to assist staff and students with Google tools and other resources.

Warmest Regards,
Zachary Medlock, Principal



**PELHAM HIGH SCHOOL
Principal’s Report 2024**

Pelham High School is always committed to fostering a culture of learning and one of connection. Our leadership team has two great additions. Kelly Holmes joined us as Assistant Principal. Kelly has been in education for two decades and most recently served as an Assistant Principal at Elm St. Middle School in Nashua, NH. Justin Hufft came on board as our Athletic Director. He was previously the Athletic Director in Goffstown, NH. While serving there he was recognized as the Division One Athletic Director of the Year. We said goodbye to one veteran teacher who moved on to enjoy retirement. Our faculty welcomed five new members. Our student body welcomed one hundred and three new members, as the Class of 2028 joined Python Nation.

Our faculty and staff began the year by attending professional development. We all attended a training offered by Franklin Covey called ‘The Speed of Trust’. It was a powerful training with positive feedback from all. Staff was given time to prepare their classrooms and meet with colleagues. They also participated in school-based PD led by the Principal on instructional practices.



We welcomed the Class of 2028 during a freshmen orientation. This gave them the opportunity to meet with student leaders, their counselors, and administration. Our student ambassadors answered questions, conducted tours, and counselors had conversations about graduation expectations, Naviance, CTE, and other amazing opportunities at PHS. They received swag bags as welcome gifts.

The leadership team met with each class on the opening day of school. We introduced our adopted motto for the year of #consistent. Each student received a wristband with the new motto. Our seniors received a car magnet with the Python ‘P’. Throughout the year, students and staff are recognized for going above and beyond and are presented with Python Pride t-shirts or Python pins. Our school store has expanded, and we are able to make Python spirit gear available to everyone who is a part of Python nation.

We continue to improve by using the report and recommendations provided to us by the New England Association of Schools and Colleges (NEASC). They visited us in the fall of 2019. Our Professional Learning Community (PLC) groups have made great strides and are able to work across content areas to provide more learning opportunities for our students. They meet daily with colleagues to focus on reviewing and revising existing curriculum.

Our students have been actively engaged in academics, athletics, and extracurricular activities. Grades 9-11 participated in a school-wide PSAT testing. Our fall sports teams have completed their seasons, and

winter is already gearing up for their upcoming season. We are so very proud of all of our student-athletes. Our Fall Cheer team took second place in the state championship. Their routine was impressive and well-choreographed. Our football team were state runner-ups in Division Two. They had an amazing season and received accolades from various officials for their sportsmanship on the field. Our fall sports teams again met the challenge of fundraising for various causes and/or being actively engaged in the community. We held our fourth BlackOut #turnoutthelights game. The art department continues to make us proud. Our marching band has performed at halftime shows and several community parades. They sound amazing. Two members of our PHS music program auditioned and were selected for NHMEA's All-State band and orchestra. Senior Sarah Coppinger received the top score in the state on french horn and will be playing in the All-State Band. Sophomore Elias Garcia will be playing french horn with the All-State Orchestra. We are so very proud of them and their accomplishments. Our student government continues to find ways to build connections and foster a true sense of community. Their commitment to their school is unwavering.



We opened the school year with our annual first day senior march, we have held pep rallies and spirit weeks and hosted a well-attended Homecoming weekend and dance. We hosted the Class of 2029 at our annual PHS Showcase on November 14th. It was a great way to showcase our #PythonPride. We shared all of the wonderful opportunities in academics, athletics, and extracurriculars at Pelham High School. We are all proud to be members of Python Nation.

Dawn M Mead
Pelham High School Principal

DIRECTOR OF STUDENT SERVICES

2024 Annual Report

Special education is defined as specially designed instruction that addresses the unique needs of a student who is determined through the IEP team process to be eligible to receive special education services. Special education is provided at no cost to parents and includes the related services a student needs to access her/his educational program referred to as a Free and Appropriate Public Education (FAPE). The Pelham School District receives federal funds to support special education programs for students who reside within the community.

The mission of the Pelham School District special education department is to provide a Free Appropriate Public Education to students who qualify for special education services. During the 2023-2024 school year, Pelham School District provided specialized instruction and related services to over three hundred (308 in October 2023) students ages three through twenty-one. RSA: 186-C:2 requires services for eligible students through the age 21, inclusive, there was one student who turned 22 through this school year. During the 2023-2024 school year, the district through the special education process had a total of 12 students who were educated within a specialized school placement as required by their Individualized Education Plans (IEP). In addition, the district provided related and special services to 16 students whose families selected a public charter school as their school placement and two students whose parents have privately placed them at Crossroads Christian School.

The Pelham School District met on June 6, 2023, and engaged in meaningful consultation regarding the District’s responsibilities to appropriate a proportional share of IDEA grants for FY24 to serve students with disabilities attending private schools in Pelham. As a result of this discussion, parent input during the ISP (individual service plan) meeting, and the equitable share formula provided by the New Hampshire Department of Education, the Pelham School District and Crossroads school agreed to utilize up to \$4,543.32 to support students via the eligibility process who require Speech and Language services through the ISP process.

The primary financial drivers to the special services overall budget remain in the areas of out of district placements, contracted providers, and transportation. While the goal is to be able to support all students within the greater Pelham community, it is not always possible. Some students require a different level of support given their unique learning profiles. In the 2023-2024 school year 12 students were educated at a private day school with specialized focuses and one student was educated at a private residential school with a specialized focus. With these placements, transportation is also expected and required by law.

While the speech language pathologists and the school psychologists were primarily hired through contracted services in the 2023-2024 school year, there was some recruiting success for the 2024-2025 school year. One school psychologist was hired as a school district employee, leaving 1.5 school psychologists as contracted employees. One speech and language pathologist was hired as a school district employee, leaving just one SLP as a contracted service provider. This is progress. Additionally, those contracted providers that worked in the 2023-2024 school year requested to remain assigned to the Pelham School District for the 2024-2025 school year, stating that they are feeling successful and a great sense of belonging here. This consistency and continuity is good for learners.

Throughout the 2023-2024 school year the intensive needs classroom at Pelham Elementary School remained without a lead teacher. The student’s services and needs were met with a combination of support and service delivery from the social emotional learning classroom teacher and the grade level special educators. While the student’s needs were met, it was not without challenges. With this, the district signed a contract with the New England Center for Children (NECC) for a partner program for the 2024-2025 school year. This program will allow for a complete approach to teaching and learning for students with complex needs. It is a program that utilizes the principles of Applied Behavior Analysis (ABA) and a consultative approach with specially trained staff members. This is an exciting opportunity for the Pelham School District. The district continues to work with NECC across all schools as a consultative model with a Board-Certified Behavior Analyst (BCBA) providing student specific services.

The Pelham School District supports students with special education needs as well as students who are supported under the Section 504 of the Rehabilitation Act of 1973. As of October 2023, 167 students were supported through these accommodation plans.

While the total revenue continues to rise slowly to \$1669.34 in the 2023-2024 school year, it is important to note the efforts and consistency demonstrated by the district staff in their commitment to the expectations set for the Medicaid to Schools reimbursement program. Tara MacDonald and Kristen Rodrigue have been diligent in the development of a structured program that promotes compliance with the laws and regulations set forth by the State of New Hampshire and the Medicaid programs.

The 2023-2024 total is just over \$1100 more than the previous year. It is anticipated that with consistent efforts and support our revenue will continue to increase.

The approvals of the IDEA grant and Preschool grant awarded the district with funds to bring programming, services, and materials to promote inclusive and comprehensive education to children with disabilities. Among the enhancements to programs is the improvements to the preschool environments. In addition to materials, curriculum, and environmental support for our most in need classrooms, staffing and professional development were the primary areas of spending for our grants.

In accordance with SAU 28's local Child Find Program, referrals for students between the ages of 3 and 22 who are suspected of having an educational disability can be made at any time by contacting the Director of Student Services or the buildings' special education coordinators. A special education referral form is available at www.pelhamsd.org. Also available on the District website is information regarding Section 504, special education, bullying and home education.

The Pelham School District student services departments are made up of wildly talented and dedicated educators and specialists. Their creativity and devotion to specialize approaches to teaching brings a new sense of connection to students and their learning. Together, we are committed to developing programming that is inclusive, comprehensive, and supportive of the students and their families. I am looking forward to working with the school community as we continue to progress and navigate the intricacies of special education together.

Submitted with gratitude,

Kimberly Noyes
Director of Student Services

**Statement of Actual Expenditures for
Special Education Programs and Services**

	2022-2023	2023-2024
EXPENDITURES		
Instruction	\$ 5,337,409	\$ 5,907,914
Related Services	\$ 1,563,166	\$ 1,735,431
Administration	\$ 419,099	\$ 429,417
Legal Services	\$ 44,879	\$ 37,299
Transportation	\$ 524,601	\$ 834,886
Total Expenditures	\$ 7,889,154	\$ 8,944,947
REVENUES		
Special Education Aid	\$ 265,308	\$ 451,985
IDEA Grant	\$ 418,360	\$ 465,566
Other Federal Grants	\$ 8,279	\$ 10,903
Medicaid	\$ 558	\$ 1,684
Total Revenues	\$ 692,505	\$ 930,138

Pelham School District Enrollment

<u>Grade</u>	<u>Enrolled 2024-25</u>	<u>Projected for 2025-26</u>
PK	65	84
K	99	107
1	128	104
2	107	132
3	134	106
4	108	134
5	111	110
6	122	106
7	113	121
8	114	113
9	102	106
10	118	100
11	144	121
12	148	145
PES Total	752	777
PMS Total	349	340
PHS Total	512	472
PSD Grand Total	1,613	1,589



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